

USE OF TAX PROCEEDS

Under current state code, Rich County may use TRT revenues for the following purposes:

Establishing, financing, and prompting recreational, tourist and convention bureaus; acquiring, leasing, constructing furnishing or operating convention meeting rooms, exhibit halls, visitor information centers, museums and related facilities; and mitigating the impacts of recreational, tourism, or convention activities.

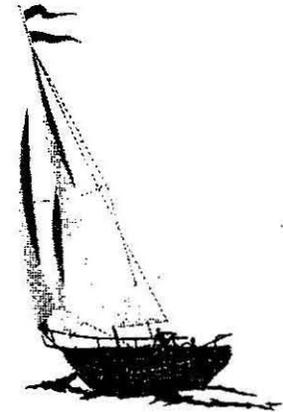
Rich County uses TRT proceeds to advertise and market tourism in the Bear Lake valley. Co-fund the Bear Lake Convention & Visitor's Bureau. Operate tourism related facilities such as the Visitor Center in Garden City and Randolph, and supports events to increase visitor numbers in the shoulder seasons through conventions and events.

COUNTY ASSISTANCE

Rich County staff members are available to answer any questions and to assist you at: 435-793-2415.

Rich County Courthouse
P.O. Box 218
Randolph, UT 84064

RICH COUNTY UTAH



A GUIDE TO RICH COUNTY TRANSIENT ROOM TAX

PO Box 218
Randolph, UT 84064
(435) 793-2415
(435) 793-2410 Fax

TRANSIENT ROOM TAX (TRT)

If you own a hotel, motel, bed and breakfast, campground, RV park or similar business, this guide is intended to help you to understand the reporting and payment requirements of the Rich County Transient Room Tax program.

The guide covers:

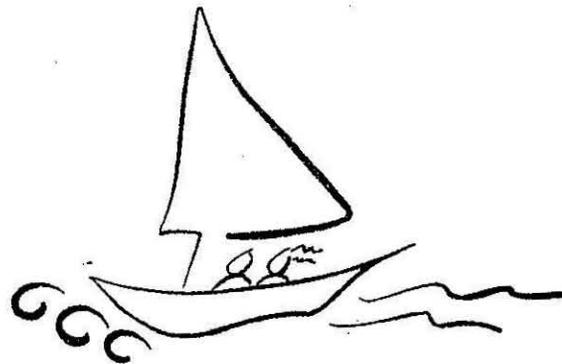
- ❖ DESCRIPTION OF THE TAX – A brief description of the Transient Room Tax.
- ❖ COLLECTION AND PAYMENT – A description of the how and when to collect and pay Transient Room Tax.
- ❖ USE OF TAX PROCEEDS – How TRT revenues are used by Rich County.
- ❖ COUNTY ASSISTANCE – Where to find TRT compliance assistance.

DESCRIPTION OF THE TAX

Under state law, counties may impose a transient room tax (TRT) on short term rentals of rooms in hotels, motels, inns, trailer courts, campgrounds, tourist homes and similar accommodations. Short term or transient stays are defined as lasting less than 30 consecutive days.

Rich County has chosen to implement this tax and to collect it locally. The Rich County TRT rate is 3% of gross taxable sales.

It is important to note that the TRT is a separate tax from other state or local sales taxes. For information regarding state and other local sales taxes, please contact the Utah State Tax Commission at: (801)297-2200 and the City of Garden City at: (435)946-2901.



COLLECTION AND PAYMENT

The TRT is collected at the point of sale. Payment is due 30 days after the end of the reporting period. If your annual TRT liability is greater than \$50,000, payments are due monthly. If your annual liability is less than \$50,000 payments are due quarterly. Forms and instructions are available from the County, and are mailed to each property during the reporting period.

Please remit payments to:

RICH COUNTY
TRANSIENT ROOM TAX
PO BOX 218
RANDOLPH, UT 84064

If you are a new business, your business license information will be supplied to the county and you will be contacted within 10 working days. At that time we will verify that all information is correct and supply you with your first reporting period TRT return. It is your responsibility to collect TRT from the onset of business operations. If you have not been contacted by the County after 10 days, please call us at: 435-793-2415.