

BOULDER TOWN, UTAH

ORDINANCE 2019-1

AN ORDINANCE IMPOSING A ONE PERCENT MUNICIPAL  
TRANSIENT TAX ON ALL ACCOMMODATIONS AND SERVICES  
FOR THE TOWN OF BOULDER

**WHEREAS** the Utah State Legislature has authorized Utah municipalities to enact a transient room tax, in accordance with Utah Code Annotated § 59-12-301 et seq.; and

**WHEREAS** Boulder Town is a municipal corporation duly organized and existing under the laws of State of Utah; and

**WHEREAS** the Boulder Town Council finds that the governing body may exercise all administrative and legislative powers by resolution and ordinance, in accordance with Utah State law; and

**WHEREAS** the Boulder Town Council finds that it is in the public interest for the town to adopt and enact a transient room tax within the town of Boulder and the adoption of this ordinance will serve that purpose; and

**WHEREAS** the Boulder Town Council finds that the Town of Boulder can and should adopt and levy the said tax, in accordance with UCA § 59-12-352, and other appropriate Utah State law; and

**WHEREAS** the Boulder Town Council finds that the requirements enacted herein should become effective upon passage of this ordinance; and

**WHEREAS** the Boulder Town Council finds that the public safety, health, and welfare of the Town of Boulder will be better served by the adoption of this ordinance and enactment of the said tax.

**NOW THEREFORE,**

The Boulder Town Council hereby ordains as follows:

1. That a Transient Room Tax is established and adopted as follows:

**Transient Room Tax**

It is the intent and purpose of Boulder Town to adopt a Transient Room Tax pursuant to, and in accordance with, Utah Code Annotated, section 59-12-352 et seq.

**Definitions:**

“Public Accommodation” is a place providing temporary sleeping accommodations to the public and includes:

- a. Any motel or hotel
- b. Any motor court or motor lodge
- c. An inn
- d. A bed and breakfast establishment
- e. Any vacation rental, resort home, or similar establishment
- f. A room, including, but not limited to, a temporary rentable space
- g. Any similar accommodation which is available for short term rental

“Rent” is any compensation received in exchange for providing public accommodations. It includes any time share fees or other dues.

“Transient” shall mean the occupation by a person or persons of any public accommodation for a period of thirty (30) or fewer consecutive days.

**Transient Room Revenue 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 Boulder Town as any type of public accommodation an annual license tax equal to one percent (1%) of the gross revenue derived from the rent for each and every occupancy of any room, suite, or other accommodation which is rented for a period of thirty (30) days or less.

The said transient room tax may be modified at any time by ordinance, subject to the limitations of UCA § 59-12-352(1) or other applicable law.

### **Collection**

Boulder Town shall contract with the Utah State Tax Commission to collect the municipal transient room tax. The mayor is hereby authorized to enter into the necessary and standard agreements with that agency as part of the initial set up of the arrangement as well as any future transactions which may become necessary for the continued administration of the arrangement.

### **Use**

Revenues generated by the transient room tax shall be deposited in the town's general fund and may be used for any general fund purpose, so long as the same continues to comply with state law.

### **Exemptions to Transient Room Tax**

No transient room tax shall be imposed under this ordinance upon any person:

- a. engaged in business for a solely religious, charitable, or other type 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.

### **Penalties and Interest**

Penalties and interest equal to those authorized by Utah Code Annotated § 59-1-401 and § 59-1-402 (as amended), or successor code sections or regulations, shall be imposed on any person or entity who:

- a. is required to pay the tax as set forth herein or by statute; and
- b. does not remit the tax to the collecting agent within the time prescribed by law.

### **Saving Clause**

If any provision(s) of this ordinance shall be held or deemed to be invalid, inoperable, or unenforceable for any reason, such shall not have the effect of rendering any other provision(s) invalid, inoperable, or unenforceable to any extent. The remainder of the provisions herein shall be deemed to be separate, independent, and severable acts of Boulder Town.

### **Effective Date**

The provisions of this ordinance shall become effective on February 1, 2019, after any required posting and/or publication has been accomplished according to law.

PASSED AND APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

**BOULDER TOWN**

By: \_\_\_\_\_  
STEVEN COX, Mayor

ATTEST:

\_\_\_\_\_  
JUDITH DAVIS, Clerk