TRANSIENT ROOM TAX (TRT) AND TOURISM, RECREATION, CULTURAL, CONVENTION, AND AIRPORT FACILITIES (TRCCA) ACTIVITY REPORT

FOR THE YEAR ENDED 12-31-2025

Governed by Utah Code Section 17-31-2

INSTRUCTIONS:

Please complete the enclosed forms related to Transient Room Tax (TRT) and Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax (TRCCA) revenue tracking in accordance with Utah Code § 17-31-2.

It is important to note that both TRT and TRCCA revenues are subject to specific statutory use restrictions, and funds must be allocated in compliance with these guidelines. To streamline the reporting process, any line items or categories that are not applicable to your entity or reflect a zero-dollar amount may be removed.

For TRT Revenue:

TRT funds must be spent in accordance with the permissible uses outlined in the Utah Code. Detailed instructions and expenditure categories are provided at the beginning of the TRT form section. Please ensure all allocations are made in accordance with these authorized uses.

For TRCCA Revenue:

TRCCA funds are also governed by statutory guidelines that dictate their appropriate use. A summary of these guidelines is provided at the beginning of the TRCCA form section. Please review these parameters carefully and complete the form in a manner that reflects compliance with the applicable legal requirements.

Should you have any questions regarding the completion of these forms or the statutory uses of these revenue sources, please contact Seth Oveson at soveson@utah.gov.

Transient Room Tax (TRT) REVENUE

Transient Room Tax (TRT) Uses:

TRT Revenue greater than $1,000,000 requires a minimum expenditure of the first 2% of the transient room tax rate regarding Establishing and Promoting. The remaining percentage of the transient room tax rate can be expended on Acquiring, Leasing, Constructing, Furnishing or Operating and Mitigation.

TRT Revenue greater than $500,000 but less than $1,000,000 requires a minimum expenditure of the first 1% of the transient room tax rate regarding Establishing and Promoting. The remaining percentage of the transient room tax rate can be expended on Acquiring, Leasing, Constructing, Furnishing or Operating and Mitigation.

TRT Revenue less than $500,000 does not have a minimum Establishing and Promoting expenditure amount. This amount of the transient room tax rate can be expended on Establishing and Promoting, Acquiring, Leasing, Constructing, Furnishing or Operating and Mitigation.

TRT REVENUE, Prior Year $2,705,515
TRT REVENUE, Current Year $2,710,463

3(a): Establishing & Promoting

Establishing and Promotion definition as outlined in Subsection (3)(a): an activity or related expense to encourage, solicit, advertise, or market in order to attract or enhance transient guest spending in a county.

	Amount	Description
Tourism		
Activity Detail * * * *	**$ 490,440**	**Visit Ogden (Convention Visitors Bureau) Tourism Activities - $455,440** **Visit Ogden (Convention Visitors Bureau) Cooperative Marketing Grant Match - $35,000**
Recreation		
Activity Detail * * * *	**$ 453,494**	**Culture, Parks, and Recreation Marketing and In-house Marketing Staff Costs to promote recreation - $357,314** **GOAL Foundation (Ogden Marathon, cycling races) - $60,000** **Legacy Grants Projects through Tourism and Tax Advisory Board (TTAB) - $36,180**
Film Production		
Activity Detail * * * *		
Conventions		
Activity Detail * * * *	**$ 1,144,361**	**Visit Ogden (Convention Visitors Bureau) Conventions Operations**
Cooperative Marketing - Include how much money was received from the Co-op and how much TRT was used to match the grant	Amount Received from UOT co-op grant: $________ Amount of TRT used to match the grant: $35,000	**Amount included in Tourism payment to Visit Ogden above**
Activity Detail * * * *		

TOTAL TRT restricted for Establishing and Promoting from prior year	0
TOTAL TRT collected in the current year restricted for Establishing and Promoting	$1,275,512
TOTAL Establishing and Promoting elligible expenditures in the current year	$2,056,252
TOTAL TRT restricted for Establishing and Promoting at year end	0

3(b-e): Mitigating Costs

3(b): To pay for tourism or recreation-related facilities in the county, including acquiring, leasing, constructing, furnishing, maintaining, or operating.		
	Amount	Description
Convention meeting rooms		
Activity Detail * * * *	$ 622,167	Convention Meeting Space - Ogden Eccles Conference Center
Exhibit Halls		
Activity Detail * * * *		
Visitor Information Centers		
Activity Detail * * * *		
Museums		
Activity Detail * * * *		
Sports and Recreation Facilities including Practice Fields, Stadiums, Arenas, and Trails		
Activity Detail * * * *		
Transit Service, including shuttle service on any route to a recreation facility in the county		
Activity Detail * * * *		
Parking Infrastructure		
Activity Detail * * * *		
Airports		
Activity Detail * * * *		
Division of Outdoor Recreation Grants	Amount Received from Outdoor Recreation grant: $________ Amount of TRT used to match the grant: $_________	
Activity Detail * * * *		

3(c): Purpose of acquiring land, leasing land, or making payments for construction or infrastructure improvements, for or related to facilities listed in 3(b).		
	Amount	Description
Acquiring Land		
Activity Detail * * * *		
Leasing Land		
Activity Detail * * * *		
Making Payments for Construction or Infrastructure Improvement		
Activity Detail * * * *		

3(d): To pay for mitigation costs, specifically		
	Amount	Description
Solid Waste Disposal Operations		
Activity Detail * * * *		
Emergency Medical Services		
Activity Detail * * * *		
Number of Emergency Medical Service efforts in the previous fiscal year		
Activity Detail * * * *		
Description of any factors that made the emergency medical service more expensive or difficult, including the condition of roads		
Activity Detail * * * *		
Amount of money recovered in the fiscal year from individuals that incurred emergency medical service on behalf of the county		
Activity Detail * * * *		
If the recoverable amount as described in the above section is unavailable, how many people is the data unavailable for?		
Activity Detail * * * *		
Percentages of individuals in state and out of state that incurred emergency medical services		
Activity Detail * * * *		
Search and Rescue Activities		
Activity Detail * * * *		
Number of Search & Rescue efforts in previous fiscal year		
Activity Detail * * * *		
Description of any factors that made the rescue effort more expensive or difficult including condition of roads		
Activity Detail * * * *		
Amount of money recovered in previous fiscal year from an individual that incurred search & rescue or emergency medical service on behalf of the county		
Activity Detail * * * *		
If the recoverable amount as described in the above section is unavailable, how many people is the data unavailable for?		
Activity Detail * * * *		
Percentages of individuals in state and out of state that incurred emergency medical services		
Activity Detail * * * *		
Law Enforcement Activities		
Activity Detail * * * *		
Road Repair upgrade		
Class B Roads		
Class C Roads		
Class D Roads		

3(e): To make annual payment of principal, interest, premiums, and necessary reserves for any of the aggregate of bonds.		
	Amount	Description
Principal Payments		
Activity Detail * * * *		
Interest Payments		
Activity Detail * * * *		
Premium Payments		
Activity Detail * * * *		
Necessary Reserves		
Activity Detail * * * *		

TOTAL TRT restricted for Mitigating Costs from the prior year	0
TOTAL TRT collected in the current year elligible to be used on Mitigating Costs	$1,434,951
TOTAL Mitigating expenditures in the current year	$622,167
TOTAL TRT elligible for Mitigation Costs at year end	$812,783

This space is for Counties to provide additional explanatory information regarding TRT uses, fund balances, future projects or any other items they view would be important for users of this schedule to understand.

Tourism, Recreation, Cultural, Convention, and Airport Facilities (TRCCA) Revenue

Tourism, Recreation, Cultural, Convention, and Airport Facilities (TRCCA) uses:

A county of the first class must expend at least $450,000 each year within the county to fund a marketing and ticketing system designed to promote tourism in ski area within the county by persons who do not reside within the state and combine the sale of: ski lift tickets and accommodations and services.

A county of the fourth, fifth or sixth class with a population density of fewer than 15 people per square mile may expend revenue to mitigate the impacts of tourism: solid waste disposal, search and rescue activities, law enforcement activities, emergency medical services or fire protection services.

TRCCA REVENUE, Prior Year $6,474,646
TRCCA REVENUE, Current Year $6,895,591

2(a-c): Financing, Promoting, Developing, Operating, Maintaining and Mitigating Costs

2(a): Financing Tourism Promotion and the Development, Operation, and Maintenance	Amount	Description
Airport Facility		
Activity Detail * * * *		
Convention Facility		
Activity Detail * * * *	$ 5,350,803	Ogden Eccles Conference Center Renovation - $4,938,325 Ogden Eccles Conference Center Operations and Maintenance - $412,478
Cultural Facilities		
Activity Detail * * * *		
Recreation Facility		
Activity Detail * * * *	$ 4,767,855	Ice Sheet Operations and Maintenance - $284,483 Golden Spike Even Center Operations and Maintenance - $2,639,810 Parks and Recreation Facilities Operations and Maintenance - $1,843,562
Tourist Facility		
Activity Detail * * * *		

2(b): Mitigation Costs (fourth, fifth, and sixth class counties only)	Amount	Description
Solid Waste Disposal (forth, fifth and sixth class counties only)		
Activity Detail * * * *		
Search and Rescue Activities (forth, fifth and sixth class counties only)		
Activity Detail * * * *		
Law Enforcement Activities (forth, fifth and sixth class counties only)		
Activity Detail * * * *		
Emergency Medical Services (forth, fifth and sixth class counties only)		
Activity Detail * * * *		
Fire Protection Services (forth, fifth and sixth class counties only)		
Activity Detail * * * *		

2(c): Marketing and Ticketing System (first class county requirement)		
	Amount	Description
Promote Tourism in ski areas within the county to person that do not reside within the state		
Activity Detail * * * *		
Sale of Ski Lift Tickets		
Activity Detail * * * *		

TOTAL TRCCA restricted for Financing, Promoting, Developing, Operating, Maintaining and Mitigating C	$	11,778,879
TOTAL TRCCA used on Financing, Promoting, Developing, Operating, Maintaining and Mitigating Costs	$	10,118,658
TOTAL unspent TRCCA reserved for Financing, Promoting, Developing, Operating,	$	1,660,221

This space is for Counties to provide additional explanatory information regarting TRCCA revenue, use, budgeted expenditures or fund balances.
Unspent funds from Prior Year = $4,883,287
CY Unspent funds reserved to be applied to Ogden Eccles Conference Center renovation

The Tourism Tax Advisory Board for _________________ County advised the county legislative body on the best use of tourism revenues on (date of meeting where recomendations were provided)_________________ and has been provided this report on the use of TRT/TRCCA funding.