



GRAND COUNTY COUNCIL EMERGENCY MEETING

Grand County Council Chambers
125 East Center Street, Moab, Utah

AGENDA

Friday, September 20, 2019

8:00 a.m. Grand County Council Meeting:

- Call to Order**
- General Business- Action Items- Discussion and Consideration of:**
 - A. Approving extension of job posting notice for the Justice Court Judge position that closed September 3, 2019 following an extension from August 12, 2019
- Future Considerations**
- Adjourn**

8:05 a.m. Joint Grand County Council- Moab Area Travel Council Advisory Board Meeting:

- Call to Order**
- Discussion Items:**
 - A. Review and joint discussion of Representative Albrecht's proposal for Transient Room Tax reform
- Future Considerations**
- Adjourn**

NOTICE OF SPECIAL ACCOMMODATION DURING PUBLIC MEETINGS. In compliance with the Americans with Disabilities Act, individuals with special needs requests wishing to attend County Council meetings are encouraged to contact the County two (2) business days in advance of these events. Specific accommodations necessary to allow participation of disabled persons will be provided to the maximum extent possible. T.D.D. (Telecommunication Device for the Deaf) calls can be answered at: (435) 259-1346. Individuals with speech and/or hearing impairments may also call the Relay Utah by dialing 711. Spanish Relay Utah: 1 (888) 346-3162

It is hereby the policy of Grand County that elected and appointed representatives, staff and members of Grand County Council may participate in meetings through electronic means. Any form of telecommunication may be used, as long as it allows for real time interaction in the way of discussions, questions and answers, and voting.

At the Grand County Council meetings/hearings any citizen, property owner, or public official may be heard on any agenda subject. The number of persons heard and the time allowed for each individual may be limited at the sole discretion of the Chair. On matters set for public hearings there is a three-minute time limit per person to allow maximum public participation. Upon being recognized by the Chair, please advance to the microphone, state your full name and address, whom you represent, and the subject matter. No person shall interrupt legislative proceedings.

Requests for inclusion on an agenda and supporting documentation must be received by 5:00 PM on the Wednesday prior to a regular Council Meeting and forty-eight (48) hours prior to any Special Council Meeting. Information relative to these meetings/hearings may be obtained at the Grand County Council's Office, 125 East Center Street, Moab, Utah; (435) 259-1346.

A Council agenda packet is available at the local Library, 257 East Center St., Moab, Utah, (435) 259-1111 at least 24 hours in advance of the meeting.

1st Item A

Ruth Dillon

From: Amy Hernandez <amymh@utcourts.gov>
Sent: Monday, September 16, 2019 9:31 AM
To: Byers Law Mediation Service
Cc: Ruth Dillon
Subject: Re: Application for Judicial Position

Follow Up Flag: Follow up
Flag Status: Flagged

Mr. Byers,

Unfortunately, I did not receive your application before the deadline closed. As such, I cannot forward your application to the nominating commission. However, the commission has not met yet. If you can convince the Grand County Council to allow me to reopen the position to solicit for more applications, then I can accept your application without violating judicial rule. I have included Ms. Ruth Dillon on this email for her input; she is the Grand County Council Administrator. Please let me know if you have any questions or questions; thank you.

On Fri, Sep 13, 2019 at 5:12 PM Byers Law Mediation Service <byerslaw@frontier.com> wrote:
Hello Ms. Amy Hernandez,

My name is Steven Byers, I had made a prior email and voice message inquiry to address the possibility of submitting a application the justice court judicial position in Grand County. It is my understanding that you may be attending a judicial conference this week. Will you please touch base with me at your earliest convenience to address my concern.

I know that it is not a given that the my application will be accepted. That being said I have attached my application, waivers, resume, and brief education and work history.

I will mail the original and the six copies of section 2 by certified mail in the morning.

I do appreciate you time and attention.

Respectfully,

--
STEVEN BYERS
BYERS LAW & MEDIATION SERVICE, PC
76 S MAIN STREET, #17
MOAB, UTAH 84532
435-259-3130
byerslaw@frontier.com

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Amy Hernandez
Domestic Violence Program Coordinator
Justice Court Program Coordinator
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E-mail: amymh@utcourts.gov
Phone: 801-578-3809

Utah's Transient Room Tax (TRT) 2020 Legislative Suggestion Outline

Overview and History of the Tax

Transient Room Tax (TRT)

- Transient room tax (TRT) can be imposed by a county, city or town to rent temporary lodging for stays of less than 30 consecutive days at hotels, motels, inns, campgrounds, rental homes, etc.
- TRT is charged in addition to sales and other applicable taxes.
- Utah imposes a statewide tax on temporary lodging of 0.32 percent.
- Counties may impose a county-wide tax on temporary lodging of up to 4.25 percent. They are required to spend at least 47 percent of the proceeds on promoting tourism in their county. The other 53 percent can be used for tourism projects or mitigation.
- Cities and towns may impose tax on temporary lodging of up to 1 percent. Cities and towns that meet certain requirements may impose an additional transient room tax of up to 0.5 percent on temporary lodging.
- Salt Lake County imposes an extra tourism tax on temporary lodging of 0.5 percent.
- Current tax rates are posted online at www.tax.utah.gov/sales/rates

Policy Considerations

TRANSIENT ROOM TAX

- Statewide TRT revenues have increased 53 percent in the last five years due to increased hotel stays. Counties can charge a tax of up to 4.25 percent on hotel or other accommodation stays and are then required to spend at least 47 percent of the proceeds on promoting tourism in their county
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- In the recent legislative audit completed in 2019 All eight sampled counties reported a desire for the Legislature to relax the requirement that 47 percent be spent exclusively on tourism promotion to enable more spending on projects or mitigation, depending on county size. Tourism tax flexibility is critical in ensuring a positive experience while visiting in these areas. In many areas infrastructure demands, tourism workforce housing demands and public safety demands related to the tourism industry are outstripping the tool required to mitigate the impact.

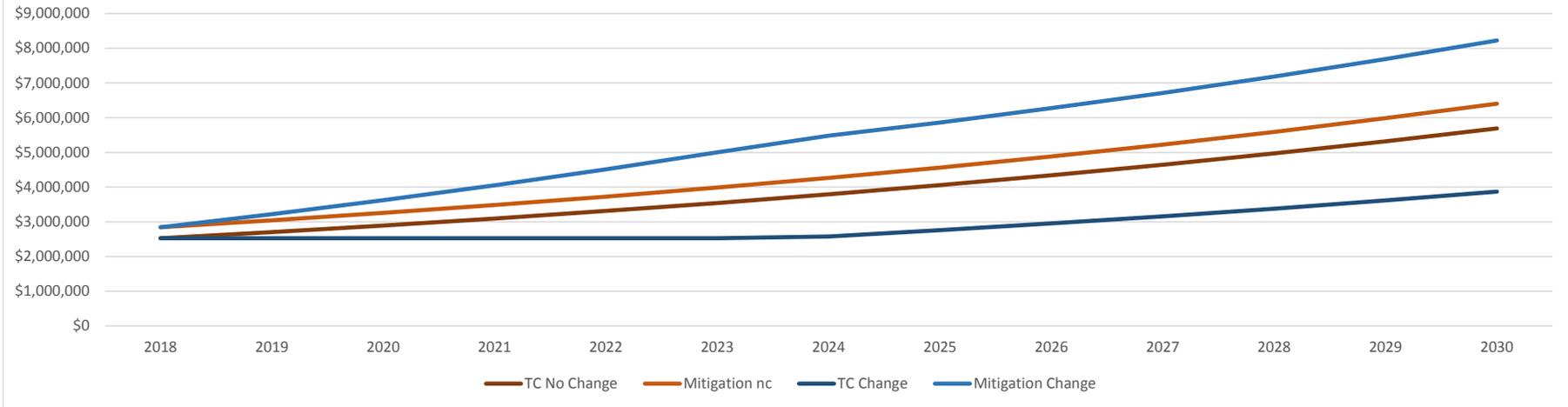
Suggestions for Modernization

Just as the state is looking to remove revenue silos, allowing for more budgeting flexibility to meet the growing needs, we too see the same thing as local governments in this area. With that in mind we would suggest the following

- a. Set the Tourism and Promotion floor at 32% (from 47%), and establish a dollar-based floor that is equal to what was spent on marketing and promotion in 2018 (this prevents a loss in revenue, while allowing for growth to be allocated on the 32% formula). This would provide greater flexibility to address growing tourism related infrastructure demands, while also ensuring that the promotional efforts are not harmed.

- b. With the on-set of the market for vacation rentals (AirB&B), the need for compliance and remittance of the appropriate tax is critical. Currently our State's ability to ensure remittance is limited for these types of uses, and needs to be improved with increase compliance tools at the Tax Commission level. (Staff and technological tools)
- c. Allow the county auditor to also audit, in coordination with the Tax Commission the remittance of TRT Tax.
- d. Increased specificity in the report requirement for TRT Utilization. Create clear tourism-nexus requirements for expenditures including elements of proportionality, which would allow for TRT use proportional to the tourism impact (audit recommendation)
- e. Modify/Clarify the "Allowable Uses" to include the following: (audit recommendation)
 - i. Transit/Shuttle service on designated routes to national parks, monuments, state parks and other critical tourism destinations
 - ii. Airport service in areas where direct service to national parks, state parks, and national monuments is clearly the main purpose for passenger travel.
 - iii. Solid Waste/Recycling services for tourism related purposes
 - iv. Cultural Event Center use
 - v. Fairground use

TRT Legislative Change vs No Change
7% Growth Rate



| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| TC No Change | \$2,527,104 | \$2,704,002 | \$2,893,282 | \$3,095,812 | \$3,312,518 | \$3,544,395 | \$3,792,502 | \$4,057,978 | \$4,342,036 | \$4,645,978 | \$4,971,197 | \$5,319,181 | \$5,691,523 |
| Mitigation nc | \$2,842,993 | \$3,042,002 | \$3,254,942 | \$3,482,788 | \$3,726,583 | \$3,987,444 | \$4,266,565 | \$4,565,225 | \$4,884,790 | \$5,226,726 | \$5,592,597 | \$5,984,078 | \$6,402,964 |
| TC Change | \$2,527,105 | \$2,527,105 | \$2,527,105 | \$2,527,105 | \$2,527,105 | \$2,527,105 | \$2,578,902 | \$2,759,425 | \$2,952,584 | \$3,159,265 | \$3,380,414 | \$3,617,043 | \$3,870,236 |
| Mitigation Change | \$2,842,992 | \$3,218,899 | \$3,621,119 | \$4,051,495 | \$4,511,997 | \$5,004,734 | \$5,480,166 | \$5,863,778 | \$6,274,242 | \$6,713,439 | \$7,183,380 | \$7,686,216 | \$8,224,251 |
| Difference | | | \$366,177 | \$568,707 | \$785,413 | \$1,017,290 | \$1,213,601 | \$1,298,553 | \$1,389,452 | \$1,486,713 | \$1,590,783 | \$1,702,138 | \$1,821,287 |