

**CHAPTER 5-18:           TRANSIENT ROOM TAX**

- 5-18-010.       Definitions.**
- 5-18-020.       Transient Room Tax Imposed.**
- 5-18-030.       Quarterly Tax and ReportB Penalties for Late Payment.**
- 5-18-040.       State Tax Commission.**

**5-18-010.       Definitions.**

For purposes of this part:

(a)     A **Public Accommodation@** means a place providing temporary sleeping accommodations to the public and includes:

- (1)     Motel;
- (2)     Hotel;
- (3)     Motor Court;
- (4)     Inn;
- (5)     Bed and Breakfast establishment;
- (6)     Condominium.

(b)     A **Rents@** include:

- (1)     Rents;
- (2)     Time share fees or dues.

(c)     A **Transient@** means a person who occupies a public accommodation for thirty (30) consecutive days or less.

**5-18-020.       Transient Room Tax Imposed.**

There is hereby imposed a transient room tax on the rent charged to transients occupying public accommodations within Woods Cross City, in the amount of one percent (1%) of the rents charged.

**5-18-030.       Quarterly Tax and ReportB Penalties for Late Payment.**

(a)     The tax imposed by this Chapter shall be due and payable to the City Treasurer on a quarterly basis on the first day of the second succeeding calendar quarterly period for which the tax is imposed. Every person or business assessed a tax hereunder shall file with the City Treasurer, together with the tax required herein, a report of such person=s or business=s gross revenue for the applicable quarterly period at the time payment of the tax is due.

(b)     Any tax or return due under this Chapter which is not paid or submitted when due shall be subject to penalties and interest as set forth in *Utah Code Ann.* " 59-1-401 and 59-1-402, as amended.

**5-18-040.       State Tax Commission.**

The City may contract with the State Tax Commission to perform all functions incident to the administration and operation of this Chapter.