

**ORDINANCE 2000-15**

**AN ORDINANCE ENACTING TITLE 2, CHAPTER 6,  
TOOELE COUNTY CODE, ESTABLISHING A COUNTY  
OPTION SALES AND USE TAX**

**THE COUNTY LEGISLATIVE BODY OF THE COUNTY OF TOOELE ORDAINS AS  
FOLLOWS:**

**SECTION I - CHAPTER ENACTED:** Tooele County Code Title 2, Chapter 6, is enacted  
to read:

**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."

**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.

**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.

**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.

**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.

**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.

**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.

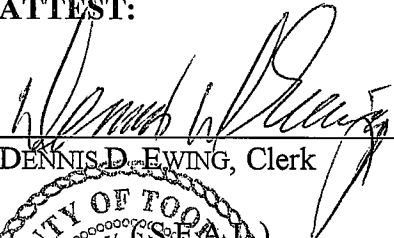
**2-6-8. Effective date.**

The tax imposed by this chapter shall take effect January 1, 2001.

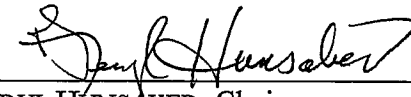
**SECTION II - REPEALER.** Ordinances in conflict herewith are hereby repealed to the extent of such conflict.

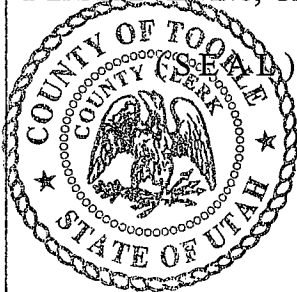
**IN WITNESS WHEREOF**, the legislative body of Tooele County passed, approved and enacted this ordinance this 23<sup>rd</sup> day of May 2000.

**ATTEST:**

  
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DENNIS D. EWING, Clerk

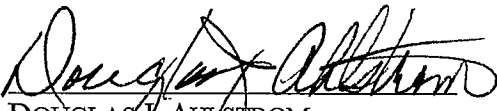
**TOOELE COUNTY COMMISSION:**

By   
\_\_\_\_\_  
TERYL HUNSAKER, Chair



Commissioner Hunsaker voted aye  
Commissioner Griffith voted aye  
Commissioner Rockwell voted aye

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
DOUGLAS AHLSTROM  
Tooele County Attorney