

**ORDINANCE 2015-23**

**AN ORDINANCE ENACTING CHAPTER 7, COUNTY OPTION SALES AND USE TAX FOR HIGHWAYS AND PUBLIC TRANSIT, OF TITLE 2, TAXATION, OF THE TOOEELE COUNTY CODE**

**WHEREAS**, the Utah State Legislature passed House Bill 362 in 2015 which, among other things, enacted Utah Code Ann. § 59-12-2219 and authorized counties to impose a new sales and use tax defined in that statute; and

**WHEREAS**, in accordance with Utah Code Ann. § 59-12-2208, the Board of County Commissioners of Tooele County submitted an opinion question to the voters of Tooele County at the November 2015 general election, asking whether the County should be authorized to impose the new sales and use tax; and

**WHEREAS** the Board of County Commissioners of Tooele County hereby determines that a majority of the County's registered voters who voted on the imposition of the new sales and use tax voted in favor of the imposition of the tax; and

**WHEREAS** Utah Code Ann. § 59-12-2208 states that if the legislative body determines that the majority of those who voted on the imposition of the tax voted in favor of the tax, the legislative body "shall impose the sales and use tax."

**NOW, THEREFORE, BE IT ORDAINED BY THE LEGISLATIVE BODY OF TOOEELE COUNTY, UTAH AS FOLLOWS:**

**SECTION I – CHAPTER ENACTED.** Chapter 7, *County Option Sales and Use Tax for Highways and Public Transit*, of Title 2, *Taxation*, of the Tooele County Code is hereby enacted to read as attached hereto, which attachment is, by this reference, made a part hereof.

**SECTION II - REPEALER.** Ordinances and resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION III - EFFECTIVE DATE.** This ordinance shall become effective 15 days after its passage provided it has been published, or at such publication date if more than 15 days after passage. However, the tax imposed by this ordinance shall take effect April 1, 2016, in accordance with Utah Code Ann. § 59-12-2209.

The Tooele County Clerk/Auditor is hereby directed to notify the Utah State Tax Commission before December 31, 2015 that Tooele County has enacted the new tax and that collection should begin April 1, 2016.

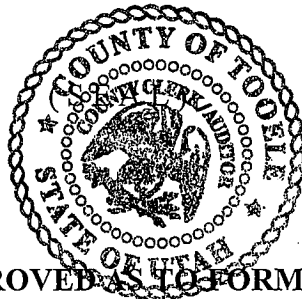
**IN WITNESS WHEREOF** the Tooele County Commission, which is the legislative body of Tooele County, passed, approved, and enacted this ordinance this 15<sup>th</sup> day of December 2015.




**ATTEST:**

**TOOELE COUNTY COMMISSION:**


  
MARILYN K. GILLETTE, Clerk/Auditor

  
WADE B. BITNER, Chairman



Commissioner Bateman voted   
Commissioner Bitner voted   
Commissioner Milne voted 

**APPROVED AS TO FORM:**

  
SCOTT A. BROADHEAD  
Tooele County Attorney

**TOOELE COUNTY CODE**  
**TITLE 2**  
**TAXATION**

**CHAPTER 7**

**COUNTY OPTION SALES AND USE TAX FOR HIGHWAYS AND PUBLIC TRANSIT**

**Section**

- 2-7-1. Title.**
- 2-7-2. Statutory authority.**
- 2-7-3. Purpose of provisions.**
- 2-7-4. Imposition – Amount.**
- 2-7-5. Statutes adopted by reference.**
- 2-7-6. Administration, collection, and distribution by state.**
- 2-7-7. Use of revenues.**
- 2-7-8. Collection and review of records.**
- 2-7-9. Effective date.**

**2-7-1. Title.**

This chapter shall be known as the “County Option Sales and Use Tax for Highways and Public Transit Ordinance.”

**2-7-2. Statutory authority.**

The authority for imposing this tax is derived from Sections 59-12-2203, -2208, and -2219, Utah Code Ann. (1953), and the authorization by the majority of the registered voters of Tooele County who voted in the general election held November 3, 2015, favoring the imposition of the tax.

**2-7-3. Purpose of provisions.**

The ordinance codified in this chapter is enacted to provide the county, the cities and towns within the county, and the public transit district operating within the county with a source of revenue to allow these entities to maintain and improve transportation infrastructure and options. The board of county commissioners hereby directs that the provisions hereof be interpreted and construed to accomplish this stated purpose.

**2-7-4. Imposition – Amount.**

In addition to all other taxes imposed, the county does hereby impose and levy for collection a sales and use tax of one-quarter of one percent on the transactions described in Utah Code Ann. § 59-12-103(1), subject to the other provisions of the sales and use tax laws of the state. This tax is imposed upon all sales and uses made in the county, including sales and uses made within the corporate limits of the cities and towns of the county. Provisions of this chapter shall be subject to the provisions of the sales and use tax laws of the state to which reference is hereinafter made

in this chapter and which are hereby enacted and made a part of this chapter as though fully set forth herein.

**2-7-5. Statutes adopted by reference.**

All applicable provisions of state law governing the sales and use tax defined in Utah Code Ann. § 59-12-2219 are hereby incorporated by reference and included in this chapter. This specifically includes, but is not limited to, all applicable provisions of Title 59, Chapter 12, Parts 1 and 22, Utah Code Annotated (1953).

**2-7-6. Administration, collection, and distribution by state.**

The taxes imposed under this chapter shall be administered, collected, and distributed by the Utah State Tax Commission in accordance with the provisions of Title 59, Chapter 12, Part 22, Utah Code Annotated (1953), and any other applicable state laws and regulations.

**2-7-7. Use of revenues.**

The funds received from the imposition of this tax shall be used and expended as provided for by state statute.

**2-7-8. Collection and review of records.**

Any records, tax returns, or other information of any person, corporation, company, or other group or organization subject to the taxes imposed by this chapter, which relate to the calculation, collection, and remittance to the state tax commission of such taxes, shall be subject to review, inspection, and auditing by the county.

**2-7-9. Effective date.**

The tax imposed by this chapter shall take effect April 1, 2016, in accordance with Utah Code Ann. § 59-12-2209.