

**TOOELE COUNTY
ORDINANCE 2020-03**

**AN ORDINANCE AMENDING SECTION 2-2-2, PURPOSE, OF
CHAPTER 2, TRANSIENT ROOM TAX, OF THE TOOELE COUNTY
CODE (PROPOSED INCREASE TO LODGING TAX)**

WHEREAS, the Tooele County Commission recognizes that the transient room tax rate hasn't been increased since 2006 in Tooele County and now desires to increase the rate from 3.5% to 4.25%, as permitted by State law.

**NOW, THEREFORE, BE IT ORDAINED BY THE LEGISLATIVE BODY OF
TOOELE COUNTY, UTAH AS FOLLOWS:**

SECTION I – SECTION AMENDED. Section 2-2-2, *Purpose*, of Chapter 2, *Transient Room Tax*, of the Tooele County Code is hereby amended to read as follows:

2-2-2. Purpose.

The Board of Commissioners hereby declares that 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:

(1) to adopt a transient room tax ordinance which complies with the requirements and limitations contained in Title 17, Chapter 31 and Title 59, Chapter 12, Part 3, Utah Code Annotated 1953, as amended;

(2) to adopt a transient room tax ordinance which incorporates provisions identical to those of Title 17, Chapter 31 and Title 59, Chapter 12, Part 3, Utah Code Annotated 1953, as amended;

(3) to adopt a transient room tax ordinance that imposes a tax not to exceed four and one-quarter percent (4.25%), and provide a measure therefore that can be administered and collected 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; and

(4) 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 tourism, recreation and convention bureaus, and such other purposes as have been authorized by law for the expenditure of transient room taxes 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.

SECTION II – REPEALER. Ordinances and resolutions in conflict herewith are hereby repealed to the extent of such conflict.

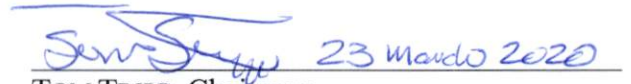
SECTION III – EFFECTIVE DATE. This ordinance shall become effective fifteen (15) days after its passage, provided it has been published, or at such publication date if more than fifteen (15) days after passage.

IN WITNESS WHEREOF the Tooele County Commission, which is the legislative body of Tooele County, passed, approved and enacted this ordinance this 17th day of March 2020.

ATTEST:


TOOELE COUNTY COMMISSION:


MARILYN K. GILLETTE, Clerk


TOM TRIPP, Chairman



APPROVED AS TO FORM:


SCOTT A. BROADHEAD
Tooele County Attorney

Commissioner Milne voted aye
Commissioner Thomas voted aye
Commissioner Tripp voted aye

TOOELE COUNTY CODE
TITLE 2
TAXATION

CHAPTER 2

TRANSIENT ROOM TAX

2-2-2. Purpose.

The Board of Commissioners hereby declares that 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:

(1) to adopt a transient room tax ordinance which complies with the requirements and limitations contained in Title 17, Chapter 31 and Title 59, Chapter 12, Part 3, Utah Code Annotated 1953, as amended;

(2) to adopt a transient room tax ordinance which incorporates provisions identical to those of Title 17, Chapter 31 and Title 59, Chapter 12, Part 3, Utah Code Annotated 1953, as amended;

(3) to adopt a transient room tax ordinance that imposes a tax not to exceed ~~three and one-half percent (3.5%)~~ **four and one-quarter percent (4.25%)**, and provide a measure therefore that can be administered and collected 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; and

(4) 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 tourism, recreation and convention bureaus, and such other purposes as have been authorized by law for the expenditure of transient room taxes 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.