

ORDINANCE 8-2019

AN ORDINANCE ADOPTING A TRANSIENT ROOM TAX FOR HUNTINGTON CITY

WHEREAS, Utah municipalities have been given the authority to enact a transient room tax pursuant to and in accordance with U.C.A. Section 59-12-301, et. seq.; and

WHEREAS, Huntington City (herein "City") is a municipal corporation duly organized and existing under the laws of the State of Utah; and

WHEREAS, the City Council finds that in conformance with the provisions of U.C.A. Section 10-3-701, the governing body of the City may exercise its legislative powers by ordinances; and

WHEREAS, the City Council finds that in conformance with the provisions of U.C.A. Section 59-12-352, the governing body of the City may adopt and levy a Transient Room Tax within the City; and

WHEREAS, the City Council finds that it is in the public interest to adopt and levy a Transient Room Tax within the City and the adoption of this Ordinance will serve those ends.

NOW THEREFORE, IT IS HEREBY ORDAINED by the City Council of Huntington City that the following provisions be added to the City's Municipal Code:

Section 1. IMPOSITION OF THE TRANSIENT ROOM TAX. Pursuant to this ordinance, the City imposes a one percent (1.00%) tax on charges for public accommodations and services in the City, as described in U.C.A. Section 59-12-103(1)(i), as amended.

Section 2. PURPOSE. The Utah State Legislature has authorized municipalities to enact a Transient Room Tax that may be collected from persons and entities providing public accommodations in the City. It is the purpose of this ordinance to provide for the uniform assessment and collection of that tax pursuant to U.C.A. Section 59-12-301, et. seq., as amended.

Section 3. ADMINISTRATION, COLLECTION AND ENFORCEMENT. The tax collected under this ordinance shall be in accordance with the procedures set forth in U.C.A. Section 59-12-302 and Section 59-12-354, as amended.

Section 4. EXEMPTIONS. No Transient Room Tax shall be imposed under this ordinance upon any person (a) engaged in business for solely religious, charitable, eleemosynary or other types of strictly nonprofit purpose who is tax exempt in such activities under the laws of the United States and the State of Utah; or (b) engaged in a business specifically exempted from municipal taxation and fees by the laws of the United States or the State of Utah.

Section 5. PAYMENTS. On or before the effective date of this ordinance, the City shall contract with the State Tax Commission to perform all functions incident to the administration and collection of the Municipal Transient Room Tax, in accordance with the provisions of this ordinance. The Mayor of the City is hereby authorized to enter into agreements with the State Tax Commission that may be necessary for the continued administration and operation of the Transient Room Tax enacted by this ordinance.

Section 6. REPEALER. The provisions of other ordinances in conflict with this ordinance are hereby repealed.

Section 7. SEVERABILITY. The provisions of this ordinance and the provisions adopted or incorporated by reference are severable.

Section 8. EFFECTIVE DATE. This ordinance becomes effective on January 1, 2020.

PASSED and posted by unanimous vote of the Huntington City Council at the regularly scheduled meeting of the Council on the 21st day of August, 2019.

HUNTINGTON CITY

Mayor Leonard Norton

(SEAL)

COUNCIL MEMBERS

David Emery	AYE _____	NAY _____
Jerry Livingston	AYE _____	NAY _____
Lesa Miller	AYE _____	NAY _____
Gloria Wilson	AYE _____	NAY _____
	AYE _____	NAY _____

ATTEST:

Jenene Hansen, City Recorder