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## Email Correspondence

**From:** City official

**To:** Angie Carrier, MTAS Municipal Management Program Manager

**Question from city:**

We are considering creating the position of Director of Parks, Recreation & Tourism.

We have a Recreation Fund created by ordinance that is funded by a sales tax referendum. I feel like it would be a stretch to fully fund the position in the Recreation Fund since it included Tourism.

Would funding a percentage of the position with Occupancy Tax be acceptable?

**Response from MTAS:**

After reviewing with MTAS legal consultant the definitions related to the hotel motel tax again, MTAS does not believe that the salary of a Parks and Recreation Director would meet the definition of tourism. If the parks and recreation director dedicated a percentage of time to tourism as it relates to the definition, the time would need to be documented as to show the actual time spent and then that would need to be calculated as to how much could be applied. I think this gets messy and would not recommend.

**TCA 67-4-1401**

(10) "Tourism" means attracting nonresidents to visit a particular municipality and encouraging those nonresidents to spend money in the municipality, which includes travel related to both leisure and business activities;

(11) "Tourism development" means the acquisition and construction of, and financing and retirement of debt for, facilities related to tourism;

I have attached the statutes as it relates to this subject.

However, the sales tax referendum monies could be utilized as it states that the amendment shall be used exclusively for "the operations and development of park and recreation programs." I would recommend you use these funds and general fund revenue to fund the position. I attached a sample job description from our database.

You also asked me about a tourism director position. This position is usually funded in part through the Chamber of Commerce. This is not prevalent in municipalities as a single position. As most cities do not solely focus on tourism events to the extent to dedicate a full-time position. I have attached a sample job description for your use.