

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

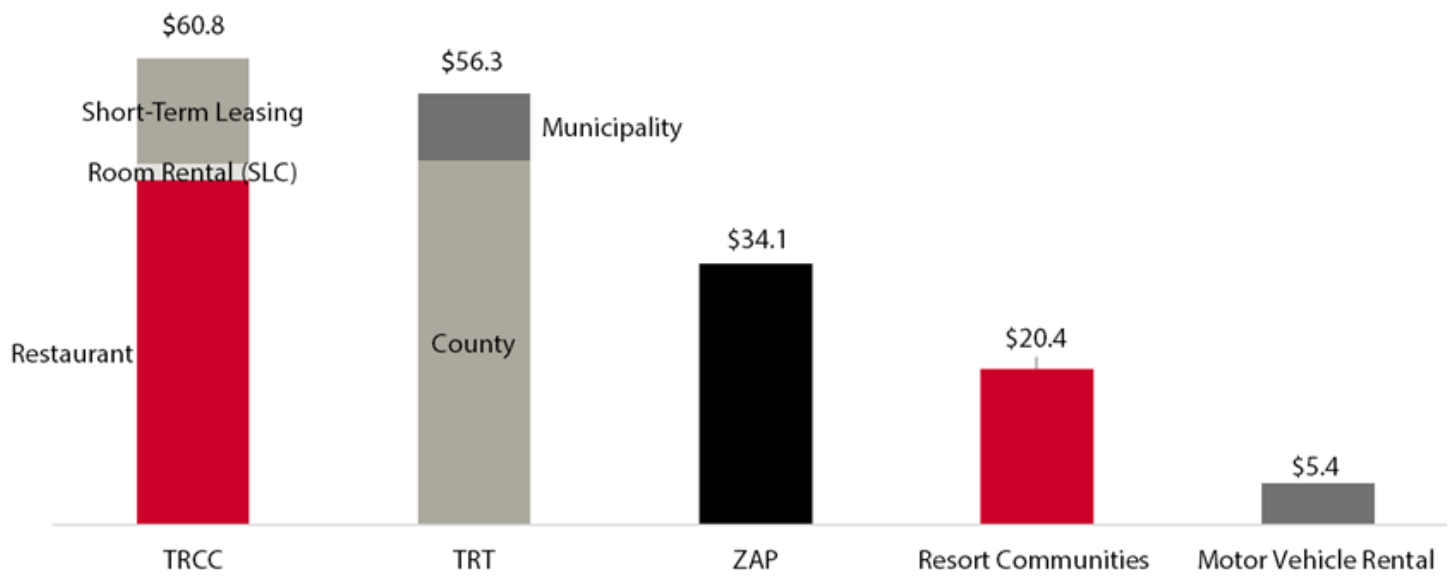
- Up to 1.1 percent, plus 0.50 percent additional (under certain criteria)

Motor Vehicle Rental Tax^g

- 2.5 percent

Botanical, Cultural, Recreational and Zoological Tax (ZAP)^h

- 0.10 percent



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]

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