

ORDINANCE NO. 2025-01

AN ORDINANCE OF SAN JUAN COUNTY, UTAH, IMPOSING A TRANSIENT ROOM TAX NOT TO EXCEED 4.5% ON CHARGES FOR ACCOMMODATIONS AND SERVICES INCLUDING SHORT-TERM RENTALS OF TOURIST HOMES, HOTELS, MOTELS, TRAILER COURTS, AND SIMILAR ACCOMMODATIONS AS AUTHORIZED BY UTAH CODE § 59-12-301(1)(a)(i)

WHEREAS, the Utah Legislature has amended Utah Code § 59-12-301 via HB 456 (2025 Gen. Session), authorizing counties of the second through sixth class to impose a transient room tax (TRT) on charges for accommodations and services described in Utah Code § 59-12-103(1)(i) at a rate not to exceed 4.5% effective July 1, 2025;

WHEREAS, San Juan is a County of the fourth-class and desires to impose this tax at the maximum allowable rate in order to promote tourism and mitigate the impacts of recreation and visitor use;

NOW, THEREFORE, BE IT ORDAINED by the Board of San Juan County Commissioners of San Juan County, Utah, as follows:

SECTION 1. IMPOSITION OF TRANSIENT ROOM TAX.

Pursuant to Utah Code § 59-12-301(1)(a)(ii), San Juan County hereby imposes a transient room tax at the rate of **4.5%** on charges for accommodations and services described in Utah Code § 59-12-103(1)(i), including short-term rentals of tourist homes, hotels, motels, trailer courts, and similar accommodations.

SECTION 2. EFFECTIVE DATE.

This ordinance shall become effective on July 1, 2025, in accordance with the notice and implementation requirements of Utah Code § 59-12-301(4).

SECTION 3. USE OF REVENUE.

Revenue collected from this tax shall be used exclusively for the purposes authorized in Utah Code § 17-31-2(3), including but not limited to:

- Establishing and promoting tourism, recreation, film production, and conventions;
- Acquiring, constructing, or maintaining tourism- or recreation-related facilities and infrastructure;
- Mitigating impacts of recreation, tourism, and conventions through support for emergency services, law enforcement, road repair, and solid waste management;

- Making payments for bonds issued for such purposes.

The portion of the tax authorized under § 59-12-301(1)(a)(ii) and enacted by this ordinance shall remain with the county and is not subject to the expenditure limitations or required distributions set forth in Utah Code § 59-28-103.

SECTION 4. SEVERABILITY.

If any section, sentence, clause, or phrase of this ordinance is held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance.

SECTION 5. ADOPTION.

PASSED AND ADOPTED this 3rd day of June, 2025, by the Board of San Juan County Commissioners.

Silvia Stubbs, Commission Chair

Lori Maughan, Commission Vice-Chair

Jamie Harvey, Commissioner

ATTEST:

Lyman Duncan, County Clerk Auditor