

Title 3

REVENUE AND FINANCE

Chapters:

- 3.04 Sales and Use Tax**
- 3.08 Transient Room Tax**
- 3.12 Tourism, Recreation, Cultural and Convention
Facilities Tax**
- 3.16 Miscellaneous Fiscal Regulations**

Chapter 3.04

SALES AND USE TAX

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| 3.04.030 | Administration. |
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3.04.010 Title.

This chapter shall be known as the "sales and use tax ordinance of the county of Sevier." (Ord. 1990-1 § 1)

3.04.020 Purpose.

The 48th Session of the Utah Legislature has authorized the counties and municipalities of the state of Utah to enact sales and use tax ordinances imposing a one percent tax.

It is the purpose of this chapter to conform the sales and use tax of the municipality to the requirements of the Sales and Use Tax Act, Chapter 12 of Title 59, Utah Code Annotated, 1953, as currently amended. (Ord. 1990-1 § 2)

3.04.030 Administration.

The county shall contract with the state Tax Commission to perform all functions incident to the administration or operation of this chapter. (Ord. 1994-9-2 § 1(c); Ord. 1990-1 § 8)

3.04.040 Sales and use tax.

A. 1. From and after the effective date of the ordinance codified in this chapter there is levied and there shall be collected and paid a tax upon every retail sale of tangible personal property, services and

meals made within the county at the rate of one percent.

2. An excise tax is imposed on the storage, use or other consumption in the county of tangible personal property from any retailer on or after the operative date of the ordinance codified in this chapter at the rate of one percent of the sales price of the property.

3. For the purpose of this chapter all retail sales shall be presumed to have been consummated at the place of business delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. In the event a retailer has no permanent place of business, the place or places at which the retail sales are consummated shall be as determined under the rules and regulations prescribed by and adopted by the state Tax Commission. Public utilities as defined by Title 54, Utah Code Annotated, 1953, shall not be obligated to determine the place or places within any county or municipality where public utilities services are rendered, but the place of sale or the sales tax revenue arising from such service allocable to the county shall be as determined by the state Tax Commission pursuant to an appropriate formula and other rules and regulations to be prescribed and adopted by it.

B. 1. Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the Sales and Use Tax Act, all of the provisions of Chapter 12, Title 59, Utah Code Annotated, 1953, as amended, are in force and effect on the effective date of the ordinance codified in this chapter, insofar as they relate to sales taxes, excepting Sections 59-12-101 and 59-12-119 thereof, are adopted and made a part

of the chapter as though fully set forth herein.

2. Wherever, and to the extent that in Chapter 12 of Title 59, Utah Code Annotated, 1953, the state of Utah is named or referred to as the taxing agency, the name of the county shall be substituted therefor. Nothing in this subsection shall be deemed to require substitution of the name of the county for the word "state" when that word is used as part of the title of the state Tax Commission, or of the Constitution of the state of Utah, nor shall the name of the county be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the county or any agency thereof, rather than by or against the state Tax Commission in performing the functions incident to the administration or operation of this chapter.

3. If an annual license has been issued to a retailer under Section 59-12-106 of the Utah Code Annotated, 1953, an additional license shall not be required by reason of this section.

4. There shall be excluded from the purchase price paid or charged by which the tax is measured:

a. The amount of any sales or use tax imposed by the state of Utah upon a retailer or consumer;

b. The gross receipts from the sale of or the cost of storage, use or other consumption of tangible personal property upon which a sales or use tax has become due by reason of the sale transaction to any other municipality or other county in the state of Utah, under the sales or use tax ordinance enacted by that county or municipality in accordance with the Sales and Use Tax Act. (Ord. 1990-1 § 5)

3.04.050 Violation—Penalty.

Any person violating any of the provisions of this chapter shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punishable by a fine in an amount less than three hundred dollars (\$300.00) or imprisonment for a period of not more than six months, or by both such fine and imprisonment. (Ord. 1990-1 § 6)

Chapter 3.08

TRANSIENT ROOM TAX

Sections:

- 3.08.010 Operative date of contract with state.
- 3.08.020 Purpose.
- 3.08.030 Transient defined.
- 3.08.040 Tax imposed.
- 3.08.050 Use of funds collected.
- 3.08.060 Contributions permitted.
- 3.08.070 Statute incorporated.

3.08.010 Operative date of contract with state.

The county shall contract with the Utah state Tax Commission, as required by Title 17, Chapter 31, Section 6, UCA, 1953, as amended in 1967, and by Title 11, Chapter 9, UCA, 1953, as amended, not later than the effective date of the ordinance codified in this chapter as herein established. (Prior code § 5-2-1)

3.08.020 Purpose.

The board of county commissioners declares that the ordinance codified in this chapter is adopted to achieve the following, among other purposes and directs that the provisions hereof be interpreted in order to accomplish these purposes:

A. To adopt a transient room tax ordinance which complies with the requirements and limitations contained in Chapter 35, Laws of Utah, 1965;

B. To adopt a transient room tax ordinance which incorporates provisions identical to those of Chapter 31 of Title 17, Utah Code Annotated, 1953, as amended;

C. To adopt a transient room tax ordinance which imposes a three percent tax and provide a measure therefor that can be administered and collected by the state Tax Commission in a manner that adapts itself as fully as practical to the existing statutory and administrative procedures followed by the state Tax Commission in administering and collecting the sales and use taxes of the state of Utah;

D. To adopt a transient room tax ordinance which can be administered in a manner that will provide funds for the purposes of establishing, financing and promoting recreational, tourist and convention bureaus and for that purpose create, at the discretion of the board of county commissioners, a reserve fund comprised of any funds collected but not expended during any fiscal year. (Prior code § 5-2-2)

3.08.030 Transient defined.

For the purpose of this chapter the term "transient" is defined as any person who occupies any suite, room or rooms in a hotel, motel, motor court, inn or similar public accommodation for fewer than thirty (30) consecutive days. (Prior code § 5-2-6)

3.08.040 Tax imposed.

A. Commencing on the first day of January, 1985, and continuing until modified, there shall be imposed a transient room tax of three percent of the rent for every occupancy of a suite, room or rooms on all persons, companies, corporations or other like and similar persons, groups or organizations doing business as motor courts, motels, hotels, inns or like and similar public accommodations.

B. Except as hereinafter provided, and except insofar as they are inconsistent with

the provisions of Title 17, Chapter 31, Utah Code Annotated, 1953, as amended and in force and effect on August 1, 1965, all of the provisions of Title 59, Chapter 12, Utah Code Annotated, 1953, are adopted and made a part of this chapter as though fully set forth herein.

C. Wherever and to the extent that in Chapter 12 of Title 59, Utah Code Annotated, 1953, the state of Utah is named or referred to as the taxing agency, the name Sevier County shall be substituted therefor. Nothing in this section shall be deemed to require substitution of the name of the county for the word "state" when that word is used as part of the title of the state Tax Commission, or of the Constitution of the state of Utah, nor shall the name of the county be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the county or any agency thereof, rather than by or against the state Tax Commission in performing the functions incident to the administration or operation of this chapter.

D. There shall be excluded from the rent paid or charged by which the tax is measured:

1. The amount of any sales or use tax imposed by the state of Utah or by any other governmental agency upon a retailer or consumer;

2. Receipts from the sale or service charge for any food or beverage or room service charges in conjunction with the occupancy of the suite, room or rooms. (Ord. 1994-9-2 § 1(d); Ord. dated 11/19/84; prior code § 5-2-3)

3.08.050 Use of funds collected.

No funds collected and received by

Sevier County by virtue of the tax imposed by this chapter shall be used for any purpose other than establishing, financing and promoting recreational, tourist and convention bureaus. (Prior code § 5-2-4)

3.08.060 Contributions permitted.

The board of county commissioners is authorized to accept, on behalf of the county, funds contributed, donated or supplied by any person, corporation, other governmental agency, or from any other source whatever for the purposes outlined in Section 3.08.040 of this chapter, and when such funds are received, they shall be deposited and used in the same manner as though they were derived from the tax imposed by this chapter. (Prior code § 5-2-5)

3.08.070 Statute incorporated.

The provisions of Title 17, Chapter 31, Utah Code Annotated, 1953, as amended, enacted by Chapter 35, Laws of Utah, 1965, are incorporated herein and made a part of this chapter by this reference thereto. (Prior code § 5-2-7)

Chapter 3.12

**TOURISM, RECREATION,
CULTURAL AND CONVENTION
FACILITIES TAX**

Sections:

- 3.12.010** **Definitions.**
3.12.020 **Tax imposed.**

3.12.010 **Definitions.**

As used in this chapter:

"Convention facility" means any publicly owned or operated convention center, sports arena or other facility at which conventions, conferences and other gatherings are held and whose primary business or function is to host such conventions, conferences and other gatherings.

"Cultural facility" means any publicly owned or operated museum, theater, art center, music hall or other cultural or arts facility.

"Recreation facility" or "tourist facility" means any publicly owned or operated park, campground, marina, dock, golf course, water park, historic park, monument, planetarium, zoo, bicycle trails and other recreation or tourism-related facility.

"Restaurant" means and includes any coffee shop, cafeteria, luncheonette, soda fountain or fast food service where food is prepared for immediate consumption. Restaurant does not include any retail establishment whose primary business or functions is the sale of fuel or food items for off-premises, but not immediate consumption. (Ord. dated 12/21/92 § 1)

3.12.020 **Tax imposed.**

A. There is levied a tourism, recreation, cultural and convention tax as follows:

One percent of all sales of prepared foods and beverages that are sold by restaurants.

B. The revenue from the imposition of the tax provided for in this chapter shall be imposed for the purpose of financing, in whole or in part, tourism promotion, and the development, operation and facilities as defined in this chapter.

C. The tax imposed under this chapter is pursuant to authority granted by the Utah State Legislature in Section 59-12-603, Utah Code Annotated, as amended, 1953. The tax imposed hereunder shall be levied at the same time and collected in the same manner as provided for in the Local Sales and Use Tax Act, Chapter 59-12 Part 2, Utah Code Annotated as amended, except that the collection and distribution of the tax revenue is not subject to provisions of Section 50-12-205(2).

D. The provisions of the Sales and Use Tax Act, Part 1, as contained in Chapter 59-12 Part 1 are adopted in this chapter as required except that an additional license is not required for the collection of the tax if one has been or is issued under Section 59-12-106, Utah Code Annotated, 1953 as amended. (Ord. dated 12/12/92 § 2)

Chapter 3.16

**MISCELLANEOUS FISCAL
REGULATIONS**

Sections:

**3.16.010 Central Utah District
Health Department—
Financial officer
designated.**

**3.16.010 Central Utah District
Health Department—
Financial officer
designated.**

A. The executive director of the Six-County Commissioner's Organization is authorized to act as the financial officer for the Central Utah District Health Department for the purpose of approving payroll checks, routine expenditures and capital expenditures in conformance with Section 17-36-43, Utah Code Annotated.

B. Expenditures exceeding two hundred dollars (\$200.00) shall not be made without approval of the governing body.

C. The financial officer shall be bonded in the sum of twenty thousand dollars (\$20,000.00). (Ord. dated 10/21/85)