

## TITLE 2

### TAXATION

#### Chapter

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#### CHAPTER 1

### UNIFORM LOCAL SALES AND USE TAX OF TOOELE COUNTY

#### Section

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#### 2-1-1. Title.

This chapter shall be known as the **“Uniform Local Sales and Use Tax of Tooele County.”** (Ord. 95-19, 9/12/95; Ord. 92-5, 9/1/92)

#### 2-1-2. Purpose.

(1) The Utah Legislature has authorized counties of the State of Utah to enact sales and use tax ordinances imposing a one percent tax.

(2) It is the purpose of this chapter to levy and impose local option sales and use tax, to authorize and designate the Utah State Tax Commission as agent for Tooele County to collect the tax and to conform with the requirements of the Uniform Local Sales and Use Tax Law of Utah, Chapter 12, Title 59, Utah Code Annotated 1953, as amended. (Ord. 95-19, 9/12/95; Ord. 92-5, 9/1/92)

#### 2-1-3. Effective date.

Tooele County’s Uniform Local Sales and Use Tax Ordinance became effective on January 1, 1990. The provisions of this chapter which are not in conflict with the former ordinance shall be deemed to be a continuation thereof and any rights, duties and obligations arising thereunder shall not in any way be deemed abrogated or terminated. (Ord. 95-19, 9/12/95; Ord. 92-5, 9/1/92)

#### 2-1-4. Sales tax.

(1) (a) From and after the effective date of this chapter, there is levied and there shall be collected and paid a tax on every retail sale of tangible personal property, services and meals made within the unincorporated areas of Tooele County at the rate of one percent of the purchase price paid or charged on said retail sales.

(b) For the purpose of this chapter, all retail sales shall be presumed to have been consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. If a retailer has no permanent place of business in the state, or has more than one place of business, the place or places at which the retail sales are consummated shall be as determined under the rules and regulations prescribed and adopted by the State Tax Commission. Public utilities as defined by Title 54, Utah Code Annotated 1953, shall not be obligated to determine

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the place or places within any county or municipality where public utilities services are rendered, but the place of sale or the sales tax revenues arising from such service allocable to Tooele County shall be as determined by the State Tax Commission pursuant to an appropriate formula and other rules and regulations to be prescribed and adopted by Section 59-12-118, Utah Code Annotated 1953, as amended.

(2) (a) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the Uniform Local Sales and Use Tax Law of Utah, all of the provisions of Sections 59-12-101 through 59-12-118, Utah Code Annotated 1953, as amended, and except for the amount of the sales tax levied therein, are hereby adopted and made a part of this chapter as though fully set forth herein.

(b) Wherever, and to the extent that in Sections 59-12-101, Utah Code Annotated 1953, the State of Utah is named or referred to as the taxing agency, the name of this County shall be substituted therefor. Nothing in this subparagraph (b) shall be deemed to require substitution of the name of the County for the word "State" when that word is used as part of the title of the State Tax Commission, or of the Constitution of Utah, nor shall the name of the County be substituted for that of the State in any section when the result of that substitution would require action to be taken by or against the County or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of this ordinance.

(c) If an annual license has been issued to a retailer under Section 59-12-106, Utah Code Annotated 1953, an additional license shall not be required by reason of this section.

(d) There shall be excluded from the purchase price paid or charged by which the tax is measured:

- (i) the amount of any sales or use tax imposed by the State of Utah on a retailer or consumer; and
- (ii) receipts from the sale of tangible personal property on which a sales or use tax has become due by reason of the same transaction to any other municipality and any county in the State of Utah, under a Sales or Use Tax Ordinance enacted by that county or municipality in accordance with the Uniform Local Sales and Use Tax Law of Utah. (Ord. 95-19, 9/12/95; Ord. 92-5, 9/1/92)

### **2-1-5. Use tax.**

(1) An excise tax is hereby imposed on the storage, use, or other consumption in this County of tangible personal property from any retailer on or after the operative date of this ordinance for storage, use or other consumption in the County at the rate of one percent of the sales price of the property, the storage, use or consumption of which is subject to the tax.

(2) (a) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the Uniform Local Sales and Use Tax law of Utah, all of the provisions of Sections 59-12-101 through 59-12-118, Utah Code Annotated 1953, as amended, except for the amount of the tax levied therein, are hereby adopted and made a part of this Section as though fully set forth herein.

(b) Wherever and to the extent that in Sections 59-12-101 through 59-12-118, Utah Code Annotated 1953, as amended, the State of Utah is named or referred to as the taxing agency, the name of Tooele County shall be substituted therefor. Nothing in this subparagraph (b) shall be deemed to require the substitution of the name of this County for the word "State" when that word is used as part of the title of the State Tax Commission, or of the Constitution of Utah, nor shall the name of the County be substituted for that of the State in any section when the results of that substitution would require action to be taken by or against the County or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of this ordinance.

(c) There shall be exempt from the tax due under this section:

- (i) the amount of any sales or use tax imposed by the State of Utah upon a retailer or consumer; and
- (ii) the storage, use or other consumption of tangible personal property, the gross receipts from the sales of or the cost of which has been subject to sales or use tax under a sales or use tax ordinance enacted in accordance with the Uniform Local Sales and Use Tax Law of Utah by any other municipality and any county of the State. (Ord. 95-19, 9/12/95; Ord. 92-5, 9/1/92)

### **2-1-6. Distribution.**

The Chairman of the Tooele County Commission is authorized to execute whatever documents are necessary to distribute sales and use tax revenues on the combination of point of sale and population factors set forth in Section 59-12-205, Utah Code Annotated 1953, as amended. (Ord. 95-19, 9/12/95; Ord. 92-5, 9/1/92)

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### **2-1-7. Contract with State Tax Commission.**

Heretofore, this County has entered into an agreement with the State Tax Commission to perform all functions incident to the administration or operation of the Sales and Use Tax Ordinance of the County. That contract is hereby confirmed and the Chairman of the Tooele County Commission is hereby authorized to enter into such supplementary agreements with the State Tax Commission as may be necessary to the continued administration and operation of the Local Sales and Use Tax Ordinance of the County as reenacted by this ordinance. (Ord. 95-19, 9/12/95; Ord. 92-5, 9/1/92)

### **2-1-8. Penalties.**

Any person violating any of the provisions of this chapter shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punishable by a fine in an amount less than \$1,000 or imprisonment for a period of not more than six months in the Tooele County Jail or by both such fine and imprisonment. (Ord. 95-19, 9/12/95; Ord. 92-5, 9/1/92)

### **2-1-9. Statute incorporated.**

The provisions of Chapter 12, Title 59, Utah Code Annotated 1953, as amended, are hereby incorporated and made a part of this chapter by reference thereto. (Ord. 95-19, 9/12/95; Ord. 92-5, 9/1/92)

## CHAPTER 2

### TRANSIENT ROOM TAX

#### Section

- 2-2-1. Title.**
- 2-2-2. Purpose.**
- 2-2-3. Statutes adopted by reference.**
- 2-2-4. Transient defined.**
- 2-2-5. Tax imposed B Amount.**
- 2-2-6. Exclusions.**
- 2-2-7. Convention bureau special reserve fund.**
- 2-2-8. Contributions and donations permitted.**
- 2-2-9. Audits.**
- 2-2-10. Remittance of tax.**
- 2-2-11. Request for hearing.**
- 2-2-12. Penalties and interest.**

#### **2-2-1. Title.**

This chapter shall be known as "The Transient Room Tax Ordinance of Tooele County." (Ord. 2006-27, 9/26/06)

#### **2-2-2. Purpose.**

The Board of Commissioners hereby declares that this chapter is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish these purposes:

- (1) to adopt a transient room tax ordinance which complies with the requirements and limitations contained in Title 17, Chapter 31 and Title 59, Chapter 12, Part 3, Utah Code Annotated 1953, as amended;
- (2) to adopt a transient room tax ordinance which incorporates provisions identical to those of Title 17, Chapter 31 and Title 59, Chapter 12, Part 3, Utah Code Annotated 1953, as amended;
- (3) to adopt a transient room tax ordinance that imposes a tax not to exceed three and one-half percent (3.5%), and provide a measure therefore that can be administered and collected in a manner that adapts itself as fully as practical to the existing statutory and administrative procedures followed by the State Tax Commission in administering and collecting the sales and use taxes of the state; and
- (4) to adopt a transient room tax ordinance which can be administered in a manner that will provide funds for the purposes of establishing, financing, and promoting tourism, recreation and convention bureaus, and such other purposes as have been authorized by law for the expenditure of transient room taxes and for that purpose create, at the discretion of the Board of County Commissioners, a reserve fund comprised of any funds collected but not expended during any fiscal year. (Ord. 2006-27, 9/26/06)

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### **2-2-3. Statutes adopted by reference.**

All applicable provisions of Title 17, Chapter 31, Utah Code Annotated 1953, as amended, and Title 59, Chapter 12, Part 3, Utah Code Annotated 1953, as amended, are hereby incorporated herein and made a part of this chapter by this reference thereto. (Ord. 2006-27, 9/26/06)

### **2-2-4. Transient defined.**

For the purpose of this chapter, the term “transient” means and is defined as any individual who occupies any suite, room, or rooms in a motel, hotel, motor court, inn, or similar public accommodation for fewer than 30 consecutive days. (Ord. 2006-27, 9/26/06)

### **2-2-5. Tax imposed B Amount.**

(1) There is hereby levied on all persons, companies, corporations, or other like and similar persons, groups, or organizations doing business in the county as motor courts, motels, hotels, inns, or like and similar public accommodations a transient room tax at the rate of three and one-half percent (3.5%) of the rent for every occupancy of a suite, room, or rooms by a transient.

(2) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Title 17, Chapter 31, and Title 59, Chapter 12, Part 3, Utah Code Annotated 1953, as amended, from time to time, all of the provisions of Title 59, Chapter 12, Part 1, Utah Code Annotated 1953, as amended, known as the Sales and Use Tax Act, and all of the provisions of Title 59, Chapter 12, Part 2 Utah Code Annotated 1953, as amended, known as the Local Sales and Use Tax Law of Utah, are hereby adopted and made a part of this chapter as though fully set forth herein to the extent the said provisions are relevant and pertinent to the administration and the collection of taxes by the county.

(3) Wherever and to the extent that in Chapter 12, Part 1 of Title 59, Utah Code Annotated 1953, as amended, the State of Utah is named or referred to as the taxing agency, the name of Tooele County shall be substituted therefor. Nothing in this subsection shall be deemed to require substitution of the name of the county for the word “state” when that word is used as part of the title of the State Tax Commission, or of the Constitution of the State of Utah.

(4) If an annual license has been issued to a retailer under §59-12-106, Utah Code Annotated 1953, as amended, an additional license shall not be required by reason of this section, but a copy of such license shall be provided to the county within 30 days after the effective date of this ordinance. (Ord. 2006-27, 9/26/06)

### **2-2-6. Exclusions.**

There shall be excluded from the rent paid or charged by which the tax is measured:

(1) the amount of any sales or use tax imposed by the state or by any other governmental agency upon a retailer or consumer; and

(2) receipts from the sale or service charge for any food or beverage or room service charges in conjunction with the occupancy of the suite, room, or rooms. (Ord. 2006-27, 9/26/06)

### **2-2-7. Convention bureau special reserve fund.**

For the purposes authorized by this chapter, there is hereby created a reserve fund to be known as the “Convention Bureau Special Reserve Fund,” which shall be maintained separate and apart from general and other special funds of Tooele County and in which shall be deposited any and all funds collected by virtue of the tax imposed hereby but not expended during the fiscal year. (Ord. 2006-27, 9/26/06)

### **2-2-8. Contributions and donations permitted.**

The Board of County Commissioners is hereby authorized to accept, on behalf of the County, funds contributed, donated, or supplied by any person, corporation, other governmental agency, or from any other source whatever for the purposes outlined in Section 2-2-2 of this chapter. When such funds are received, they shall be deposited and used in the same manner as though they were derived from the tax imposed hereby. (Ord. 2006-27, 9/26/06)

### **2-2-9. Audits.**

Any records or other information of any person, corporation, company, or other group or organization subject to the taxes imposed by this chapter which relate to occupancy and occupancy revenues or to the calculation, collection, or remittance to the county of said taxes shall be subject to review and inspection by the county. Audits of such records and information or the supporting records therefore shall be the responsibility of the State Tax Commission. The records of the State Tax Commission relating to the collection of sales and use taxes or tourism, recreation, and convention center

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taxes on the same transactions which are the subject of this tax shall be subject to review and audit as provided in the county's contract with the State Tax Commission for the collection of the local sales and use tax and as provided by law. The taxpayer shall also be subject to such audits and reviews by the Utah State Tax Commission as are provided for by law. (Ord. 2006-27, 9/26/06)

### **2-2-10. Remittance of tax.**

The tax shall be remitted as directed by the county and a tax return filed on forms provided or approved by the county at such times and with such frequency as are provided for by state law. All returns filed pursuant hereto shall accurately identify the locations where the transactions occurred and the gross sales upon which the tax for each location is computed. (Ord. 2006-27, 9/26/06)

### **2-2-11. Request for hearing.**

Any party aggrieved by any action of the county relating to the assessment, calculation, or collection of the tax, including any Notice of Deficiency issued, may request a hearing by filing a written Request for Hearing as provided by law. (Ord. 2006-27, 9/26/06)

### **2-2-12. Penalties and interest.**

Any person who fails to file any tax return or information required by this chapter, who fails to pay any tax due hereunder, or who fails to timely pay such tax shall be subject to the imposition of penalties and interest in accordance with Utah Code Annotated §§59-1-401 and 59-1-402 or any successor provision thereto. (Ord. 2006-27, 9/26/06)

## CHAPTER 3

### PUBLIC TRANSIT TAX

#### Section

#### **2-3-1. Title.**

#### **2-3-2. Purpose.**

#### **2-3-3. Effective date.**

#### **2-3-4. Transit tax.**

#### **2-3-5. Statutes incorporated.**

#### **2-3-1. Title.**

This chapter shall be known as **“The Public Transit Tax Ordinance of Tooele County.”** (Ord. 95-19, 9/12/95; Ord. 92-5, 9/1/92)

#### **2-3-2. Purpose.**

(1) The Utah Legislature has authorized counties of the State of Utah, after voter approval, to enact a sales and use tax to fund a public transportation system.

(2) An election was held on November 5, 1991, within the unincorporated areas of Tooele County, Utah, comprised of the Erda, Lakepoint, Stansbury Park and Lincoln voting districts, at which election the electors approved the imposition of a transit tax to fund the Utah Transit Authority, a public transportation system.

(3) This chapter is for the purpose of imposing the voter approved sales and use tax to fund the Utah Transit Authority's provision of services within a portion of Tooele County. (Ord. 2007-27, 10/16/07; Ord. 95-19, 9/12/95; Ord. 92-5, 9/1/92)

#### **2-3-3. Effective date.**

(1) Tooele County's ¼ of 1% transit tax became effective on January 1, 1992, pursuant to Tooele County Resolution 91-15. The provisions of this chapter which are not in conflict with the former Resolution 91-15 shall be deemed to be a continuation thereof and any rights, duties and obligations arising thereunder shall not in any way be deemed abrogated or terminated.

(2) The 2007 Utah Legislature authorized counties of the State of Utah, through Senate Bill 223, to repeal the former sales and use tax rate and replace it with a new public transit tax rate of .30%, effective January 1, 2008. (Ord. 2007-27, 10/16/07; Ord. 95-19, 9/12/95; Ord. 92-5, 9/1/92)

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### 2-3-4. Transit tax.

(1) From and after the effective date of this chapter, there is hereby imposed and levied a sales and use tax of .30% within the unincorporated areas of Tooele County, Utah, comprised of the Erda, Lakepoint, Stansbury Park and Lincoln voting districts, to fund the Utah Transit Authority, a public transportation system, as specified under the laws of the State of Utah.

(2) The transit tax imposed by this chapter shall be collected in the same manner and fashion as other sales and use taxes as provided for in this title.

(3) The Chairman of the Tooele County Commission is authorized and directed to request that the Utah State Tax Commission collect the transit tax and the Chairman is authorized to negotiate and execute on behalf of Tooele County any reasonable and necessary contracts required by the Tax Commission to accomplish the same. (Ord. 2007-27, 10/16/07; Ord. 95-19, 9/12/95; Ord. 92-5, 9/1/92)

### 2-3-5. Statutes incorporated.

The provisions of Part 5 of Chapter 12, Title 59, Utah Code Annotated 1953, as amended, and the Sales and Use Tax Act of the State of Utah are made a part of this chapter by this reference thereto. (Ord. 95-19, 9/12/95; Ord. 92-5, 9/1/92)

## CHAPTER 4

### TOURISM, RECREATION, CULTURAL AND CONVENTION TAX

#### Section

#### 2-4-1. Title.

#### 2-4-2. Statutory authority.

#### 2-4-3. Purpose.

#### 2-4-4. Definitions.

#### 2-4-5. Imposition of tax.

#### 2-4-6. Use of revenues.

#### 2-4-7. Collection.

#### 2-4-8. Licensure.

#### 2-4-9. Incorporation of state law.

#### 2-4-10. Repealed.

#### 2-4-1. Title.

This chapter shall be known as the Tourism, Recreation, Cultural and Convention Tax Ordinance. (Ord. 95-19, 9/12/95; Ord. 95-13, 7/1/95)

#### 2-4-2. Statutory authority.

The authority for imposing this tax is derived from Title 59, Chapter 12, Section 601 et seq. Utah Code Annotated 1953, as amended. (Ord. 95-19, 9/12/95; Ord. 95-13, 7/1/95)

#### 2-4-3. Purpose.

(1) The legislative body of Tooele County finds and declares that:

(a) the development of tourism, recreation, cultural, and convention facilities throughout the county is necessary to insure continued growth in the tourism, recreation, and convention industry in the county;

(b) modern and state-of-the-art tourism, recreation, cultural, and convention facilities would attract tourists, recreation, and convention business in a substantially greater amount than facilities that are obsolete or do not otherwise fill the needs of such business;

(c) available sources of assistance and capital in the county are inadequate by themselves without county assistance to assure necessary development of tourism, recreation, cultural, and convention facilities;

(d) other counties have programs of aid to their political subdivisions to foster the development of tourism, recreation, cultural, and convention facilities; and

(e) fostering the development of tourism, recreation, cultural, and convention facilities is a county purpose affecting the welfare of all county citizens and the growth of the economy county-wide.

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(2) It is therefore the purpose of this chapter that the county provide a means to foster the development of tourism, recreation, cultural, and convention facilities in order to further the welfare of the citizens of the county and its economic growth. (Ord. 96-18, 7/2/96)

### 2-4-4. Definitions.

(1) **“Convention facility”** means any publicly owned or operated convention center, sports arena, or other facility at which conventions, conferences, and other gatherings are held and whose primary business or function is to host such conventions, conferences, and other gatherings.

(2) **“Cultural facility”** means any publicly-owned or operated museum, theater, art center, music hall, or other cultural or arts facility.

(3) **“Recreation facility”** or **“tourist facility”** means any publicly owned or operated park, campground, marina, dock, golf course, water park, historic park, monument, planetarium, zoo, bicycle trails, and other recreation or tourism related facility.

(4) (a) **“Restaurant”** includes any coffee shop, cafeteria, luncheonette, soda fountain, or fast-food service where food is prepared for immediate consumption.

(b) **“Restaurant”** does not include any retail establishment whose primary business or function is the sale of fuel or food items for off-premise, but not immediate, consumption. (Ord. 95-19, 9/12/95; Ord. 95-13, 7/1/95)

### 2-4-5. Imposition of tax.

There is hereby imposed a tourism, recreation, cultural and convention tax at the rate of 1% for all sales of alcoholic beverages, food and food ingredients, and prepared foods that are sold by restaurants. (Ord. 2011-01, 2/1/11; Ord. 2009-01, 1/20/09, Ord. 2008-01, 1/8/08; Ord. 2007-01, 1/16/07; Ord. 2006-01, 1/3/06; Ord. 2005-01, 1/4/05)

### 2-4-6. Use of revenues.

The revenue from the imposition of the tourism, recreation, cultural and convention tax shall be used solely for the purposes of financing, in whole or part, tourism promotion, and the development, operation, and maintenance of tourist, recreation, cultural, and convention facilities. (Ord. 95-19, 9/12/95; Ord. 95-13, 7/1/95)

### 2-4-7. Collection.

The tax imposed under this chapter shall be levied at the same time and collected in the same manner as provided for in Title 59, Chapter 12, Section 201 et seq., Utah Code Annotated 1953, as amended, except that the revenue derived from the tax is not subject to the collection and distribution procedures established pursuant to the provisions of Subsection 59-12-205(2), Utah Code Annotated 1953, as amended. All revenues so collected shall be revenues of Tooele County. 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 or remittance to the State Tax Commission of such taxes shall be subject to review, inspection, and auditing by Tooele County. (Ord. 95-19, 9/12/95; Ord. 95-13, 7/1/95)

### 2-4-8. Licensure.

All persons, companies, corporations or other similar persons, groups or organizations doing business as restaurants shall obtain from the State Tax Commission, a tourism, recreation, cultural or convention tax license. No such additional license shall be required if the person, company, corporation, group or organization has obtained a license pursuant to Section 59-12-106 Utah Code Annotated 1953, as amended. (Ord. 95-19, 9/12/95; Ord. 95-13, 7/1/95)

### 2-4-9. Incorporation of state law.

(1) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the Tourism, Recreation, Cultural and Convention Facilities Tax Act, all of the provisions of Part 1, Chapter 12, Title 59, Utah Code Annotated 1953, as amended, in force and effect on the effective date of this ordinance, insofar as they relate to the tax imposed by this ordinance, excepting §59-12-101 and 59-12-119 thereof, are hereby adopted and made a part of this ordinance as though fully set forth herein.

(2) Wherever, and to the extent that in Part 1, Chapter 12, Title 59, Utah Code Annotated 1953, the state of Utah is named or referred to as the taxing agency, the name Tooele County shall be substituted therefor. Nothing in this subsection shall be deemed to require substitution of the county's name for “State” when that word is used as part of the title of the State Tax Commission or of the Constitution of the State of Utah, neither shall the name of the county be

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substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the county or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of the ordinance. (Ord. 96-18, 7/2/96)

**2-4-10. Repealed.** (Ord. 97-11, 6/10/97)

### CHAPTER 5

#### PROPERTY TAX ADMINISTRATION

##### Section

**2-5-1. Title.**

**2-5-2. Purpose.**

**2-5-3. Waiver of reduction of penalties for failure to file affidavit.**

**2-5-4. Method of sale.**

**2-5-5. Real property tax sale rules.**

**2-5-1. Title.**

This chapter shall be known as the Property Tax Administration Ordinance of Tooele County, Utah. (Ord. 96-14, 5/23/96)

**2-5-2. Purpose.**

This chapter is for the purpose of establishing procedures for the administration of the county's responsibility for the assessment and collection of property taxes. (Ord. 96-14, 5/23/96)

**2-5-3. Waiver or reduction of penalties for failure to file affidavit.**

Persons who are required to pay a penalty pursuant to Section 59-2-307 of the Utah Code for failure to file a required affidavit or for failure to appear and testify when requested by the assessor, may petition the board of county commissioners to obtain a waiver or reduction of such a penalty. The board shall consider such petitions at any regular commission meeting and may for good cause shown, waive or reduce the penalty imposed by Section 59-2-307 of the Utah Code. (Ord. 96-14, 5/23/96)

**2-5-4. Method of sale.**

Pursuant to Utah Code Annotated 59-2-1351, the Tooele County Board of Commissioners has determined that the method of sale that best protects the financial interest of the delinquent property owner and meets the needs of the county to collect delinquent property taxes due is to accept the highest bid amount for the entire parcel of property. However, a bid may not be accepted for an amount which is insufficient to pay the taxes, penalties, interest and administrative costs. (Ord. 96-14, 5/23/96)

**2-5-5. Real property tax sale rules.**

(1) Each parcel being offered for sale may be redeemed in the name of the owner of record until the time the tax sale is commenced.

(2) Anyone involved in conducting the sale is prohibited from bidding, including the county commissioners, auditor, treasurer and attorney and their staffs.

(3) At the beginning of the sale, the county auditor will disclose those parcels withdrawn from the sale and upon request will disclose the reason for the withdrawal.

(4) The county auditor will state the amount of taxes, penalties, interest and administrative costs on the parcel being offered for sale, which is the amount at which bidding will begin and which is the lowest acceptable bid.

(5) Each bidder shall register prior to bidding and be given a bidder identification number. The bidder shall write legibly and provide correct information on the registration form.

(6) Upon receipt of an acceptable bid, higher bids in increments of \$25.00 will be solicited. The highest bid received, when no higher bids are tendered upon request by the auditor, shall be the bid accepted, if such bid is otherwise acceptable under these rules.



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(7) The bidder first recognized by the county auditor will be the first bid recorded. The bid recognized is the one in effect at the time.

(8) The final bid number announced by the auditor is the official sale. The registered name and address will be the name and address that will go on the deed.

(9) Collusive bidding is prohibited. "Collusive bidding" means any agreement or understanding reached by two or more parties that in any way alters the bids the parties would otherwise offer absent the agreement or understanding.

(10) Once the county auditor has closed the sale of a particular parcel of property as a result of accepting a bid on the parcel, the successful bidder or purchaser may not unilaterally rescind the bid. The county commission may enforce the terms of the bid by obtaining a legal judgment against the purchaser in the amount of the bid, plus interest and attorney's fees.

(11) Only cash or certified funds will be accepted in payment for property. Payment shall be made to the county treasurer on or before 5:00 p.m. the day of the sale.

(12) Only one deed will be issued to the successful bidder on each parcel sold.

(13) All bids shall be considered conditional, whether or not the bid is contested, until reviewed and accepted by the board of county commissioners acting at a regularly scheduled meeting. The county commission may decide that none of the bids are acceptable.

(14) Any person wishing to contest any action taken in connection with the tax sale must present such protest to the Tooele County Commission in writing within ten days of the sale. Such person shall concurrently file a copy of the protest in the office of the county auditor. The commission will decide the protest prior to authorizing a tax deed for the affected parcel.

(15) All property sold by the county at the tax sale is purchased by the buyer "as is." The county makes no warranty whatsoever respecting the condition of the property and improvements. The county will convey title by tax deed. No title insurance will be provided.

(16) Tooele County is not responsible for verbal statements or representations made by county personnel regarding this bid, nor any assumptions or conclusions reached by a prospective bidder as a result of such verbal communication. No verbal communication will supersede this section.

(17) The auditor will record the tax deed in the office of the county recorder following approval by the board of county commission.

(18) Any property not sold at the tax sale shall be stricken to the county.

(19) The county auditor, in conjunction with the county attorney, the county recorder and the county treasurer, may prescribe other specific May Tax Sale procedures as deemed necessary. (Ord. 96-14, 5/23/96)

## CHAPTER 6

### COUNTY OPTION SALES AND USE TAX

#### Section

**2-6-1. Title.**

**2-6-2. Statutory authority.**

**2-6-3. Purpose of provisions.**

**2-6-4. Imposition - Amount.**

**2-6-5. Incorporation of State law.**

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

**2-6-7. Exemptions.**

**2-6-8. Effective date.**

**2-6-1. Title.**

This chapter shall be known as the "County Option Sales and Use Tax Ordinance." (Ord. 2000-15, 5/23/00)

**2-6-2. Statutory authority.**

The authority for imposing the tax in this chapter is derived from Title 59, Chapter 12, Part 11, Utah Code Annotated. (Ord. 2000-15, 5/23/00)

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### **2-6-3. Purpose of provisions.**

This chapter is enacted to enable the county to carry out more effectively its statutorily defined role as a political and legal subdivision of the state by improving the county's revenue raising capacities. The provisions of this chapter shall be interpreted and construed to accomplish this stated purpose. (Ord. 2000-15, 5/23/00)

### **2-6-4. Imposition - Amount.**

In addition to all other taxes imposed, Tooele County hereby imposes and levies for collection a county option sales and use tax of  $\frac{1}{4}\%$  upon the sales and uses described in Utah Code Annotated Section 59-12-103(1), subject to the exemptions provided for in Section 59-12-104. This tax is imposed upon all sales and uses made in the county, including sales and uses made within the municipalities for the county. Provisions of this chapter shall be subject to the provisions of the Sales and Use Tax laws of Utah 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. (Ord. 2000-15, 5/23/00)

### **2-6-5. Incorporation of State law.**

(1) Except as hereinafter provided and except insofar as they are inconsistent with provisions of the County Option Sales and Use Tax Act, all the provisions of Part 1, Chapter 12, Title 59, Utah Code Annotated, 1953, as amended, in force and effect on the effective date of this chapter insofar as they relate to the tax imposed by this chapter except Sections 59-12-101 and 59-12-119 thereof, are adopted and made a part of this chapter as though fully set forth herein.

(2) Wherever and to the extent that in Part I, Chapter 12, Title 59, Utah Code Annotated 1953, as amended, the State of Utah is named or referred to as the taxing agency, the name of Tooele County shall be substituted therefor. Nothing in this subparagraph shall be deemed to require substitution of the name of Tooele County for the word "state" when that word is used as part of the title of the State Tax Commission, or the Constitution of the State of Utah, nor shall the name of the county be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the county or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of this chapter. (Ord. 2000-15, 5/23/00)

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

(1) Taxes imposed pursuant to this chapter shall be imposed and administered in the same manner as a tax imposed under Title 59, Chapter 12, Part 2. Utah Code Annotated, The Local Sales and Use Tax. Revenues collected pursuant to this chapter shall be distributed in accordance with Utah Code Annotated Section 59-12-1102(3) and the rules adopted by the State Tax Commission pursuant to Utah Code Annotated Section 59-12-1102(3)(d). All revenues so collected shall be revenues of either Tooele County or of any other county entitled to distribution of the same pursuant to the statute.

(2) 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 or remittance to the State Tax Commission of such taxes shall be subject to review, inspection, and auditing by Tooele County.

(3) The fee charged Tooele County by the State Tax Commission under Utah Code Annotated Section 59-12-206 shall be based on the distribution amounts resulting after all the applicable distribution calculations under Utah Code Annotated Section 59-12-1102(3) have been made. (Ord. 2000-15, 5/23/00)

### **2-6-7. Exemptions.**

The sale, storage, use or other consumption of tangible personal property which is exempt from sales or use taxation pursuant to Utah Code Annotated Section 59-12-104 is exempt from the application of the county option sales and use tax. (Ord. 2000-15, 5/23/00)

### **2-6-8. Effective date.**

The tax imposed by this chapter shall take effect January 1, 2001. (Ord. 2000-15, 5/23/00)

# TAXATION

## CHAPTER 7

### COUNTY OPTION SALES AND USE TAX FOR TRANSPORTATION

#### 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 Transportation Ordinance.” (Ord. 2018-08, 6/19/18; Ord. 2015-23, 12/15/15)

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

The authority for imposing this tax is derived from Sections 59-12-2203, -2208, -2217, 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. (Ord. 2018-08, 6/19/18; Ord. 2015-23, 12/15/15)

##### **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. (Ord. 2015-23, 12/15/15)

##### **2-7-4. Imposition - Amount.**

(1) Pursuant to Utah Code Ann. §59-12-2219 and 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 (0.25%) 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) Pursuant to Utah Code Ann. §59-12-2217 and 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 (0.25%) 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. (Ord. 2018-08, 6/19/18; Ord. 2015-23, 12/15/15)

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

All applicable provisions of state law governing the sales and use tax defined in Utah Code Ann. §59-12-2217 and §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). (Ord. 2018-08, 6/19/18; Ord. 2015-23, 12/15/15)

## TAXATION

### **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. (Ord. 2015-23, 12/15/15)

### **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. (Ord. 2015-23, 12/15/15)

### **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. (Ord. 2015-23, 12/15/15)

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

(1) The tax imposed by this chapter, pursuant to Subsection 2-7-4(1), shall take effect April 1, 2016, in accordance with Utah Code Ann. §59-12-2219.

(2) The tax imposed by this chapter, pursuant to Subsection 2-7-4(2), shall take effect June 19, 2018, in accordance with Utah Code Ann. §59-12-2217. (Ord. 2018-08, 6/19/18; Ord. 2015-23, 12/15/15)