

ORDINANCE 24-09

WHEREAS, Hyrum City "the "City") is a political subdivision of the State of Utah authorized and organized under applicable provisions of Utah law; and

WHEREAS, Utah Code 59-12-352 allows cities and towns to impose a tax known as the transient room tax of up to 1% on charges for amounts paid or charged for tourist home, hotel, motel, or trailer court accommodations and services that are regularly rented for less than 30 consecutive days; and

WHEREAS, the Hyrum City Council, pursuant to, and in conformance with, Utah Code Ann 59-12-3A may, by ordinance, establish, increase, or decrease a municipal transient room tax under that part; and

WHEREAS, the Hyrum City Council has the power to establish a municipality transient room tax on amounts paid or charged for tourist home, hotel, motel, or trailer court accommodations and services that are regularly rented for less than 30 consecutive days pursuant to Utah Code 59-12-352

WHEREAS, it is the purpose of this Ordinance to conform the municipal transient room tax of Hyrum City to the requirements of Utah Code Annotated Title 59 Revenue and Taxation Chapter 12 Sales and Use Tax Act Part 3A Municipal Transient Room Tax.

NOW, THEREFORE, the City Council hereby adopts, passes and publishes the following:

AN ORDINANCE AMENDING TITLE 3 REVENUE AND FINANCE OF THE HYRUM CITY MUNICIPAL CODE BY ADDING CHAPTER 3.34 MUNICIPAL TRANSIENT ROOM TAX.

BE IT ORDAINED by the City Council of Hyrum City, Cache County, State of Utah, as follows:

1. Chapter 3.34 of Title 3 of the Hyrum City Municipal Code is hereby added to read as follows:

Chapter 3.34

MUNICIPAL TRANSIENT ROOM TAX

SECTIONS:

- 3.34.010 Levy of Tax
- 3.34.020 Rate
- 3.34.030 Effective Date of Tax Levy
- 3.34.040 Collection by the State Tax Commission
- 3.34.050 Appropriation of Revenues

3.34.010 Levy of Tax

There is hereby levied a municipal transient room tax on accommodations and services described in Utah State Code Subsection 59-12-103 and 59-12-352. The tax shall be in addition to any sales or use tax imposed by Hyrum City on charges for accommodations and services as authorized by Utah State Code 59.12.2 Local Sales and Use Tax Act.

3.34.020 Rate

The rate of the tax levy shall be one percent (1.0%) pursuant to Utah Code Section 59-12-352 on amounts paid or charged for tourist home, hotel, motel, or trailer court accommodations and services that are regularly rented for less than 30 consecutive days as described Utah State Code Section 59-12-103(1)(i),

3.34.030 Effective Date of Tax Levy

This tax shall be levied beginning January 1, 2025.

3.34.040 Tax Collection by State Tax Commission

On or before the effective date of this Ordinance, the State Tax Commission will perform all functions incident to the administration and collection of the Municipal Transient Room Tax in accordance with Utah Code.

3.34.050 Appropriation of Revenues

Pursuant to Utah Code Annotated section 59-12-352(4), the revenues generated by the tax imposed hereby shall be appropriated for general fund purposes.

2. REPEALER. All ordinances, resolutions, and zoning maps of the City, or parts thereof inconsistent herewith, are hereby repealed, but only to the extent of such inconsistency. This repealer shall not be construed as reviving any law, order, resolution or ordinance or part thereof.

3. DECLARATION OF SEVERABILITY. Should any provision, clause, or paragraph of this ordinance or the application thereof to any person or circumstance be declared by a court of competent jurisdiction to be invalid, in whole or in part, such invalidity shall not affect the other provisions or applications of this ordinance, the zoning map, or the Hyrum City Municipal Code to which these amendments apply. The valid part of any provision, clause, or paragraph of this ordinance shall be given independence from the invalid provisions or applications and to this end the parts, sections, and subsections of this ordinance, together with the regulations contained therein, are hereby declared to be severable.

4. EFFECTIVE DATE. This ordinance shall become effective January 1, 2025.

5. ADOPTION. This ordinance is hereby adopted and passed by the Hyrum City Council this 15th day of August,

Hyrum City

BY: _____
Stephanie Miller
Mayor

ATTEST:

Stephanie Fricke
City Recorder

Posted: _____