

\*Sponsorship has changed since the bill was introduced

REFERENCE TITLE: **tourism marketing authorities.**

State of Arizona  
House of Representatives  
Fifty-fifth Legislature  
First Regular Session  
2021

# **HB 2161**

\*Introduced by  
Representatives Kaiser: Blackman, Cobb, Weninger

**AN ACT**

**AMENDING TITLE 9, ARIZONA REVISED STATUTES, BY ADDING CHAPTER 14; AMENDING TITLE 11, ARIZONA REVISED STATUTES, BY ADDING CHAPTER 15; RELATING TO TOURISM.**

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Title 9, Arizona Revised Statutes, is amended by adding  
3 chapter 14, to read:

4 CHAPTER 14

5 TOURISM MARKETING AUTHORITY

6 ARTICLE 1. GENERAL PROVISIONS

7 9-1501. Definitions

8 IN THIS CHAPTER, UNLESS THE CONTEXT OTHERWISE REQUIRES:

9 1. "AUTHORITY" MEANS A TOURISM MARKETING AUTHORITY THAT IS FORMED  
10 PURSUANT TO THIS CHAPTER.

11 2. "BOARD" MEANS THE BOARD OF DIRECTORS OF A TOURISM MARKETING  
12 AUTHORITY.

13 3. "GOVERNING BODY" MEANS THE BODY OR BOARD THAT BY LAW IS  
14 CONSTITUTED AS THE LEGISLATIVE DEPARTMENT OF THE MUNICIPALITY OR COUNTY.

15 4. "MUNICIPALITY" MEANS A CITY OR TOWN.

16 5. "TRANSIENT LODGING ROOM" MEANS A ROOM THAT IS INTENDED FOR  
17 TRANSIENT OCCUPANCY IN A HOTEL OR MOTEL, INCLUDING AN INN, TOURIST HOME OR  
18 HOUSE, DUDE RANCH OR RESORT.

19 9-1502. Petition; approval; formation

20 A. ON PRESENTATION OF A PETITION PURSUANT TO THIS SECTION, THE  
21 GOVERNING BODY OF ONE OR MORE MUNICIPALITIES OR ONE OR MORE MUNICIPALITIES  
22 AND A COUNTY WITH A POPULATION OF LESS THAN TWO MILLION PERSONS MAY ADOPT  
23 A RESOLUTION FORMING A TOURISM MARKETING AUTHORITY CONSISTING OF THE  
24 PROPERTY WITHIN THE CORPORATE BOUNDARIES OF THE AUTHORITY AS DESCRIBED IN  
25 THE PETITION. THE PETITION FOR THE FORMATION OF THE AUTHORITY SHALL  
26 INCLUDE AND IDENTIFY THE FOLLOWING:

27 1. THE GEOGRAPHIC BOUNDARIES OF THE AUTHORITY.

28 2. THE NONPROFIT TOURISM PROMOTION ORGANIZATION THAT THE  
29 MUNICIPALITY AND COUNTY, IF APPLICABLE, WILL CONTRACT WITH TO PROVIDE THE  
30 TOURISM MARKETING SERVICES FOR THE AUTHORITY.

31 3. A STATEMENT THAT THE TOURISM MARKETING AUTHORITY WILL PROMOTE  
32 AND ENHANCE TOURISM IN THE AUTHORITY.

33 4. THE AMOUNT OF THE ASSESSMENT STATED IN DOLLARS PER ROOM PER  
34 NIGHT ON THE TRANSIENT LODGING ROOMS WITHIN THE BOUNDARIES OF THE  
35 AUTHORITY AND THE TRANSIENT LODGING FACILITIES TO BE ASSESSED.

36 5. A DESCRIPTION OF THE AUTHORITY'S OBLIGATION TO REPORT ANNUALLY  
37 TO THE GOVERNING BODY OF EACH MUNICIPALITY AND COUNTY THAT IS  
38 PARTICIPATING IN THE AUTHORITY.

39 6. A STATEMENT THAT THE AUTHORITY MAY BE TERMINATED BY PETITION OF  
40 THE TRANSIENT LODGING ROOM OWNERS OR LEGALLY AUTHORIZED REPRESENTATIVES  
41 AND SHALL TERMINATE AFTER TEN YEARS UNLESS RENEWED BY FURTHER ACTION BY  
42 PETITION TO AND APPROVAL OF ONE OR MORE OF THE GOVERNING BODIES  
43 PARTICIPATING IN THE AUTHORITY.

44 B. IF A PETITION PRESCRIBED BY SUBSECTION A OF THIS SECTION IS  
45 SIGNED BY THE OWNERS OR LEGALLY AUTHORIZED REPRESENTATIVES OF AT LEAST

1 SIXTY-SEVEN PERCENT OF THE TRANSIENT LODGING ROOMS WITHIN THE GEOGRAPHIC  
2 AREA OF THE AUTHORITY, AND INCLUDES TWO OR MORE PROPERTIES WITH TRANSIENT  
3 LODGING ROOMS, THE GOVERNING BODY OF EACH PARTICIPATING MUNICIPALITY AND  
4 COUNTY BY AFFIRMATIVE VOTE MAY APPROVE THE FORMATION OF THE AUTHORITY. ON  
5 APPROVAL OF EACH PARTICIPATING MUNICIPALITY AND COUNTY, THE AUTHORITY IS  
6 ESTABLISHED.

7 9-1503. Authority powers and duties; contracts; assessments

8 A. ON ESTABLISHMENT OF THE AUTHORITY, THE GOVERNING BODY OF EACH  
9 MUNICIPALITY AND COUNTY PARTICIPATING IN THE AUTHORITY SHALL:

10 1. CONTRACT WITH A RECOGNIZED TOURISM PROMOTION AGENCY IN THE  
11 MUNICIPALITY AND COUNTY THAT IS A NONPROFIT CORPORATION EXEMPT FROM  
12 TAXATION UNDER SECTION 501(c)(6) OF THE INTERNAL REVENUE CODE AND THAT HAS  
13 BEEN IN CONTINUOUS EXISTENCE FOR AT LEAST FIVE YEARS. IF THERE IS NO  
14 RECOGNIZED TOURISM PROMOTION AGENCY IN THE MUNICIPALITY THAT HAS BEEN IN  
15 CONTINUOUS EXISTENCE FOR THE PRECEDING FIVE YEARS, THE MUNICIPALITY SHALL  
16 CONTRACT WITH A RECOGNIZED TOURISM PROMOTION AGENCY IN THE MUNICIPALITY  
17 AND COUNTY THAT IS A NONPROFIT CORPORATION EXEMPT FROM TAXATION UNDER  
18 SECTION 501(c)(6) OF THE INTERNAL REVENUE CODE AND THAT HAS BEEN IN  
19 CONTINUOUS EXISTENCE FOR AT LEAST TWO YEARS. IF THERE IS NO RECOGNIZED  
20 TOURISM PROMOTION AGENCY IN THE MUNICIPALITY, THE MUNICIPALITY MAY  
21 CONTRACT WITH THE MUNICIPALITY'S TOURISM PROMOTION OFFICE. THE CONTRACT  
22 SHALL PROVIDE THAT THE MUNICIPALITY AND ANY PARTICIPATING COUNTY SHALL  
23 DISTRIBUTE TO THE RECOGNIZED TOURISM PROMOTION AGENCY ALL MONIES THAT ARE  
24 RECEIVED FROM ASSESSMENTS COLLECTED PURSUANT TO THIS CHAPTER.

25 2. ENTER INTO INTERGOVERNMENTAL AGREEMENTS AS PRESCRIBED IN TITLE  
26 11, CHAPTER 7, ARTICLE 3 FOR THE PURPOSES OF SUPPORTING THE AUTHORITY.

27 B. THE AUTHORITY SHALL ESTABLISH, CHARGE AND COLLECT ASSESSMENTS ON  
28 TRANSIENT LODGING ROOMS. THE AUTHORITY MAY LEVY AN ASSESSMENT OF NOT MORE  
29 THAN \$5 PER ROOM SOLD PER NIGHT ON THE TRANSIENT LODGING ROOMS IN THE  
30 AUTHORITY. THE ASSESSMENT RATE OR RATES MAY BE TIERED BASED ON THE  
31 AVERAGE DAILY ROOM RATE FOR THE AFFECTED TRANSIENT LODGING.

32 C. THE TRANSIENT LODGING ROOM OWNER OR LEGALLY AUTHORIZED  
33 REPRESENTATIVE SHALL PAY THE ASSESSMENT TO THE DEPARTMENT OF REVENUE AT  
34 THE SAME TIME AS PAYING THE TRANSACTION PRIVILEGE TAX UNDER SECTION  
35 42-5014. IF THE TRANSIENT LODGING ROOM OWNER FOR ANY REASON DOES NOT PAY  
36 TRANSACTION PRIVILEGE TAX, THE ASSESSMENT IMPOSED BY THIS CHAPTER IS DUE  
37 AND PAYABLE TO THE DEPARTMENT, AND IS DELINQUENT IF NOT PAID, AS PROVIDED  
38 IN SECTION 42-5014, SUBSECTION A. THE DEPARTMENT SHALL REPORT TO THE  
39 STATE TREASURER THE AMOUNT OF MONIES COLLECTED PURSUANT TO THIS  
40 SUBSECTION.

41 D. THE STATE TREASURER SHALL TRANSMIT TO THE TREASURER OR OFFICER  
42 EXERCISING THE FUNCTIONS OF TREASURER OF THE PARTICIPATING MUNICIPALITY OR  
43 COUNTY, IF APPLICABLE, EACH MONTH, BEGINNING WITH THE THIRD CALENDAR MONTH  
44 AFTER THE DATE SPECIFIED IN THE PETITION FOR THE AUTHORITY, THE AMOUNT  
45 COLLECTED FROM PROPERTIES WITHIN THE AUTHORITY. THE MUNICIPAL LOCATION OF

1 A PROPERTY IN THE AUTHORITY IS THE SAME MUNICIPALITY FROM WHICH THE  
2 DEPARTMENT OF REVENUE RECEIVES THE MUNICIPAL TRANSIENT LODGING TAX  
3 ASSESSED PURSUANT TO TITLE 42, CHAPTER 6. THE DEPARTMENT OF REVENUE SHALL  
4 SEPARATELY ACCOUNT FOR THE MONIES PAID UNDER THIS CHAPTER AND SHALL  
5 DEPOSIT, PURSUANT TO SECTIONS 35-146 AND 35-147, THE NET REVENUES  
6 COLLECTED UNDER THIS CHAPTER IN THE STATE GENERAL FUND.

7 E. THE BOARD AND ANY MUNICIPALITY OR COUNTY THAT IS PARTICIPATING  
8 IN THE AUTHORITY SHALL SUPPLY THE DEPARTMENT OF REVENUE AND THE STATE  
9 TREASURER WITH ALL REQUESTED INFORMATION NECESSARY TO ADMINISTER THIS  
10 SECTION.

11 9-1504. Authority governance; limitation; meetings; report

12 A. THE BOARD OF DIRECTORS OF THE RECOGNIZED TOURISM PROMOTION  
13 AGENCY SHALL GOVERN THE AUTHORITY AND AT LEAST ONE MEMBER OF ONE OR MORE  
14 OF THE GOVERNING BODIES SHALL PARTICIPATE IN THE AUTHORITY. THE AUTHORITY  
15 MAY EMPLOY STAFF AND CONSULTANTS, REIMBURSE A MUNICIPALITY OR COUNTY FOR  
16 STAFF, SERVICES AND FACILITIES SUPPLIED BY THE MUNICIPALITY OR COUNTY,  
17 ENTER INTO CONTRACTS AND ACCEPT GRANTS.

18 B. THE AUTHORITY MAY NOT FINANCE OR FACILITATE THE ACQUISITION,  
19 MAINTENANCE, CONSTRUCTION OR OPERATION OF A HOTEL, MOTEL, RESORT OR OTHER  
20 TRANSIENT LODGING OR ANY SPORTS OR ENTERTAINMENT FACILITY.

21 C. THE AUTHORITY AND ITS BOARD SHALL MAINTAIN THE RECORDS OF THE  
22 AUTHORITY, INCLUDING RECORDS OF ITS ACCOUNTS SHOWING ALL MONIES RECEIVED  
23 AND DISBURSED AND ITS ANNUAL BUDGET, AND SHALL KEEP THE AUTHORITY'S MONIES  
24 AND OPERATIONS SEPARATE FROM THE TOURISM PROMOTION AGENCY'S OTHER MONIES  
25 AND ACTIVITIES. THE BOARD SHALL COMPLY WITH TITLE 38, CHAPTER 3, ARTICLE  
26 3.1 AND TITLE 39, CHAPTER 1.

27 D. THE BOARD SHALL REPORT AT LEAST ANNUALLY TO THE GOVERNING BODIES  
28 OF THE PARTICIPATING MUNICIPALITIES AND COUNTY ON THE ACTIVITIES AND  
29 EXPENDITURES OF THE AUTHORITY AND THE IMPACTS OF THE AUTHORITY'S  
30 EXPENDITURES AND ACTIVITIES.

31 9-1505. Termination; petition; renewal; modification of  
32 boundaries

33 A. AN AUTHORITY MAY BE TERMINATED AT ANY TIME ON PRESENTATION OF A  
34 PETITION THAT IS SIGNED BY THE OWNERS OR LEGALLY AUTHORIZED  
35 REPRESENTATIVES OF AT LEAST FIFTY-ONE PERCENT OF THE TRANSIENT LODGING  
36 ROOMS WITHIN THE GEOGRAPHIC AREA OF THE AUTHORITY. ON RECEIPT OF A  
37 PETITION, THE GOVERNING BODY OF EACH PARTICIPATING MUNICIPALITY AND COUNTY  
38 SHALL TERMINATE ITS PARTICIPATION IN THE AUTHORITY AND NOTIFY THE  
39 DEPARTMENT OF REVENUE, WHICH SHALL CEASE COLLECTING ANY ASSESSMENT.

40 B. AN AUTHORITY SHALL TERMINATE TEN YEARS AFTER ITS FORMATION  
41 UNLESS ONE OR MORE MUNICIPALITIES OR ONE OR MORE MUNICIPALITIES AND A  
42 COUNTY BY PETITION AS PRESCRIBED BY SECTION 9-1502 AND BY RESOLUTION  
43 APPROVE THE RENEWAL OF THE AUTHORITY BEFORE ITS TERMINATION. AN AUTHORITY  
44 MAY BE RENEWED AND ITS BOUNDARIES MODIFIED IF FEWER THAN ALL OF THE  
45 ORIGINAL ENTITIES RESOLVE TO RENEW THEIR PARTICIPATION IN THE AUTHORITY

1 EXCEPT THAT AN AUTHORITY MUST INCLUDE AT LEAST ONE MUNICIPALITY. ON  
2 APPROVAL OF ONE OR MORE GOVERNING BODIES' RESOLUTIONS, THE AUTHORITY IS  
3 RENEWED FOR TEN ADDITIONAL YEARS. AN AUTHORITY MAY CONTINUE TO BE RENEWED  
4 EVERY TEN YEARS THEREAFTER.

5 Sec. 2. Title 11, Arizona Revised Statutes, is amended by adding  
6 chapter 15, to read:

7 CHAPTER 15  
8 TOURISM MARKETING AUTHORITY  
9 ARTICLE 1. GENERAL PROVISIONS

10 11-2001. Definitions

11 IN THIS CHAPTER, UNLESS THE CONTEXT OTHERWISE REQUIRES:

12 1. "AUTHORITY" MEANS A TOURISM MARKETING AUTHORITY THAT IS FORMED  
13 PURSUANT TO THIS CHAPTER.

14 2. "BOARD" MEANS THE BOARD OF DIRECTORS OF A TOURISM MARKETING  
15 AUTHORITY.

16 3. "GOVERNING BODY" MEANS THE BOARD OF SUPERVISORS OF A COUNTY.

17 4. "TRANSIENT LODGING ROOM" MEANS A ROOM THAT IS INTENDED FOR  
18 TRANSIENT OCCUPANCY IN A HOTEL OR MOTEL, INCLUDING AN INN, TOURIST HOME OR  
19 HOUSE, DUDE RANCH OR RESORT.

20 11-2002. Petition; approval; formation

21 A. ON PRESENTATION OF A PETITION PURSUANT TO THIS SECTION, THE  
22 GOVERNING BODY OF A COUNTY WITH A POPULATION OF LESS THAN TWO MILLION  
23 PERSONS MAY ADOPT A RESOLUTION FORMING A TOURISM MARKETING AUTHORITY  
24 CONSISTING OF ALL OF THE PROPERTY WITHIN THE BOUNDARIES OF THE COUNTY.  
25 THE PETITION FOR THE FORMATION OF THE AUTHORITY SHALL INCLUDE AND IDENTIFY  
26 THE FOLLOWING:

27 1. THE GEOGRAPHIC BOUNDARIES OF THE AUTHORITY.

28 2. THE NONPROFIT TOURISM PROMOTION ORGANIZATION THAT THE COUNTY  
29 WILL CONTRACT WITH TO PROVIDE THE TOURISM MARKETING SERVICES FOR THE  
30 AUTHORITY.

31 3. A STATEMENT THAT THE TOURISM MARKETING AUTHORITY WILL PROMOTE  
32 AND ENHANCE TOURISM IN THE AUTHORITY.

33 4. THE AMOUNT OF THE ASSESSMENT STATED IN DOLLARS PER ROOM PER  
34 NIGHT ON THE TRANSIENT LODGING ROOMS WITHIN THE BOUNDARIES OF THE  
35 AUTHORITY AND THE TRANSIENT LODGING FACILITIES TO BE ASSESSED.

36 5. A DESCRIPTION OF THE AUTHORITY'S OBLIGATION TO REPORT ANNUALLY  
37 TO THE GOVERNING BODY OF THE COUNTY THAT IS PARTICIPATING IN THE  
38 AUTHORITY.

39 6. A STATEMENT THAT THE AUTHORITY MAY BE TERMINATED BY PETITION OF  
40 THE TRANSIENT LODGING ROOM OWNERS OR LEGALLY AUTHORIZED REPRESENTATIVES  
41 AND SHALL TERMINATE AFTER TEN YEARS UNLESS RENEWED BY FURTHER ACTION BY  
42 PETITION TO AND APPROVAL OF THE GOVERNING BODY.

43 B. IF A PETITION PRESCRIBED BY SUBSECTION A OF THIS SECTION IS  
44 SIGNED BY THE OWNERS OR LEGALLY AUTHORIZED REPRESENTATIVES OF AT LEAST  
45 SIXTY-SEVEN PERCENT OF THE TRANSIENT LODGING ROOMS WITHIN THE GEOGRAPHIC

1 AREA OF THE AUTHORITY, AND INCLUDES TWO OR MORE PROPERTIES WITH TRANSIENT  
2 LODGING ROOMS, THE GOVERNING BODY OF THE COUNTY BY AFFIRMATIVE VOTE MAY  
3 APPROVE THE FORMATION OF THE AUTHORITY. ON APPROVAL OF THE COUNTY, THE  
4 AUTHORITY IS ESTABLISHED.

5 11-2003. Authority powers and duties; contracts; assessments

6 A. ON ESTABLISHMENT OF THE AUTHORITY, THE GOVERNING BODY OF THE  
7 COUNTY PARTICIPATING IN THE AUTHORITY SHALL:

8 1. CONTRACT WITH A RECOGNIZED TOURISM PROMOTION AGENCY IN THE  
9 COUNTY THAT IS A NONPROFIT CORPORATION EXEMPT FROM TAXATION UNDER SECTION  
10 501(c)(6) OF THE INTERNAL REVENUE CODE AND THAT HAS BEEN IN CONTINUOUS  
11 EXISTENCE FOR AT LEAST FIVE YEARS. IF THERE IS NO RECOGNIZED TOURISM  
12 PROMOTION AGENCY IN THE COUNTY THAT HAS BEEN IN CONTINUOUS EXISTENCE FOR  
13 THE PRECEDING FIVE YEARS, THE COUNTY SHALL CONTRACT WITH A RECOGNIZED  
14 TOURISM PROMOTION AGENCY IN THE COUNTY THAT IS A NONPROFIT CORPORATION  
15 EXEMPT FROM TAXATION UNDER SECTION 501(c)(6) OF THE INTERNAL REVENUE CODE  
16 AND THAT HAS BEEN IN CONTINUOUS EXISTENCE FOR AT LEAST TWO YEARS. IF  
17 THERE IS NO RECOGNIZED TOURISM PROMOTION AGENCY IN THE COUNTY, THE COUNTY  
18 MAY CONTRACT WITH THE COUNTY'S TOURISM PROMOTION OFFICE. THE CONTRACT  
19 SHALL PROVIDE THAT THE COUNTY SHALL DISTRIBUTE TO THE RECOGNIZED TOURISM  
20 PROMOTION AGENCY ALL MONIES THAT ARE RECEIVED FROM ASSESSMENTS COLLECTED  
21 PURSUANT TO THIS CHAPTER.

22 2. ENTER INTO INTERGOVERNMENTAL AGREEMENTS AS PRESCRIBED IN  
23 CHAPTER 7, ARTICLE 3 OF THIS TITLE FOR THE PURPOSES OF SUPPORTING THE  
24 AUTHORITY.

25 B. THE AUTHORITY SHALL ESTABLISH, CHARGE AND COLLECT ASSESSMENTS ON  
26 TRANSIENT LODGING ROOMS. THE AUTHORITY MAY LEVY AN ASSESSMENT OF NOT MORE  
27 THAN \$5 PER ROOM SOLD PER NIGHT ON THE TRANSIENT LODGING ROOMS IN THE  
28 AUTHORITY. THE ASSESSMENT RATE OR RATES MAY BE TIERED BASED ON THE  
29 AVERAGE DAILY ROOM RATE FOR THE AFFECTED TRANSIENT LODGING.

30 C. THE TRANSIENT LODGING ROOM OWNER OR LEGALLY AUTHORIZED  
31 REPRESENTATIVE SHALL PAY THE ASSESSMENT TO THE DEPARTMENT OF REVENUE AT  
32 THE SAME TIME AS PAYING THE TRANSACTION PRIVILEGE TAX UNDER SECTION  
33 42-5014. IF THE TRANSIENT LODGING ROOM OWNER FOR ANY REASON DOES NOT PAY  
34 TRANSACTION PRIVILEGE TAX, THE ASSESSMENT IMPOSED BY THIS CHAPTER IS DUE  
35 AND PAYABLE TO THE DEPARTMENT, AND IS DELINQUENT IF NOT PAID, AS PROVIDED  
36 IN SECTION 42-5014, SUBSECTION A. THE DEPARTMENT SHALL REPORT TO THE  
37 STATE TREASURER THE AMOUNT OF MONIES COLLECTED PURSUANT TO THIS  
38 SUBSECTION.

39 D. THE STATE TREASURER SHALL TRANSMIT TO THE TREASURER OR OFFICER  
40 EXERCISING THE FUNCTIONS OF TREASURER OF THE PARTICIPATING COUNTY EACH  
41 MONTH, BEGINNING WITH THE THIRD CALENDAR MONTH AFTER THE DATE SPECIFIED IN  
42 THE PETITION FOR THE AUTHORITY, THE AMOUNT COLLECTED FROM PROPERTIES  
43 WITHIN THE AUTHORITY. THE DEPARTMENT OF REVENUE SHALL SEPARATELY ACCOUNT  
44 FOR THE MONIES PAID UNDER THIS CHAPTER AND SHALL DEPOSIT, PURSUANT TO

1 SECTIONS 35-146 AND 35-147, THE NET REVENUES COLLECTED UNDER THIS CHAPTER  
2 IN THE STATE GENERAL FUND.

3 E. THE BOARD AND THE COUNTY THAT IS PARTICIPATING IN THE AUTHORITY  
4 SHALL SUPPLY THE DEPARTMENT OF REVENUE AND THE STATE TREASURER WITH ALL  
5 REQUESTED INFORMATION NECESSARY TO ADMINISTER THIS SECTION.

6 11-2004. Authority governance; limitation; meetings; report

7 A. THE BOARD OF DIRECTORS OF THE RECOGNIZED TOURISM PROMOTION  
8 AGENCY SHALL GOVERN THE AUTHORITY AND AT LEAST ONE MEMBER OF THE GOVERNING  
9 BODY SHALL PARTICIPATE IN THE AUTHORITY. THE AUTHORITY MAY EMPLOY STAFF  
10 AND CONSULTANTS, REIMBURSE A COUNTY FOR STAFF, SERVICES AND FACILITIES  
11 SUPPLIED BY THE COUNTY, ENTER INTO CONTRACTS AND ACCEPT GRANTS.

12 B. THE AUTHORITY MAY NOT FINANCE OR FACILITATE THE ACQUISITION,  
13 MAINTENANCE, CONSTRUCTION OR OPERATION OF A HOTEL, MOTEL, RESORT OR OTHER  
14 TRANSIENT LODGING OR ANY SPORTS OR ENTERTAINMENT FACILITY.

15 C. THE AUTHORITY AND ITS BOARD SHALL MAINTAIN THE RECORDS OF THE  
16 AUTHORITY, INCLUDING RECORDS OF ITS ACCOUNTS SHOWING ALL MONIES RECEIVED  
17 AND DISBURSED AND ITS ANNUAL BUDGET, AND SHALL KEEP THE AUTHORITY'S MONIES  
18 AND OPERATIONS SEPARATE FROM THE TOURISM PROMOTION AGENCY'S OTHER MONIES  
19 AND ACTIVITIES. THE BOARD SHALL COMPLY WITH TITLE 38, CHAPTER 3, ARTICLE  
20 3.1 AND TITLE 39, CHAPTER 1.

21 D. THE BOARD SHALL REPORT AT LEAST ANNUALLY TO THE GOVERNING BODY  
22 OF THE COUNTY ON THE ACTIVITIES AND EXPENDITURES OF THE AUTHORITY AND THE  
23 IMPACTS OF THE AUTHORITY'S EXPENDITURES AND ACTIVITIES.

24 11-2005. Termination; petition; renewal; modification of  
25 boundaries

26 A. AN AUTHORITY MAY BE TERMINATED AT ANY TIME ON PRESENTATION OF A  
27 PETITION THAT IS SIGNED BY THE OWNERS OR LEGALLY AUTHORIZED  
28 REPRESENTATIVES OF AT LEAST FIFTY-ONE PERCENT OF THE TRANSIENT LODGING  
29 ROOMS WITHIN THE GEOGRAPHIC AREA OF THE AUTHORITY. ON RECEIPT OF A  
30 PETITION, THE GOVERNING BODY OF THE COUNTY SHALL TERMINATE ITS  
31 PARTICIPATION IN THE AUTHORITY AND NOTIFY THE DEPARTMENT OF REVENUE, WHICH  
32 SHALL CEASE COLLECTING ANY ASSESSMENT.

33 B. AN AUTHORITY SHALL TERMINATE TEN YEARS AFTER ITS FORMATION  
34 UNLESS A COUNTY BY PETITION AS PRESCRIBED BY SECTION 11-2002 AND BY  
35 RESOLUTION APPROVE THE RENEWAL OF THE AUTHORITY BEFORE ITS TERMINATION.  
36 ON APPROVAL OF THE GOVERNING BODY'S RESOLUTION, THE AUTHORITY IS RENEWED  
37 FOR TEN ADDITIONAL YEARS. AN AUTHORITY MAY CONTINUE TO BE RENEWED EVERY  
38 TEN YEARS THEREAFTER.

39 Sec. 3. Emergency

40 This act is an emergency measure that is necessary to preserve the  
41 public peace, health or safety and is operative immediately as provided by  
42 law.