

**TITLE 6.
FINANCE AND TAXATION.**

**CHAPTER 6-600. MUNICIPAL
TRANSIENT ROOM TAX.**

This Chapter shall be known as the "Tremonton City Municipal Transient Room Tax Ordinance."

6-601. Purpose. The Utah Legislature authorizes municipalities to adopt an ordinance that imposes a one (1%) percent transient room tax that may be collected from persons and entities providing public accommodations in the City. It is the purpose of this ordinance to provide for the uniform assessment and collection of that tax pursuant to Part 3A of Title 59, Chapter 12, Utah Code, as amended, or its successor statute. The transient room tax imposed by this chapter may be used for general fund purposes.

6-602. Effective Date. This Chapter shall become effective as of the 1st day of October, 2011.

6-603. Definitions.

(1) Public accommodations shall mean a place providing temporary sleeping accommodations that are regularly rented to the public and include but is not limited to:

- (a) a motel;
- (b) a hotel;
- (c) an RV Park;
- (d) an inn;
- (e) a bed and breakfast establishment;
- (f) trailer court;
- (g) campground;
- (h) a condominium;
- (I) a resort home; and
- (j) or similar accommodation.

(2) Rents shall include but is not limited to:

- (a) rents;
- (b) room charges and other eligible goods and services as enumerated in the "Utah State Tax Commission Publication 56 Sales Tax Information for Lodging Providers"; and
- (c) timeshare fees and dues.

(3) Transient shall mean the occupation of a public accommodation, by a person, of less than thirty (30) consecutive days.

6-604. Transient Room Tax Imposed. The

following regarding imposing the transient room tax:

(1) There is hereby levied upon the business of every person, company, corporation, or other like and similar persons, groups or organizations, doing business in the City as RV Parks, tourist home, hotel, motel, or trailer court , inns or the like, and public accommodations, an annual license tax equal to one percent (1%) of the gross revenue derived from the rent for each and every occupancy of a suite, room or rooms, occupied for a period of less than thirty (30) days.

(2) For purposes of this section, gross revenue shall be computed upon the base room rental rate. There shall be excluded from the gross revenue, by which this tax is measured:

- (a) 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; and
- (b) The amount of any transient room tax levied under authority of Section 3A of Chapter 12 of Title 59, Utah Code Annotated, 1953, as amended, or its successor statute.

6-605. Exemptions to Transient Room Tax. No Transient Room Tax shall be imposed under this Chapter upon any person:

- (1) engaged in business for solely religious, charitable, or other types of strictly nonprofit purpose who is tax exempt in such activities under the laws of the United States and the State of Utah; or
- (2) engaged in a business specifically exempted from municipal taxation and fees by the laws of the United States or the state.

6-606. Collecting Agent. On or before the effective date of this Chapter, Tremonton City shall contract with the State Tax Commission to be the City's Collection Agent and to perform all functions incident to the administration and collection of the Municipal Transient Room Tax, in accordance with the provisions of this Chapter. The Mayor is hereby authorized to enter into agreements with the State Tax Commission that may be necessary for the continued administration and operation of the Transient Room Tax enacted by this Chapter.

6-607. Penalties and interest. Penalties and interest equal to those authorized by U.C.A. Sections 59-1 401 and 59-1 -402 (as amended), or its successor, shall be imposed on any person who:

- (1) Is required to pay the tax under this part;

and

- (2) Does not remit the tax to the collecting agent within the time prescribed by law.
(Ord. 11-05)

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