**10-10A-2: PERMITTED AND CONDITIONAL USES:**

The following buildings, structures and uses of land shall be permitted or conditional uses in the C-1 commercial zone upon compliance with requirements as set forth in this title. P = permitted use, C = conditional use. (Ord. 02-5-28-10, 5-28-2002, eff. 6-12-2002; amd. 2003 Code)

|  |  |
| --- | --- |
| **Land Use** | **Classification** |
|  |  |
|  |  |
|  |  |
| Health club |  |
| Hospitals | P |
| ~~Hotel~~ | C |
|  |  |
|  |  |
| Post office | C |
| Private education institutions | C |
| Public utilities substation | C |
| Public Accommodations; Hotels, Short Term Rentals refer to 10-10A-6 | C |
|  |  |

10-10A-6: ~~SPECIAL~~ SHORT TERM RENTALPROVISIONS:

~~A.   Parking: All off street parking shall be hard surfaced, of which ninety five percent (95%) of all parking shall be located to the rear of the building. Adjacent parking lots shall have vehicular connections by an alley or internally. For off street parking requirements, see section~~[~~10-12-15~~](https://codelibrary.amlegal.com/codes/elkridgeut/latest/elkridge_ut/0-0-0-4806#JD_10-12-15)~~of this title.~~

~~B.   Second Level Residential: Residential uses are encouraged on the second level of all commercial structures. (Ord. 02-5-28-10, 5-28-2002, eff. 6-12-2002)~~

­SHORT-TERM RESIDENTIAL RENTAL*:* Property that is occupied, possessed or used by any person or entity for transient lodging where the term of occupancy, possession, or use of the property by the person or entity is offered for twenty-nine (29) consecutive calendar days or less, for direct or indirect compensation or other consideration.

SHORT-TERM GUEST*:* Guests whose duration of visit is twenty-nine (29) consecutive calendar days or less.

Short term residential rental property that complies with the following:

   A.   The rental shall be located on a legal lot of record.

   B.   The property is developed or will be developed with a single-family residence that has received proper building permit approvals.

   C.   Off street parking must be provided to renters. A site plan shall be submitted with the proposed parking plan.

   D.   A business license shall be required with all applicable documentation.

E. Conditional use permit nonrefundable fee of \_\_\_\_\_\_ required at time of application.

   F.   A building and fire inspection shall be required prior to issuance and renewal of a business license. Additional safety requirements may be imposed above those typically required for a single-family dwelling. A checklist of inspection items shall be provided to the applicant prior to the inspection.

   G.   All short term residential rental properties shall be subject to the Municipality Transient Room Tax as allowed under Utah Code.

   H.   Failure to comply with the standards of this section, all city codes and/or conducting the short term rental property in a manner constituting or conducive to a breach of the public peace or a menace to the public health, safety, morals or welfare may result in a revocation of the conditional use permit which would include violations of the quiet hours between the hours of ten o'clock (10:00) P.M. to seven o'clock (7:00) A.M per city code 4-2A-3Y.

   I.   The property shall be rented as a single unit. Individual rooms may not be rented separately.

   J.   No on site camping shall be permitted (i.e., tents, RVs, campers, etc.). All tenants shall utilize the indoor sleeping accommodations provided with the rental.

K. Short term rentals in existence at the time of the approval of this code will not be grandfathered in but will be required to come into compliance.

   L.   The property owner shall be liable for any violations of this use. Any rental dwelling unit which is found in violation of this use or any other provision of this Code may be subject to revocation of the short term residential rental property's business license and the conditional use permit.

   M.   The applicant shall agree, at its sole expense, to defend, indemnify, and hold harmless the City, its public officials, officers, employees, and assigns, from any liability; and shall reimburse the City for any expense incurred, resulting from, or in connection with any appeal, claim, suit or other legal proceeding related to the short term residential rental property approval.

**TAX LEVIED:**

There is hereby levied upon the business of every person, company, corporation, or other like and similar persons, groups, or organizations, providing "public accommodations" as defined in section\_\_\_\_\_\_ of this chapter, an annual license tax equal to one percent (1%) of the gross revenue derived from the rent for each and every occupancy of a suite, room, or rooms, for a period of less than twenty nine (29) days.

**GROSS RECEIPTS:**

For purposes of this section, gross receipts shall be computed upon the base room rental rate. There shall be excluded from the gross revenue, by which this tax is measured:

   A.   The amount of any sales or use tax imposed by the state of Utah or by any other governmental agency upon a retailer or consumer;

   B.   The amount of any transient room tax levied under authority of chapter 31 of title 17, Utah code (as amended), or its successor;

   C.   Receipts from the sale or service charge for any food, beverage, or room service charges in conjunction with the occupancy of the suite, room, or rooms, not included in the base room rate; and

   D.   Charges made for supplying telephone service, gas, or electrical energy service, not included in the base room rate.

**EXEMPTIONS TO TRANSIENT ROOM TAX:**

   A.   No transient room tax shall be imposed under this chapter upon any person:

      1.   Engaged in business for solely religious, charitable, eleemosynary, or other types of strictly nonprofit purpose who is tax exempt in such activities under the laws of the United States and the state of Utah;

      2.   Engaged in a business specifically exempted from municipal taxation and fees by the laws of the United States or the state; or

      3.   An assisted living facility, residential treatment facility, senior living facility, or other medical treatment facility.

**PAYMENTS:**

On or before the effective date of this chapter, Elk Ridge City shall contract with the state tax commission to perform all functions incident to the administration and collection of the municipal transient room tax, in accordance with the provisions of this chapter. The city administrator is hereby authorized to enter into agreements with the state tax commission that may be necessary for the continued administration and operation of the transient room tax enacted by this chapter.

**PENALTIES AND INTEREST:**

Penalties and interest equal to those authorized by Utah Code Annotated sections 59-1-401 and 59-1-402 (as amended), or its successor, shall be imposed on any person who:

   A.   Is required to pay the tax under this part; and

   B.   Does not remit the tax to the collecting agent within the time prescribed by law.