

Chapter 14

MUNICIPAL TRANSIENT ROOM TAX

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2-14-1: TITLE.

This Chapter shall be known as the TRANSIENT ROOM TAX ORDINANCE of Brian Head Town.

2-14-2: PURPOSE.

The Utah State Legislature has authorized municipalities to enact a Transient Room Tax that may be collected from persons and entities providing public accommodations in the Town. It is the purpose of this Ordinance to provide for the uniform assessment and collection of that tax pursuant to [Part 3 of Title 59, Chapter 12](#), Utah Code (as amended).

2-14-3: EFFECTIVE DATE.

This Chapter shall become effective as of the 1st day of October, 2013.

2-14-4: DEFINITIONS:

For the purpose of this chapter, the following terms, phrases and words shall have the following meanings:

PUBLIC ACCOMMODATIONS: shall mean a place providing temporary sleeping accommodations that are regularly rented to the public and includes:

- A. A motel

- B. A hotel
- C. An inn
- D. A recreational vehicle park
- E. A campground;
- F. A bed and breakfast establishment;
- G. A condominium; and
- H. A resort home.

RENT: shall include:

- A. Rents; and
- B. Timeshare fees and dues.

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

2-14-5: TRANSIENT ROOM TAX.

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 Town as motels, hotels, recreational vehicle parks, inns or like, and similar 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, for a period of less than thirty (30) days.

2-14-6: GROSS RECEIPTS.

For purposes of this Section, gross receipts 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;
- B. The amount of any Transient Room Tax levied under authority of Chapter 31 of Title 17, Utah Code (as amended), or its successor;
- C. Receipts from the sale or service charge for any food, beverage, or room service charges in conjunction with the occupancy of the suite, room, or rooms, not included in the base room rate; and

- D. Charges made for supplying telephone service, gas, or electrical energy service, not included in the base room rate.

2-14-7: EXEMPTIONS TO TRANSIENT ROOM TAX.

No Transient Room Tax shall be imposed under this Chapter upon any person:

- A. Engaged in business for solely religious, charitable, eleemosynary, 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
- B. Engaged in a business specifically exempted from municipal taxation and fees by the laws of the United States or the State of Utah.

2-14-8: PAYMENTS.

On or before the effective date of this Chapter, Brian Head Town shall contract with the State Tax Commission to perform all functions incident to the administration and collection of the Municipal Transient Room Tax, in accordance with the provisions of this Chapter and Utah Code Annotated, Section [59-12-354](#) (as amended) or its successor. 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.

2-14-9: PENALTIES AND INTEREST.

Penalties and interest equal to those authorized by Utah Code Annotated Sections [59-1-401](#) and [59-1-402](#) (as amended), or their successors, shall be imposed on any person who:

- A. Is required to pay the tax under this part; and
- B. Does not remit the tax to the collecting agent within the time prescribed by law.”