

MILITARY INSTALLATION DEVELOPMENT AUTHORITY

ORDINANCE 2022-01

AN ORDINANCE OF THE MILITARY INSTALLATION DEVELOPMENT AUTHORITY (“MIDA”) AMENDING THE MIDA ACCOMMODATIONS TAX DEFINITION, ADDING THE RESORT COMMUNITIES TAX TO CHAPTER 4, AND IMPOSING THE TRANSIT ROOM TAX IN THE MILITARY RECREATION FACILITY PROJECT AREA

WHEREAS, the levying and imposing of certain taxes in the Military Recreation Facility Project Area (“Project Area”) will benefit the Project Area by providing revenue that will assist in funding development, municipal services, and the administration of the Project Area; and

WHEREAS, pursuant to Ordinance 2020-01, MIDA levied and imposed the MIDA Accommodations Tax, the Energy Tax, and the Telecommunications Tax; and

WHEREAS, the draft of Ordinance 2020-01 referenced five taxes but at the May 26, 2020, only three of the five taxes were imposed or levied at that time; and

WHEREAS, in the 2021 legislative session an amendment was made to the definition of the MIDA Accommodations Tax which makes it applicable to the SkyRidge lodge, as more specifically identified in the MIDA Golf and Equestrian Center Public Infrastructure District Series 2021 Bonds; and


WHEREAS, pursuant to Resolution 2021-14, MIDA levied and imposed the Resort Communities Sales and Use Tax, and this ordinance now includes it in Chapter 4 of MIDA’s ordinances for the Project Area;

NOW, THEREFORE, BE IT ORDAINED BY THE MIDA BOARD that:

1. Ordinance 2020-01 is amended to reflect that the MIDA Accommodations Tax, the Energy Tax, and the Telecommunications Tax were the only ones approved at the May 26, 2020, meeting;
2. Title 4, Chapter 1 MIDA Accommodations Tax is amended, as shown in the attached ordinance, and shall be effective on the date identified in the chapter;
3. The attached Title 4, Chapter 4 levying and imposing the Resort Communities Sales and Use Tax in the Project Area is adopted and shall be effective on the date identified in the chapter;
4. The attached Title 4, Chapter 5 levying and imposing the Transit Room Tax in the Project Area is adopted and shall be effective on the date identified in the chapter; and
5. The Executive Director is authorized to make such changes and enter into such agreements as necessary to have the Utah State Tax Commission collect and remit the taxes.

PASSED AND ADOPTED by the MIDA Board this 13th day of September 2022.

Military Installation Development Authority


Signature
Jerry Stevenson
Vice-Chair

Attest:


MIDA Staff