



Summit County Restaurant Tax Advisory Overview



Program Overview



Summit County Restaurant Tax was authorized by the Utah State Legislature in 1991.



The collection of said tax in Summit County by the Board of County Commissioners in June of 1992 by ordinance 198A, and by subsequently enacted ordinances, as codified in title 3, chapter 3, article B (Ord. 749-A, 12-15-2010)

Summit County Commission implemented the 1% tax to be charged on all restaurant sales within Summit County. This includes all restaurants, bars, quick service, fast food and taverns.

Eligibility

Minimum requirements for applicants/applications to the Restaurant Tax Grant include:



A. The entity applying and receiving the awarded funds must be a not-for-profit organization, government entity, or government subdivision;

B. Upon applying for funding for an event, it is strongly encouraged that said event take place within Summit County.

In limited circumstances, events and promotions outside of Summit County *promoting tourism within Summit County* will be considered

C. Revenue from the imposition of the taxes may be used for: financing tourism promotion; and the development, operation, and maintenance of: 1) an airport facility, 2) a convention facility, 3) a cultural facility, 4) a recreation facility, or 5) a tourist facility as those terms are defined by title 3, chapter 3, article B of this Code. (Ord. 810-B, 6-13-2018)

Restaurant Tax Grant 2026 Application

Applications will be available online March 2nd through the 31st at 5:00 PM.

<https://summitcounty.org/868/Restaurant-Tax-Grant>

Application Guidelines, Committee Information, and other documents can be found here, too!



Timeline - Process & Application Review



March 31, 2026
Application Submittal Deadline

April 9, 2026
Board Members Assigned Applicants
Board Meets to Review Applications

May 6th & 7th 2026
Applicants interviewed by the Board

Board presents Restaurant Tax Funding
recommendations to County Council

Financial Review

“Financial Reporting Guidelines” will be sent to you with your Agreement.

This document outlines what to provide to the County – within a calendar year – to ensure the money was spent in accordance with the Agreement.

The financial report shall be submitted online at <http://summitcounty.org/868/Restaurant-Tax-Grant>

2-40-5: RESTAURANT TAX APPLICATION PROCESS: B. Any applicant that has received a grant pursuant to this chapter from the County Council is required to submit a written financial report detailing the use of the granted funds with supporting documentation showing that the funds were spent in accordance with any restrictions associated with the grant as outlined in the agreement. It is mandatory that the applicant submit the financial report on the form provided by the County; no other financial reports shall be accepted. The financial report shall be submitted to the County Manager either when the project detailed in the grant is completed or no later than eighteen (18) months after the County Council's approval. Untimely submitted financial reports shall result in a ten percent (10%) penalty in the event the applicant receives funding. The ten percent (10%) penalty shall be applied to the next year's funding allocation. Financial reports received after January 15th shall automatically disqualify the applicant from eligibility for Restaurant Tax funding during the next grant cycle.

Scoring of Applications

Each Application is scored by the individual Committee Members.

Their score reflects how well the applicant and County's' objectives align within following categories:

1. Does the event/program align with the sustainable tourism objective - up to 20 points
2. Does the event/program provide cultural tourism within Summit County – up to 10 points
3. What additional funding is the event/program trying to secure - i.e. leverage – up to 15 points
4. Does the event/program have the ability to generate Restaurant Tax – up to 20 points
5. Is the event/program new and/or developing – up to 10 points
6. Does the funding provide an investment into a local asset either physical or iconic - up to 25 points

Highest score 100/100 points

