WHEREAS, the 2007 Utah Legislature passed Senate Bill 223 which repeals the current .25% Public Transit Tax rate imposed by the County under Section 59-12-501 of the Utah Code and authorized a new tax rate of .30% in its place; and

WHEREAS, the county legislative body finds it is in the interest of the county to repeal the current Public Transit Tax rate of .25% on December 31, 2007 and replace it with a new Public Transit Tax rate of .30% effective January 1, 2008;

NOW, THEREFORE, THE COUNTY LEGISLATIVE BODY OF TOOELE COUNTY, UTAH, ORDAINS AS FOLLOWS:

**SECTION I - CHAPTER AMENDED**. Title 2, Chapter 3 of the Tooele County Code is hereby amended 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 Ordinances and resolutions in conflict herewith are hereby repealed to the extent of such conflict.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.

IN WITNESS WHEREOF the Tooele County Commission, which is the legislative body of Tooele County, passed, approved and enacted this ordinance this 16<sup>th</sup> day of October 2007.

 $r^{ij}$ 

ATTEST:

TOOELE COUNTY COMMISSION:

COLLEEN S. JOHNSON, Chairman

MARILYN K./GILLETTE, Clerk

APPROVED AS TO FORM:

Doug Hogan

Tooele County Attorney

Commissioner Johnson voted \_ Commissioner Clegg voted

Commissioner Hurst voted

#### TAXATION

#### **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".

### 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.

#### 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.

# 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.

# 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.

TITLE 2

#### **TAXATION**

### CHAPTER 3

## PUBLIC TRANSIT TAX

#### Section

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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 ¼ of 1% 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 1/4 of 11/6 transit tax to fund the Utah Transit Authority, a public transportation system.
- (3) This chapter is for the purpose of imposing the voter approved \( \frac{1}{4} \) of \( \frac{1}{9} \frac{1}{9} \) 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)

#### 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 \( \frac{4 \text{ of 1\%}}{30\%} \) 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)