

Military Recreation Facility Project Area Title 4
Taxation
Chapter 4 Resort Communities Tax
And
Additional Resort Communities Sales and Use Tax

4-4-101 Short Title

This Chapter and the taxes it imposes shall be known as the “Resort Communities Tax” and the “Additional Resort Communities Sales and Use Tax” respectively.

4-4-102 Definitions

- (1) For purposes of this Chapter, all terms used shall have the same meaning and definition as applied to those terms by the provisions of Utah Code Section 59-12-405, and the State Tax Commission regulations adopted under Utah Code Sections 59-12-401 et seq.
- (2) “Project Area” means the Military Recreation Facility Project Area, including all land included in all Project Area Plan Parts adopted.

4-4-102 **Imposition of Resort Communities Tax and Additional Resort Communities Sales and Use Tax**

- (1) There is hereby imposed in the Project Area a Resort Communities Tax, in accordance with Utah Code Sections 63H-1-203 and 59-12-401. The tax is levied upon every retail sale of tangible personal property, services, meals, lodging, admission to places of recreation, entertainment or amusements, utility service, and all other personal property taxed under Utah Code Sections 59-12-401 et seq but shall not apply to sales of items exempted from the Resort Communities Tax by state law. The tax imposed by this Chapter is in addition to and not in lieu of the sales and use tax collected pursuant to Utah Code Sections 59-12-101 et seq and the procedure for collection and payment of this tax shall be identical to the procedure for the collection of the sales and use tax.
- (2) There is hereby imposed the Additional Resort Communities Sales and Use Tax, in accordance with Utah Code Sections 63H-1-203 and 59-12-402.

4-4-103 Rate

- (1) The rate of the Resort Communities Tax shall be one and one-tenth percent (1.1%) of the of the retail selling price.
- (2) The Additional Resort Communities Sales and Use tax shall be set at 0.5% of the retail price, provided however that such rate shall increase or decrease automatically as needed to remain at the maximum rate set by state law.

4-4-104 Place of Sale

For the purpose of this Chapter, the location of a sales transaction shall be determined in accordance with Utah Code Sections 59-12-211 through 59-12-215.

4-4-105 Effective Date of Resort Communities Tax

- (1) The Resort Communities Tax set forth in Section 4-4-102(1 above) shall be imposed beginning on August 3, 2021. (See Resolution 2021-14).
- (2) The Additional Resort Communities Sales and Use Tax set forth in Section 4-4-102(2) above shall be imposed beginning July 1, 2028

4-4-106 Violation; Penalty

Any person violating any of the provisions of this Chapter shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punishable as set forth in the Utah Code.