

# SALT LAKE COUNTY TREASURER

## ASSESSMENT GUIDE

# CTAA

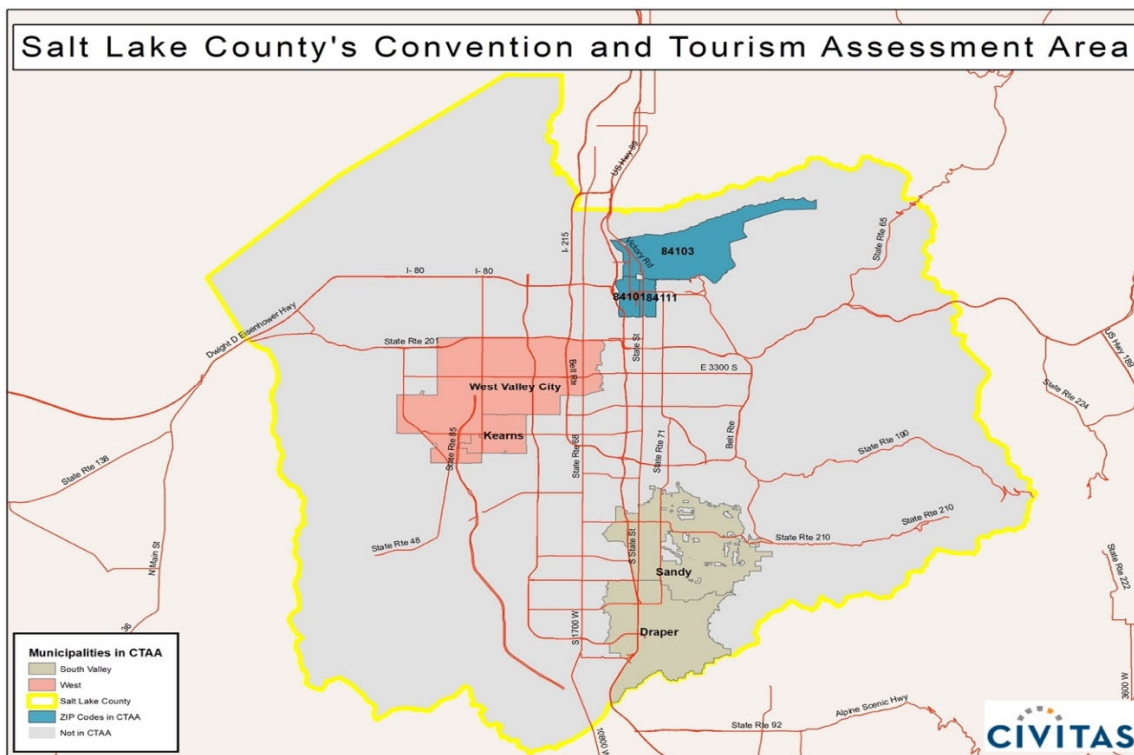
### SALT LAKE COUNTY'S CTAA ASSESSMENT RATE

Effective October 1, 2023, the Convention and Tourism Assessment Act (CTAA) fee will be imposed within three specific districts in Salt Lake County on lodging establishments that have 35 or more rooms. 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.

The term "gross guest room rental revenue" means the consideration charged, whether received or not, for the occupancy of space in an assessed lodging establishment. Gross 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.

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 the transients. The assessment shall not be considered part of revenue for any purposes, including calculation of transient room taxes and sales and use taxes.



## DISTRICT INFORMATION, PROGRAMMING AND GOVERNANCE

### District Information

#### District 1: Salt Lake Convention District

The boundaries of the Salt Lake City Convention District include lodging establishments within zip codes 84103, 84101, and 84111.

Convention District Hotels: 35  
Total Number of Rooms: 8,075

#### District 2: West District

The West District includes the incorporated jurisdictions of West Valley City and the Township of Kearns.

West District Hotels: 15  
Total Number of Rooms: 1,508

#### District 3: South District

The Boundaries of the South District include the incorporated jurisdictions of Draper and Sandy

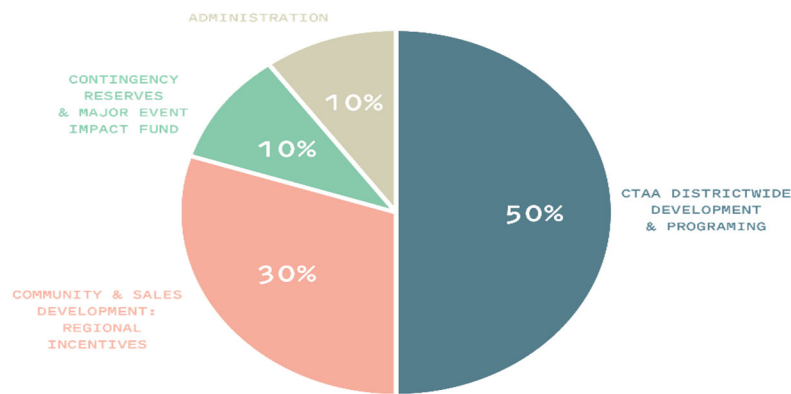
South District Hotels: 15  
Total Number of Rooms: 1,685

Total Number of Hotels Across All Districts: 65  
Total Number of Rooms Across All Districts: 11,268

\*\*Hotel & Room Count as of August 2023

### Programming

The SLCo CTAA was designed to provide specific benefits directly to the hotel partners by increasing demands for overnight visitation to the participating districts. CTAA districtwide and regional development programs will continue to increase demand for overnight visitation as a leisure, sports, meetings, and convention destination, thereby resulting in increased hotel room rates and/or hotel occupancy.



### CTAA Districtwide Development & Programming

Fifty percent (50%) of the assessment budget goes to promote lodging establishments as tourist, meeting, and event destinations with the central theme of promoting the district as an even more desirable place for overnight visits.

### Community & Sales Development- Regional Incentives

Thirty percent (30%) of the budget will be dedicated to individual districts for region-specific visitor economy improvement activities. The Community & Sales Development-Regional Incentives funds will be used to benefit each district through enhanced community incentive and sales programming to stimulate demand for leisure, sports, and business traveler segments.

### Contingency, Reserves & Major Event Impact Fund

Ten percent (10%) of the budget is reserved for contingency, reserves, and a major event fund. A contingency line item is included in the budget to account for any uncollected assessments, if any. If there are contingencies collected, they may be held in a reserve fund or utilized for other programs, administration, or renewal costs at the discretion of the Executive Committee. Any policies relating to the reserve fund will be set up by the Executive Committee and this fund can be used for the costs of renewing the Tourism Assessment Area. The Major Event 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 district of the SLCo CTAA impacted by natural disaster or designated by a state of emergency.

### Administration & Operations

The administration & operations budget is ten percent (10%) of the budget and will be utilized for administrative staffing costs, office costs, and other general administrative costs such as insurance, legal, and accounting fees. Salt Lake County is a paid an administrative fee to cover costs of collection and administration out of this percentage.

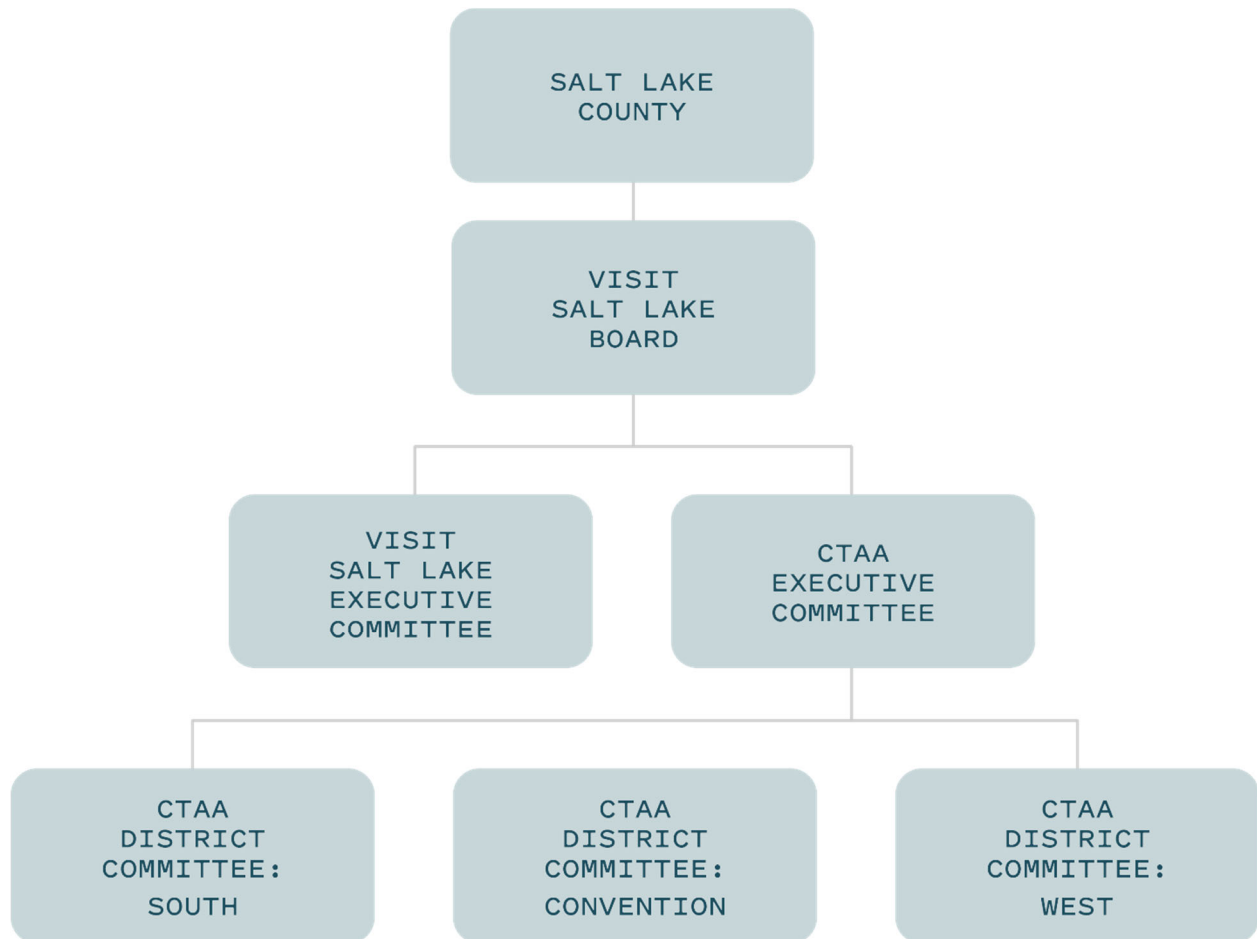
### Governance

The SLCo CTAA is managed by Visit Salt Lake, a private, non-profit 501 (c)(6) corporation responsible for the promotion of Salt Lake as a convention and travel destination. In partnership with Salt Lake County, Visit Salt Lake improves the area economy by attracting and providing support to conventions, meeting and sports events, leisure travelers and visitors with a strong commitment to sustainability and stewardship of the area's natural environment.

Each district will have a CTAA Management Committee that is elected by the benefited properties of that district. There will also be non-voting members on the district committees representing participating municipalities and the regional Chamber of Commerce within a district.

There will also be a CTAA Executive Committee that will be comprised of participating hoteliers serving on the District Committees (West, South and Convention) and one Salt Lake County appointed representative.

The governance chart seen below shows the organization of management structure for the CTAA.



## EXEMPTIONS

Based on benefits received, assessments will not be collected on stays of thirty (30) or more consecutive days or enters into a written agreement for occupancy of a room or rooms for a period of thirty (30) days or more. The exemption applies to persons or organizations that contract with a lodging establishment to rent one or more rooms for a period of 30 days or more even though the individuals using the facility, or the rooms may not be the same each day.

Exemptions also exist for federal agencies and charitable/religious organizations, to qualify for an exemption, the following conditions must be met:

- The stay must be for use an essential government function (for federal agencies). The stay must be made directly to the entity and evidence of this billing made directly to the organization and not to an employee of the organization.
- Payment must be received directly from the exempt entity. Evidence of this is payment by organization check, or the issuance of a purchase order. The transaction WILL NOT be considered exempt if an employee or member pays with a personal credit card, cash, or personal check, even though the

employee or member may later be reimbursed by the organization. The use of a government issued credit card does not alter these rules. Those cards are normally issued as a convenience to the employee and the employee is responsible for payment of the bill.

- Charitable and religious organizations must have purchases totaling \$1,000 or greater with a TC-721 Exemption Certificate; or have a contract with the lodging provider with a TC-73 Sales Tax Exemption Contract (a purchase order is not considered a contract for this purpose).

Charitable and religious organizations that do not meet the conditions above must pay the assessment at the time of purchase and request a refund from the Salt Lake County Treasurer.

Utah State and local government entities must pay the assessment at the time of purchase and request a refund from the Salt Lake County Treasurer.

Refund request instructions and forms are available at <https://www.saltlakecounty.gov/treasurer/ctaa> or in person at the Salt Lake County Treasurer's Office.

State and local government entities of other states are not exempt from the assessment.

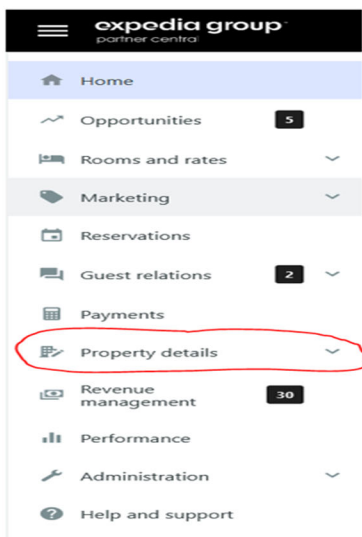
## ONLINE TRAVEL AGENTS

Online Travel Agents such as Expedia Group should be automatically applying the 2% assessment to reservations that are booked for assessed lodging establishments. They will distribute the collected fees to the establishments, and it will be the property's responsibility to pay the County. The remittance forms have a separate line for the fees received from OTAs.

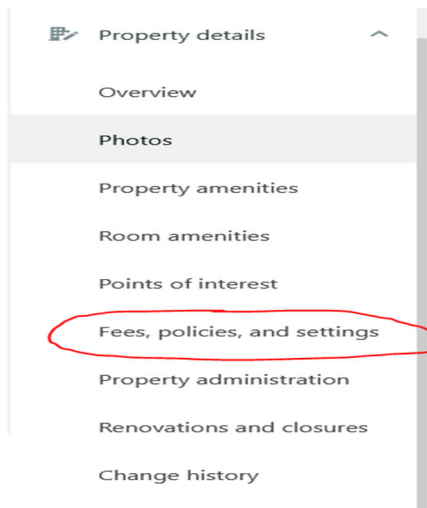
## HOW TO ACCESS YOUR EXPEDIA PARTNER CENTRAL

### ***Login to Expedia Partner Central***

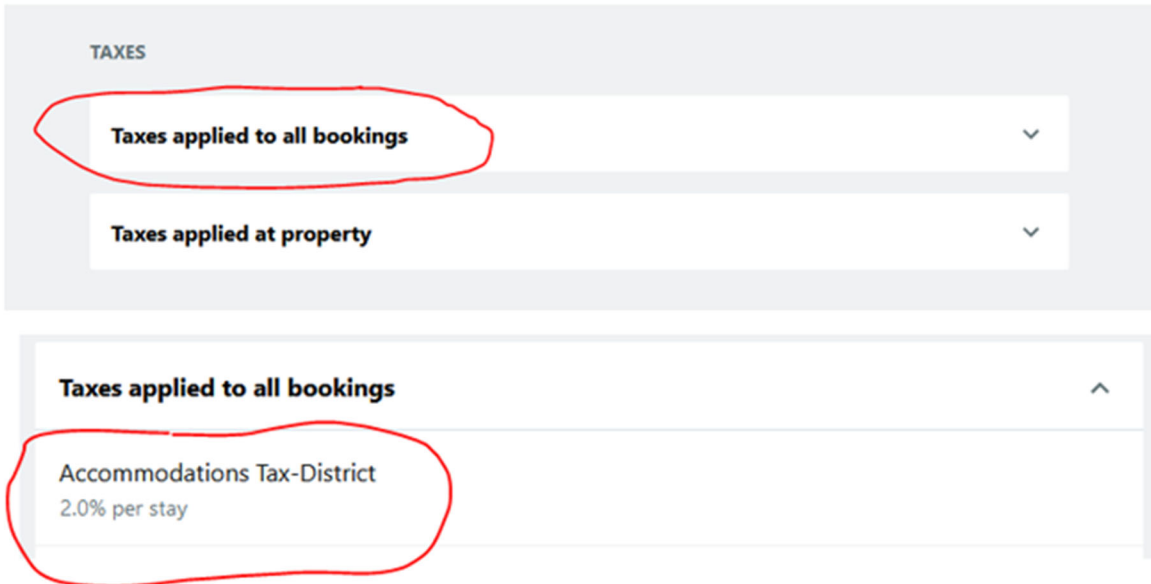
#### ***Click Property Details***



#### ***Click Fees, Policies, and Settings***



**Scroll down and click “Taxes Applied to all Bookings.”**



### CTAA ASSESSMENT REMITTANCE

CTAA remittance forms and payments are due by the 30th day of the month succeeding the sales for the reporting period and are considered delinquent following that day, postmarks are accepted. Forms of payment accepted are check, ACH and wire transfers (instructions for transfers are available upon request from the Treasurer’s office).

Interest will be computed on the delinquency of an assessment from the time the original return is due, excluding any filing or payment extensions, to the date the payment is received.

Payments can be sent to:

Salt Lake County Treasurer  
Attn: SLCo CTAA  
2001 S State Street #N1-200  
PO BOX 144575  
Salt Lake City, UT 84114-4575

Remittance forms and any additional information can be found at <https://www.saltlakecounty.gov/treasurer/ctaa>

## EXAMPLES

### GOVERNMENT

Jennifer works for the Department of Defense. She pays for most of her expenses with her government issued credit card. Even though the card bears both Jennifer's name and the name of the exempt entity, Jennifer is responsible for paying the monthly credit card bill. Jennifer paid for her room at the West Valley Hotel & Suites with said credit card. Although she will be reimbursed for most of her expenses by the government, the transaction is still subject to the assessment fee because the transaction was between Jennifer, an individual, and the hotel. The sale was not directly to the government.

### RELIGIOUS

The XYZ Church is having its annual convention in Salt Lake City. The Church pays the hotel directly for all expenses incurred by those attending the convention. However, the transaction between the hotel and the Church is under \$1,000. Because the organization did not meet the requirement for the exemption at the time of purchase, they will need to pay the assessment fee. After the conclusion of the convention, the Church can take a copy of their final hotel folio, proof of payment by their organization and a completed refund request form (available on our website or in our office) and request a refund of the assessment fee directly from the Salt Lake County Treasurer.

### NORMAL TRANSACTION

Lance comes to Salt Lake City for an event at the Mountain America Expo Center. He books a room at a hotel nearby that has 65 rooms. Lance pays all the 15.82% taxes and fees (including the 2% CTAA assessment fee that will be remitted separately to the Salt Lake County Treasurer) with his personal credit card. The transaction is complete, and nothing further is necessary until your establishment makes the remittance for this period next month.

***THE ABOVE INFORMATION IS A SUMMARY IN LAYMAN'S TERMS OF THE RELEVANT SALT LAKE COUNTY CTAA FEE AND APPLICABLE UTAH STATE LAW FOR THIS INDUSTRY OR BUSINESS SEGMENT. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE CTAA MANAGEMENT PLAN, SLCO COUNCIL RESOLUTION 6112, UTAH STATE CODE, OR ANY APPLICABLE RULES OR REGULATIONS.***

***08/2024***