Tourism-Related Tax Revenues in Utah

Tourism, Recreation, Cultural and Convention Facilities Tax (TRCC)
- Restaurant Tax\(^a\), up to 1 percent
- Motor Vehicle Leasing Tax\(^b\), up to 3 percent, plus up to 4 percent additional (optional)
- Room Rental Tax\(^c\), up to 0.50 of 1 percent

Transient Room Tax (TRT)
- County\(^d\), up to 4.25 percent
- Municipality\(^e\), up to 1 percent, plus 0.50 percent additional (under certain criteria)

Resort Communities Sales Tax\(^f\)
- Up to 1.1 percent, plus 0.50 percent additional (under certain criteria)

Motor Vehicle Rental Tax\(^g\)
- 2.5 percent

Botanical, Cultural, Recreational and Zoological Tax (ZAP)\(^h\)
- 0.10 percent

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Figure 1
2014 Tourism-Related Sales Tax Revenues
(In Millions)

<table>
<thead>
<tr>
<th>Category</th>
<th>Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRCC</td>
<td>$56.8</td>
</tr>
<tr>
<td>TRT</td>
<td>$50.0</td>
</tr>
<tr>
<td>ZAP</td>
<td>$31.6</td>
</tr>
<tr>
<td>Resort Communities</td>
<td>$18.3</td>
</tr>
<tr>
<td>Motor Vehicle Rental</td>
<td>$3.7</td>
</tr>
</tbody>
</table>

Total: $160.4 Million

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\(^a\) On all prepared food and beverage restaurant sales. [COUNTY]
\(^b\) On all short-term leases and rentals of motor vehicles not exceeding 30 days. Exceptions are made for the rental of a vehicle used to replace an existing vehicle that is being repaired and for the rental of any vehicle in excess of 12,000 pounds. [COUNTY]
\(^c\) On the rent for every occupancy of a suite, room or rooms in motels, or similar public accommodations. [SALT LAKE COUNTY ONLY]
\(^d\) On the rent of every occupancy of a suite, room or rooms in motels, motor court, inn, campground, or similar public accommodations for fewer than 30 days. [COUNTY]
\(^e\) On the rent charged for any suite, room or rooms in a motel, hotel, motor court, inn, or similar public accommodation for fewer than 30 days; an additional 0.5% may be imposed under certain circumstances to repay bonded or other indebtedness. [MUNICIPALITY]
\(^f\) On the purchase price of any transaction subject to the state sales tax if the municipality qualifies (i.e. the transient room capacity must be greater than, or equal to, two-thirds of its U.S. Census population); an additional 0.50 percent may be imposed upon voter approval if certain statutory criteria is met. [MUNICIPALITY]
\(^g\) On all short-term leases and rentals of motor vehicles not exceeding 30 days. Exceptions are made for the rental of a vehicle used to replace an existing vehicle that is being repaired and for the rental of any vehicle in excess of 12,000 pounds. [STATEWIDE]
\(^h\) On the purchase price of any transaction subject to the state sales tax; the tax is to fund recreational facilities and botanical, cultural and zoological organizations. [COUNTY or MUNICIPALITY]