



**Box Elder County
Tourism Tax Advisory Board
2011 Grant Packet**

Packet Includes:

1. Tourism Development Fund Policy
2. Tourism Tax Advisory Board Mission Statement, Goals and Objectives
3. State of Utah TRCC Tax Code
4. Grant Application

Box Elder County Tourism Office
01 South Main
Brigham City Utah 84302
435-734-3315
tourism@boxelder.org

Box Elder County Tourism Tax Advisory Board

Tourism Development Fund Policy

Mission. The mission of the Box Elder County Tourism Tax Advisory Board (TTAB) is to encourage tourism promotion to advance sustainable economic development. The Board will work with other tourism-related entities on projects to improve existing tourism products or initiate new ones. The projects should follow the Mission and Goals of the Advisory Board. The Mission and Goals are found in the grant packet.

The TTAB Tourism Development Fund is available to assist start-up tourism projects, to include: events, activities, festivals, conference, or programs. This fund is not guaranteed year-to-year. The applicants are encouraged to work toward becoming self-sustaining.

Purpose. The Box Elder County Tourism Tax Advisory Board shall, at its annual budget meeting, allocate a set amount of its budget as a "Tourism Development Fund" for tourism development by organizations developing projects in the Box Elder County area. The Tourism Development fund has the following purpose:

- 1) To increase tourism in Box Elder County
- 2) To assist new tourism projects
- 3) To help organizations develop new tourism projects
- 4) To increase the advertising exposure of Box Elder County outside of the County
- 5) To involve more people and organizations in tourism promotion

Eligibility. Tourism Development Funds are available organizations that promote tourism-related attractions, events, festivals, or programs. These events should encourage overnight stays in Box Elder County with immediate impact on the tourism economy.

Tourism Development Funds are derived from restaurant taxes and may only be used for the purpose of promoting recreation and tourism.

Application Policy. Please read this section BEFORE submitting your application. Requests for matching funds will be approved under the following conditions:

- 1) The proposed attraction, event, activity, festival or program must relate directly to the priorities of the TTAB mission statement and goals.
- 2) The funds may not be used for salary or wages.
- 3) The funds may be used for direct mail only if it can be documented and is going to be sent outside Box Elder County.
- 4) It is encouraged that promotional funds be spent outside Box Elder County. Promotional activities are expected to encourage tourists to spend the night in Box Elder County.
- 5) Any printed material must be included with the application and reviewed by the Advisory Board prior to printing. If the Advisory Board does not review printed material, funding will not be granted. Printed materials must include the Box Elder County Tax Advisory Board logo and the words: "Funded by the Box Elder County Tax Advisory Board.
- 6) A follow up report must be submitted within sixty (60) days following the completion of the project.

Application Procedure

- 1) Fill out the attached application, complete with an attached detailed description of the project, its purpose, strategies, and actions, and how this project ties into the TTAB mission and goals. Please limit the detailed description to one page. Include any pictures you feel will be helpful.
- 2) Make sure the application is signed and dated by a representative of the organization. Applications will be stamped with the date they are received at the TTAB office
- 3) Application deadline: **February 28, 2011, 5:00 pm.** The application must be received at the TTAB office no later than February 28, 2011. A postmark of February 28, 2011 will not be accepted. Applications may be hand-delivered to the TTAB office at 01 South Main, Brigham City, UT 84302, Room 34.
- 4) Applications will be screened by the Box Elder County Tourism Tax Advisory Board and recommendations made to the Box Elder County Commission.
- 5) Successful applicants will be notified by April 7 2011.

Primary consideration will be given to those who strive for the following criteria:

- 1) Does the project meet the intent and requirements of the State statute? (mandatory requirement)
- 2) Does it benefit tourism in the area, especially overnight visitors and what is the immediate impact? (30 points)
- 3) What is the likelihood of successful completion and what is the experience of the project manager? (15 points)
- 4) Does the project provide a tangible asset for the community (versus promotion)? (15 points)
- 5) What is the availability of other sources of funding and/or the ability to leverage grant funds? (25 points)
- 6) What is the potential for the project to generate more dollars for the fund in the future? (15 points)
- 7) What is the size of the request? (requests are not limited to a specified amount).

Payment of Tourism Development Fund. Once funding has been approved, the applicant must follow the proper steps in order to be considered for future grants. If these steps are not followed, funding will not be granted in the future.

- 1) Payment will be made based on agreement specified in grant award.
- 2) A follow up report must be completed within sixty (60) days after project completion. The report must contain the following:
 - a) Appropriate documentation of completed work and execution of final payments to include copies of invoices or checks for service rendered. All documents must be received sixty (60) days after completion of project. All matching funds must be accounted for as well
 - b) A written evaluation report documenting the event and success of project. Please include who the audience was, number of attendees, etc.

For questions, please call the office at 435-734-3315

Tourism Tax Advisory Board Mission Statement

The mission of the Box Elder County Tourism Tax Advisory Board is to develop criteria and an application process that will assist the fair evaluation of all requests for tourism enhancement. Such enhancement is that which best reflects and affects the recreation, heritage, cultural and scenic wonders of the whole county. The process is to encourage coordination of all tourism promotion and strategies commensurate with tax revenue to advance sustainable economic development. The Board will then make recommendations to the Box Elder County Commission for allocation of funds. This constitutes all taxes enacted by the Utah State Legislature and Box Elder County relating to tourism.

The criteria & application process must be in compliance with the purpose of the Tourism, Recreation, Cultural, and Convention (TRCC) Tax in Utah Code Annotated Title 59, chapter 12, section 601.

Goals and Objectives

1. Increase visitor numbers, trip duration and visitor sales by promoting Box Elder County as an all-season tourism destination.
2. To create awareness of Box Elder County as a refuge or oasis for peace, tranquility, and serenity that will leave visitors feeling refreshed, rejuvenated and inspired.
3. Be an advocate of the tourism industry and represent the best interests of Box Elder County on issues of public interest and policy.
4. Build the credibility of the tourism industry as an important force in the region's economy and vitality of life by educating the government, business, labor and professional communities.
5. Pursue relationships with organizations and tourism providers that foster mutual goals, provide cooperative marketing and funding mechanisms, and offer partnership opportunities to increase tourism to Box Elder County.
6. Provide quality, timely, up-to-date information to those seeking tourism information on Box Elder County by telephone, internet, mail or in person. Collect tourism data to assist with market analysis and research.
7. Encourage and assist new and appropriate tourism developments or events to Box Elder County. Help existing community events expand their market outside Box Elder County.

Tourism, Recreation, Cultural and Convention Facilities (TRCC) Tax
Title 59 – Revenue and Taxation
Title 59; Chapter 12 – Sales and Use Tax Act

59-12-601. Purpose statement.

(1) The Utah Legislature finds and declares that:

(a) the development of tourism, recreation, cultural, and convention facilities throughout Utah is necessary to insure continued growth in the tourism, recreation, and convention industry in Utah;

(b) modern and state-of-the-art tourism, recreation, cultural, and convention facilities would attract tourists, recreation, and convention business in a substantially greater amount than facilities that are obsolete or do not otherwise fill the needs of such business;

(c) available sources of assistance and capital in the individual counties are inadequate by themselves without state assistance to assure necessary development of tourism, recreation, cultural, and convention facilities;

(d) other states have programs of aid to their political subdivisions to foster the development of tourism, recreation, cultural, and convention facilities; and

(e) fostering the development of tourism, recreation, cultural, and convention facilities is a state purpose affecting the welfare of all state citizens and the growth of the economy statewide.

(2) It is therefore the purpose of this part that the state provide a means to foster the development of tourism, recreation, cultural, and convention facilities in order to further the welfare of the citizens of the state and its economic growth.

Amended by Chapter 265, 1991 General Session

59-12-602. Definitions.

As used in this part:

(1) "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.

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

(3) "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.

(4) (a) "Restaurant" includes any coffee shop, cafeteria, luncheonette, soda fountain, or fast-food service where food is prepared for immediate consumption.

(b) "Restaurant" does not include:

(i) any retail establishment whose primary business or function is the sale of fuel or food items for off-premise, but not immediate, consumption; and

(ii) a theater that sells food items, but not a dinner theater.

Amended by Chapter 248, 1995 General Session

59-12-603 (Superseded 07/01/04). County tax -- Bases -- Rates -- Use of revenues -- Collection -- Adoption of ordinance required -- Administration -- Distribution -- Enactment or repeal of tax or tax rate change -- Effective date -- Notice requirements.

(1) In addition to any other taxes, a county legislative body may, as provided in this part,

impose a tourism, recreation, cultural, and convention tax as follows:

(a) (i) a county legislative body of any county may impose a tax of not to exceed 3% on all short-term leases and rentals of motor vehicles not exceeding 30 days, except for leases and rentals of motor vehicles made for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair or an insurance agreement;

(ii) beginning on or after January 1, 1999, a county legislative body of any county imposing a tax under Subsection (1)(a)(i) may, in addition to imposing the tax under Subsection (1)(a)(i), impose a tax of not to exceed 4% on all short-term leases and rentals of motor vehicles not exceeding 30 days, except for leases and rentals of motor vehicles made for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair or an insurance agreement;

(b) a county legislative body of any county may impose a tax of not to exceed 1% of all sales of prepared foods and beverages that are sold by restaurants; and

(c) a county legislative body of any county may impose a tax of not to exceed 1/2% of the rent for every occupancy of a suite or room:

(i) on the following entities doing business as motor courts, motels, hotels, inns, or providing similar public accommodations:

(A) a person;

(B) a company;

(C) a corporation; or

(D) a person, group, or organization similar to Subsections (1)(c)(i)(A) through (C); and

(ii) if the suite or room is regularly rented for less than 30 consecutive days.

(2) The revenue from the imposition of the taxes provided for in Subsections (1)(a) through (c) may be used for the purposes of financing tourism promotion, and the development, operation, and maintenance of tourist, recreation, cultural, and convention facilities as defined in Section 59-12-602.

(3) The tax imposed under Subsection (1)(c) shall be in addition to the transient room tax imposed under Part 3, Transient Room Tax, and may be imposed only by a county of the first class.

(4) (a) A tax imposed under this part shall be levied at the same time and collected in the same manner as provided in Part 2, Local Sales and Use Tax Act, except that the collection and distribution of the tax revenue is not subject to the provisions of Subsection 59-12-205(2).

(b) A tax imposed under this part may be pledged as security for bonds, notes, or other evidences of indebtedness incurred by a county under Title 11, Chapter 14, Utah Municipal Bond Act, to finance tourism, recreation, cultural, and convention facilities.

(5) (a) In order to impose the tax under Subsection (1), each county legislative body shall annually adopt an ordinance imposing the tax.

(b) (i) The ordinance under Subsection (5)(a) shall include provisions substantially the same as those contained in Part 1, Tax Collection, except that the tax shall be imposed only on those items and sales described in Subsection (1).

(ii) A county legislative body imposing a tax under this part shall impose the tax as provided in this section on the leases, rentals, and sales described in Subsection (1) relating to the Olympic Winter Games of 2002 made to or by an organization exempt from federal income taxation under Section 501(c)(3), Internal Revenue Code, except for leases, rentals, and sales described in Subsection (1):

(A) paid for in full by the Salt Lake Organizing Committee for the Olympic Winter Games of 2002;

(B) exclusively used by:

(I) an officer, a trustee, or an employee of the Salt Lake Organizing Committee for the Olympic Winter Games of 2002; or

(II) a volunteer supervised by the Salt Lake Organizing Committee for the Olympic Winter Games of 2002; and

(C) for which the Salt Lake Organizing Committee for the Olympic Winter Games of 2002 does not receive reimbursement.

(c) The name of the county as the taxing agency shall be substituted for that of the state where necessary, and an additional license is not required if one has been or is issued under Section 59-12-106.

(6) In order to maintain in effect its tax ordinance adopted under this part, each county legislative body shall, within 30 days of any amendment of any applicable provisions of Part 1, Tax Collection, adopt amendments to its tax ordinance to conform with the applicable amendments to Part 1, Tax Collection.

(7) The commission shall:

(a) administer, collect, and enforce the tax authorized under this part pursuant to:

(i) the same procedures used to administer, collect, and enforce the sales and use tax under Part 1, Tax Collection; and

(ii) Chapter 1, General Taxation Policies;

(b) (i) except as provided in Subsection (7)(c), for a tax under this part other than the tax under Subsection (1)(a)(ii), distribute the revenues to the county imposing the tax; and

(ii) except as provided in Subsection (7)(c), for a tax under Subsection (1)(a)(ii), distribute the revenues according to the distribution formula provided in Subsection (8); and

(c) deduct from the distributions under Subsection (7)(b) an administrative charge for collecting the tax as provided in Section 59-12-206.

(8) The commission shall distribute the revenues generated by the tax under Subsection (1)(a)(ii) to each county collecting a tax under Subsection (1)(a)(ii) according to the following formula:

(a) the commission shall distribute 70% of the revenues based on the percentages generated by dividing the revenues collected by each county under Subsection (1)(a)(ii) by the total revenues collected by all counties under Subsection (1)(a)(ii); and

(b) the commission shall distribute 30% of the revenues based on the percentages generated by dividing the population of each county collecting a tax under Subsection (1)(a)(ii) by the total population of all counties collecting a tax under Subsection (1)(a)(ii).

(9) (a) For purposes of this Subsection (9):

(i) "Annexation" means an annexation to a county under Title 17, Chapter 2, Annexation to County.

(ii) "Annexing area" means an area that is annexed into a county.

(b) (i) If, on or after May 1, 2000, a county enacts or repeals a tax or changes the rate of a tax under this part, the enactment, repeal, or change shall take effect:

(A) on the first day of a calendar quarter; and

(B) after a 75-day period beginning on the date the commission receives notice meeting the requirements of Subsection (9)(b)(ii) from the county.

(ii) The notice described in Subsection (9)(b)(i)(B) shall state:

(A) that the county will enact or repeal a tax or change the rate of a tax under this part;

(B) the statutory authority for the tax described in Subsection (9)(b)(ii)(A);

(C) the effective date of the tax described in Subsection (9)(b)(ii)(A); and

(D) if the county enacts the tax or changes the rate of the tax described in Subsection (9)(b)(ii)(A), the new rate of the tax.

(c) (i) If, for an annexation that occurs on or after May 1, 2000, the annexation will result in a change in the rate of a tax under this part for an annexing area, the change shall take effect:

(A) on the first day of a calendar quarter; and

(B) after a 75-day period beginning on the date the commission receives notice meeting the requirements of Subsection (9)(c)(ii) from the county that annexes the annexing area.

(ii) The notice described in Subsection (9)(c)(i)(B) shall state:

(A) that the annexation described in Subsection (9)(c)(i) will result in a change in the rate of a tax under this part for the annexing area;

- (B) the statutory authority for the tax described in Subsection (9)(c)(ii)(A);
- (C) the effective date of the tax described in Subsection (9)(c)(ii)(A); and
- (D) the new rate of the tax described in Subsection (9)(c)(ii)(A).

Amended by Chapter 11, 2001 Special Session 1



**Box Elder County Tourism Tax Advisory Board
Tourism Development Application 2011**

Contact Person: _____

Phone: _____

Name of Organization: _____

Cell Phone: _____

Address: _____

Email: _____

Project Title: _____

Concept: Describe your project, event, activity, or attraction:

Opportunity: How will your project, event, activity, or attraction increase tourism to Box Elder County?

Project Starting Date: _____ Project Ending Date: _____

Audience: Identify your target market(s):

Age(s): 1-18 19-30 31-50 50-65 65 or older

Gender(s) Male Female

Where from: Box Elder County In-State _____ Out of State _____

Expected attendance: _____

Promotion: How do you plan to advertise and promote your project, event, activity, or attraction? How many brochures, posters, etc. will be printed and how will you distribute them?

How often will your ad run in the newspaper, or on radio or television?

Direct Mail Newspaper Radio Television Posters

Brochures Other (be specific): _____

Does your event have its own logo? Yes No

Is this a: One-time event? Annual event?

Budget: ***Please attach a budget for your project or fill in the information below***

Please note documentation of expenditures will be required at the end of the project. The more specific you can be the better. The TTAB Board likes detail!

Project revenue to apply to project (please list all including in-kind amounts, other grants, cash, etc.):

| | |
|-------|----------|
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |

Total Box Elder County Tourism Tax Advisory

Funds Requested \$ _____

Total Project Cost \$ _____

Project Expenditures (please list)

| | |
|-------|----------|
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |

Total Project Cost \$ _____

How will you measure the success of your project, event, activity, or attraction?

What is the expected economic impact of your project, event, activity, or attraction?

Number of participants spending the night in Box Elder County: _____

Number of nights they will be staying in Box Elder County: _____

Number of motel rooms booked in Box Elder County: _____

Applicant Signature _____ Date _____

(Don't forget to attach a one-page detailed description and any pictures as you see fit)

Project Approval (to be filled out by the Tourism Tax Advisory Board)

Board Approval _____ Date _____

Documentation of paper work to Auditor _____ Date _____

Documentation of Check sent to applicant _____ Date _____

Written report received _____ Date _____