



# **SALT LAKE COUNTY CONVENTION AND TOURISM ASSESSMENT AREA MANAGEMENT PLAN**

*Created pursuant to the Convention and Tourism Business Assessment Area Act,  
Utah Code Title 11, Chapter 11-42b*

**June 7, 2023**

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CONVENTION  
& TOURISM  
ASSESSMENT AREA

## I. Overview

Developed by Salt Lake County lodging establishments in partnership with Visit Salt Lake, the Salt Lake County Convention and Tourism Assessment Area (“SLCo CTAA”) is an assessment area proposed to provide specific benefits to payors, by funding districtwide development & programming, and community and sales development with regional incentives programs for assessed lodging establishments.

*Location:* The proposed SLCo CTAA includes all lodging establishments with more than thirty-five (35) rooms, existing and in the future, in the following municipalities in the West Region and South Valley Region, (West Valley City, Township of Kearns, Sandy, and Draper), as well as all lodging establishments within zip codes 84103, 84101 and 84111 within the City of Salt Lake, as shown on the map in Section III.

*Services:* The SLCo CTAA is designed to provide specific benefits directly to payors by increasing awareness and demand for room night sales. Districtwide development & programming, and community and sales development with regional incentives programs will increase demand for overnight tourism and market payors as visitor, meeting, and event destinations, thereby increasing demand for room night sales.

*Budget:* The total SLCo CTAA annual budget for the first year of its five (5) year operation is anticipated to be \$6,800,000. This budget is expected to fluctuate as hotel room occupancy and average daily rates fluctuate over the SLCo CTAA’s term.

*Cost:* The annual assessment rate is two percent (2%) of gross short-term guest room rental revenue on stays of twenty-nine (29) days or less at lodging establishments within the SLCo CTAA. Based on the benefits received, assessments will not be collected on stays of thirty (30) or more consecutive days, or on stays for use for an essential government function; and paid directly by a federal government agency or a foreign diplomat with U.S. issued tax exemption. Utah State and Utah local government representatives must pay the assessment at the time of purchase and request a refund from Salt Lake County or the Third-Party Administrator. State and local government entities of other states are not exempt from the assessment.

*Collection:* The County of Salt Lake will be responsible for collecting the assessment on a monthly basis (including any delinquencies, penalties and interest) from each lodging establishment business assessed within the SLCo CTAA. Salt Lake County shall take all reasonable efforts to collect the assessments from each lodging establishment. The County shall forward the assessments collected to the third-party administrator.

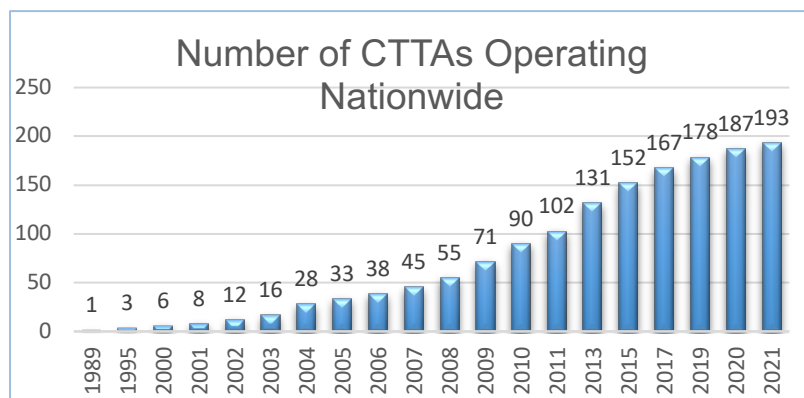
*Duration:* The SLCo CTAA will have a five (5) year life, beginning August 1, 2023, or as soon as possible thereafter and end five (5) years from its start date. Once per year beginning on the anniversary of SLCo CTAA formation there is a 30-day period in which lodging establishment owners paying more than sixty percent (60%) of the assessment may protest and initiate a County Commission hearing on the termination of the SLCo CTAA.

*Management:* The SLCo CTAA shall be managed by a non-profit organization, primarily engaged in the

marketing and promotion of Salt Lake County, which shall enter into a contract with Salt Lake County to provide the beneficial activities in accordance with this Management Plan. The third-party administrator shall establish a SLCo CTAA Committee (“Committee”).

## II. Background

CTTAs are an evolution of the traditional Business Improvement District. The first CTTA was formed in West Hollywood, California in 1989. Since then, nearly 200 destinations throughout the United States have followed suit. In recent years, other states have begun adopting this model – Montana, South Dakota, Washington, Colorado, Texas, Massachusetts, Virginia, Louisiana, and Utah have adopted CTTA laws. Several other states are in the process of adopting their own legislation. The cities of Wichita, Kansas, Newark, New Jersey, and Newport, Rhode Island used an existing business improvement district law to form a CTTA. And, some cities, like Portland, Oregon, Memphis, Tennessee, and Tampa, Florida have utilized their home rule powers to create CTTAs without a state law.



Nationwide, CTTAs collectively raise over \$440 million for local destination marketing. With competitors raising their budgets, and increasing competition for visitor dollars, it is important that Salt Lake County lodging establishments invest in stable, lodging-specific marketing programs.

CTTAs utilize the efficiencies of private sector operation in the market-based promotion of tourism districts. CTTAs allow lodging establishment owners to organize their efforts to increase room night sales. Lodging establishment owners within the CTTA pay an assessment and those funds are used to provide services that increase room night sales.

In Utah, CTTAs are formed pursuant to the Convention and Tourism Assessment Area Act, Utah Code Title 11, Chapter 42b. This law allows for the creation of a benefit district to raise funds within a specific geographic area. *The key difference between CTTAs and other benefit districts is the funds raised will be managed by a non-profit organization, primarily engaged in the marketing and promotion of Salt Lake County, which will enter into a contract with Salt Lake County to provide the beneficial activities in accordance with this Management Plan.*

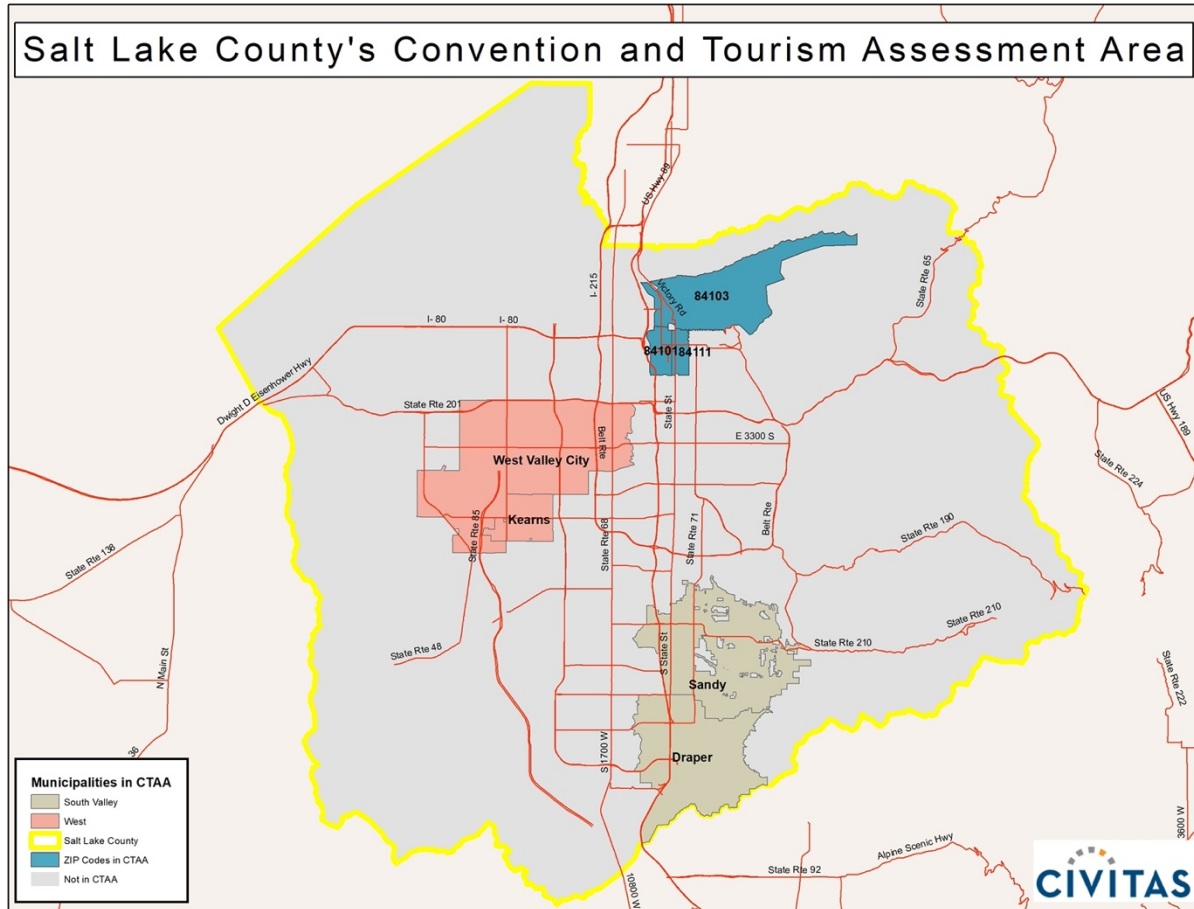
There are many benefits to CTTAs:

- Funds must be spent on services and improvements that provide a specific benefit to those who pay;
- Funds cannot be diverted to general government programs;
- They are customized to fit the needs of payors in each destination;
- They allow for a wide range of services;
- They are **designed, created and governed by those who will pay** the business improvement assessment; and
- They provide a stable, long-term funding source for tourism promotion.

### III. Boundary

The proposed SLCo CTAA includes all lodging establishments with more than thirty-five (35) rooms, existing and in the future, in the following municipalities in the West Region and South Valley Region, (West Valley City, Township of Kearns, Sandy, and Draper), as well as all lodging establishments within zip codes 84103, 84101 and 84111 within the City of Salt Lake, as shown on the map below.

The term “lodging establishment” as used herein means the same as the term is defined in section 29-2-102 with more than thirty-five (35) rooms.





## IV. Services

### Annual Service Plan

Assessment funds will be spent to provide specific benefits to the payors. The services provided with the SLCo CTAA funds include districtwide development & programming, and community and sales development with regional incentives programs for assessed lodging establishments.

A service plan assessment budget has been developed to deliver services that benefit the assessed lodging establishments. A detailed annual assessment budget will be developed by lodging establishments in Salt Lake County. The total assessment budget for the first year of its five (5) year operation is anticipated to be \$6,800,000. The total assessment budget for the first year shall allocate fifty percent (50%) to districtwide development & programming, thirty percent (30%) to community & sales development – regional incentives, ten percent (10%) to contingency, reserves & major event impact fund, and ten percent (10%) for administration.

Although actual revenues will fluctuate due to market conditions and assessment rate changes, the proportional allocations of the budget shall remain the same. However, the SLCo TTA Committee shall have the authority to adjust budget allocations between the categories by no more than fifteen percent (15%) of the total budget per year. A description of the proposed improvements and activities for the initial year of operation is below. The same activities are proposed for subsequent years. In the event of a legal challenge against the SLCo CTAA, any and all assessment funds may be used for the costs of defending the SLCo CTAA.

Each assessment budget category includes all costs related to providing that service. For example, the districtwide development & programming budget includes the cost of staff time dedicated to overseeing and implementing districtwide development & programming. Staff time dedicated purely to administrative tasks is allocated to the administrative portion of the budget.

The costs of an individual staff member may be allocated to multiple budget categories. The staffing levels necessary to provide the services below will be determined by the third-party administrator and the SLCo CTAA Committee on an as-needed basis.

Assessment Budget Category	Budget Percentage	Budget Amount
Districtwide Development & Programing	50%	\$3,400,000
Community and Sales Development – Regional Incentives	30%	\$2,040,000
Administration	10%	\$680,000
Contingency/Reserves & Major Impact Fund	10%	\$680,000
Total SLCo CTAA Budget	100%	\$6,800,000

### Districtwide Development & Programming

Fifty percent (50%) of the assessment budget, shall be used for districtwide development & programming that shall promote assessed lodging establishments as tourist, meeting, and event destinations with the central theme of promoting the district as a desirable place for overnight visits. The program shall have the goal of increasing demand for overnight visitation, room night sales, and an increase of average daily rate and revenue per available room at assessed lodging establishments.

Increased demand shall be generated through enhanced programming in existing markets and developing new opportunity markets for leisure and business traveler segments with brand-led creative advertising and tactical content development and promotion highlighting the key strengths of specific regions.

Programming may include, but is not limited to:

- New visitor profile research program development; Domestic and international marketing campaigns;
- Marketing communication channel expansion;
- Global travel trade and media reach growth;
- Tourism experience development and promotion to widen visitor distribution, increase spend, and length of stay;
- Districtwide event booking incentives and sale co-op programming;
- Inclusive, Diversity, Equity, Accessibility programs;
- Workforce, Education, and Visitor Economy Champion & Volunteer programs; and
- Environment, sustainability, & community health programs.

#### Community & Sales Development - Regional Incentives

Thirty percent (30%) of the budget, shall be dedicated to individual regions for region-specific visitor economy improvement activities. The community & sales development – regional incentives funds will be used to benefit each region through enhanced community incentive and sales programming to stimulate demand for leisure, sports, and business traveler segments. The Third-Party Administrator’s SLCo CTAA Committee shall identify the entity or entities within each region that shall receive thirty percent (30%) of the amount collected within the region to fund eligible programs and activities. The programs are an exclusive privilege and shall provide a direct benefit to assessed lodging establishments in the region.

The community & sales development - regional incentives funding is designed to support region-based activities that can demonstrate plans to achieve economic impact, through the promotion, support and enhanced demand for overnight visitation, room night sales, and an increase of average daily rate and revenue per available room at assessed lodging establishments. Funding shall be leveraged for new and existing events that demonstrate economic impact growth or demonstrate innovation in delivery and/or content.

Programming may include, but is not limited to:

- Guest experience programming; including placemaking activities and investments, clean and safe activities, and tourism infrastructure and facility enhancement;
- Sports, meeting, & convention growth through booking incentives and sales co-op programming; and
- Brand-led creative advertising and tactical content development.

#### Contingency, Reserves & Major Event Impact Fund

The budget for contingency, reserves, and a major event impact fund shall be ten percent (10%) of the assessment budget. The budget includes a contingency line item to account for uncollected assessments, if any. If there are contingency funds collected, they may be held in a reserve fund or utilized for other program, administration, or renewal costs at the discretion of the Third-Party Administrator’s SLCo CTAA Committee.



Policies relating to contributions to the reserve fund, the target amount of the reserve fund, and expenditure of monies from the reserve fund shall be set by the Third-Party Administrator's SLCo CTAA Committee. The reserve fund may be used for the costs of renewing the Tourism Assessment Area.

The major event impact fund is for individual or ongoing major events for Salt Lake County. Major events shall have the capacity to attract large scale visitation from core markets, are of national or international significance, deliver national and/or international profile to Salt Lake County due to the scale of the event, are for professional and elite sports, and may not be used for amateur or junior events. Event support can also be considered for events that rebuild tourism in regions of the SLCo CTAA impacted by natural disaster or designated by a state of emergency.

#### Administration & Operations

The administration and operations budget shall be ten percent (10%) of the assessment budget and be utilized for administrative staffing costs, office costs, and other general administrative costs such as insurance, legal, and accounting fees. Salt Lake County shall be paid a fee equal to one percent (1%) of the amount of assessment collected, or the actual cost, to cover their costs of collection and administration.

## V. Assessment

### 1. Assessment Rate

The annual assessment rate is two percent (2%) of gross short-term guest room rental revenue on stays of twenty-nine (29) days or less and shall be collected from the lodging establishment businesses within the SLCo CTAA. Based on the benefits received, assessments will not be collected on stays of thirty (30) or more consecutive days, or on stays for use for an essential government function; and paid directly by a federal government agency or a foreign diplomat with a U.S. issued tax exemption. Utah State and Utah local government entities must pay the assessment at the time of purchase and request a refund from the County of Salt Lake or the Third-Party Administrator. State and local government entities of other states are not exempt from the assessment.

The term “gross guest room rental revenue” as used herein means the consideration charged, whether or not received, for the occupancy of space in an assessed lodging establishment. Gross guest room rental revenue shall not include any federal, state, or local taxes collected, including but not limited to transient room taxes and sales and use taxes. The assessment shall not be considered a part of lodging establishments revenue for any purposes, including but not limited to collection of transient room taxes and sales and use taxes.

Assessed lodging establishments have the right to impose a surcharge equal to the assessment on their guests. The amount of assessment, if passed on to each transient, shall be disclosed in advance and separately stated from the amount of rent charged, and each transient shall receive a receipt for payment from the lodging establishment. The assessment shall be disclosed as the “SLCo Tourism Assessment.” The assessment is imposed solely upon, and is the sole obligation of, the assessed lodging establishment, even if it is passed on to transients. The assessment shall not be considered revenue for any purposes, including calculation of transient room taxes.

### 2. Annual Budget

The total sum collected for the five (5) year term is expected to be \$36,102,124 through 2027. The \$36,102,124 estimate includes a three percent (3%) increase to the budget per year due to effectiveness of SLCo CTAA programs. The actual revenue will vary based on the market conditions and effectiveness of the programs. This budget is expected to fluctuate as hotel room occupancy and average daily rates fluctuate over the SLCo CTAA’s term.

<b>Fiscal Year</b>	<b>District Development &amp; Programing</b>	<b>Community &amp; Sales Development</b>	<b>Contingency/Reserves &amp; Major Impact Fund</b>	<b>Administration</b>	<b>Total</b>
2023-24	\$3,400,000	\$2,040,000	\$680,000	\$680,000	\$6,800,000
2024-25	\$3,502,000	\$2,101,200	\$700,400	\$700,400	\$7,004,000
2025-26	\$3,607,060	\$2,164,236	\$721,412	\$721,412	\$7,214,120
2026-27	\$3,715,272	\$2,229,163	\$743,054	\$743,054	\$7,430,544
2027-28	\$3,826,730	\$2,296,038	\$765,346	\$765,346	\$7,653,460
<b>Total</b>	<b>\$18,051,062</b>	<b>\$10,830,637</b>	<b>\$3,610,212</b>	<b>\$3,610,212</b>	<b>\$36,102,124</b>

### 3. Penalties & Interest

- a. The interest rate for a calendar year for the collection of the assessment administered by Salt Lake County shall be calculated based on the federal short-term rate determined by the Secretary of the Treasury under Section 6621, Internal Revenue Code, in effect for the preceding fourth calendar quarter.
- b. The interest rate calculation shall be as follows:
  - i. In the case of an overpayment or refund, simple interest shall be calculated at the rate of two percentage (2%) above the federal short-term rate; or
  - ii. In the case of an underpayment, deficiency, or delinquency, simple interest shall be calculated at the rate of two percentage (2%) points above the federal short-term rate.
- c. Interest on any underpayment, deficiency, or delinquency of the assessment shall be computed from the time the original return is due, excluding any filing or payment extensions, to the date the payment is received.
- d. Interest may not be allowed on an overpayment of the assessment if the overpayment is refunded within 90 days after the last date prescribed for filing the return.
  - i. Interest on any overpayment of the assessment shall be computed from the date the original return was filed; or
  - ii. The due date for the original return not including any extensions for filing the original return; and
  - iii. That ends on the date Salt Lake County receives the amended return.

### 4. Collection

The SLCo CTAA assessment will be implemented beginning August 1, 2023, or as soon as possible thereafter and end five (5) years from its start date. Salt Lake County will be responsible for collecting the assessment on a monthly basis (including any delinquencies, penalties and interest) from each lodging establishment business. Salt Lake County shall take all reasonable efforts to collect the assessments from each lodging establishment. The County shall forward the assessments collected to the third-party administrator.

## VI. Governance

### 1. Third-Party Administrator

The SLCo CTAA shall be managed by a non-profit organization, primarily engaged in the marketing and promotion of Salt Lake County, which shall enter into a contract with Salt Lake County to provide the beneficial activities in accordance with this Management Plan. The third-party administrator is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. The third-party administrator shall establish a CTAA Management Committee (“Committee”).

### 2. County Oversight - Modifications, Renewal, Dissolution

The legislative body, pursuant to the Convention and Tourism Assessment Area Act, Utah Code Title 11, Chapter 42b-108, may amend the management plan at the written request of the third-party administrator to the legislative body.

The legislative body may, for a period not to exceed ten (10) years, renew the SLCo CTAA as provided in the Convention and Tourism Assessment Area Act section 11-42b-109.

The legislative body may not dissolve the SLCo CTAA, pursuant to the Convention and Tourism Assessment Area Act, section 11-42b-110, unless: 1) the legislative body determines there has been a misappropriation of funding, malfeasance, or a violation of law in connection with the management of the SLCo CTAA; or 2) a petition is signed by owners, or authorized agents, of lodging establishment businesses representing sixty percent (60%) or more of the total assessment amount levied against all lodging establishment businesses. The petition shall be submitted to the legislative body within a 30-day period that begins after the day which the SLCo CTAA is designated and within the same 30-day period each subsequent year in which the SLCo CTAA exists.

### 3. Expiration

The SLCo CTAA will have a five (5) year life, beginning August 1, 2023, or as soon as possible thereafter and end five (5) years from its start date.

### 4. Specific Benefit

SLCo CTAA services will be implemented carefully to ensure they do not exceed the reasonable cost of such services. The full amount assessed will be used to provide the services described herein. Funds will be managed by a third-party administrator, and reports submitted on an annual basis to the County. Assessed lodging establishments will be featured in marketing materials, receive sales leads generated from SLCo CTAA-funded activities, be featured in advertising campaigns, and benefit from other SLCo CTAA-funded services.

## VII. Appendix One – List of Lodging Establishments

<b>Name of Establishment</b>	<b>Address</b>	<b>City &amp; State</b>	<b>Zip Code</b>	<b>Number of Rooms</b>
Fairfield Inn Salt Lake City Draper	12117 S State St, Draper, UT 84020	Draper, UT	84020	66
Hampton by Hilton Draper Salt Lake City	13711 S 200 W, Draper, UT 84020	Draper, UT	84020	123
Homewood Suites by Hilton Salt Lake City Draper	473 W 13490 S, Draper, UT 84020	Draper, UT	84020	121
Quality Inn Draper	12033 S State St, Draper, UT 84020	Draper, UT	84020	60
Ramada Limited Draper	12605 Minuteman Dr, Draper, UT 84020	Draper, UT	84020	51
SpringHill Suites Salt Lake City Draper	12111 S State St, Draper, UT 84020	Draper, UT	84020	124
TownePlace Suites Salt Lake City Draper	13690 100 E, Draper, UT 84020	Draper, UT	84020	126
Comfort Inn Downtown Salt Lake City	171 W 500 S, Salt Lake City, UT 84101	Salt Lake City, UT	84101	85
Crystal Inn Hotel & Suites Salt Lake City	230 W 500 S, Salt Lake City, UT 84101	Salt Lake City, UT	84101	175
DoubleTree by Hilton Suites Salt Lake City Downtown	110 W 600 S, Salt Lake City, UT 84101	Salt Lake City, UT	84101	241
Fairfield Inn & Suites Salt Lake City Downtown	130 W 400 S, Salt Lake City, UT 84101	Salt Lake City, UT	84101	120
Hampton by Hilton Inn Salt Lake City-Downtown	425 S 300 W, Salt Lake City, UT 84101	Salt Lake City, UT	84101	158
Hilton Garden Inn Salt Lake City Downtown	250 W 600 S, Salt Lake City, UT 84101	Salt Lake City, UT	84101	132
Hilton Salt Lake City Center	255 S W Temple St, Salt Lake City, UT 84101	Salt Lake City, UT	84101	499
Holiday Inn Express Salt Lake City Downtown	206 S W Temple St, Salt Lake City, UT 84101	Salt Lake City, UT	84101	212
Homewood Suites by Hilton Salt Lake City Downtown	423 W 300 S, Salt Lake City, UT 84101	Salt Lake City, UT	84101	137
Kimpton Hotel Monaco Salt Lake City	15 W 200 S, Salt Lake City, UT 84101	Salt Lake City, UT	84101	225
Little America Salt Lake City	500 Main St, Salt Lake City, UT 84101	Salt Lake City, UT	84101	850
Marriott Salt Lake Downtown at City Creek	75 S W Temple St, Salt Lake City, UT 84101	Salt Lake City, UT	84101	510
Metropolitan Inn	524 S W Temple St, Salt Lake City, UT 84101	Salt Lake City, UT	84101	61
Radisson Hotel Salt Lake City Downtown	215 W S Temple, Salt Lake City, UT 84101	Salt Lake City, UT	84101	381
Residence Inn Salt Lake City Downtown	285 W Broadway, Salt Lake City, UT 84101	Salt Lake City, UT	84101	189
Salt Lake Plaza Hotel SureStay Collection by Best Western	122 W S Temple, Salt Lake City, UT 84101	Salt Lake City, UT	84101	150
Sheraton Salt Lake City Hotel	150 W 500 S, Salt Lake City, UT 84101	Salt Lake City, UT	84101	362
SpringHill Suites Salt Lake City Downtown	625 S 300 W, Salt Lake City, UT 84101	Salt Lake City, UT	84101	86

Tapestry Collection by Hilton The Peery Salt Lake City Downtown	110 W Broadway, Salt Lake City, UT 84101	Salt Lake City, UT	84101	73
The Grand America Hotel	555 Main St, Salt Lake City, UT 84111	Salt Lake City, UT	84111	775
Le Meridien Salt Lake City Downtown	131 S 300 W, Salt Lake City, UT 84101	Salt Lake City, UT	84101	144
Hyatt House Salt Lake City/Downtown	140 S 300 W, Salt Lake City, UT 84101	Salt Lake City, UT	84101	159
Hyatt Place Salt Lake City Downtown The Gateway	55 N 400 W, Salt Lake City, UT 84101	Salt Lake City, UT	84101	128
Hyatt Regency Salt Lake City	170 S W Temple St, Salt Lake City, UT 84101	Salt Lake City, UT	84101	700
Salt Lake City Marriott City Center	220 S State St, Salt Lake City, UT 84111	Salt Lake City, UT	84103	359
element Salt Lake City Downtown	145 S 300 W, Salt Lake City, UT 84101	Salt Lake City, UT	84101	126
evo Hotel	660 S 400 W, Salt Lake City, UT 84101	Salt Lake City, UT	84101	50
Quality Inn Downtown Salt Lake City	616 S 200 W, Salt Lake City, UT 84101	Salt Lake City, UT	84101	113
Asher Adams, an Autograph Collection Hotel	*Set to open and receive address 2024*	Salt Lake City, UT	84103	225
TownePlace Suites Salt Lake City Downtown	135 W 200 S, Salt Lake City, UT 84101	Salt Lake City, UT	84101	95
Courtyard Salt Lake City Downtown	345 W 100 S, Salt Lake City, UT 84101	Salt Lake City, UT	84101	175
AC Hotels by Marriott Salt Lake City Downtown	225 W 200 S, Salt Lake City, UT 84101	Salt Lake City, UT	84101	164
The Kimball at Temple Square	150 N Main St, Salt Lake City, UT 84103	Salt Lake City, UT	84103	45
City Creek Inn & Suites	1009 S Main St, Salt Lake City, UT 84111	Salt Lake City, UT	84111	62
Motel 6 SLC Downtown	176 W 600 S, Salt Lake City, UT 84101	Salt Lake City, UT	84111	109
Best Western West Valley Inn	3540 S 2200 W, West Valley City, UT 84119	Salt Lake City, UT	84119	58
Comfort Inn West Valley Salt Lake City South	2229 City Center Ct, West Valley City, UT 84119	Salt Lake City, UT	84119	105
Country Inn & Suites West Valley City	3422 Decker Lake Dr, West Valley City, UT 84119	Salt Lake City, UT	84119	81
Crystal Inn Hotel & Suites West Valley City	2254 W, City Center Ct, West Valley City, UT 84119	Salt Lake City, UT	84119	122
Extended Stay America Salt Lake City - West Valley Center	2310 W, City Center Ct, West Valley City, UT 84119	Salt Lake City, UT	84119	122
Sleep Inn West Valley City-Salt Lake City South	3440 Decker Lake Dr, Salt Lake City, UT 84119	Salt Lake City, UT	84119	73
Home2 Suites by Hilton Salt Lake City West Valley City	4028 Parkway Blvd, West Valley City, UT 84120	Salt Lake City, UT	84120	90
Best Western Plus Cotton Tree Inn	10695 S Auto Mall Dr, Sandy, UT 84070	Sandy, UT	84070	111



Courtyard Salt Lake City Sandy	10701 Holiday Park Dr, Sandy, UT 84070	Sandy, UT	84070	123
Econo Lodge Inn & Suites Sandy	8955 S 255 W, Sandy, UT 84070	Sandy, UT	84070	85
Extended Stay America Salt Lake City - Sandy	10715 S Auto Mall Dr, Sandy, UT 84070	Sandy, UT	84070	122
Hampton by Hilton Inn Salt Lake City/Sandy	10690 Holiday Park Dr, Sandy, UT 84070	Sandy, UT	84070	130
Hilton Garden Inn Salt Lake City Sandy	277 W Segoe Lily Dr, Sandy, UT 84070	Sandy, UT	84070	150
Holiday Inn Express & Suites Sandy South Salt Lake City	10680 S Auto Mall Dr, Sandy, UT 84070	Sandy, UT	84070	88
Hyatt House Salt Lake City Sandy	9685 Monroe St, Sandy, UT 84070	Sandy, UT	84070	137
Residence Inn Salt Lake City Sandy	270 W 10000 S, Sandy, UT 84070	Sandy, UT	84070	153
TownePlace Suites Salt Lake City West Valley	5473 High Market Dr, West Valley City, UT 84120	West Valley City, UT	84120	87
Embassy Suites by Hilton Salt Lake West Valley City	3524 Market St, West Valley City, UT 84119	West Valley City, UT	84119	162
Holiday Inn Express & Suites Salt Lake City West Valley	3036 Decker Lake Dr, West Valley City, UT 84119	West Valley City, UT	84119	94
My Place Hotel West Valley City	3074 Decker Lake Dr, West Valley City, UT 84119	West Valley City, UT	84119	63
Hampton Inn West Valley Salt Lake City	2659 High Commons Way, West Valley City, UT 84120	West Valley City, UT	84120	100
SpringHill Suites Salt Lake City West Valley	3662 S 2400 W, West Valley City, UT 84119	West Valley City, UT	84119	133
Staybridge Suites Salt Lake - West Valley City	3038 Decker Lake Dr, West Valley City, UT 84119	West Valley City, UT	84119	97
WoodSpring Suites Salt Lake City (converted to Extended Stay America)	1646 W 3500 S, West Valley City, UT 84119	West Valley City, UT	84119	121

## VIII. Appendix Two – Legislation

### **Chapter 42b Convention and Tourism Business Assessment Area Act**

#### **11-42b-101 Definitions.**

As used in this chapter:

- (1) "Assessment" means the assessment that a specified county levies on benefitted properties under this chapter to pay for beneficial activities.
- (2) "Assessment area" means a convention and tourism business assessment area designated under this chapter.
- (3)
  - (a) "Beneficial activity" means any activity or service that increases hotel room rates or occupancy levels at lodging establishments.
  - (b) "Beneficial activity" includes an activity to:
    - (i) promote tourism;
    - (ii) sponsor or incentivize a cultural or sports event, festival, conference, or convention;
    - (iii) facilitate economic or workforce development for the lodging industry, including workforce recruitment or retention; or
    - (iv) promote placemaking, visitor management, or destination enhancement.
- (4) "Benefitted property" means a lodging establishment that directly or indirectly benefits from a beneficial activity.
- (5) "Guest" means an individual for whom a lodging establishment provides lodging accommodations for compensation.
- (6) "Lodging establishment" means the same as that term is defined in Section 29-2-102.
- (7) "Municipality" means a city, town, or metro township.
- (8) "Owner" means the owner of a benefitted property, or the authorized agent or employee of the owner.
- (9) "Qualified number of owners" means a number of owners of benefitted properties that represents 60% or more of the total assessment amount levied against all benefitted properties within a proposed or existing assessment area, provided that if an owner of one or more benefitted properties represents 40% or more of the total assessment amount levied against all benefitted properties within a proposed or existing assessment area, no more than 40% of the total assessment amount shall be attributed to that owner.
- (10) "Specified county" means a county of the first or second class.
- (11) "Third party administrator" means a private nonprofit organization, primarily engaged in destination marketing and promotion, that enters into a contract with a specified county to provide beneficial activities within an assessment area in accordance with the management plan.

Enacted by Chapter 376, 2022 General Session

11-42b-102 Designating an assessment area -- Levying and paying an assessment - Requirements and prohibitions.

- (1) Subject to the requirements of this part, the legislative body of a specified county intending to levy an assessment on benefitted properties to pay for beneficial activities shall adopt an ordinance or resolution designating an assessment area.
- (2) A specified county that levies an assessment under this chapter for beneficial activities:
  - (a) shall:
    - (i) levy an assessment on each benefitted property within the assessment area;
    - (ii) use an assessment method that, when applied to a benefitted property, reflects an equitable portion of the benefit the benefitted property will receive for the beneficial activities for which the assessment is levied;
    - (iii) levy and collect an assessment in accordance with a management plan that meets the requirements of Subsection 11-42b-103(2)(a); and
    - (iv) contract with a third party administrator to implement beneficial activities within the assessment areas;
  - (b) may:
    - (i) levy an assessment only on lodging establishments located within the geographical boundaries of the specified county;
    - (ii) establish benefit zones that divide the assessment area into multiple types or classifications to:
      - (A) levy a different level of assessment; or
      - (B) use a different assessment method in each classification to reflect more fairly the benefits that property within the different types or classifications is expected to receive because of the proposed beneficial activities;
    - (iii) rely on estimated benefits from an increase in:
      - (A) retail sales rates;
      - (B) customer base;
      - (C) public perception;
      - (D) hotel room rates and occupancy levels;
      - (E) the commercial environment from enhanced services;
      - (F) another articulable method of estimating benefits; or
      - (G) a combination of the methods described in Subsections (2)(b)(iii)(A) through (F); and
    - (iv) may not:
      - (A) include, within an assessment area, any area of land that is included within the geographic boundaries of a municipality unless the legislative body of the municipality adopts an ordinance or resolution consenting to the municipality's inclusion in the assessment area;  
or
      - (B) levy an assessment for a period longer than 10 years, unless the assessment area is renewed in accordance with Section 11-42b-109.
- (3) The legislative body of a specified county may not adopt a designation ordinance or resolution under Subsection (1) unless the legislative body:
  - (a) receives a petition that meets the requirements of Section 11-42b-103;
  - (b) gives notice as provided in Section 11-42b-104;
  - (c) receives and considers all protests filed under Section 11-42b-105;
  - (d) holds a public hearing as provided in Section 11-42b-106; and
  - (e) holds a public meeting as provided in Section 11-42b-107.

- (a) The owner of a benefitted property that pays an assessment under this chapter may place the assessment as a mandatory surcharge on guest receipts.
- (b) A surcharge under this Subsection (4):
  - (i) shall be disclosed on all information and communication platforms of the benefitted property in the same manner as other surcharges, hotel and occupancy taxes, and sales and use taxes as required by applicable laws and regulations; and
  - (ii) may not:
    - (A) be used to calculate a benefitted property's gross receipts or gross revenues for any purpose, including the calculation of sales revenue, occupancy taxes, or state income taxes; or
    - (B) be considered as part of income pursuant to any lease or operator agreement.
- (5) The payment of an assessment under this chapter may not be taken as a deduction from income for state income tax purposes.

Enacted by Chapter 376, 2022 General Session

#### 11-42b-103 Petition to designate assessment area -- Requirements -- Management plan contents.

- (1) The process for a specified county to designate an assessment area is initiated by the filing of a petition with the legislative body of the specified county.
- (2) A petition under Subsection (1) shall:
  - (a) include a proposed management plan that:
    - (i) describes:
      - (A) the boundaries and duration of the proposed assessment area;
      - (B) each benefitted property proposed to be assessed;
      - (C) the total estimated amount of assessment to be levied against all benefitted properties for each year an assessment is levied;
      - (D) the method by which the proposed assessment is calculated;
      - (E) the beneficial activities to be paid by assessments for each year an assessment is levied;
      - (F) the total estimated amount of assessment to be expended on beneficial activities for each year an assessment is levied;
      - (G) the proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each owner of benefitted property to calculate the amount of the assessment to be levied against the owner's benefitted property;
      - (H) any proposed benefit zones as described in Subsection 11-42b-102(2)(b)(ii); and
      - (I) the interest, penalties, and costs or other requirements of the proposed assessment;
    - (ii) establishes procedures for collecting the proposed assessment;
    - (iii) requires the legislative body to contract with a third party administrator to implement the proposed beneficial activities within the assessment area;
    - (iv) includes a statement regarding the right of a benefitted property to impose a surcharge on guests of the benefitted property as provided in Subsection 11-42b-102(4); and
  - (b) be signed by a qualified number of owners.

Enacted by Chapter 376, 2022 General Session

#### 11-42b-104 Notice of proposed assessment area -- Requirements.

- (1) If the legislative body of a specified county receives a petition that meets the requirements of Section 11-42b-103, the legislative body shall give notice of the proposed assessment area.
- (2) The notice under Subsection (1) shall:
  - (a) include the following information:

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- (i) a statement that the legislative body received a petition to designate an assessment area under Section 11-42b-103;
- (ii) a statement that the specified county proposes to:
  - (A) designate one or more areas within the specified county's geographic boundaries as an assessment area;
  - (B) contract with a third party administrator to provide beneficial activities within the proposed assessment area; and
  - (C) finance some or all of the cost of providing beneficial activities by an assessment on benefitted properties within the assessment area;
- (iii) a summary of the contents of the proposed management plan, including the information described in Subsection 11-42b-103(2)(a)(i);
- (iv) a statement explaining how an individual can access the petition described in Subsection (2)(a), including the contents of the proposed management plan;
- (v) a statement that contains:
  - (A) the date described in Section 11-42b-105 and the location at which a protest under Section 11-42b-105 may be filed;
  - (B) the method by which the legislative body will determine the number of protests required to defeat the designation of the proposed assessment area or implementation of the proposed beneficial activities, subject to Subsection 11-42b-107(1)(b); and
  - (C) a statement in large, boldface, and conspicuous type explaining that an owner of a benefitted property must protest the designation of the assessment area in writing if the owner objects to the area designation or being assessed for the proposed beneficial activities;
- (vi) the date, time, and place of the public hearing required in Section 11-42b-106; and
- (vii) any other information the legislative body considers appropriate; (b)
  - (i) be posted in at least three public places within the specified county's geographic boundaries at least 20 but not more than 35 days before the day of the hearing required in Section 11-42b-106; and
  - (ii) be published on the Utah Public Notice Website described in Section 63A-16-601 for four weeks before the deadline for filing protests specified in the notice under Subsection (2)(a) (v); and
- (c) be mailed, postage prepaid, within 10 days after the first publication or posting of the notice under Subsection (2)(b) to each owner of benefitted property within the proposed assessment area at the owner's mailing address.
- (3)
  - (a) The legislative body may record the version of the notice that is published or posted in accordance with Subsection (2)(b) with the office of the county recorder.
  - (b) The notice recorded under Subsection (3)(a) expires and is no longer valid one year after the day on which the legislative body records the notice if the legislative body has failed to adopt the designation ordinance or resolution under Section 11-42b-102 designating the assessment area for which the notice was recorded.

Enacted by Chapter 376, 2022 General Session

#### 11-42b-105 Protests.

- (1) An owner of a benefitted property that is proposed to be assessed and who does not want the benefitted property to be included in the assessment area may, within 30 days after the day of the hearing described in Section 11-42b-106, file a written protest with the legislative body:

- (a) against:
  - (i) the designation of an assessment area;
  - (ii) the inclusion of the owner's benefitted property in the proposed assessment area; or
  - (iii) the proposed beneficial activities to be implemented; or
- (b) protesting:
  - (i) whether the assessment meets the requirements of Section 11-42b-102; or
  - (ii) any other aspect of the proposed designation of an assessment area.
- (2) Each protest under Subsection (1) shall:
  - (a) describe or otherwise identify the benefitted property owned by the person filing the protest; and
  - (b) include the signature of the owner of the benefitted property.
- (3) An owner subject to assessment may withdraw a protest at any time before the expiration of the 30-day period described in Subsection (1) by filing a written withdrawal with the legislative body.
- (4) If the legislative body intends to assess benefitted properties within the proposed assessment area by establishing benefit zones, as described in Subsection 11-42b-102(2)(b)(ii), and the legislative body has clearly noticed the legislative body's intent, the legislative body shall:
  - (a) in determining whether adequate protests have been filed, aggregate the protests by the type of beneficial activity or by classification; and
  - (b) apply to and calculate for each type of beneficial activity or classification the threshold requirements of adequate protests.
- (5) The failure of an owner of a benefitted property within the proposed assessment area to file a timely written protest constitutes a waiver of any objection to:
  - (a) the designation of the assessment area;
  - (b) any beneficial activity to be implemented within the assessment area;
  - (c) the inclusion of the owner's benefitted property within the assessment area; and
  - (d) the fact, but not amount, of benefit to the owner's benefitted property.
- (6) The legislative body shall post the total and percentage of the written protests the legislative body receives under this section on the legislative body's website, or, if no website is available, at the legislative body's place of business at least five days before the public meeting described in Section 11-42b-106.

Enacted by Chapter 376, 2022 General Session

#### 11-42b-106 Public hearing.

- (1) On the date and at the time and place specified in the notice under Section 11-42b-104, the legislative body shall hold a public hearing.
- (2)
  - (a) The legislative body:
    - (i) subject to Subsection (2)(a)(ii), may continue the public hearing from time to time to a fixed future date and time; and
    - (ii) may not hold a public hearing that is a continuance less than five days before the deadline for filing protests described in Section 11-42b-105.
  - (b) The continuance of a public hearing does not restart or extend the protest period described in Subsection 11-42b-105.
- (3) At the public hearing, the legislative body shall hear all:
  - (a) objections to the designation of the proposed assessment area or the beneficial activities proposed to be implemented within the assessment area;



- (b) objections to whether the assessment will meet the requirements of Section 11-42b-102; and
- (c) persons desiring to be heard.

Enacted by Chapter 376, 2022 General Session

**11-42b-107 Public meeting -- Adoption of ordinance or resolution regarding proposed assessment area -- Limitations.**

- (1)
  - (a) After holding a public hearing under Section 11-42b-106 and within 90 days after the day that the protest period expires in accordance with Section 11-42b-105, the legislative body shall:
    - (i) count the written protests filed or withdrawn in accordance with Section 11-42b-105 and calculate whether adequate protests have been filed; and
    - (ii) hold a public meeting to announce the protest tally and whether adequate protests have been filed.
  - (b) Adequate protests are filed under Subsection (1)(a) if protests have been filed by a qualified number of owners.
  - (c) If adequate protests are not filed, the legislative body at the public meeting may adopt a resolution or ordinance:
    - (i) abandoning the proposal to designate an assessment area; or (ii)
      - (A) designating an assessment area; and
      - (B) approving a management plan as proposed under Section 11-42b-103, or with changes under Subsection (1)(e).
  - (d) If adequate protests are filed, the legislative body at the public meeting:
    - (i) may not adopt a resolution or ordinance designating the assessment area; and
    - (ii) may adopt a resolution or ordinance to abandon the proposal to designate the assessment area.
  - (e) In the absence of adequate protests upon the expiration of the protest period and subject to Subsection (1)(e)(ii), the legislative body may make changes to:
    - (i) a beneficial activity proposed for implementation under the proposed management plan; or
    - (ii) the area or areas proposed to be included within the assessment area under the proposed management plan.
- (2) A legislative body may not make a change in accordance with Subsection (1)(e)(i) if the change would result in:
  - (a) a change in the nature of a beneficial activity or reduction in the estimated amount of benefit to a benefitted property, whether in size, quality, or otherwise, than that described in the proposed management plan;
  - (b) an estimated total assessment to any benefitted business within the assessment area that exceeds the estimate described in the proposed management plan; or
  - (c) a financing term that extends beyond the estimated term of financing under the proposed management plan.
- (3) After the adoption of an ordinance or resolution described in Subsection (1)(c)(ii), the legislative body may contract with a third party administrator to provide beneficial activities within the assessment area.

Enacted by Chapter 376, 2022 General Session

#### 11-42b-108 Amendments to management plan -- Procedure -- Notice requirements.

- (1) After the legislative body adopts an ordinance or resolution approving a management plan as provided in Subsection 11-42b-107(1)(c)(ii) and contracts with a third party administrator to provide beneficial activities within the assessment area, the legislative body may amend the management plan if:
  - (a) the third party administrator submits to the legislative body a written request for amendments;
  - (b) subject to Subsection (2), the legislative body gives notice of the proposed amendments;
  - (c) the legislative body holds a public meeting no more than 90 days after the day on which the legislative body gives notice under Subsection (1)(b); and
  - (d) at the public meeting described in Subsection (1)(c), the legislative body adopts an ordinance or resolution approving the amendments to the management plan.
- (2) The notice described in Subsection (1)(b) shall:
  - (a) describe the proposed amendments to the management plan;
  - (b) state the date, time, and place of the public meeting described in Subsection (1)(c); and (c)
    - (i) be posted in at least three public places within the specified county's geographic boundaries at least 20 but not more than 35 days before the day of the public meeting described in Subsection (1)(c); and
    - (ii) be published on the Utah Public Notice Website described in Section 63A-16-601 for four weeks before the public meeting described in Subsection (1)(c); and
  - (d) be mailed, postage prepaid, within 10 days after the first publication or posting of the notice under Subsection (2)(c) to each owner of benefitted property within the assessment area at the owner's mailing address.

Enacted by Chapter 376, 2022 General Session

#### 11-42b-109 Renewal of assessment area designation -- Procedure -- Disposition of previous revenues.

- (1) Upon the expiration of an assessment area, the legislative body may, for a period not to exceed 10 years, renew the assessment area as provided in this section.
- (2)
  - (a) If there are no changes to the management plan or the designation of the third party administrator, the legislative body may not renew the assessment area unless:
    - (i) subject to Subsection (2)(c), the legislative body gives notice of the proposed renewal;
    - (ii) the legislative body holds a public meeting no more than 90 days after the day on which the legislative body gives notice under Subsection (2)(a)(i); and
    - (iii) at the public meeting described in Subsection (2)(a)(ii), the legislative body adopts an ordinance or resolution renewing the assessment area designation.
  - (b) If there are changes to the management plan or the designation of the third party administrator, the legislative body may not renew the assessment area unless the legislative body:
    - (i) gives notice of the proposed renewal in accordance with Section 11-42b-104;
    - (ii) receives and considers all protests filed under Section 11-42b-105;
    - (iii) holds a public hearing as provided in Section 11-42b-106;
    - (iv) holds a public meeting as provided in Section 11-42b-107; and
    - (v) at the public meeting described in Subsection (2)(b)(iv), adopts an ordinance or resolution renewing the assessment area.
  - (c) The notice described in Subsection (2)(a)(i) shall:
    - (i) state:
      - (A) that the legislative body proposes to renew the assessment area with no changes; and

- (B) the date, time, and place of the public meeting described in Subsection (2)(a)(ii);
- (ii)
  - (A) be posted in at least three public places within the specified county's geographic boundaries at least 20 but not more than 35 days before the day of the public meeting described in Subsection (2)(a)(ii); and
  - (B) be published on the Utah Public Notice Website described in Section 63A-16-601 for four weeks before the public meeting described in Subsection (2)(a)(ii); and
- (iii) be mailed, postage prepaid, within 10 days after the first publication or posting of the notice under Subsection (2)(c)(ii) to each owner of benefitted property within the assessment area at the owner's mailing address.
- (3)
  - (a) Upon renewal of an assessment area, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be transferred to the renewed assessment area.
  - (b) If the renewed assessment area includes a benefitted property that was not included in the previous assessment area, the third party administrator may only expend revenues described in Subsection (3)(a) on benefitted properties that were included in the previous assessment area.
  - (c) If the renewed assessment area does not include a benefitted property that was included in the previous assessment area, the third party administrator shall refund to the owner of the benefitted property the revenues described in Subsection (3)(a) attributable to the benefitted property.

Enacted by Chapter 376, 2022 General Session

#### 11-42b-110 Dissolution of assessment area -- Procedure -- Disposition of revenues.

- (1) The legislative body may dissolve an assessment area before the assessment area expires as provided in this section.
- (2) The legislative body may not dissolve an assessment area under Subsection (1) unless:
  - (a) the legislative body determines there has been a misappropriation of funds, malfeasance, or a violation of law in connection with the management of the assessment area; or
  - (ii) a petition to dissolve the assessment area:
    - (A) is signed by a qualified number of owners; and
    - (B) is submitted to the legislative body within the period described in Subsection (3);
  - (b) subject to Subsection (4), the legislative body gives notice of the proposed dissolution;
  - (c) the legislative body holds a public meeting; and
  - (d) at the public meeting described in Subsection (2)(c), the legislative body adopts an ordinance or resolution dissolving the assessment area.
- (3) The owners of benefitted properties may submit to the legislative body a petition described in Subsection (2)(a)(ii):
  - (a) within a 30-day period that begins after the day on which the assessment area is designated by ordinance or resolution under Section 11-42b-107; or
  - (b) within the same 30-day period during each subsequent year in which the assessment area exists.
- (4) The notice described in Subsection (2)(b) shall:
  - (a) state:
    - (i) the reasons for the proposed dissolution; and
    - (ii) the date, time, and place of the public meeting described in Subsection (2)(c);
  - (b)
    - (i) be posted in at least three public places within the specified county's geographic boundaries at

- least 20 but not more than 35 days before the day of the public meeting described in Subsection (2)(c); and
- (ii) be published on the Utah Public Notice Website described in Section 63A-16-601 for four weeks before the public meeting described in Subsection (2)(c); and
- (c) be mailed, postage prepaid, within 10 days after the first publication or posting of the notice under Subsection (4)(b) to each owner of benefitted property within the assessment area at the owner's mailing address.
- (5) Upon the dissolution of an assessment area, the third party administrator shall return to the owner of each benefitted property any remaining revenues attributable to the benefitted property.

Enacted by Chapter 376, 2022 General Session

#### 11-42b-111 Action to contest assessment or proceeding.

- (1) A person who contests an assessment or any proceeding to designate an assessment area may commence a civil action against the specified county to:
  - (a) set aside a proceeding to designate an assessment area; or
  - (b) enjoin the levy or collection of an assessment.
- (2) A person bringing an action under Subsection (1) shall bring the action in the district court with jurisdiction in the specified county.
- (3)
  - (a) Except as provided in Subsection (3)(b), a person may not begin the action against or serve a summons relating to the action on the specified county more than 30 days after:
    - (i) the effective date of the designation ordinance or resolution adopted under Section 11-42b-107, if the action relates to the designation of an assessment area or the levying of an assessment; or
    - (ii) the effective date of the ordinance or resolution adopted under Section 11-42b-108, if the action relates to the levying of an assessment under an amended management plan.
  - (b) If each benefitted property within an assessment area consents to the designation of the assessment area and the levying of an assessment, or if each benefitted property within an assessment area consents to the amendments to the management plan, as applicable, a person may not bring an action against or serve a summons relating to the action on the specified county more than 15 days after:
    - (i) the effective date of the designation ordinance or resolution adopted under Section 11-42b-107, if the action relates to the designation of an assessment area or the levying of an assessment; or
    - (ii) the effective date of the ordinance or resolution adopted under Section 11-42b-108, if the action relates to the levying of an assessment under an amended management plan.
- (4) An action under Subsection (1) is the exclusive remedy of a person who contests an assessment or any proceeding to designate an assessment area.
- (5) A court may not set aside, in part or in whole or declare invalid an assessment, a proceeding to designate an assessment area, or a proceeding to levy an assessment that meets the requirements of Section 11-42b-102 because of an error or irregularity that does not relate to the equity or justice of the assessment or proceeding.
- (6)
  - (a) A person may bring a claim of misuse of assessment funds through a mandamus action regardless of the expiration of the period for bringing an action under Subsection (3).
  - (b) This section does not prohibit the filing of criminal charges against or the prosecution of a

party for the misuse of assessment funds.

Enacted by Chapter 376, 2022 General Session

**11-42b-112 No limitation on other county powers.**

- (1) This chapter does not limit a power that a specified county has under other applicable law to:
  - (a) make an improvement or provide a service;
  - (b) create a district;
  - (c) levy an assessment or tax; or
  - (d) issue a bond or a refunding bond.
- (2) If there is a conflict between a provision of this chapter and any other statutory provision, the provision of this chapter governs.

Enacted by Chapter 376, 2022 General Session

**11-42b-113 Severability.**

A court's invalidation of any provision of this chapter does not affect the validity of any other provision of this chapter.

Enacted by Chapter 376, 2022 General Session