

1 **TOURISM TAX ADVISORY BOARD AMENDMENTS**

2 2016 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: Douglas V. Sagers**

5 Senate Sponsor: _____

7 **LONG TITLE**

8 **General Description:**

9 This bill amends the membership of a county tourism tax advisory board.

10 **Highlighted Provisions:**

11 This bill:

- 12 ▶ changes the membership requirements for certain county tourism tax advisory
13 boards; and
14 ▶ describes the qualifications and approval of the additional members.

15 **Money Appropriated in this Bill:**

16 None

17 **Other Special Clauses:**

18 None

19 **Utah Code Sections Affected:**

20 AMENDS:

21 **17-31-8**, as last amended by Laws of Utah 2006, Chapter 134

23 *Be it enacted by the Legislature of the state of Utah:*

24 Section 1. Section **17-31-8** is amended to read:

25 **17-31-8. Tourism tax advisory boards.**

26 (1) (a) Except as provided in Subsection (1)(b), any county that collects the following
27 taxes shall operate a tourism tax advisory board:



28 (i) the tax allowed under Section 59-12-301; or

29 (ii) the tax allowed under Section 59-12-603.

30 (b) Notwithstanding Subsection (1)(a), a county is exempt from Subsection (1)(a) if the
31 county has an existing board, council, committee, convention visitor's bureau, or body that
32 substantially conforms with Subsections (2), (3), and (4).

33 (2) ~~[A]~~ For a county of the first or second class, a tourism tax advisory board created
34 under Subsection (1) shall:

35 (a) consist of at least five members[-], who are residents of the county that operates the
36 board; and

37 ~~[(3) A tourism tax advisory board shall]~~

38 (b) be composed of the following members [that are residents of the county]:

39 ~~[(a)]~~ (i) a majority of the members shall be current employees of entities in the county
40 that are subject to the taxes referred to in Section 59-12-301 or 59-12-603; and

41 ~~[(b)]~~ (ii) the balance of the board's membership shall be employees of recreational
42 facilities, convention facilities, museums, cultural attractions, or other tourism related
43 industries located within the county.

44 (3) For a county of the third, fourth, fifth, or sixth class, a tourism tax advisory board
45 created under Subsection (1) shall:

46 (a) consist of seven members, who are residents of the county that operates the board;
47 and

48 (b) be composed of the following members:

49 (i) four members shall be current employees of entities in the county that are subject to
50 the taxes referred to in Section 59-12-301 or 59-12-603; and

51 (ii) one member shall be an elected official from the municipality with the largest
52 population in the county who is:

53 (A) nominated by the legislative body of the municipality; and

54 (B) approved by the legislative body of the county that operates the board;

55 (iii) one member shall be an elected official from the municipality with the second
56 largest population in the county who is:

57 (A) nominated by the legislative body of the municipality; and

58 (B) approved by the legislative body of the county that operates the board; and

59 (iv) one member shall be an employee of a recreational facility, convention facility,
60 museum, cultural attraction, or other tourism related industry located within the county.

61 (4) (a) Each tourism tax advisory board shall advise the county legislative body on the
62 best use of revenues collected from the tax allowed under Section 59-12-301 by providing the
63 legislative body with a priority listing for proposed expenditures based on projected available
64 tax revenues supplied to the board by the county legislative body on an annual basis.

65 (b) Each tourism tax advisory board in a county operating under the county
66 commission form of government under Section 17-52-501 or the expanded county commission
67 form under Section 17-52-502 shall advise the county legislative body on the best use of
68 revenues collected from the tax allowed under Section 59-12-603 by providing the legislative
69 body with a priority listing for proposed expenditures based on projected available tax revenues
70 supplied to the board by the county legislative body on an annual basis.

71 (5) A member of any county tourism tax advisory board:

72 (a) may not receive compensation or benefits for the member's services; and

73 (b) may receive per diem and expenses incurred in the performance of the member's
74 official duties.

Legislative Review Note
Office of Legislative Research and General Counsel