

## CHAPTER 25. TRANSIENT ROOM TAX

(Ord. 2002-16, 08-07-2002)

### 5-25-1. Title for citation.

### 5-25-2. Definitions.

### 5-25-3. Tax imposed.

### 5-25-4. Collection of tax.

### 5-25-5. Penalties and interest.

### 5-25-5. Penalties and interest.

If the transient room tax is not paid within the time prescribed in this chapter, penalties and interest shall be assessed as set forth in Sections 59-1-401 and 59-1-402, Utah Code Ann.

(Ord. 2002-16, 08-07-2002)

### 5-25-1. Title for Citation.

The ordinance codified in this chapter shall be known as the "Transient Room Tax Ordinance."

(Ord. 2002-16, 08-07-2002)

### 5-25-2. Definitions.

Any terms not specifically defined herein shall be construed according to common usage. For the purpose of this chapter, the following words shall have the following meanings:

(1) "Public accommodation" means a place providing temporary sleeping accommodations to the public and includes:

- (a) a motel;
- (b) a hotel;
- (c) a motor court;
- (d) an inn;
- (e) a bed and breakfast establishment;
- (f) a condominium; and
- (g) a resort home.

(2) "Rents" include:

- (a) rents; and
- (b) timeshare fees or dues.

(3) "Transient" means a person who occupies a public accommodation for less than 30 consecutive days.

(Ord. 2003-14, 4-16-03); (Ord. 2002-16, 08-07-2002)

### 5-25-3. Tax imposed.

There is levied a transient room tax on the rents charged to transients occupying public accommodations in an amount that is equal to one percent (1%) of the rents charged.

(Ord. 2002-16, 08-07-2002)

### 5-25-4. Collection of Tax.

(1) The tax imposed by this chapter shall be due and payable to the city finance department on a quarterly basis on or before the thirtieth day of the month following each calendar quarter, commencing with the 7<sup>th</sup> day of August, 2002.

(2) Every person or business taxed under this chapter shall, on or before the thirtieth day of the month following each calendar quarter, file with the city finance director's office a report of its gross revenue for the preceding quarterly period. The report shall be accompanied by a remittance of the amount of tax due for the period covered by the report.

(3) The City may at its discretion opt to contract with the State Tax Commission to perform any or all of the functions related to the administration of this chapter.