

**Table 2: 2002 Olympic Winter Games
City and County Disaggregation Procedures**

Revenue Source	Procedure
Direct Taxes	
Local Sales Tax	50% Population, 1996 BC. 50% Point of Sale, % of area hotel room base, 1998 UHLA estimates.
Ticket Sales	50% Population, 1996 BC. 50% Point of Sale, Salt Lake City.
County Option Sales Tax	50% Population, 1996 BC, distributed proportionately among the counties imposing the tax. 50% Point of Collection, % of area hotel room base.
Resort Communities Sales Tax	Distributed only to resort cities, 8.17% to Alta, 91.83% to Park City, % calculated by 1996 taxable resort sales figures (USTC, 1998).
Transient Room Tax	Distributed proportionately, according to area hotel room base.
Tourism, Recreation, Cultural and Convention Facilities Tax	Distributed proportionately, according to area hotel room base.
Zoo, Arts, and Parks Tax	Currently, Salt Lake County is the only county in the area to have enacted the tax.
Indirect and Induced Taxes	
Property Taxes	Distributed proportionately, according to 1997 Gross Taxable Sales, (USTC 1998).
Local Sales Tax	50% Population, 1996 BC. 50% Proportion of Gross Taxable Sales.
Local Charges	Distributed proportionately, according to 1997 Gross Taxable Sales.
Other Taxes	Distributed proportionately, according to 1997 Gross Taxable Sales.
Indirect Federal Funds to Local Government	Distributed proportionately, according to 1997 Gross Taxable Sales.

Notes:

BC is used to note Bureau of the Census.

UHLA is used to note Utah Hotel and Lodging Association.

USTC is used to note Utah State Tax Commission.