

**TOQUERVILLE CITY ORDINANCE #ORD.2007-03**  
**March 8<sup>th</sup>, 2007**

**AN ORDINANCE ENABLING THE ASSESTMENT OF AN INN KEEPER'S TAX, PROVIDING FOR THE METHODOLOGY FOR THE COMPUTATION AND PAYMENT OF SAID TAX, PROVIDING FOR RESTRICTIONS ON THE USE OF SAID TAX AND PENALTIES FOR NON-PAYMENT OF SAID TAX.**

**RECITALS**

WHEREAS, Toquerville City ("City") has determined a need to plan, fund and provide for various types of recreational, tourist and cultural facilities, activities and events within the City's municipal boundaries.

WHEREAS, the City finds that the imposition of an "inn keepers tax" upon all transient lodging facilities with the City's municipal boundaries will help to address the aforementioned needs as well as promote the health, safety and welfare of the residents, tourists, motorists and general public residing or visiting the City.

WHEREAS, the State of Utah pursuant to Utah Code Ann. § 59-12-101 *et seq.* (Utah Sales & Utah Tax Act – Part 3A) has authorized municipalities imposition of "transient room" or "inn keeper's" taxes.

**ORDINANCE**

THEREFORE, BE IT HEREBY ORDAINED by the City Council of the City of Toquerville, Utah, that the attached Ordinance will be known as the Toquerville City Inn Keeper's Tax Ordinance; and hereby adopted and incorporated in to the City's Municipal Code.

**1. TAX IMPOSED:**

There is levied upon the business of every person, company, corporation, or other like and similar persons, groups or organizations, doing business in the City as motor courts, motels, hotels, inns, campgrounds, RV parks, or 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, space or spaces, for a period of less than sixty (60) consecutive days ("Inn Keeper's Tax"). The above tax shall apply to any person, company, corporation or other like and similar persons, groups or organizations doing business in an area annexed into the City's municipal boundaries after the enactment of this Ordinance.

**2. COMPUTATION OF GROSS RECEIPTS:**

For purposes of this Ordinance, gross receipts shall be computed upon the base room or space rental rate assessed to the actual occupant(s). There shall be excluded from the gross revenue, by which this tax is measured:

A. The amount of any sales or use tax imposed by the state or by any other governmental agency upon a retailer or consumer;

B. The amount of any transient room tax or resort communities tax levied under the authority of Utah Code Annotated Title 59, Chapter 12, Parts 3 & 4, as amended, or its successor;

C. Receipts from the sale or service charge for any food, beverage or room service charges in conjunction with the occupancy of the suite, room or rooms, not included in the base room or space rental rate; and

D. Charges made for supplying telephone service, gas or electrical energy service, not included in the base room or space rental rate.

**3. COLLECTION & REMITTANCE PROCEDURES:**

In collecting the Inn Keeper's Tax, the City will administer, collect and enforce said tax in compliance with Parts I & II of the Utah Sales & Use Tax Act (Utah Code Ann. § 59-12-101 *et seq*) ("Tax Act") and with the General Taxation Policies adopted by the Utah State Tax Commission. Commencing upon the effective date hereof, the Inn Keeper's Tax imposed by this Ordinance shall be due and payable to the City treasurer quarterly on or before the last day of the month next succeeding each calendar quarterly period. Every person or business taxed hereunder shall, on or before the last day of the month next succeeding each calendar quarterly period, file with the City Treasurer a report of its gross revenue for the preceding quarterly period. The report shall be accompanied by a remittance of the amount of tax due for the period covered by the report.

**5. USE OF REVENUES:**

The Inn Keeper's Tax imposed by this Ordinance shall be used by the City for promotion of the City and its recreational, tourist and cultural facilities, activities and events. Notwithstanding the preceding sentence, the revenue generated from the levy of the Inn Keeper's Tax may also be used for any general fund purpose as deemed acceptable by the Toquerville City Council pursuant to Utah Code Ann. § 59-12-354.

**6. CONTRACT WITH STATE:**

The City may contract with the Utah State Tax Commission or other agencies to perform all functions incident to the administration and operation of this Ordinance including the assessment and collection of said Tax.

**7. TAX RATE CHANGES:**

In the event the City desires to enlarge, repeal or modify the Inn Keeper's Tax authorized pursuant to this Ordinance, the City may do so only after giving notice of said change to the Utah State Tax Commission and shall become effective upon the first allowable date prescribed in Utah Code Ann. § 59-12-355.

8. **DEFINITIONS:**

All definitions found in Tax Act (Utah Code Ann. § 59-12-103) are hereby adopted and incorporated into this Ordinance by reference.

9. **PENALTY:**

In addition to all remedies for non-compliance afforded to the City pursuant to the Tax Act, a parties failure to timely remit to the City Treasurer any Inn Keeper's Tax owed under this Ordinance or to properly disclose the amount of tax due, or any other violation of this article, shall be a Class B misdemeanor for each offense.

10. **SAVINGS CLAUSE:**


If any section, subsection, paragraph, item, provision, regulation, sentence, clause or phrase of this Ordinance is declared by a court of competent jurisdiction to be invalid, such findings shall not affect the validity of the Ordinance as a whole or any part thereof other than the part found invalid. Likewise, if any specific provision of this Ordinance is found to contradict a more general provision of the City's Municipal Code or its Land Management Code or the other Ordinances of the City, the more specific provision shall control and all provisions shall be interpreted and construed in such a manner so as to provide meaning to as many provisions as possible.

11. **EFFECTIVE DATE:**

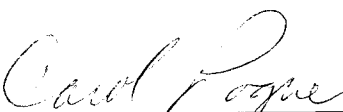
This Ordinance shall become effective immediately upon adoption by the Toquerville City Council.

**PASSED AND ORDAINED** this 8<sup>th</sup> day of March, 2007 by the Toquerville City Council.

TOQUERVILLE CITY  
a Utah municipal corporation

  
\_\_\_\_\_  
Ken Powell, Mayor

ATTEST:

  
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Carol Pogue, Recorder

