CITY OF LOGAN
ORDINANCE NO. 05-65

LEYING A ONE PERCENT (1%) TRANSIENT ROOM TAX

BE IT ORDAINED BY THE MUNICIPAL COUNCIL OF THE CITY OF LOGAN AS
FOLLOWS:

SECTION 1: Chapter 3.31, Transient Room Tax, Logan Municipal Code, 1989, is hereby added to read follows:

Chapter 3.31

TRANSIENT ROOM TAX

Sections:

3.31.010 Levied
3.31.020 Violations -- Penalty

3.31.010 Levied:
A. There is levied upon the business of every person, company, corporation or other like and similar persons, groups or organizations, doing business in the City as tourist homes, hotels, motels, inns, trailer courts or like, and similar public accommodations and services that are regularly rented for less than 30 consecutive days, an annual license tax equal to one percent (1%) of the gross revenue derived from the rent for each and every occupancy of a suite, room or rooms, for a period of less than thirty (30) days.

B. For purposes of this section, gross receipts shall be computed upon the base room rental rate. There shall be excluded from the gross revenue, by which this tax is measured:

1. The amount of any sales or use tax imposed by the state or by any other governmental agency upon a retailer or consumer;
2. The amount of any transient room tax levied under authority of chapter 31 of title 17, Utah Code Annotated, 1953, as amended, or its successor;
3. Receipts from the sale or service charge for any food, beverage or room service charges in conjunction with the occupancy of the suite, room or rooms, not included in the base room rate; and
4. Charges made for supplying telephone service, gas or electrical energy service, not included in the base room rate.

C. The tax imposed by this section shall be due and payable to the city treasurer quarterly on or before the last day of the month next succeeding each calendar quarterly period, the first of such quarterly periods being the period commencing with October 1, 2005. Every person or business taxed hereunder shall on or before the last day of the month next succeeding each calendar quarterly period, file with the license office a
report of its gross revenue for the preceding quarterly tax period. The report shall be
accompanied by a remittance of the amount of tax due for the period covered by the
report.

D. The city may contract with the state tax commission to perform all
functions incident to the administration and operation of this chapter.

3.31.020 Violation – Penalty: Penalty provisions pertaining to violations
of this chapter are found in chapter 1.16 of this code.

SECTION 2: This ordinance shall become effective upon publication.

PASSED BY THE LOGAN MUNICIPAL COUNCIL, STATE OF UTAH,

AYES: [Signatures]
NAYS: [Signatures]
ABSENT: [Signatures]

J. Price, City Recorder

PRESENTATION TO MAYOR

The foregoing ordinance was presented by the Logan Municipal Council to the
Mayor for approval or disapproval on the 19th day of July, 2005.

Joseph C. Needham, Chairman

MAYOR'S APPROVAL OR DISAPPROVAL

The foregoing ordinance is hereby approved this 20th day of

Douglas E. Thompson, Mayor
CITY OF LOGAN
ORDINANCE NO. 05-57

LEVYING A ONE PERCENT (1%) TRANSIENT ROOM TAX

BE IT ORDAINED BY THE MUNICIPAL COUNCIL OF THE CITY OF LOGAN AS
FOLLOWS:

SECTION 1: Chapter 3.31, Transient Room Tax, Logan Municipal Code, 1989,
is hereby added to read follows:

Chapter 3.31

TRANSIENT ROOM TAX

Sections:

3.31.010 Leved
3.31.020 Violations -- Penalty

3.31.010 Leved:
A. There is levied upon the business of every person, company, corporation
or other like and similar persons, groups or organizations, doing business in the City as
tourist homes, hotels, motels, inns, trailer courts or like, and similar public
accommodations and services that are regularly rented for less than 30 consecutive days,
an annual license tax equal to one percent (1%) of the gross revenue derived from the rent
for each and every occupancy of a suite, room or rooms, for a period of less than thirty
(30) days.

B. For purposes of this section, gross receipts shall be computed upon the
base room rental rate. There shall be excluded from the gross revenue, by which this tax
is measured:

1. The amount of any sales or use tax imposed by the state or by any
other governmental agency upon a retailer or consumer;
2. The amount of any transient room tax levied under authority of
chapter 31 of title 17, Utah Code Annotated, 1953, as amended, or its successor;
3. Receipts from the sale or service charge for any food, beverage or
room service charges in conjunction with the occupancy of the suite, room or rooms, not
included in the base room rate; and
4. Charges made for supplying telephone service, gas or electrical
energy service, not included in the base room rate.

C. The tax imposed by this section shall be due and payable to the city
treasurer quarterly on or before the thirteenth day of the month next succeeding each
calendar quarterly period, the first of such quarterly periods being the period
commencing with October 1, 2005. Every person or business taxed hereunder shall on or
before the thirtieth day of the month next succeeding each calendar quarterly period, file
with the license office a report of its gross revenue for the preceding quarterly tax period. The report shall be accompanied by a remittance of the amount of tax due for the period covered by the report.

D. The city may contract with the state tax commission to perform all functions incident to the administration and operation of this chapter.

3.31.020 Violation – Penalty: Penalty provisions pertaining to violations of this chapter are found in chapter 1.16 of this code.

SECTION 2: This ordinance shall become effective upon publication.

PASSED BY THE LOGAN MUNICIPAL COUNCIL, STATE OF UTAH, THIS DAY OF June, 2005.

AYES: 

ABSENT: None

NAYS: 8. Thompson

ATTEST:

Lois Price, City Recorder

PRESENTATION TO MAYOR

The foregoing ordinance was presented by the Logan Municipal Council to the Mayor for approval or disapproval on the 21st day of June, 2006.

Laraine Swenson, Chairman

MAYOR’S APPROVAL OR DISAPPROVAL

The foregoing ordinance is hereby 22nd Approval this 22nd day of June, 2005.

Douglas E. Thompson, Mayor
June 24, 2005

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134-2200

Pursuant to U.C.A. Section 59-12-352, the City of Logan has enacted by ordinance, a transient room tax at the rate of one (1%) percent on charges for accommodations and services described in U.C.A. Section 59-12-103(1)(i). The effective date of this tax is October 1, 2005.

Sincerely,

[Signature]

Douglas E. Thompson
Mayor

DET/Ip
Encl.
STATE OF UTAH
COUNTY OF CACHE

On this 29th day of June, 2005, personally appeared before me Rachelle S. Thomas, who being first duly sworn, deposit and says that she is the chief clerk of the Cache Valley Publishing Co., publishers of The Herald Journal, a daily newspaper published in Logan, City, Cache County Utah, and that the advertisement

LEGAL NOTICE

LOGAN MUNICIPAL COUNCIL

is a copy of which is hereto attached, was published in said newspaper for One (1) issue commencing June 29, 2005 and ending June 29, 2005.

Signed

Subscribed and sworn to before me, the day and year above written.

Notary Public


LEGAL NOTICES

LEGAL NOTICE

LOGAN MUNICIPAL COUNCIL

SUMMARIES OF ORDINANCES amending Logan Municipal Code, 1989, passed by the Logan Municipal Council, are as follows:


Ord. 05-57. An ordinance was adopted June 21, 2005 and approved June 22, 2005 adding Chapter 3.31, Transient Room Tax. The ordinance levies an annual license tax of one percent of the gross revenue derived from the rent for each and every occupancy of a suite, room or rooms, for a period of less than thirty days. The tax is due and payable to the city treasurer quarterly or before the thirteenth day of the month next succeeding each calendar quarterly period, the first of such quarterly periods being the period commencing with October 1, 2005.

These ordinances are effective upon publication. Full texts may be reviewed at the Office of the Logan City Recorder, City Hall, 255 North Main, during regular business hours.

Lois Price, Recorder

Publication date: June 29, 2005.
STATE OF UTAH
COUNTY OF CACHE, et al

On this 28th day of July, 2005, personally appeared before me, Rachelle S. Thomas, who being first duly sworn, deposes and says that she is the chief clerk of the Cache Valley Publishing Co., publishers of the Herald Journal, a daily newspaper published in Logan, City, Cache County Utah, and that the advertisement

LEGAL NOTICE

LOGAN MUNICIPAL COUNCIL

a copy of which is hereto attached, was published in said newspaper for One (1) issue, commencing July 28, 2005 and ending July 28, 2005.

Signed

Rachelle S. Thomas

Subscribed and sworn to before me, the day and year above written.

Cynthia K. Fulton
Notary Public


LEGAL NOTICES

SUMMARIES OF ORDINANCES amending Logan Municipal Code, 1989, passed by the Logan Municipal Council, are as follows:

Ord. 05-66. An ordinance amending Section 13.31.010(C), Transient Room Tax. The ordinance requires that the tax of one percent of gross revenue imposed on charges for accommodations and services shall be due and payable to the City on the last day of the month next succeeding each calendar quarterly period.

Ord. 05-57. An ordinance amending Chapter 3.31.010(C), Transient Room Tax. The ordinance requires that the tax of one percent of gross revenue imposed on charges for accommodations and services shall be due and payable to the City on the last day of the month next succeeding each calendar quarterly period.

Lois Price, Recorder
Publication date: July 28, 2005
July 22, 2005

Utah State Tax Commission
210 North 1950 West
Salt Lake City UT 84134-2200

Per our letter of June 24, 2005, the City of Logan has enacted an ordinance levying a transient room tax at the rate of one (1%) percent on charges for accommodations and services described in U.C.A. Section 59-12-103(1)(i).

A new ordinance has been adopted, a copy of which is attached, amending the city code as to the date the tax shall be due and payable.

Sincerely,

[Signature]
Douglas E. Thompson
Mayor

DET/lp
Enc
CITY OF LOGAN
ORDINANCE NO. 05-65

LEVYING A ONE PERCENT (1%) TRANSIENT ROOM TAX

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   2. The amount of any transient room tax levied under authority of chapter 31 of title 17, Utah Code Annotated, 1953, as amended, or its successor;
   3. Receipts from the sale or service charge for any food, beverage or room service charges in conjunction with the occupancy of the suite, room or rooms, not included in the base room rate; and
   4. Charges made for supplying telephone service, gas or electrical energy service, not included in the base room rate.

C. The tax imposed by this section shall be due and payable to the city treasurer quarterly on or before the last day of the month next succeeding each calendar quarterly period, the first of such quarterly periods being the period commencing with October 1, 2005. Every person or business taxed hereunder shall on or before the last day of the month next succeeding each calendar quarterly period, file with the license office a
report of its gross revenue for the preceding quarterly tax period. The report shall be accompanied by a remittance of the amount of tax due for the period covered by the report.

D. The city may contract with the state tax commission to perform all functions incident to the administration and operation of this chapter.

3.31.020 Violation – Penalty: Penalty provisions pertaining to violations of this chapter are found in chapter 1.16 of this code.

SECTION 2: This ordinance shall become effective upon publication.

PASSED BY THE LOGAN MUNICIPAL COUNCIL, STATE OF UTAH, THIS DAY OF July, 2005.

AYES: [Signatures]
NAYS: [Signatures]
ABSENT: [Signatures]

Joseph C. Needham, Chairman

Lois Price, City Recorder

PRESENTATION TO MAYOR

The foregoing ordinance was presented by the Logan Municipal Council to the Mayor for approval or disapproval on the 19th day of July, 2005.

Joseph C. Needham, Chairman

MAYOR’S APPROVAL OR DISAPPROVAL

The foregoing ordinance is hereby approved this 20th day of July, 2005.

Douglas E. Thompson, Mayor