

TOWN OF ALTA

ORDINANCE NO. 2023-O-5

AN ORDINANCE ADOPTING TITLE 3 CHAPTER 6 ARTICLE F TRANSIENT ROOM TAX

WHEREAS, the Town Council finds and determines that the impact of tourism on the Town have created the need for additional revenue;

WHEREAS, the Town of Alta (“Town”) would like to avail itself of revenue related to transient room tax; and,

WHEREAS, Utah Code 59-12-352 allows the towns to impose a tax known as the transient room tax of up to 1% on charges for amounts paid or charged for tourist home, hotel, motel, or trailer court accommodations and services that are regularly rented for less than 30 consecutive days; and,

WHEREAS, revenues generated by the transient room tax may be used by the Town for general fund purposes; and,

WHEREAS, the Town Council for the Town of Alta finds that the health, safety and welfare of the Town’s residents and tourist will be enhanced by the imposition of 1% for the transient room tax in the Town;

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF ALTA, UTAH, THAT:

SECTION I: The Town Council pursuant to Utah Code 59-12-352 hereby approves the imposition of a transient room tax in the amount of 1%

SECTION II: Adopted. The following Article is hereby adopted.

Article F. Transient Room Tax

3-3F-1 Imposed.

A transient room tax is hereby levied on the amounts paid by or charged to persons occupying any transient lodging facility within the Town in the amount of one percent of the amounts paid or charged. The transient room tax levied herein shall be in addition to all other taxes or fees imposed by the state, county, or Town. The transient room tax shall be levied at the same time and collected in the same manner as provided in Utah Code Annotated title 59, chapter 12, part 2, Local Sales and Use Tax Act. As such, the state tax commission shall collect and administer the tax imposed hereby.

3-3F-2 Appropriation of revenues.

Pursuant to Utah Code Annotated section 59-12-352(4), the revenues generated by the tax imposed hereby shall be appropriated for general fund purposes.

3-3F-3 Penalty.

Violation or avoidance of payment of the tax imposed hereby shall subject the violator to penalties provided in section 1.08.010 of this Code in addition to whatever penalties shall be fixed and administered by the state tax commission pursuant to its statutory powers.

SECTION III: Effective Date. This Ordinance shall take effect upon publication. Notification of the passage of this ordinance shall be given to the Utah Tax Commission.

PASSED AND ADOPTED by the Town Council of Alta, Utah, this ____ day of _____ in the year 2023.

TOWN OF ALTA

Roger Bourke, Mayor

ATTEST:

Jen Clancy, Town Clerk