

TOWN OF HIDEOUT

ORDINANCE #2022 – O – 02

AN ORDINANCE ADOPTING TITLE 2 CHAPTER 2.06 TRANSIENT ROOM TAX

WHEREAS, the Town of Hideout (“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, Utah Code 59-12-352 prohibits the Town from imposing the transient room tax which are in a project area plan of the Military Installation Development Authority; and,

WHEREAS, the Town Council for the Town of Hideout 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 on areas in the Town which are outside of Military Installation Development Authority project area plan;

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

SECTION I: Adopted. The following Chapter is hereby adopted.

2.06 Transient Room Tax

2.06.01 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. However, this transient room tax shall not be imposed on areas within Military Installation Development Authority Act project area plan. 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.

2.06.02 - 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.

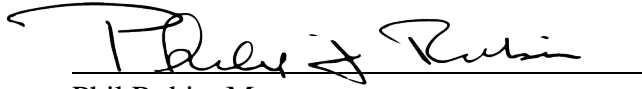
2.06.03 - Penalty.

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 II: Effective Date. This Ordinance shall take effect upon publication.

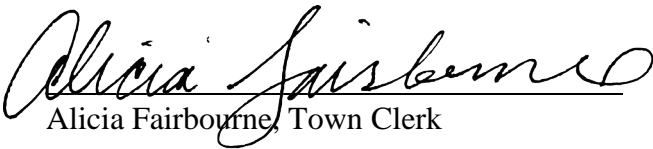
PASSED AND ADOPTED by the Town Council of Hideout, Utah, this 10th day of February in the year 2022.

TOWN OF HIDEOUT



Phil Rubin, Mayor

ATTEST:



Alicia Fairbourne, Town Clerk

