

ORDINANCE NO. 2020-1323

AN ORDINANCE AMENDING CHAPTER 8 OF THE FARMINGTON CITY CODE DEALING WITH LODGERS' TAX

WHEREAS, the State Legislature recognized the expansion of short-term rentals within municipalities; and

WHEREAS, the Legislature and the City recognized the need to collect Lodgers' Tax on these short term rentals; and

WHEREAS, the Lodgers' Tax ordinance need to be amended to collect fees on short term rentals.

NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF FARMINGTON:

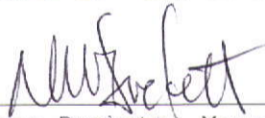
SECTION ONE: Section 8-12-7. Exemptions is amended to read as follows:

Section 8-12-7. Exemptions.

The occupancy tax imposed in this article shall not apply:

- (1) If a vendee:
 - a. Has been a permanent resident of the taxable premises for a period of at least 30 consecutive days; or
 - b. Enters into or has entered into a written agreement for lodgings at the taxable premises for a period of at least 30 consecutive days;
- (2) If the rent paid by a vendee is less than \$2.00 a day;
- (3) To lodging accommodations at institutions of the federal government, the state or any political subdivision thereof;
- (4) To lodging accommodations at religious, charitable, educational or philanthropic institutions, including accommodations at summer camps operated by such institutions;
- (5) To clinics, hospitals or other medical facilities; or
- (6) To privately owned and operated convalescent homes for the aged, infirm, indigent or chronically ill.


PASSED, SIGNED, APPROVED AND ADOPTED this 28th day of January, 2020.



Nate Duckett, Mayor

SEAL

ATTEST



Dianne Smylie, City Clerk