

PANGUITCH CITY ORDINANCE NO. 2019-12

AN ORDINANCE IMPOSING A ONE PERCENT MUNICIPAL TRANSIENT TAX ON ALL ACCOMODATIONS AND SERVICES, FOR PANGUITCH CITY, GARFIELD COUNTY, UTAH.

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

WHEREAS, Panguitch 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 Utah Code Annotated 10-3-71, the governing body may exercise all administrative and legislative powers by resolution or ordinances; and

WHEREAS, the City Council finds that the public safety, health and welfare is an issue in this matter and requires action by the City.

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF PANGUITCH CITY, GARFIELD COUNTY, STATE OF UTAH, AS FOLLOWS:

Section 1: Transient Room Tax

It is the intent and purpose of Panguitch City to adopt a Transient Room Tax pursuant to and in accordance with Utah Code Annotated section 59-12-352 et. seq.

Definitions:

“Public Accommodation” a place providing temporary sleeping accommodations to the public and includes:

- a. Motel, Hotel
- b. Motor Court
- c. An Inn
- d. A bed and breakfast establishment
- e. Vacation Rental/Resort Home
- f. A room, including, but not limited to; temporary rentable space.

“Rent” any compensation received in exchange for providing public accommodations, time share fees and dues.

“Transient” shall mean the occupation of public accommodation, by a person, of less than thirty (30) consecutive days of less

Transient Room Revenue Tax

There is hereby levied upon the businesses of every person, company, corporation, or other like and similar persons, groups, or organizations doing business in Panguitch City as motor courts, motels, hotels, inns or the like, and similar public accommodations, an annual license tax equal to one percent (1%) of the gross revenue derived from the rent for each and every occupancy of a suite, room or rooms, for a period of less than thirty (30) days. Subject to the limitations of Utah Code Annotated 59-12-352(1), the transient room tax may be modified at any time by ordinance.

Collection

Panguitch City shall contract with the State Tax Commission to collect the Municipal Transient Room Tax. The Mayor 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 chapter.

Use

Revenues generated by the transient room tax shall be deposited in the City’s general fund and may be used for any general fund purpose.

Exemptions

No Transient Room Tax shall be imposed under this chapter upon any person:

- (1) Engaged in business solely for religious, charitable 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
- (2) Engaged in a business specifically exempted from municipal taxation and fees by the laws of the United States or the State of Utah.

Penalties and Interest

Penalties and interest equal to those authorized by Utah Code Annotated 59-1-401 and 59-1-402 (as amended), or its successor, shall be imposed on any person who:

- (1) Is required to pay the tax under this part; and
- (2) Does not remit the tax to the collecting agent within the time prescribed by law.

Section 2: SEVERABILITY:

If any provision of this ordinance is declared invalid or inoperative by a court of competent jurisdiction, the remainder shall not be affected thereby and effect shall be given to the intent manifested by the portion held invalid or inoperative.

Section 3: PARAGRAPH HEADINGS:

The paragraph headings used herein are for convenience only and shall not be considered in the interpretation of this Ordinance.

Section 4: REPEALER:

Any previously enacted ordinances or parts thereof which are inconsistent with this ordinance are hereby repealed, but only to the extent that they are inconsistent with this ordinance. The repealer shall not, however, be construed to revive any ordinance heretofore repealed.

Section 5: EFFECTIVE DATE:

The City Council of Panguitch City, State of Utah, has determined that the public health, safety and welfare requires that this Ordinance take effect immediately. Therefore, this Ordinance shall become effective immediately upon passage and publication as required by law.

PASSED, APPROVED, ADOPTED and ORDAINED this 13 day of August 2019

PANGUITCH CITY:

By: _____
KIM SOPER, Mayor

ATTEST:

TYRISSA HOWELL
Clerk