

An Overview of State Funding for Outdoor Recreation and Tourism in Utah

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Note: References to all state code and additional data available at: <https://bit.ly/3Wypvd3>

Introduction

The state of Utah supports outdoor recreation and tourism through a variety of legislative appropriations, revenue generating mechanisms, taxes, and federal programs that are administered by the state. This review provides an overview of the various programs and funding mechanisms that currently exist within Utah, describes how and to what extent they are funded, outlines how they support outdoor recreation and tourism, and highlights opportunities where the state can strategically capitalize on existing programs.

Methods

Our analysis involved systematically identifying all existing state-led programs and funding mechanisms that exist to develop, manage, or promote outdoor recreation opportunities within the state. The criteria for determining whether a program was included were:

- The program was funded through direct legislative appropriation.
- The program operated through the collection of fees and/or pass sales associated with the use of state lands.
- The program operated through the sale or license of vehicles used for outdoor recreation.
- The program was funded through either the state sales tax or a special purpose tax.
- The program was managed by state employees for the purpose of developing, managing, or promoting outdoor recreation opportunities within the state.

We focused primarily on programs administered by the Utah Office of Tourism, the Utah Division of Outdoor Recreation, and the Utah Division of State Parks. We included other programs managed by counties and other state agencies so long as they met the criteria above. For each program, we collected information and data on:

- The program's **funding legislation** and associated state or federal code. This includes the **permissible uses** for funds appropriated to, or generated by, the program.
- The **amount of funding** appropriated to, or generated by, the program since fiscal year 2012.
- The program's managing agency or organization.

All information and data were reviewed and verified by staff from the program's managing agency or organization.

To better understand how different programs were developing, managing, or promoting outdoor recreation opportunities within the state, we classified each program based upon the permissible uses of funds appropriated to, or generated by, that program. The classifications included:

- **Establishing & Promoting:** Programs dedicated to establishing regional or state destination identities and promoting outdoor recreation and tourism opportunities to non-local visitors.
- **Infrastructure:** Programs dedicated to constructing new outdoor recreation and tourism infrastructure, including both "soft" infrastructure like trails and "hard" infrastructure like kiosks, restrooms, and convention centers.

- **Maintenance:** Programs dedicated to maintaining existing outdoor recreation and tourism infrastructure within Utah.
- **Research and Education:** Programs dedicated to developing a better understanding of trends in outdoor recreation and tourism within Utah and how to best provide outdoor recreation and tourism experiences to residents and non-residents. This category also includes programs dedicated to educating outdoor recreationists and tourists within the state on safe and responsible outdoor recreation behavior *or* the benefits of being outdoors.

We created combined categories for programs where funds could be used across more than one permissible use (e.g., for both infrastructure development and maintenance).

Results

The programs developing, managing, or promoting outdoor recreation opportunities within the state are represented on Figure 1 and detailed in Table 1. The programs are categorized their purpose and the size of each program’s box illustrates the amount of funds appropriated to, or generated by, that program.

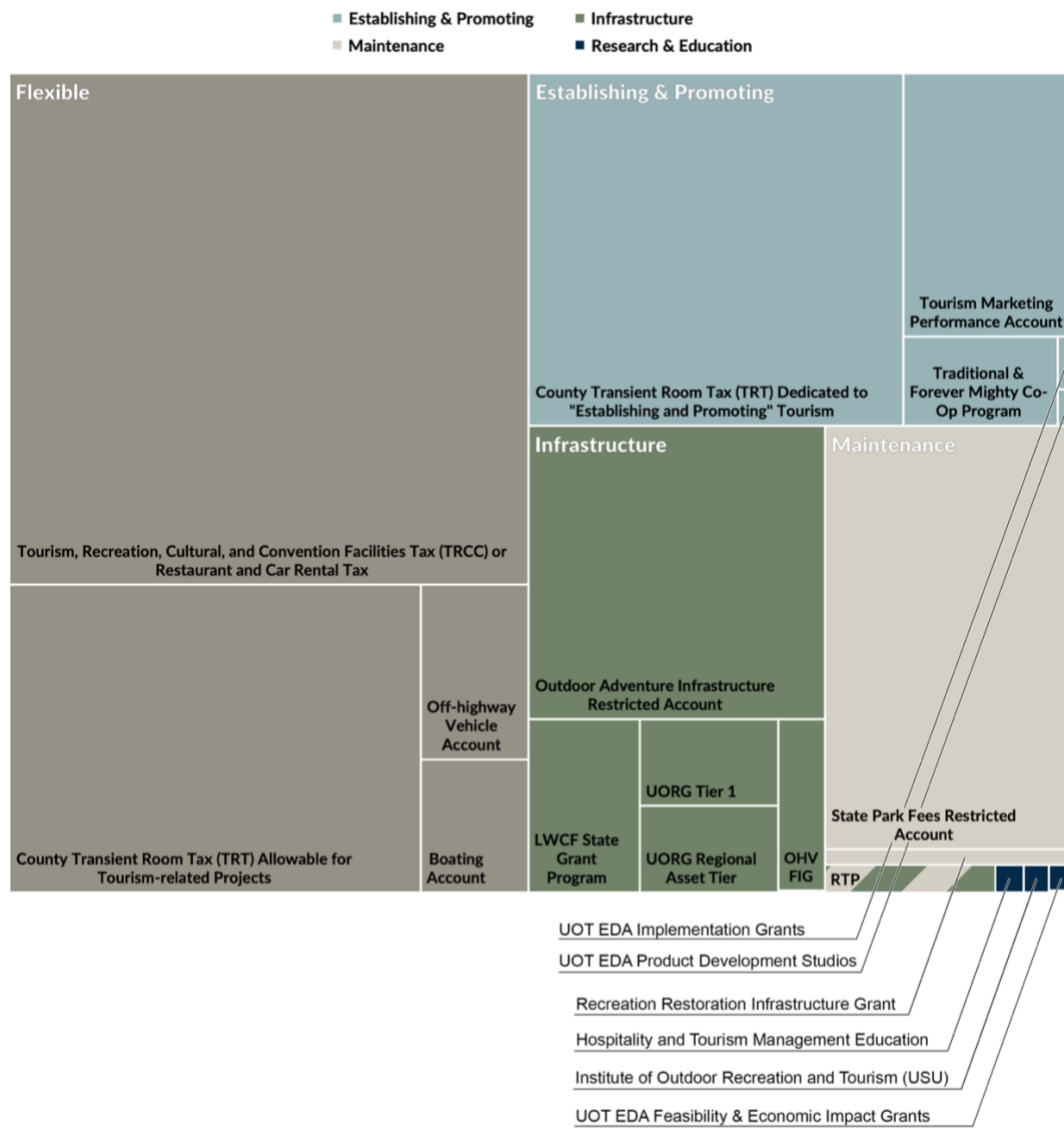


Figure 1. Overview of state programs and funding mechanisms for outdoor recreation and tourism in Utah. The size of each rectangle represents the amount of funding appropriated to, or generated by, each program.

Table 1. Overview of state programs and funding mechanisms for outdoor recreation and tourism in Utah.

<i>Type of Funding</i>	<i>Funding Name</i>	<i>Amount</i>	<i>Disbursement Process</i>	<i>FY</i>
Establishing & Promoting	County Transient Room Tax (TRT) Dedicated to "Establishing and Promoting" Tourism	\$ 51,347,229	County	22
Establishing & Promoting	Tourism Marketing Performance Account	\$ 17,487,088	Restricted Funds	22
Establishing & Promoting	Traditional & Forever Mighty Co-Op Program	\$ 5,335,712	Grant	22
Establishing & Promoting	Implementation Grants	\$ 339,547	Grant	23
Establishing & Promoting	Product Development Studios Grant Program	\$ 233,333	Grant	23
Flexible	Tourism, Recreation, Cultural, and Convention Facilities Tax (TRCC) or Restaurant and Car Rental Tax	\$103,197,921	County	22
Flexible	County Transient Room Tax (TRT) Allowable for Tourism-related Projects	\$ 49,208,055	County	22
Flexible	Off-highway Vehicle Account	\$ 7,295,373	Restricted Funds	22
Flexible	Boating Account	\$ 5,548,345	Restricted Funds	22
Infrastructure	Outdoor Adventure Infrastructure Restricted Account	\$ 33,800,000	Restricted Funds	23
Infrastructure	LWCF State Grant Program	\$ 7,500,000	Grant	21
Infrastructure	UORG Tier 1	\$ 4,654,335	Grant	22
Infrastructure	UORG Regional Asset Tier	\$ 4,650,000	Grant	22
Infrastructure	OHV FIG	\$ 3,113,916	Grant	22
Infrastructure	UORG Mini-Grant	\$ 32,263	Grant	22
Infrastructure / Maintenance	RTP	\$ 2,034,432	Grant	23
Maintenance	State Park Fees Restricted Account	\$ 41,034,414	Restricted Funds	22
Maintenance	Recreation Restoration Infrastructure Grant Program (RRI)	\$ 1,530,741	Grant	22
Research & Education	Hospitality and Tourism Management Education Account	\$ 300,000	Tax	22
Research & Education	Feasibility & Economic Impact Studies Grant Program	\$ 266,667	Grant	23
Research & Education	Institute of Outdoor Recreation and Tourism (Utah State University)	\$ 250,000	Ongoing Appropriation	23
Research & Education	OHV Access & Education Grant	\$ 19,100	Grant	22

Note. Funding amounts based on most recent fiscal year data are available for.

Flexible Programs and Funding Mechanisms

Tourism, Recreation, Cultural, Convention, and Airport Tax (TRCC)

The single largest source of funding for outdoor recreation and tourism within the state is generated through taxes on restaurant sales and rental vehicles¹. In FY22, this tax generated over \$103 million across Utah, the majority (58.3%) of that being generated in the state's five most populous counties (Salt Lake, Utah, Davis, Weber, and Washington) (Table 2). Tax revenues generated from restaurant sales and rental vehicles are imposed by individual counties. The TRCC tax is up to 1% on food (prepared and ingredients) and alcoholic beverages sold at restaurants, up to 4% on rental vehicle charges, and up to 7% on rental charges for off-highway and recreational vehicles. Notably, counties have a high degree of flexibility in how they can use revenues generated through the TRCC. Allowable uses include financing tourism promotion as well as developing, operating, and maintaining airport facilities, convention facilities, cultural facilities, recreation facilities, and tourism facilities. We were unable to find any detailed accounting of how individual counties have utilized TRCC revenues. Historical TRCC revenues, by county, are shown in Figure 2.

¹ Utah Code 59-12-6

Table 2. TRCC and TRT collected by county (FY2022)

Tourism, Recreation, Cultural, Convention, and Airport Tax (TRCC)			Transient Room Tax (TRT)							
County	Amount	Rank	TRT Rate	County	Total Revenue	Rank	Amount for Flexible Spending Revenue	Rank	Amount for Establishing & Promoting Tourism Revenue	Rank
Salt Lake	\$54,897,003	1	4.25%	Salt Lake	\$22,524,705	1	\$11,699,594	1	\$10,825,111	2
Utah	\$14,041,679	2	3.00%	Summit	\$18,085,498	2	\$5,968,214	3	\$12,117,284	1
Davis	\$7,242,736	3	4.25%	Washington	\$16,279,666	3	\$8,628,223	2	\$7,651,443	3
Washington	\$5,980,827	4	4.25%	Grand	\$9,012,619	4	\$4,776,688	4	\$4,235,931	4
Weber	\$5,717,858	5	4.25%	Kane	\$5,746,034	5	\$3,045,398	5	\$2,700,636	5
Summit	\$4,095,831	6	4.25%	Utah	\$5,522,570	6	\$2,926,962	6	\$2,595,608	6
Cache	\$2,136,913	7	4.25%	Wasatch	\$3,797,555	7	\$2,012,704	7	\$1,784,851	7
Grand	\$1,582,388	8	4.25%	Weber	\$2,542,174	8	\$1,347,352	8	\$1,194,822	8
Iron	\$1,225,769	9	4.25%	Iron	\$2,394,160	9	\$1,268,905	9	\$1,125,255	9
Wasatch	\$984,952	10	4.25%	Garfield	\$2,381,491	10	\$1,262,190	10	\$1,119,301	10
Tooele	\$962,114	11	4.25%	Davis	\$2,255,880	11	\$1,195,616	11	\$1,060,264	11
Box Elder	\$830,765	12	4.25%	Cache	\$1,368,322	12	\$725,211	12	\$643,111	12
Uintah	\$612,967	13	4.25%	San Juan	\$1,205,279	13	\$638,798	13	\$566,481	14
Sevier	\$421,823	14	3.00%	Rich	\$932,022	14	\$307,567	20	\$624,455	13
Kane	\$368,649	15	4.25%	Wayne	\$875,435	15	\$463,981	14	\$411,454	15
Carbon	\$346,689	16	4.25%	Uintah	\$816,755	16	\$432,880	15	\$383,875	16
Garfield	\$289,763	17	4.25%	Sevier	\$788,943	17	\$418,140	16	\$370,803	17
Duchesne	\$254,816	18	4.25%	Emery	\$705,610	18	\$373,973	17	\$331,637	18
Sanpete	\$212,799	19	4.25%	Tooele	\$699,502	19	\$370,736	18	\$328,766	19
Beaver	\$179,777	20	4.25%	Box Elder	\$583,843	20	\$309,437	19	\$274,406	20
Juab	\$162,749	21	4.25%	Beaver	\$430,134	21	\$227,971	21	\$202,163	21
Millard	\$159,869	22	4.25%	Carbon	\$424,821	22	\$225,155	22	\$199,666	22
San Juan	\$109,836	23	4.25%	Daggett	\$270,898	23	\$143,576	23	\$127,322	23
Emery	\$109,781	24	3.63%	Millard	\$223,209	24	\$100,444	26	\$122,765	24
Rich	\$107,296	25	4.25%	Sanpete	\$220,199	25	\$116,705	24	\$103,494	25
Wayne	\$105,377	26	4.25%	Juab	\$194,046	26	\$102,844	25	\$91,202	26
Morgan	\$74,342	27	3.00%	Duchesne	\$131,913	27	\$43,531	27	\$88,382	27
Daggett	\$30,840	28	4.25%	Morgan	\$71,237	28	\$37,756	28	\$33,481	28
Piute	\$10,495	29	4.25%	Piute	\$70,765	29	\$37,505	29	\$33,260	29

TRCC (all tax types) Funds Distributed to Counties over Time



Figure 2. Tourism, Recreation, Cultural, Convention, and Airport Tax Revenues by County (2012-2022). All values are represented in 2022 dollars.

Transient Room Tax (TRT)

County taxes on short-term lodging² generates nearly as much revenue as the TRCC, the county TRT generated just over \$100 million in fiscal year 2022. Salt Lake, Summit, and Washington Counties alone account for 56.5% of revenues generated from short-term lodging (Table 2). The tax rate on short-term lodging is capped at 4.25%. Nearly all counties within the state (Duchesne and Summit being the exception), tax at the fully allowable rate. Like the TRCC, the TRT offers a very high level of flexibility in how counties can support outdoor recreation and tourism within their boundaries. One-third of the first 3% of revenues generated by the TRT as well as all of the remaining 1.25% allowed can be used by counties for acquiring, leasing, constructing, furnishing, maintaining, or operating:

² Utah Code 59-12-3

- convention meetings rooms,
- exhibit halls,
- visitor information centers,
- museums,
- sports and recreation facilities and related facilities, and
- acquiring land, leasing land, or making payments for construction or infrastructure improvements.

Counties can defer up to 50% of revenues from the TRT to the subsequent fiscal year, if those funds are not appropriated. We were unable to find any detailed accounting of how individual counties have utilized TRT revenues. Historical TRT revenues, by county, are shown in Figure 3. The historical revenues show a very large range in the amount of revenues generated each year by county. Many less-populous counties generate very small revenues (> \$100,000).

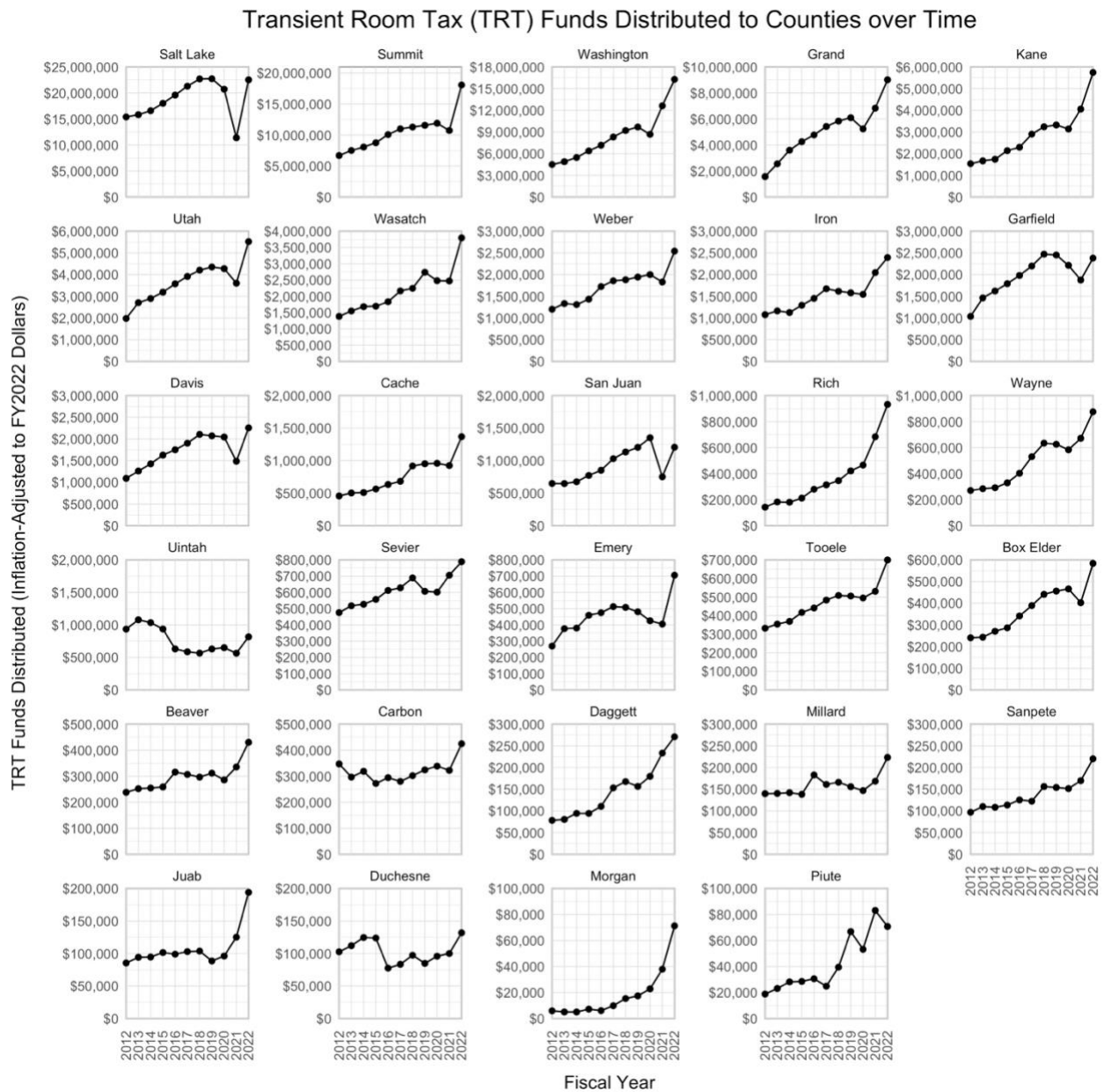


Figure 3. Transient Room Tax Revenues by County (2012-2022). All values are represented in 2022 dollars.

The remaining two-thirds of the first 3% of the county TRT must be used to “establish and promote tourism, film, and conventions” within the county. This portion of the TRT is shown in the center of Figure 1 and is distinct from the portion of the TRT which can be used more flexibly.

Of note, there is a state TRT³ of 0.32% which is used to support the Utah Outdoor Recreation Grants program (discussed below) as well as a municipal TRT of 1% which municipalities can use in any way they see fit.

Recommendation: Combined, the county TRCC and the TRT taxes generate most of the funding supporting outdoor recreation and tourism within Utah. Counties are well-positioned and funded to shape the future of outdoor recreation and tourism within their boundaries, given the flexibility with which these funds can be used. The Utah Tourism Industry Association as well as the Utah Office of Tourism’s Board of Tourism Development work to coordinate activities across counties, to the extent possible. However, counties use these funds in a variety of ways, from supporting the development of swimming pools and convention centers to supporting DMO staff. Currently, it is unclear the proportions of these revenues being dedicated to “establishing and promoting” relative to “infrastructure,” or “maintenance.” A detailed accounting could help facilitate a better understanding of how these funds are being used to support outdoor recreation and tourism within the state; it could also help facilitate coordination across counties. Additionally, for many of the state’s less-populous counties the amount of revenues generated from the TRCC and TRT are insufficient to make significant improvements to outdoor recreation and tourism opportunities within their counties (even with the ability to defer up to 50% of revenues from one fiscal year to the subsequent fiscal year). Less-populous counties would likely benefit from the ability to defer a larger portion of their TRCC and TRT revenues so they can make more significant investments in outdoor recreation and tourism.

Off-highway Vehicle Account

The state’s off-highway vehicle account, funded through the registration of off-highway vehicles and a portion of fuel sales⁴. The account has grown consistently in recent years, reaching over \$10 million in FY23 (Figure 4). Under state code fund is used to:

- support the safety and protection for persons, property, and the environment connected with the use, operation, and equipment of off-highway vehicles
- promote uniformity of laws
- to adopt and pursue a safety education program, and to
- develop trails and other facilities for the use of these vehicles.

More specifically, the fund is used to:

- train the Law Enforcement Program of the Department of Natural Resources to administer education and enforcement procedures
- for education courses for youth and partner agencies
- to support trail crews for partner land managing agencies, clubs, and organizations, and for
- Consultations from the Division of Outdoor Recreation staff focused on mitigating OHV impact to local communities.

³ Utah Code 59-28

⁴ Utah Code 41-22

The fund is also used to support the state OHV Recreation Grant (OHVR) program⁵, which allows federal agencies, other state agencies, political subdivisions of the state, and nonprofit organizations apply to support any of the activities listed above. The grant program does require a match from applicants.

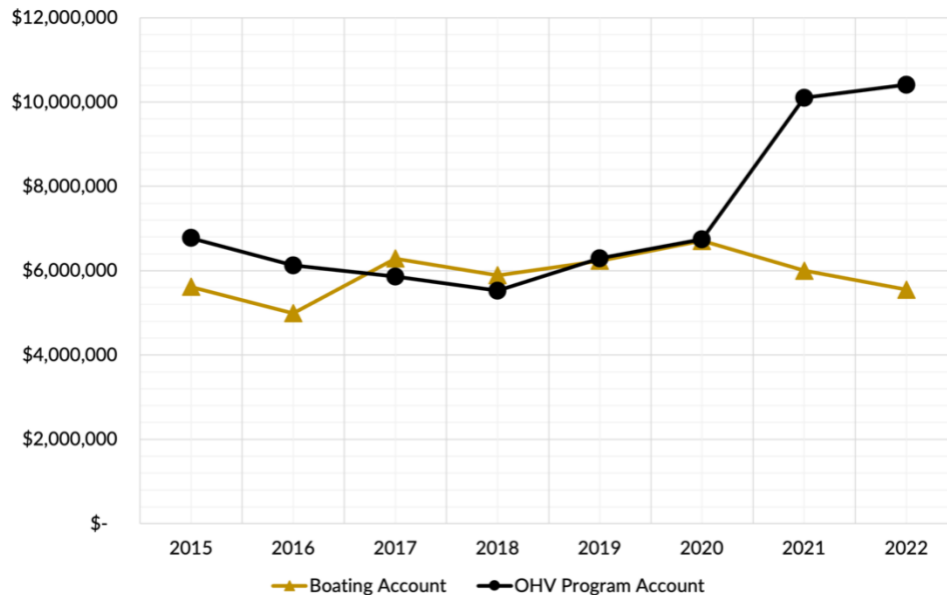


Figure 4. Growth in funds generated by the (2015-2022). All values are represented in 2022 dollars.

Boating Account

The state’s boating account is funded through registration fees, a portion of the state’s gas tax, and the United States Coast Guard Recreational Boating Safety Grant⁶. The account has grown over the past decade (Figure 4). Administered by the Division of Outdoor Recreation’s Boating Program Coordinator, the account is used to regulate and promote safety for persons and property in and connected with the use, operation and equipment of vessels and to promote uniformity of laws and to adopt and pursue an educational program. The Boating Account can be used to

- support the construction, improvement, operation, and maintenance of publicly owned boating facilities,
- boater education, and
- pay for the costs and expenses of the Division in administering and enforcing the State Boating Act.

Programs and Funding Mechanisms Dedicated to Establishing and Promoting Tourism

Tourism Marketing Performance Account (TMPA)

A portion of retail sales of tourist-oriented goods and services is directed to the Utah Office of Tourism “to pay for the statewide advertising, marketing, and branding campaign for promotion of the state as conducted by the tourism office.”⁷ A portion (20%) of these tax revenues support the state’s Traditional & Forever Mighty Co-op Program which awards funds to “cities, counties, nonprofit destination marketing organizations, and similar public entities for the purpose of supplementing money committed by these entities for advertising and promoting sites and events in the state.” Another 10% of the TMPA is

⁵ <https://recreation.utah.gov/grants/state-ohv-fig/>

⁶ Utah Code 73-18

⁷ Utah Code 63N-7-3

allocated to the Utah Sports Commission for the purposes of “advertising, marketing, branding, and promoting Utah in attracting sporting events into the state.”

The Utah Office of Tourism has also recently applied for and received funds from the federal Economic Development Agency to support the establishment and promotion of tourism within Utah. These funds are being distributed through competitive grants programs managed by the Office. Between FY23 and FY26, slightly more than \$1.7 million dollars (~\$570k each year) will be awarded to support *Product Development Studios* and *Implementation Grants*. *Product Development Studios* will “create a vision, organization, and strategy to develop and market specific tourism products” while *Implementation Grants* will “implement destination management and development activities.”

Programs and Funding Mechanisms Dedicated to Infrastructure Development

Outdoor Adventure Infrastructure Restricted Account

The most recent addition to the set of programs and funding mechanisms that support outdoor recreation and tourism within Utah is the Outdoor Adventure Infrastructure Restricted Account, which was created in the 2022 legislative session⁸. The Account is funded wholly funded through a redirection of 1% from the state sales tax, and must be used for:

- new construction of outdoor recreation infrastructure,
- upgrades of outdoor recreation infrastructure,
- the replacement of or structural improvements to outdoor recreation infrastructure,
- the acquisition of land, a right-of-way, or easement used in relationship to outdoor recreation infrastructure, or
- providing access from state highways to outdoor recreation infrastructure.

In FY23, the Legislature appropriated \$37.9 million from the general fund to the Account and designated specific uses for those funds for that fiscal year. Beyond FY23, the Account will be funded through the previously mentioned portion of the state sales tax. No specific agency is given authority to determine how funds in the Outdoor Adventure Infrastructure Restricted Account are to be used, presumably leaving discretion up to the state legislature.

Land and Water Conservation Fund (LWCF) Grant Program

The LWCF was established by the U.S. Congress in 1964 in an effort to protect natural areas, water resources, cultural heritage, and to provide outdoor recreation opportunities to all Americans. The fund redirects earnings from offshore oil and gas leasing to support outdoor recreation and conservation needs across the country. LWCF funds are distributed through state and local assistance programs overseen by the National Park Service and a state agency, in Utah it is the Division of Outdoor Recreation⁹. The annual allocation of funds to the state is determined by a population-based formula. In FY23, Utah has \$7.5 million available to distribute to local governments (municipalities, counties, and regional organizations), tribal governments, and state agencies. Funds must be used to develop outdoor recreation facilities including, but not limited to: ball fields, sports courts, spray parks, golf courses, public restrooms, swimming pools, skate parks, and walking trails. Land acquisitions is also a permissible use of LWCF funds. Importantly, all LWCF funded projects must ensure the new facility or acquired land remain open to the public for outdoor recreation in perpetuity.

Utah Outdoor Recreation Grant (UORG) Program

⁸ Utah Code 51-9-9

⁹ <https://recreation.utah.gov/grants/lwcf/>

The Utah Outdoor Recreation Grant Program¹⁰ consists of a set of individual grant programs that support the development of outdoor recreation infrastructure that increases visitation to an area and/or offers an economic opportunity for the host community to attract and/or retain residents. As of FY18, the UORG grants are funded through the state TRT¹¹ (in FY22, the UORG grant program was also supported through a one-time appropriation of \$4.2 million from the Outdoor Adventure Infrastructure Restricted Account). Prior to FY18, the UORG grant program was funded through annual appropriations from the state’s general fund. The UORG grant program has seen expanded notably since its inception in FY2015 (Figure 5). Currently, the grant program consists of three tiers: the mini-grant tier for projects ranging from \$500 to \$15k; Tier 1 for projects ranging from \$15k to 200k; and the Regional Asset Tier for projects up to \$750k. Funding requires a match from the applicant, with the amount of the match varying based on the county of the applicant/project. The UORG grant program is administered by the Utah Division of Outdoor Recreation.

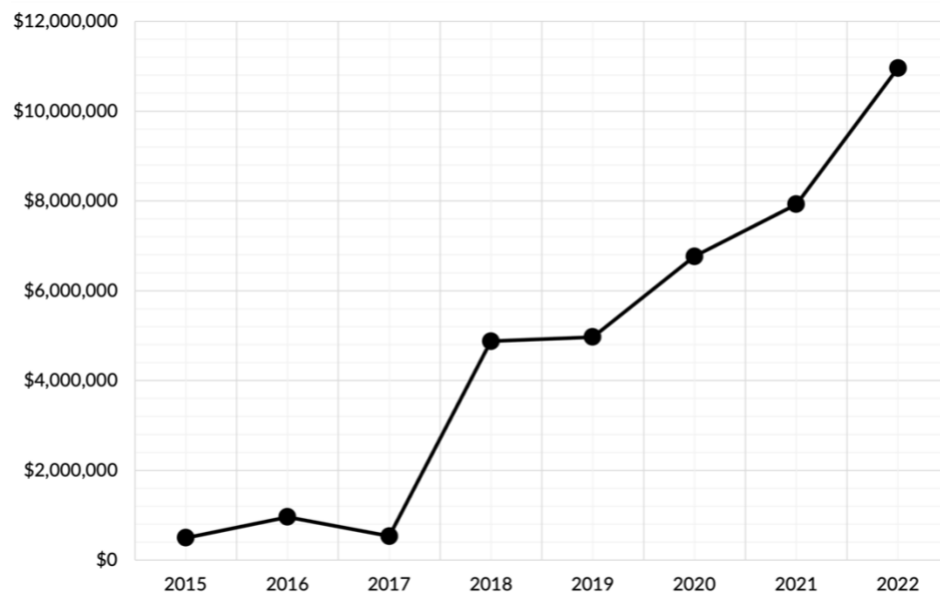


Figure 5. Growth in funds distributed through the Utah Outdoor Recreation Grant (UORG) Program (2015-2022). All values are represented in 2022 dollars.

Programs and Funding Mechanisms Dedicated to Maintenance

State Park Fees Restricted Account

The maintenance and operations of the state park system is funded largely through entrance and camping/lodging fees as well as the sale of annual passes¹². State park fees are not used for large capital improvement projects, such as the construction of major infrastructure (visitor centers, utilities, etc.); these are almost exclusively supported through one-time appropriations from the state legislature. The state park fees restricted account can effectively be interpreted as the operating budget of the state’s park system. Given the consistent increases in visitation to the park system, revenues generated through the restricted account have also grown notably (Figure 6).

¹⁰ <https://recreation.utah.gov/utah-outdoor-recreation-grant/>

¹¹ Utah Code 59-28

¹² Utah Code 79-4

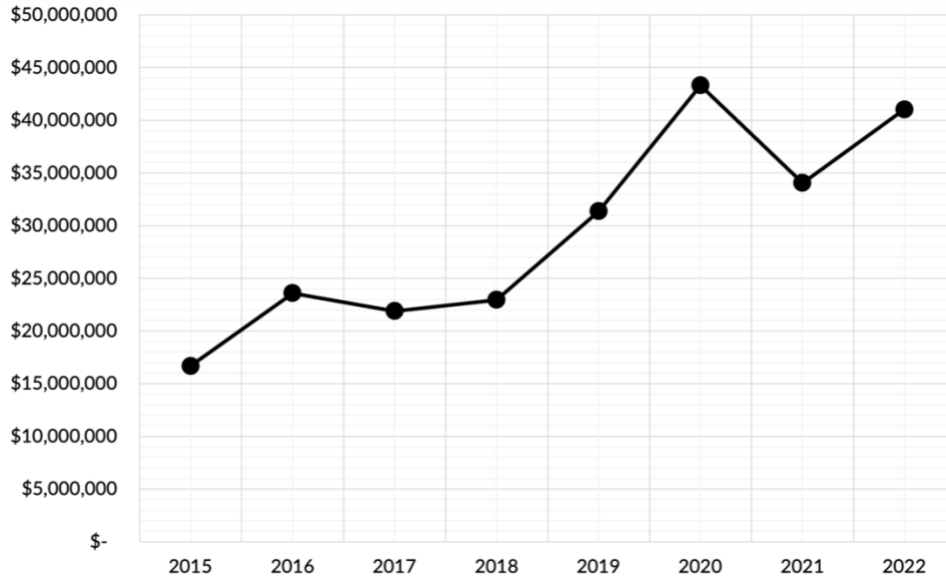


Figure 6. Growth in funds generated by the State Park Fees Restricted Account (2015-2022). All values are represented in 2022 dollars.

UORG Recreation Restoration Infrastructure (RRI) Grant

A small portion (5%) of the Outdoor Recreation Infrastructure Account (supported through the state TRT¹³) is redirected to the UORG RRI grant¹⁴. In FY22, this redirection generated \$1.5 million to support grants that:

- support the rehabilitation or restoration of high priority trails for both motorized and nonmotorized uses,
- rehabilitate or restores high demand recreation areas on public lands; and
- encourage the public land entities to engage with volunteer groups to aid with portions of needed trail work.

The RRI is also administered by the Division of Outdoor Recreation.

Recreational Trails Program (RTP)

The Recreational Trails Program is another federal program similar to the Land and Water Conservation Fund Program mentioned above. The RTP was authorized by the US Congress in 1991 and reallocates federal taxes collected on the sale of fuel for off-highway recreational purposes into state-specific accounts dedicated to supporting trail development and maintenance. The program is administered federally by the Federal Highway Administration. Allowable uses of state RTP funds include: maintenance and restoration of existing recreational trails, the development and rehabilitation of trailside and trailhead facilities and trail linkages for recreational trails; the purchase and lease of recreational trail construction and maintenance equipment; and the construction of new recreational trails. The RTP program within Utah is administered by the Utah Division of Outdoor Recreation¹⁵. The agency vets applications from federal and state agencies, political subdivisions of the state, and non-profit organizations. All proposals require a 50/50 match from the applicant. In FY21, the state awarded over \$2 million dollars in grant funding through the RTP.

Recommendation: The relatively small amount of funding generated through the RRI grant and those passed through to the state via the RTP are the only dedicated funding streams supporting the

¹³ Utah Code 59-28

¹⁴ <https://recreation.utah.gov/grants/recreation-restoration-infrastructure-grant-rri/>

¹⁵ <https://recreation.utah.gov/grants/recreational-trails-program/>

maintenance of outdoor recreation assets within the state, outside of state park lands. Additionally, the RTP is only applicable to the maintenance of trails. While it is possible that counties could utilize TRCC and TRT funds to support the maintenance of outdoor recreation assets, we are unsure if any are currently doing so. A larger portion of the state's annual investments into outdoor recreation and tourism assets should be dedicated exclusively to the maintenance of the state's outdoor recreation and tourism assets.

Programs and Funding Mechanisms Dedicated to Research and/or Education

Institute of Outdoor Recreation and Tourism at Utah State University

The state legislature created the Institute of Outdoor Recreation and Tourism¹⁶ at Utah State University in 1989¹⁷ for the purposes of providing:

- better data for the Legislature and state agencies in their decision-making processes on issues relating to tourism and outdoor recreation,
- a base of information and expertise to assist community officials as they attempt to balance the economic, social, and environmental tradeoffs in tourism development, and
- an interdisciplinary approach of research and study on outdoor recreation and tourism, a complex sector of the state's economy.

The Institute receives an ongoing appropriation of \$250k from the state legislature each year.

Hospitality and Tourism Management Education Account (Southern Utah University)

A small portion (6%) of the state TRT tax used to fund the Outdoor Recreation Infrastructure Account is redirected to support a *Hospitality and Tourism Management Career and Technical Education Pilot Program*¹⁸. The program provides instruction that a local education agency may offer to a student in any of grades 9 through 12 on:

- the information and skills required for operational level employee positions in hospitality and tourism management (hospitality soft skills, operational areas of the hospitality industry, sales and marketing, and safety and security),
- the leadership and managerial responsibilities, knowledge, and skills required by an entry-level leader in hospitality and tourism management (hospitality leadership skills, operational leadership, managing food and beverage operations, and managing business operations).

The funding directed to the pilot program is capped at \$300k.

Recommendation: The dedicated funding to support research and training programs at universities in Utah amount to only 1/10th of 1% of all state investments in outdoor recreation and tourism. If the state sees value in investing in research into the management of outdoor recreation and tourism assets or training programs focused on developing a well-trained outdoor recreation and tourism workforce, more dedicated funding for research and training programs are warranted.

Conclusion

This review provides an overview of the various programs and funding mechanisms that currently exist within Utah to support outdoor recreation and tourism. It describes how and to what extent they are funded, outlines how they support outdoor recreation and tourism, and highlights opportunities where the state can strategically capitalize on existing programs.

¹⁶ <https://extension.usu.edu/iort/>

¹⁷ Utah Code 53B-18

¹⁸ Utah Code 53E-3-5-515

The review shows how counties have the largest capacity to shape the future of outdoor recreation and tourism within the state. Through the TRCC and the TRT, counties control the lion's share of funding going to the establishment and promotion of tourism as well as the development and maintenance of infrastructure related to both outdoor recreation and tourism. A detailed accounting could help facilitate a better understanding of how TRCC and TRT revenues are being used to support outdoor recreation and tourism within the state; it could also help facilitate coordination across counties. Additionally, for many of the state's less-populous counties the amount of revenues generated from the TRCC and TRT are insufficient to make significant improvements to outdoor recreation and tourism opportunities within their counties (even with the ability to defer up to 50% of revenues from one fiscal year to the subsequent fiscal year). Less-populous counties would likely benefit from the ability to defer a larger portion of their TRCC and TRT revenues so they can make more significant investments in outdoor recreation and tourism.

The review also shows the state is able to support significant investments in outdoor recreation and tourism infrastructure through dedicated funding mechanisms (i.e., the state sales tax and transient room tax). However, the state is lacking in dedicated funding mechanisms to support the maintenance of outdoor recreation and tourism infrastructure outside of state park lands. The relatively small amount of funding generated for the RRI grant (5% of the state TRT), as well as the federal dollars passed through the state via the RTP, are the only dedicated funding streams supporting the maintenance of outdoor recreation assets within the state, outside of state park lands. Additionally, RTP funding can only be used to maintain trails. While it is possible that counties could utilize TRCC and TRT funds to support the maintenance of outdoor recreation assets, we are unsure if any are currently doing so. A larger portion of the state's annual investments into outdoor recreation and tourism should be dedicated exclusively to the maintenance of the state's assets.

The review also highlighted the opportunity for the state to invest in research on the management of outdoor recreation and tourism assets as well as training programs focused on developing a well-trained outdoor recreation and tourism workforce.