

BOUNTIFUL

Bountiful City Ordinance No. 2026-01

MAYOR
Kate Bradshaw

CITY COUNCIL
Beth Child
Millie Bahr-Segura
Richard Higginson
Matt Murri
Dan Bell

CITY MANAGER
Gary R. Hill

AN ORDINANCE AMENDING TITLE 12 OF THE BOUNTIFUL CITY CODE BY ENACTING CHAPTER 12-5 TO CODIFY A MUNICIPAL TRANSIENT ROOM TAX

WHEREAS, the Bountiful City Council previously adopted an ore imposing a municipal transient room tax on short-term rentals of less than thirty (30) consecutive days; and

WHEREAS, Utah law authorizes municipalities to impose and collect a municipal transient room tax on charges for transient lodging; and

WHEREAS, the City Council desires to codify and clarify the municipal transient room tax in the Bountiful City Code and to ensure consistent application to all forms of transient lodging within the City;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF BOUNTIFUL CITY, UTAH:

Section 1. Enactment of Chapter.

Title 12 of the Bountiful City Code is hereby amended to add a new Chapter 12-5, entitled “Municipal Transient Room Tax,” to read as follows:

Chapter 12-5 Municipal Transient Room Tax

12-5-101. Purpose and Authority.

The purpose of this chapter is to impose and administer a municipal transient room tax on charges for transient lodging within Bountiful City in accordance with Utah law.

12-5-102. Definitions.

For purposes of this chapter, the following terms shall have the meanings set forth below. Any term not defined herein shall have the meaning given under applicable Utah law governing transient room taxes.

- A. **“Transient room”** means a room, accommodation, or space in a structure that is rented or leased for temporary occupancy of less than thirty (30) consecutive days.
- B. **“Transient lodging”** means the use or occupancy of a transient room and includes accommodations offered to the public for consideration for temporary stay, including but not limited to hotels, motels, inns, hostels, boarding houses, tourist homes, short-term rentals, and any similar accommodation offered for occupancy for less than thirty (30) consecutive days.

- C. **“Short-term rental”** means a residential dwelling unit, or portion of a dwelling unit, that is rented or offered for rent for occupancy for less than thirty (30) consecutive days, regardless of whether the unit is owner-occupied.
- D. **“Operator”** means a person or entity that owns, manages, operates, controls, or receives payment for the rental of transient lodging, including a person or entity acting as an agent or intermediary.
- E. **“Rent” or “rental charge”** means the total consideration charged for the occupancy of transient lodging, including required fees or charges for the right to occupy the lodging, but excluding taxes imposed by law.

12-5-103. Tax Imposed.

There is hereby imposed a municipal transient room tax in the amount of one percent (1.0%) on the rental charges for all transient lodging located within Bountiful City for occupancy of less than thirty (30) consecutive days.

12-5-104. Collection and Remittance.

The municipal transient room tax shall be collected by the operator at the time rent is charged or collected and shall be remitted in the manner required by applicable Utah law.

12-5-105. Exemptions.

The municipal transient room tax imposed by this chapter shall not apply to any rental or occupancy that is exempt under applicable provisions of Utah law.

12-5-106. Administration and Enforcement.

The City Manager, or designee, is authorized to administer and enforce the provisions of this chapter.

12-5-107. Severability.

If any section, subsection, sentence, clause, or phrase of this chapter is held invalid, such decision shall not affect the validity of the remaining portions of this chapter.

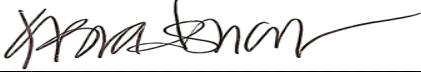
Section 2. Codification.

The City Recorder is authorized and directed to codify this ordinance in the Bountiful City Code as Title 12, Chapter 5.

Section 3. Effective Date.

This ordinance shall take effect upon adoption.

Adopted by the City Council of Bountiful, Utah, this 24 day of February 2026.



Kate Bradshaw, Mayor

Attest:


Sophia Ward, City Recorder

