[Utah Code](http://www.le.utah.gov/UtahCode/title.jsp)

[Title 17](http://www.le.utah.gov/UtahCode/chapter.jsp?code=17)

Counties

[Chapter 31](http://www.le.utah.gov/UtahCode/section.jsp?code=17-31)

Recreational, Tourist, and Convention Bureaus

Section 8

Tourism tax advisory boards.

     **17-31-8.**   **Tourism tax advisory boards.**
     (1) (a) Except as provided in Subsection (1)(b), any county that collects the following taxes shall operate a tourism tax advisory board:
     (i) the tax allowed under Section [**59-12-301**](http://le.utah.gov/~code/TITLE59/htm/59_12_030100.htm); or
     (ii) the tax allowed under Section [**59-12-603**](http://le.utah.gov/~code/TITLE59/htm/59_12_060300.htm).
     (b) Notwithstanding Subsection (1)(a), a county is exempt from Subsection (1)(a) if the county has an existing board, council, committee, convention visitor's bureau, or body that substantially conforms with Subsections (2), (3), and (4).
     (2) A tourism tax advisory board created under Subsection (1) shall consist of at least five members.
     (3) A tourism tax advisory board shall be composed of the following members that are residents of the county:
     (a) a majority of the members shall be current employees of entities in the county that are subject to the taxes referred to in Section [**59-12-301**](http://le.utah.gov/~code/TITLE59/htm/59_12_030100.htm) or [**59-12-603**](http://le.utah.gov/~code/TITLE59/htm/59_12_060300.htm); and
     (b) the balance of the board's membership shall be employees of recreational facilities, convention facilities, museums, cultural attractions, or other tourism related industries located within the county.
     (4) (a) Each tourism tax advisory board shall advise the county legislative body on the best use of revenues collected from the tax allowed under Section [**59-12-301**](http://le.utah.gov/~code/TITLE59/htm/59_12_030100.htm) by providing the legislative body with a priority listing for proposed expenditures based on projected available tax revenues supplied to the board by the county legislative body on an annual basis.
     (b) Each tourism tax advisory board in a county operating under the county commission form of government under Section [**17-52-501**](http://le.utah.gov/~code/TITLE17/htm/17_52_050100.htm) or the expanded county commission form under Section [**17-52-502**](http://le.utah.gov/~code/TITLE17/htm/17_52_050200.htm) shall advise the county legislative body on the best use of revenues collected from the tax allowed under Section [**59-12-603**](http://le.utah.gov/~code/TITLE59/htm/59_12_060300.htm) by providing the legislative body with a priority listing for proposed expenditures based on projected available tax revenues supplied to the board by the county legislative body on an annual basis.
     (5) A member of any county tourism tax advisory board:
     (a) may not receive compensation or benefits for the member's services; and
     (b) may receive per diem and expenses incurred in the performance of the member's official duties.