ORDINANCE NO. 2022-04

AN ORDINANCE ADOPTING A MUNICIPAL TRANSIENT ROOM TAX UNDER TITLE 59, CHAPTER 12, PART 3A OF THE UTAH CODE

WHEREAS Lake Point is authorized, as a newly incorporated city, to impose a 1% transient room tax under Utah Code § 59-12-352 and related sections of Title 59, Chapter 12, Part 3A of the Utah Code (the "Act");

WHEREAS the Lake Point City Council desires to levy and impose a 1% transient room tax pursuant to the Act in order to provide for municipal services and other public needs;

NOW, THEREFORE, BE IT ORDAINED by the Lake Point City Council as follows:

Section 1. The purpose of this Ordinance is to impose a one percent (1%) transient room tax in conformance with the Act, as it may be amended from time to time.

Section 2. From and after the effective date of this Ordinance, there is levied and there shall be collected and paid a tax upon every charge for accommodations and services described in Utah Code § 59-12-103(1)(i) made within the municipal boundaries of Lake Point at the rate of one percent (1%).

Section 3. The location of a transaction shall be determined as set forth in Sections 59-12-211 through 59-12-215 of the Utah Code, and rules promulgated by the Utah State Tax Commission.

Section 4. Except insofar as they may be inconsistent with the provisions of the Act, all of the administrative, collection, and enforcement procedures and provisions of Title 59, Chapter 12, Part 1 and Part 2, of the Utah Code, as amended, are adopted and made a part of this Ordinance as though fully set forth herein, insofar as they relate to transient room taxes.

Section 5. To the extent that the State of Utah or another entity is named or referred to as the taxing agency in any section of the Utah Code incorporated in or by reference made part of this Ordinance, including Chapter 12 of Title 59, Utah Code, the name of this municipality as Lake Point shall be substituted therefor. Nothing in this section shall be deemed to require substitution of the name of the municipality for the word "state" when that word is used as part of the title of the State Tax Commission, or of the Constitution of the State of Utah, nor shall the name of the municipality be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the municipality or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of this chapter.

Section 6. Lake Point shall contract prior to the effective date of this Ordinance with the Utah State Tax Commission for the Commission to perform all functions incident to the administration or operation of this transient room tax ordinance.

Section 7. A copy of this Ordinance, together with any other notice required by Utah Code § 59-12-355, shall be transmitted to the Utah State Tax Commission as soon as practicable after the adoption of the Ordinance.

Section 8. This Ordinance and the sales and use tax levied herein shall be effective as of April 1, 2023, which date is the first day of the first calendar quarter that is at least 90 days after this Ordinance is adopted and notice may be sent to the Utah State Tax Commission.

PASSED, APPROVED, AND ADOPTED on the 7th day of December, 2022

Lake Point

By____________________
Chair

ATTEST:

____
City Recorder

SEAL

Voting:

Daniel Crawford	Yea ✓ Nay___ Absent ___
Doyle Garrard	Yea ✓ Nay___ Absent ___
Jonathan Garrard	Yea ✓ Nay___ Absent ___
Kathleen VonHatten	Yea ✓ Nay___ Absent ___
Ryan Zumwalt	Yea ✓ Nay___ Absent ___