

MILITARY INSTALLATION DEVELOPMENT AUTHORITY

RESOLUTION 2021-17

A RESOLUTION OF THE MILITARY DEVELOPMENT AUTHORITY (“MIDA”) DETERMINING THE PERMANENT RESIDENTS POPULATION AND THE APPROVED TRANSIENT UNITS RELATED TO THE RESORT COMMUNITIES SALES AND USE TAX REQUIREMENTS IN THE SUNDANCE PROJECT AREA

WHEREAS, §59-12-401 Utah Code Annotated 1953, as amended, provides that “In addition to other sales and use taxes, [in a MIDA Project Area] in which the transient room capacity as defined in Section 59-12-405 is greater than or equal to 66% of the [Project Area’s] permanent census population may impose a sales and use tax of up to 1.1%; and

WHEREAS, this tax is known as the Resort Communities Tax; and

WHEREAS, Section 63H-1-203 also provides that MIDA may impose the Resort Communities Tax if it meets certain requirements; and

WHEREAS, the law also provides that “For purposes of calculating the permanent census population within a project area, the board . . . shall:

- (i) use the actual number of permanent residents within the project area as determined by the board;
- (ii) include in the calculation of transient room capacity the number, as determined by the board, of approved high-occupancy lodging units, recreational lodging units, special lodging units, and standard lodging units, even if the units are not constructed;
- (iii) adopt a resolution verifying the population number; and
- (iv) provide the [tax] commission any information required in Section 59-12-405.”; and

WHEREAS, MIDA Staff has prepared the attached report dated December 19, 2023 (“Staff Report”) which provides the required information for the MIDA Board to verify the permanent population and transient room capacity of the Sundance Project Area.

NOW, THEREFORE, BE IT RESOLVED BY THE MIDA BOARD that, as provided in the Staff Report, the number of permanent residents is 0 and the number of approved, planned Transient Units is 63.

PASSED AND ADOPTED by the MIDA Board this 19th day of December 2023.

Military Installation Development Authority



J. Stuart Adams
Chair

Attest:



MIDA Staff