

**RECREATIONAL VEHICLE TAX AMENDMENTS**

2020 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Ralph Okerlund**

House Sponsor: Derrin R. Owens

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**LONG TITLE**

**General Description:**

This bill amends provisions related to the Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act.

**Highlighted Provisions:**

This bill:

- ▶ authorizes counties to impose a tax on short-term rentals of off-highway vehicles and recreational vehicles;
- ▶ allows sellers to retain a percentage of the tax collected on rentals of off-highway vehicles and recreational vehicles;
- ▶ defines terms; and
- ▶ makes technical changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**59-12-108**, as last amended by Laws of Utah 2018, Second Special Session, Chapter 6

**59-12-602**, as last amended by Laws of Utah 2010, Chapter 263

**59-12-603**, as last amended by Laws of Utah 2018, Chapters 258 and 312

**63N-2-502**, as last amended by Laws of Utah 2016, Chapter 350

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

Section 1. Section **59-12-108** is amended to read:

**59-12-108. Monthly payment -- Amount of tax a seller may retain -- Penalty --  
Certain amounts allocated to local taxing jurisdictions.**

(1) (a) Notwithstanding Section **59-12-107**, a seller that has a tax liability under this chapter of \$50,000 or more for the previous calendar year shall:

(i) file a return with the commission:

(A) monthly on or before the last day of the month immediately following the month for which the seller collects a tax under this chapter; and

(B) for the month for which the seller collects a tax under this chapter; and

(ii) except as provided in Subsection (1)(b), remit with the return required by Subsection (1)(a)(i) the amount the person is required to remit to the commission for each tax, fee, or charge described in Subsection (1)(c):

(A) if that seller's tax liability under this chapter for the previous calendar year is less than \$96,000, by any method permitted by the commission; or

(B) if that seller's tax liability under this chapter for the previous calendar year is \$96,000 or more, by electronic funds transfer.

(b) A seller shall remit electronically with the return required by Subsection (1)(a)(i) the amount the seller is required to remit to the commission for each tax, fee, or charge described in Subsection (1)(c) if that seller:

(i) is required by Section **59-12-107** to file the return electronically; or

(ii) (A) is required to collect and remit a tax under Section **59-12-107**; and

(B) files a simplified electronic return.

(c) Subsections (1)(a) and (b) apply to the following taxes, fees, or charges:

(i) a tax under Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;

(ii) a fee under Section **19-6-714**;

(iii) a fee under Section **19-6-805**;

(iv) a charge under Title 69, Chapter 2, Part 4, 911 Emergency Service Charges; or

(v) a tax under this chapter.

(d) Notwithstanding Subsection (1)(a)(ii) and in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall make rules providing for a method for making same-day payments other than by electronic funds transfer if making payments by electronic funds transfer fails.

(e) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall establish by rule procedures and requirements for determining the amount a seller is required to remit to the commission under this Subsection (1).

(2) (a) Except as provided in Subsection (3), a seller subject to Subsection (1) or a seller described in Subsection (4) may retain each month the amount allowed by this Subsection (2).

(b) A seller subject to Subsection (1) or a seller described in Subsection (4) may retain each month 1.31% of any amounts the seller is required to remit to the commission:

(i) for a transaction described in Subsection 59-12-103(1) that is subject to a state tax and a local tax imposed in accordance with the following, for the month for which the seller is filing a return in accordance with Subsection (1):

(A) Subsection 59-12-103(2)(a);

(B) Subsection 59-12-103(2)(b); and

(C) Subsection 59-12-103(2)(d); and

(ii) for an agreement sales and use tax.

(c) (i) A seller subject to Subsection (1) or a seller described in Subsection (4) may retain each month the amount calculated under Subsection (2)(c)(ii) for a transaction described in Subsection 59-12-103(1) that is subject to the state tax and the local tax imposed in accordance with Subsection 59-12-103(2)(c).

(ii) For purposes of Subsection (2)(c)(i), the amount a seller may retain is an amount equal to the sum of:

(A) 1.31% of any amounts the seller is required to remit to the commission for:

(I) the state tax and the local tax imposed in accordance with Subsection

86 59-12-103(2)(c);  
87 (II) the month for which the seller is filing a return in accordance with Subsection (1);  
88 and  
89 (III) an agreement sales and use tax; and  
90 (B) 1.31% of the difference between:  
91 (I) the amounts the seller would have been required to remit to the commission:  
92 (Aa) in accordance with Subsection 59-12-103(2)(a) if the transaction had been subject  
93 to the state tax and the local tax imposed in accordance with Subsection 59-12-103(2)(a);  
94 (Bb) for the month for which the seller is filing a return in accordance with Subsection  
95 (1); and  
96 (Cc) for an agreement sales and use tax; and  
97 (II) the amounts the seller is required to remit to the commission for:  
98 (Aa) the state tax and the local tax imposed in accordance with Subsection  
99 59-12-103(2)(c);  
100 (Bb) the month for which the seller is filing a return in accordance with Subsection (1);  
101 and  
102 (Cc) an agreement sales and use tax.  
103 (d) A seller subject to Subsection (1) or a seller described in Subsection (4) may retain  
104 each month 1% of any amounts the seller is required to remit to the commission:  
105 (i) for the month for which the seller is filing a return in accordance with Subsection  
106 (1); and  
107 (ii) under:  
108 (A) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;  
109 (B) Subsection 59-12-603(1)(a)(i)(A); [or]  
110 (C) Subsection 59-12-603(1)(a)(i)(B)[.]; or  
111 (D) Subsection 59-12-603(1)(a)(ii).  
112 (3) A state government entity that is required to remit taxes monthly in accordance  
113 with Subsection (1) may not retain any amount under Subsection (2).

(4) A seller that has a tax liability under this chapter for the previous calendar year of less than \$50,000 may:

(a) voluntarily meet the requirements of Subsection (1); and

(b) if the seller voluntarily meets the requirements of Subsection (1), retain the amounts allowed by Subsection (2).

(5) Penalties for late payment shall be as provided in Section 59-1-401.

(6) (a) Except as provided in Subsection (6)(c), for any amounts required to be remitted to the commission under this part, the commission shall each month calculate an amount equal to the difference between:

(i) the total amount retained for that month by all sellers had the percentages listed under Subsections (2)(b) and (2)(c)(ii) been 1.5%; and

(ii) the total amount retained for that month by all sellers at the percentages listed under Subsections (2)(b) and (2)(c)(ii).

(b) The commission shall each month allocate the amount calculated under Subsection (6)(a) to each county, city, and town on the basis of the proportion of agreement sales and use tax that the commission distributes to each county, city, and town for that month compared to the total agreement sales and use tax that the commission distributes for that month to all counties, cities, and towns.

(c) The amount the commission calculates under Subsection (6)(a) may not include an amount collected from a tax that:

(i) the state imposes within a county, city, or town, including the unincorporated area of a county; and

(ii) is not imposed within the entire state.

Section 2. Section 59-12-602 is amended to read:

**59-12-602. Definitions.**

As used in this part:

(1) (a) Subject to Subsection (1)(b), "airport facility" means an airport of regional significance, as defined by the Transportation Commission by rule made in accordance with

Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

(b) "Airport facility" includes:

(i) an appurtenance to an airport, including a fixed guideway that provides transportation service to or from the airport;

(ii) a control tower, including a radar system;

(iii) a public area of an airport; or

(iv) a terminal facility.

(2) "All-terrain type I vehicle" means the same as that term is defined in Section [41-22-2](#).

(3) "All-terrain type II vehicle" means the same as that term is defined in Section [41-22-2](#).

(4) "All-terrain type III vehicle" means the same as that term is defined in Section [41-22-2](#).

~~[(2)]~~ (5) "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.

~~[(3)]~~ (6) "Cultural facility" means any publicly owned or operated museum, theater, art center, music hall, or other cultural or arts facility.

(7) (a) Except as provided in Subsection (7)(b), "off-highway vehicle" means any snowmobile, all-terrain type I vehicle, all-terrain type II vehicle, all-terrain type III vehicle, or motorcycle.

(b) "Off-highway vehicle" does not include a vehicle that is a motor vehicle under Section [41-1a-102](#).

(8) "Motorcycle" means the same as that term is defined in Section [41-22-2](#).

~~[(4)]~~ (9) "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.

(10) (a) Except as provided in Subsection (10)(c), "recreational vehicle" means a vehicular unit other than a mobile home, primarily designed as a temporary dwelling for travel, recreational, or vacation use, that is pulled by another vehicle.

(b) "Recreational vehicle" includes:

(i) a travel trailer;

(ii) a camping trailer; and

(iii) a fifth wheel trailer.

(c) "Recreational vehicle" does not include a vehicle that is a motor vehicle under Section 41-1a-102.

~~[(5)]~~ (11) (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.

(12) "Short-term rental" means a lease or rental that is 30 days or less.

(13) "Snowmobile" means the same as that term is defined in Section 41-22-2.

(14) "Travel trailer," "camping trailer," or "fifth wheel trailer" means a portable vehicle without motive power, designed as a temporary dwelling for travel, recreational, or vacation use that does not require a special highway movement permit when drawn by a self-propelled motor vehicle.

Section 3. Section **59-12-603** is amended to read:

**59-12-603. County tax -- Bases -- Rates -- Use of revenue -- Adoption of ordinance required -- Advisory board -- Administration -- Collection -- Administrative charge -- Distribution -- Enactment or repeal of tax or tax rate change -- Effective date -- Notice requirements.**

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

(i) (A) 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]~~ short-term 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; and

(B) ~~[beginning on or after January 1, 1999,]~~ a county legislative body of any county imposing a tax under Subsection (1)(a)(i)(A) may, in addition to imposing the tax under Subsection (1)(a)(i)(A), 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]~~ short-term 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 January 1, 2021, a county legislative body of any county may impose a tax of not to exceed 7% on all short-term rentals of off-highway vehicles and recreational vehicles;

~~[(ii)]~~ (iii) a county legislative body of any county may impose a tax of not to exceed 1% of all sales of the following that are sold by a restaurant:

(A) alcoholic beverages;

(B) food and food ingredients; or

(C) prepared food; and

~~[(iii)]~~ (iv) a county legislative body of a county of the first class may impose a tax of not to exceed .5% on charges for the accommodations and services described in Subsection 59-12-103(1)(i).

(b) A tax imposed under Subsection (1)(a) is subject to the audit provisions of Section 17-31-5.5.

(2) (a) Subject to Subsection (2)(b), a county may use revenue from the imposition of ~~[the taxes provided for in Subsections (1)(a)(i) through (iii) may be used]~~ a tax under Subsection (1) for:

(i) financing tourism promotion; and



- 226 (ii) the development, operation, and maintenance of:
- 227 (A) an airport facility;
- 228 (B) a convention facility;
- 229 (C) a cultural facility;
- 230 (D) a recreation facility; or
- 231 (E) a tourist facility.
- 232 (b) A county of the first class shall expend at least \$450,000 each year of the revenue
- 233 from the imposition of a tax authorized by Subsection (1)(a)[~~(iii)~~](iv) within the county to fund
- 234 a marketing and ticketing system designed to:
- 235 (i) promote tourism in ski areas within the county by persons that do not reside within
- 236 the state; and
- 237 (ii) combine the sale of:
- 238 (A) ski lift tickets; and
- 239 (B) accommodations and services described in Subsection 59-12-103(1)(i).
- 240 (3) A tax imposed under this part may be pledged as security for bonds, notes, or other
- 241 evidences of indebtedness incurred by a county, city, or town under Title 11, Chapter 14, Local
- 242 Government Bonding Act, or a community reinvestment agency under Title 17C, Chapter 1,
- 243 Part 5, Agency Bonds, to finance:
- 244 (a) an airport facility;
- 245 (b) a convention facility;
- 246 (c) a cultural facility;
- 247 (d) a recreation facility; or
- 248 (e) a tourist facility.
- 249 (4) (a) To impose ~~the~~ a tax under Subsection (1), ~~each~~ the county legislative body
- 250 shall adopt an ordinance imposing the tax.
- 251 (b) The ordinance under Subsection (4)(a) shall include provisions substantially the
- 252 same as those contained in Part 1, Tax Collection, except that the tax shall be imposed only on
- 253 those items and sales described in Subsection (1).

(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.

(5) To maintain in effect ~~its~~ a 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~~ the county's tax ordinance to conform with the applicable amendments to Part 1, Tax Collection.

(6) (a) Regardless of whether a county of the first class creates a tourism tax advisory board in accordance with Section 17-31-8, the county legislative body of the county of the first class shall create a tax advisory board in accordance with this Subsection (6).

(b) The tax advisory board shall be composed of nine members appointed as follows:

(i) four members shall be residents of a county of the first class appointed by the county legislative body of the county of the first class; and

(ii) subject to Subsections (6)(c) and (d), five members shall be mayors of cities or towns within the county of the first class appointed by an organization representing all mayors of cities and towns within the county of the first class.

(c) Five members of the tax advisory board constitute a quorum.

(d) The county legislative body of the county of the first class shall determine:

(i) terms of the members of the tax advisory board;

(ii) procedures and requirements for removing a member of the tax advisory board;

(iii) voting requirements, except that action of the tax advisory board shall be by at least a majority vote of a quorum of the tax advisory board;

(iv) chairs or other officers of the tax advisory board;

(v) how meetings are to be called and the frequency of meetings; and

(vi) the compensation, if any, of members of the tax advisory board.

(e) The tax advisory board under this Subsection (6) shall advise the county legislative body of the county of the first class on the expenditure of revenue collected within the county of the first class from the taxes described in Subsection (1)(a).

(7) (a) (i) Except as provided in Subsection (7)(a)(ii), a tax authorized under this part shall be administered, collected, and enforced in accordance with:

(A) the same procedures used to administer, collect, and enforce the tax under:

(I) Part 1, Tax Collection; or

(II) Part 2, Local Sales and Use Tax Act; and

(B) Chapter 1, General Taxation Policies.

(ii) A tax under this part is not subject to Section 59-12-107.1 or 59-12-123 or Subsections 59-12-205(2) through (6).

(b) Except as provided in Subsection (7)(c):

(i) for a tax under this part other than the tax under Subsection (1)(a)(i)(B), the commission shall distribute the revenue to the county imposing the tax; and

(ii) for a tax under Subsection (1)(a)(i)(B), the commission shall distribute the revenue according to the distribution formula provided in Subsection (8).

(c) The commission shall retain and deposit an administrative charge in accordance with Section 59-1-306 from the revenue the commission collects from a tax under this part.

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

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

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

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

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

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

(b) (i) Except as provided in Subsection (9)(c), if ~~on or after July 1, 2004,~~ 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 90-day period beginning on the ~~[date]~~ day on which 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 rate of the tax.

(c) (i) If the billing period for a transaction begins before the effective date of the enactment of the tax or the tax rate increase imposed under Subsection (1), the enactment of the tax or the tax rate increase shall take effect on the first day of the first billing period that begins after the effective date of the enactment of the tax or the tax rate increase.

(ii) If the billing period for a transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax rate decrease shall take effect on the first day of the last billing period that began before the effective date of the repeal of the tax or the tax rate decrease.

(d) (i) Except as provided in Subsection (9)(e), if ~~for an annexation that occurs on or after July 1, 2004,~~ the annexation will result in the enactment, repeal, or change in the rate of a tax under this part for an annexing area, the enactment, repeal, or change shall take effect:

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

(B) after a 90-day period beginning on the ~~[date]~~ day on which the commission receives notice meeting the requirements of Subsection (9)(d)(ii) from the county that annexes the annexing area.

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

(A) that the annexation described in Subsection (9)(d)(i) will result in an enactment, repeal, or 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)(d)(ii)(A);

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

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

(e) (i) If the billing period for a transaction begins before the effective date of the enactment of the tax or the tax rate increase imposed under Subsection (1), the enactment of the tax or the tax rate increase shall take effect on the first day of the first billing period that begins after the effective date of the enactment of the tax or the tax rate increase.

(ii) If the billing period for a transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax rate decrease shall take effect on the first day of the last billing period that began before the effective date of the repeal of the tax or the tax rate decrease.

Section 4. Section **63N-2-502** is amended to read:

**63N-2-502. Definitions.**

As used in this part:

(1) "Agreement" means an agreement described in Section **63N-2-503**.

(2) "Base taxable value" means the value of hotel property before the construction on a qualified hotel begins, as that value is established by the county in which the hotel property is located, using a reasonable valuation method that may include the value of the hotel property on the county assessment rolls the year before the year during which construction on the qualified hotel begins.

(3) "Certified claim" means a claim that the office has approved and certified as provided in Section **63N-2-505**.

(4) "Claim" means a written document submitted by a qualified hotel owner or host local government to request a convention incentive.

(5) "Claimant" means the qualified hotel owner or host local government that submits a

claim under Subsection 63N-2-505(1)(a) for a convention incentive.

(6) "Commission" means the Utah State Tax Commission.

(7) "Community reinvestment agency" means the same as that term is defined in Section 17C-1-102.

(8) "Construction revenue" means revenue generated from state taxes and local taxes imposed on transactions occurring during the eligibility period as a result of the construction of the hotel property, including purchases made by a qualified hotel owner and its subcontractors.

(9) "Convention incentive" means an incentive for the development of a qualified hotel, in the form of payment from the incentive fund as provided in this part, as authorized in an agreement.

(10) "Eligibility period" means:

(a) the period that:

(i) begins the date construction of a qualified hotel begins; and

(ii) ends:

(A) for purposes of the state portion, 20 years after the date of initial occupancy of that qualified hotel; or

(B) for purposes of the local portion and incremental property tax revenue, 25 years after the date of initial occupancy of that hotel; or

(b) as provided in an agreement between the office and a qualified hotel owner or host local government, a period that:

(i) begins no earlier than the date construction of a qualified hotel begins; and

(ii) is shorter than the period described in Subsection (10)(a).

(11) "Endorsement letter" means a letter:

(a) from the county in which a qualified hotel is located or is proposed to be located;

(b) signed by the county executive; and

(c) expressing the county's endorsement of a developer of a qualified hotel as meeting all the county's criteria for receiving the county's endorsement.

(12) "Host agency" means the community reinvestment agency of the host local

394 government.

395 (13) "Host local government" means:

396 (a) a county that enters into an agreement with the office for the construction of a  
397 qualified hotel within the unincorporated area of the county; or

398 (b) a city or town that enters into an agreement with the office for the construction of a  
399 qualified hotel within the boundary of the city or town.

400 (14) "Hotel property" means a qualified hotel and any property that is included in the  
401 same development as the qualified hotel, including convention, exhibit, and meeting space,  
402 retail shops, restaurants, parking, and other ancillary facilities and amenities.

403 (15) "Incentive fund" means the Convention Incentive Fund created in Section  
404 63N-2-503.5.

405 (16) "Incremental property tax revenue" means the amount of property tax revenue  
406 generated from hotel property that equals the difference between:

407 (a) the amount of property tax revenue generated in any tax year by all taxing entities  
408 from hotel property, using the current assessed value of the hotel property; and

409 (b) the amount of property tax revenue that would be generated that tax year by all  
410 taxing entities from hotel property, using the hotel property's base taxable value.

411 (17) "Local portion" means the portion of new tax revenue that is generated by local  
412 taxes.

413 (18) "Local taxes" means a tax imposed under:

414 (a) Section 59-12-204;

415 (b) Section 59-12-301;

416 (c) Sections 59-12-352 and 59-12-353;

417 [~~(d)~~ Subsection 59-12-603(1)(a)(i)(A);]

418 [~~(e)~~ Subsection 59-12-603(1)(a)(i)(B);]

419 [~~(f)~~ Subsection 59-12-603(1)(a)(ii);]

420 [~~(g)~~ (d) Subsection 59-12-603(1)(a)(~~(iii)~~); or

421 [~~(h)~~ (e) Section 59-12-1102.

(19) "New tax revenue" means construction revenue, offsite revenue, and onsite revenue.

(20) "Offsite revenue" means revenue generated from state taxes and local taxes imposed on transactions by a third-party seller occurring other than on hotel property during the eligibility period, if:

(a) the transaction is subject to a tax under Title 59, Chapter 12, Sales and Use Tax Act; and

(b) the third-party seller voluntarily consents to the disclosure of information to the office, as provided in Subsection 63N-2-505(2)(b)(i)(E).

(21) "Onsite revenue" means revenue generated from state taxes and local taxes imposed on transactions occurring on hotel property during the eligibility period.

(22) "Public infrastructure" means:

(a) water, sewer, storm drainage, electrical, telecommunications, and other similar systems and lines;

(b) streets, roads, curbs, gutters, sidewalks, walkways, parking facilities, and public transportation facilities; and

(c) other buildings, facilities, infrastructure, and improvements that benefit the public.

(23) "Qualified hotel" means a full-service hotel development constructed in the state on or after July 1, 2014 that:

(a) requires a significant capital investment;

(b) includes at least 85 square feet of convention, exhibit, and meeting space per guest room; and

(c) is located within 1,000 feet of a convention center that contains at least 500,000 square feet of convention, exhibit, and meeting space.

(24) "Qualified hotel owner" means a person who owns a qualified hotel.

(25) "Review committee" means the independent review committee established under Section 63N-2-504.

(26) "Significant capital investment" means an amount of at least \$200,000,000.



450           (27) "State portion" means the portion of new tax revenue that is generated by state  
451 taxes.

452           (28) "State taxes" means a tax imposed under Subsection 59-12-103(2)(a)(i), (2)(b)(i),  
453 (2)(c)(i), or (2)(d)(i)(A).

454           (29) "Third-party seller" means a person who is a seller in a transaction:

455           (a) occurring other than on hotel property;

456           (b) that is:

457           (i) the sale, rental, or lease of a room or of convention or exhibit space or other  
458 facilities on hotel property; or

459           (ii) the sale of tangible personal property or a service that is part of a bundled  
460 transaction, as defined in Section 59-12-102, with a sale, rental, or lease described in  
461 Subsection (29)(b)(i); and

462           (c) that is subject to a tax under Title 59, Chapter 12, Sales and Use Tax Act.