

August 1, 2023

Salt Lake County Council  
Attn: Aimee Winder Newton, Chair  
**Building Mail**

Dear Council:

Re: Salt Lake County Convention and Tourism Assessment Area (CTAA) Updates

In preparation for the CTAA the start date has been pushed to October 1, 2023, instead of August 1, 2023. The delayed date still falls within the parameter of the management plan. The delay allows for all vested partners to provide appropriate notice to guests and clients, and ample time for implementation, across various business channels.

Please contact me if you have any questions about this matter.

Sincerely,



K. Wayne Cushing  
Salt Lake County Treasurer

Attachment

cc: Mayor Jenny Wilson

KWC/ld



**K. Wayne Cushing**  
*Salt Lake County Treasurer*

**Phil Conder**  
*Chief Deputy Treasurer*

**Carrie Brown**  
*Accounting Director*

**Angie Vise**  
*Collections Director*



# SALT LAKE

July 24, 2023

90 South West Temple, Salt Lake City, UT 84101 • 801-534-4900 • visitsaltlake.com

K. Wayne Cushing  
Salt Lake County Treasurer  
2001 S State Street, Ste N1-200  
PO Box 144575  
Salt Lake City, Utah 84114-4575

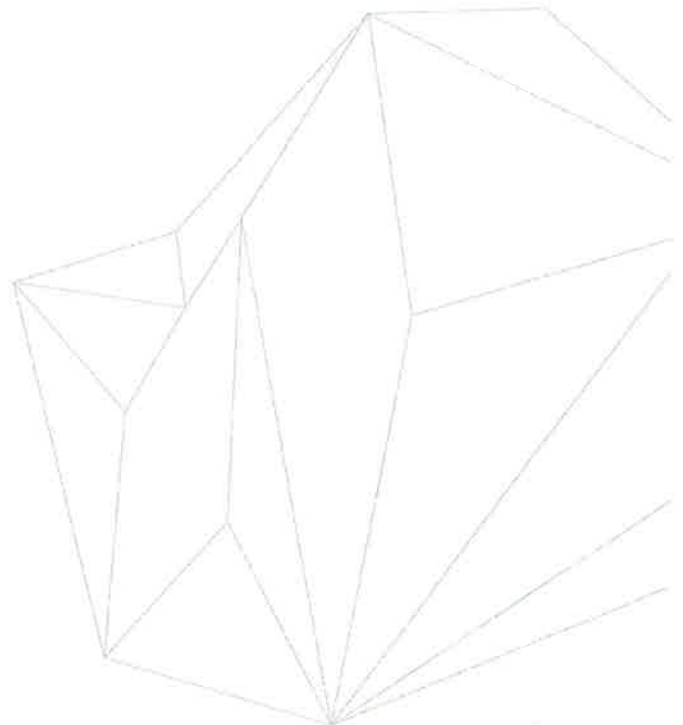
As the contracted third-party administrator of the Salt Lake County Convention and Tourism Assessment Area (CTAA), it is the recommendation of Visit Salt Lake that the Salt Lake County Treasurer's Office begin collections of the 2 percent CTAA assessment fee on October 1<sup>st</sup>, 2023.

This start date will allow all vested partners (Salt Lake County, Visit Salt Lake, and the benefitted hotels) to provide appropriate notice to guests and clients, and ample time for implementation, across various business channels.

Prior to this start date, Visit Salt Lake will continue the process of establishing districts and executive committees in accordance with the management plan of the Salt Lake County CTAA.

Thank you for your partnership,

Kaitlin Eskelson



# CTAA BULLETIN

Salt Lake County Treasurer | Attn SLC Co CTAA | PO Box 144575 | Salt Lake City, Utah 84114-4575

## CTAA BULLETIN 23-01

Effective: October 1, 2023

### Re: Convention and Tourism Assessment Area (CTAA)

The 2022 Utah Legislature passed HB 373, creating the Convention and Tourism Assessment Area Act (CTAA Act) which allowed the legislative bodies of certain counties to designate a convention and tourism business district assessment area to levy an assessment on certain lodging establishments to pay for certain activities to benefits those establishments. See Utah Code §§11-42b-101-113. The Salt Lake County Council met and ratified Resolution #6122 on 06/13/2023 which finalized the creation of the Assessment Area. Starting Oct. 1, 2023, providers of public accommodations throughout specified districts in Salt Lake County must collect an annual assessment rate of two percent (2%) of gross short-term guest room rental revenue. This bulletin explains the new assessment rate and procedures.

Note: The new rates are in addition to other state and local taxes.

Three districts were created after the municipalities reviewed the management plan and voted on it with hotel and public input.

Those districts are Convention (Downtown), West (West Valley and Kearns), and South Valley (Sandy and Draper).

For more information, please visit our website at [slco.org/treasurer/ctaa/](http://slco.org/treasurer/ctaa/)

### Remittance Procedure

**FORMS OF PAYMENT:** Checks, EFT payments, and wire transfers are accepted by the Salt Lake County Treasurer only. Wire instructions available upon request.

**INTEREST:** The following interest calculation will be added to the amount of assessment owed:

- The interest rate for a calendar year for the collection of the assessment administered by Salt Lake County shall be calculated based on the federal short-term rate determined by the Secretary of the Treasury under Section 6621, Internal Revenue Code, in effect for the preceding fourth calendar quarter.
- The interest rate calculation shall be as follows:
  - In the case of an overpayment or refund, simple interest shall be calculated at the rate of two percentage (2%) above the federal short-term rate; or
  - In the case of an underpayment, deficiency, or delinquency, simple interest shall be calculated at the rate of two percentage (2%) points above the federal short-term rate.
- Interest on any underpayment, deficiency, or delinquency of the assessment shall be computed from the time the original return is due, excluding any filing or payment extensions, to the date the payment is received.
- Interest may not be allowed on an overpayment of the assessment if the overpayment is refunded within 90 days after the last date prescribed for filing the return.
  - Interest on any overpayment of the assessment shall be computed from the date the original return was filed; or
  - The due date for the original return not including any extensions for filling the original return; and
  - That ends on the date Salt Lake County receives the amended return.

7/31/2023

To Whom It May Concern,

As Visit Salt Lake has mentioned to you in previous emails Salt Lake County has been tasked with collecting the CTAA assessment funds.

The Treasurer's Office has set up the CTAA collection process and your monthly remittance forms and funds will be managed by our office.

We have included a copy of the Assessment Form that has been created to report your monthly assessment. Outlined below is the process for which you can file the reports and remit funds:

1. This assessment will begin October 1, 2023, reporting and remittance of funds should be received by Salt Lake County by the last day of the following month.
  - a. i.e. October 1<sup>st</sup> – October 31<sup>st</sup> due by November 30, 2023
  - b. Please note that if the return is filed late there will be interest assessed at a rate of 6.25%. Simple interest will be calculated beginning as of the 1<sup>st</sup> day after the return is due.
2. Assessment reports can be mailed into our office or emailed:
  - a. Email: [SLCoCTAA@slco.org](mailto:SLCoCTAA@slco.org)
  - b. Mail to: Salt Lake County Treasurer  
Attn: SLCo CTAA  
2001 S. State Street #N1-200  
P.O. Box 144575  
Salt Lake City, UT 84114-4575
3. Checks should be made payable to the **Salt Lake County Treasurer** and mailed to the above address. We will also accept ACH or Wire Transfers, please contact the above email for wiring instructions.
4. If a return needs to be amended, please contact us for an amended form and refunds if applicable will be mailed out within 90 days of the last date prescribed for filing the return.
5. Copies of the form have been posted to our website at <https://www.slco.org/treasurer/ctaa/>
6. Account numbers for each hotel will be assigned for tracking purposes and will be emailed out to you by the middle of August.

If you have any questions please contact at (385)468-8300, option 5. Benton Johnson will be the main point of contact and can be reached directly at (385)468-8313. You may also email us at: [SLCoCTAA@slco.org](mailto:SLCoCTAA@slco.org).

Thank you,

Carrie Brown  
Director of Accounting  
Salt Lake County Treasurer's Office  
(385)468-8332 [carbrowns@slco.org](mailto:carbrowns@slco.org)



**K. Wayne Cushing**  
*Salt Lake County Treasurer*

**Phil Conder**  
*Chief Deputy Treasurer*

**Carrie Brown**  
*Accounting Director*

**Angie Vise**  
*Collections Director*

*Salt Lake County Government Center*

*2001 South State Street, Suite N1-200 | PO Box 144575 | Salt Lake City, UT 84114-4575*

*P: 385.468.8300 | F: 385.468.8301 | W: [slco.org/treasurer](http://slco.org/treasurer) | E: [SLCoTreasurer@slco.org](mailto:SLCoTreasurer@slco.org)*