

MILLARD COUNTY, UTAH
ORDINANCE NO. 21-09-07

AN ORDINANCE OF THE MILLARD COUNTY COMMISSION AMENDING TITLE 3, CHAPTER 2, TRANSIENT ROOM TAX, OF THE MILLARD COUNTY CODE, INCREASING THE TRANSIENT ROOM TAX RATE

RECITALS

The County Commission of the County of Millard, Utah, hereby recites the following as the basis for adopting this ordinance:

- A. Millard County previously adopted the Transient Room Tax Ordinance of Millard County, codified at Title 3, Chapter 2 of the Millard County Code.
- B. The stated purposes of the Transient Room Tax Ordinance of Millard County include the purpose “[t]o adopt a transient room tax ordinance that incorporates provision identical to those of Utah Code Annotated title 17, chapter 31 and title 59, chapter 12, part 3, as amended” and the purpose “[t]o adopt a transient room tax ordinance that imposes a tax not to exceed three percent (3%).”
- C. Since the adoption of the Transient Room Tax Ordinance of Millard County, Utah Code Annotated title 59, chapter 12, section 301 was amended, increasing the maximum rate from 3.0% to 4.25%.
- D. The Millard County Commission recognizes that the transient room tax rate in Millard County has not been increased for at least fifteen (15) years and now desires to increase the rate from 3.0% to 4.25%, as permitted by state law.

NOW, THEREFORE, the County Legislative Body of Millard County ordains as follows:

1. Amendment to Title 3, Chapter 2, Section 2 of the Millard County Code entitled “Purpose of Provisions.” Title 3, Chapter 2, Section 2 of the Millard County Code entitled “Purpose of Provisions” shall be amended to read in its entirety as follows:

3-2-2: PURPOSE OF PROVISIONS:

The county commission declares that this chapter is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish these purposes:

- A. To adopt a transient room tax ordinance that complies with the requirements and limitations contained in Utah Code Annotated title 17, chapter 31 and title 59, chapter 12, part 3, as amended;

B. To adopt a transient room tax ordinance that incorporates provisions identical to those of Utah Code Annotated title 17, chapter 31 and title 59, chapter 12, part 3, as amended;

C. To adopt a transient room tax ordinance that imposes a tax not to exceed ~~three percent (3%)~~ four and one quarter percent (4.25%), and provide a measure therefor that can be administered and collected by the county in a manner that adapts itself as fully as practical to the existing statutory and administrative procedures followed by the state tax commission in administering and collecting the sales and use taxes of the state;

D. To adopt a transient room tax ordinance that can be administered in a manner that will provide funds for the purposes of establishing, financing and promoting recreational, tourist and convention bureaus and such other purposes as have been authorized by law for the expenditure of transient room taxes and for that purpose create, at the discretion of the county, a reserve fund comprised of any funds collected but not expended during any financial year. (2005 Code)

2. Amendment to Title 3, Chapter 2, Section 5 of the Millard County Code entitled "Tax Imposed." Title 3, Chapter 2, Section 5 of the Millard County Code entitled "Tax Imposed" shall be amended to read in its entirety as follows:

3-2-5: TAX IMPOSED:

A. There is hereby levied on all persons, companies, corporations or other like and similar persons, groups or organizations doing business in the county as motor courts, motels, inns, or like and similar public accommodations, a transient room tax at the rate of ~~three percent (3%)~~ four and one quarter percent (4.25%) of the rent for every occupancy of a suite, room or rooms by a transient.

B. Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Utah Code Annotated title 17, chapter 31, and title 59, chapter 12, part 3, as amended from time to time, all of the provisions of Utah Code Annotated title 59, chapter 12, part 1, as amended, known as the sales and use tax act, and all of the provisions of title 59, chapter 12, part 2, as amended, known as the local sales and use tax law of Utah, are hereby adopted and made a part of this chapter as though fully set forth herein to the extent the said provisions are relevant and pertinent to the administration and the collection of taxes by the county.

C. Wherever and to the extent that in Utah Code Annotated title 59, chapter 12, part 1, the state of Utah is named or referred to as the taxing agency, the name of Millard County shall be substituted therefor. Nothing in this subsection shall be deemed to require substitution of the name of the county for the word "state" when that word is used as part of the title of the state tax commission, or of the constitution of the state of Utah.

D. If an annual license has been issued to a retailer under Utah Code Annotated section 59-12-106, an additional license shall not be required by reason of this section but a copy of such license shall be provided to the county within thirty (30) days after the effective date hereof. (2005 Code)

3. Effective Date. This ordinance shall take effect fifteen (15) days from the date of adoption, and the tax rate increase shall take effect on January 1, 2022, pursuant to Utah Code Annotated § 59-12-301(4).
4. Conflict. To the extent that any ordinances, resolutions or policies of Millard County conflict with the provisions of this ordinance, they are hereby amended to be in accordance with the provisions hereof.
5. Continuing Effect. Except as specifically amended hereby, all terms, paragraphs, subparagraphs, provisions and conditions set forth in Title 3, Chapter 2 of the Millard County Code shall remain and continue in full force and effect.
6. Publication. This Ordinance, or a summary thereof, shall be published in the Millard County Chronicle Progress, a newspaper having general circulation within the County of Millard, Utah.

ORDINANCE ADOPTED by vote of the Millard County Commission this 7th day of September 2021.

Commission Draper

Yes: No: Abstain:

Commission Warnick

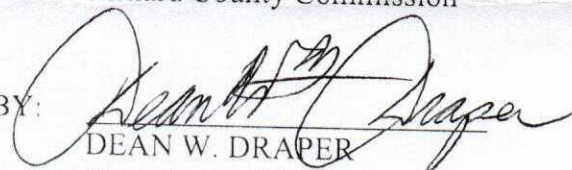
Yes: No: Abstain:

Commission Wright

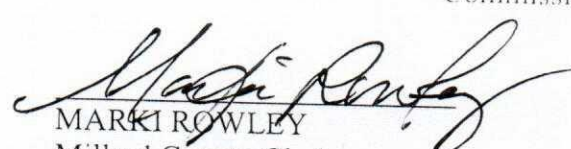
Yes: No: Abstain:

Millard County Commission

BY:


DEAN W. DRAPER
Commission Chair

ATTEST:


MARKI ROWLEY
Millard County Clerk