



AGENDA

Summit County Restaurant Tax Advisory Committee

Monday, March 6, 2023

NOTICE is hereby given that the Summit County Restaurant Tax Advisory Committee will meet electronically, via Zoom, and at the anchor location of the Summit County Courthouse, 60 N. Main Street, Coalville, UT 84017 Executive Conference Room

To participate in the meeting: Join Zoom:

<https://summitcountyut.zoom.us/j/9369994757?pwd=K0RHc1NrNWlyMlF2OE9JaklkTlhvUT09>

Meeting ID: 936 999 4757 Passcode: 030623

Or dial: 1 669 900 9128 US

10:00 AM- 11:00 AM - 2023 Restaurant Tax Grant Informational Workshop.

Called to begin the meeting at 9:59 AM by Billy Demong motioned by Alyssa Marsh and Second by Rick Anderson.

Proceeded to go through the power point.

11:00 AM – Meeting Adjourned

Motion to Adjourn 10:31 AM by Billy Demong and seconded by Alyssa Marsh

Members of the Committee will attend by electronic means, using Zoom (phone or video).

Such members may fully participate in the proceedings as if physically present.

Individuals with questions, comments, or needing special accommodations pursuant to the Americans with Disabilities Act regarding this meeting may contact Amy Jones at 435-336-3042

Posted: March 2, 2023



Summit County Restaurant Tax Advisory Overview

Program Overview



Summit County Restaurant Tax was authorized by the Utah State Legislature in 1991.



The collection of said tax in Summit County by the Board of County Commissioners in June of 1992 by ordinance 198A, and by subsequently enacted ordinances, as codified in title 3, chapter 3, article B (Ord. 749-A, 12-15-2010)

Summit County Commission implemented the 1% tax to be charged on all restaurant sales within Summit County. This includes all restaurants, bars, quick service, fast food and taverns.

Eligibility

Minimum requirements for applicants/applications to the Restaurant TaxGrant include:



- A. The entity applying and receiving the awarded funds must be a not-for-profit organization, government entity, or government subdivision;
- B. Upon applying for funding for an event, it is strongly encouraged that said event take place within Summit County. In limited circumstances, events and promotions outside of Summit County *promoting tourism within Summit County* will be considered
- C. Revenue from the imposition of the taxes may be used for: financing tourism promotion; and the development, operation, and maintenance of: 1) an airport facility, 2) a convention facility, 3) a cultural facility, 4) a recreation facility, or 5) a tourist facility as those terms are defined by title 3, chapter 3, article B of this Code. (Ord. 810-B, 6-13-2018)

3

Restaurant Tax Grant 2023 Application

Applications will be available online March 1st through the 31st at 5:00 PM.

<https://summitcounty.org/868/Restaurant-Tax-Grant>

Application Guidelines, Committee Information, and other documents can be found here, too!



4

Timeline - Process & Application Review



March 31st 2023
Application Submittal Deadline

April 2023
Board Members Assigned Applicants
Board Meets to Review Applications

May 2nd & 3rd 2023
Applicants interviewed by the Board

Board presents Restaurant Tax Funding
recommendations to County Council

5

Financial Review

“Financial Reporting Guidelines” will be sent to you
with your Agreement

This document outlines what to provide to the County within a calendar year-
to ensure the money was spent in accordance with the Agreement.

The financial report shall be submitted on <http://bitmmitcounty.org/868/Restaurant-Tax-Grant>
2-40-5: RESTAURANT TAX APPLICATION PROCESS : B. Any applicant that has received a grant pursuant to this chapter from the County Council is required to submit a written financial report detailing the use of the granted funds with supporting documentation showing that the funds were spent in accordance with any restrictions associated with the grant as outlined in the agreement. It is mandatory that the applicant submit the financial report on the form provided by the County; no other financial reports shall be accepted. The financial report shall be submitted to the County Manager either when the project detailed in the grant is completed or no later than eighteen (18) months after the County Council's approval. Untimely submitted financial reports shall result in a ten percent (10%) penalty in the event the applicant receives funding. The ten percent (10%) penalty shall be applied to the next year's funding allocation. Financial reports received after January 15th shall automatically disqualify the applicant from eligibility for Restaurant Tax funding during the next grant cycle.

6

Scoring of Applications

Each Application is scored by the individual Committee Members.
Their score reflects how well the applicant and County's objectives align within following categories:

1. Does the event/program align with the sustainable tourism objective up to 20 points
2. Does the event/program provide cultural tourism within Summit County up to 10 points
3. What additional funding is the event/program trying to secure. leverage— up to 15 points
4. Does the event/program have the ability to generate Restaurant Tax up to 20 points
5. Is the event/program new and/or developing up to 10 points
6. Does the funding provide an investment into a local asset either physical or iconic up to 25 points

Highest score 100/100 points

