AN ORDINANCE AMENDING TITLE 4, LICENSING, SECTION 4-2-23, FEE AND TAX PAYMENTS, RENEWALS AND PENALTY, OF THE MUNICIPAL CODE OF PARK CITY

WHEREAS, the Park City Municipal Code requires licenses for all nightly rental units; and

WHEREAS, Park City has allowed lodging management companies for over fifteen years to only pay one administrative fee for all the nightly rental units they manage in error; and

WHEREAS, for 2009, Park City Municipal Corporation corrected this error and requires a business license for each individual nightly rental unit; and

WHEREAS, the correction of this error will impact the lodging community by increasing costs based on the administration fees due for each nightly rental unit; and

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

<u>Section I.</u> Amendment. Title 4, Licensing, Section 4-2-23, Fee and Tax Payments, Renewals and Penalty, of the Municipal Code of Park City is hereby amended as follows:

4- 2-23. FEE AND TAX PAYMENTS, RENEWALS AND PENALTY. The annual business license fee provided in this Title shall be due and payable to the City on or before the first day of January of each year for renewals of licenses for businesses, which were licensed the previous year. Business licenses for previously unlicensed businesses shall be issued for the unexpired portion of the calendar year in which issued unless issued between October 1 and December 31, in which case the license shall be valid until December 31 of the year following the issuance of the license, upon payment of 125% of the annual license fee, as set forth in Section 4-2-13 above.

If the renewal license fee is not paid on or before January 15 of the year in which the renewal license is due, there shall be a business license enforcement fee imposed of twenty-five percent (25%) of the license fee imposed by this Chapter or twenty-five dollars (\$25.00) whichever is greater.

If the renewal license fee is not paid in full on or before February 15th of the year in which the renewal fee is due, the business license enforcement fee shall be increased to fifty percent (50%) of the license fee imposed by this Chapter or twenty-five dollars (\$25) whichever is greater. If the renewal license fee is not paid on or before March 1st of the year in which the renewal fee is due, the business license enforcement fee shall be increased to one-hundred percent (100%) of the license fee imposed by this Chapter.

Upon a proper showing that the business is of such a seasonal nature that business has not been conducted to date, the Director or his or her designee may waive the business license enforcement fee of said renewals.

Upon a showing of hardship acceptable to the Director or his or her designee, the licensed business may be allowed to pay the business license fees due over a period of time not to

exceed three (3) months from the due date, with interest on the unpaid balance at the rate of eighteen percent (18%) per annum.

Any previously licensed business cited for engaging in business in violation of this Title shall have five (5) days from the date of citation to come into compliance with this Title. Failure of the licensee to reach compliance within five (5) days of the date of citation will subject the business to closure and the licensee to all applicable civil and criminal penalties.

If a licensed business enlarges its place of business or increases its capacity for conducting business, i.e., adding square footage, increasing number of vending machines, number of employees, bid limits, or increasing hourly user capacity, an additional license fee shall be due and payable to the City and shall be prorated on the basis of one-twelfth (1/12th) of the total annual fee on the enlargement or increase for each month remaining in the unexpired portion of the calendar year, including the month in which such increase is accomplished. The additional license fee for adding square footage shall be due and payable on the date the City issues the occupancy permit.

For the 2009 billing period, due 1/1/09, each local representative will be charged one \$46 administrative fee for a lodging license. If multiple \$46 administrative fees have been paid by a local representative prior to 1/8/09, a refund will be issued for the amount of the administrative fee greater than \$46. This Section shall supercede Section 4-2-6 Refund of Fee limited to refunds allowable by this Section. All other license fees are required to be paid in full according to the requirements of this Section for issuance of a business license.

Section II. Effective Date. This Ordinance shall become effective upon publication.

PASSED AND ADOPTED this 8th day of January, 2009.

PARK

PARK CITY MUNICIPAL CORPORATION

Mayor Dana Williams

anet M. Scott, City Recorder

Approved as to form:

Mark D. Harrington, City Atto