

**TOWN OF LEEDS**  
**Ordinance No. 2023-01**

AN ORDINANCE ESTABLISHING A TRANSIENT ROOM TAX ADOPTING RELEVANT  
PROVISION OF THE UTAH SALES AND USE TAX ACT AND PROVIDING FOR COLLECTION  
AND USE OF REVENUES

**WHEREAS**, Utah Code 59-12-352 authorizes municipalities to impose a tax of not to exceed one percent (1%) on charges for a room or space in a hotel, motel, inn, residential hosting facility, bed and breakfast, (whether or not food, drink, or other amenities are provided), vacation rental, trailer, or other similar place of temporary lodging of accommodations and services that are regularly rented for less than thirty (30) consecutive days; and

**WHEREAS** a municipality may, by ordinance, increase or decrease the tax authorized under Utah Code 59-12-352; and

**WHEREAS**; a governing body of a municipality is required to regulate the tax under Utah Code 59-12-352 by ordinance ; and

**WHEREAS** a municipality is authorized to use revenues generated by the tax for general fund purposes; and

**WHEREAS** the Town of Leeds finds that is in the public interest to impose said tax as follows:

Section 1. Purpose. The purpose of this ordinance is to impose a transient room tax on the occupancy of transient rooms within the municipality in order to provide additional revenue for the municipalities General Fund.

Section 2. Definitions. For the purposes of this ordinance, the following terms shall have the meanings set forth below:

(a) "Transient room" means a room or space in a hotel, motel, inn, bed and breakfast, vacation rental, trailer, or other similar place of temporary lodging and, whether or not food, drink, or other amenities are provided.

(b) "Transient room tax" or "tax" means the tax imposed by this ordinance on the occupancy of transient rooms.

(c) "Occupancy" means the use or possession, or the right to use or possess, a transient room for a period of 30 consecutive days or less.

(d) "Person" means any individual, firm, partnership, association, corporation, or other entity.

(e) "Operator" means any person who operates a hotel, motel, inn, bed and breakfast, vacation rental, or other similar place of temporary lodging.

Section 3. Imposition of Tax. There is hereby imposed a tax on the occupancy of transient rooms within the municipality at the rate of one percent (1.00%) of the rent charged for the occupancy.

Section 4. Collection of Tax. The tax imposed by this ordinance shall be collected by the operator from the person occupying the transient room. The operator shall be responsible for remitting the tax to the municipality on a monthly basis, along with a return in the form prescribed by the municipality.

Section 5. Use of Tax. The tax collected under this ordinance shall be used by the municipality for the general municipal purposes.

Section 6. Effective Date. This ordinance shall take effect on July 1, 2023.

Section 7. Severability. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

Section 8. Repealer. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

Section 9. Publication. This ordinance shall be published in full in the Post office, The Town hall, and The Spectrum.

Adopted by the Eleventh day of January 2023.

**ROLL CALL VOTE:**

	Yea	Nay	Abstain	Absent
<b>MAYOR: Bill HOSTER</b>	X	_____	_____	_____
<b>COUNCILMEMBER: DANIELLE STIRLING</b>	X	_____	_____	_____
<b>COUNCILMEMBER: RON CUNDICK</b>	X	_____	_____	_____
<b>COUNCILMEMBER: STEPHEN WILSON</b>	X	_____	_____	_____
<b>COUNCILMEMBER: KOHL FURLEY</b>	X	_____	_____	_____

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Bill Hoster, Mayor

ATTEST:

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Aseneth Steed, Clerk/Recorder