

ORDINANCE 2018-08

AN ORDINANCE RENAMING AND AMENDING CHAPTER 7, COUNTY OPTION SALES AND USE TAX FOR HIGHWAYS AND PUBLIC TRANSIT, OF TITLE 2, TAXATION, OF THE TOOELE COUNTY CODE

WHEREAS, the Utah State Legislature passed Senate Bill 136 in 2018 which amended Part 22, Local Option Sales and Use Taxes for Transportation Act, of Utah Code Ann. Title 59, Chapter 12, and, among other things, authorized counties to impose new sales and use taxes; and

WHEREAS, pursuant to Utah Code Ann. §59-12-2217, a county legislative body may, but is not required to, submit an opinion question to the county's registered voters in accordance with Utah Code Ann. §59-12-2208; 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 a new sales and use tax for highways and public transit; and

WHEREAS it was determined 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 therefore the tax was enacted; and

WHEREAS the Board of County Commissioners of Tooele County has now decided to enact an additional transportation tax authorized by Utah Code Ann. §59-12-2217 for funding to provide County residents with public transit and highway improvements.

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

SECTION I – CHAPTER RENAMED. Chapter 7, *County Option Sales and Use Tax for Highways and Public Transit*, of Title 2, *Taxation*, of the Tooele County Code is hereby renamed as *County Option Sales and Use Tax for Transportation*.

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

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 Ordinances and resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION IV - EFFECTIVE DATE. This ordinance shall become effective fifteen (15) days after its passage, provided it has been published, or at such publication date if more than fifteen (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 19th day of June 2018.

ATTEST:

TOOELE COUNTY COMMISSION:

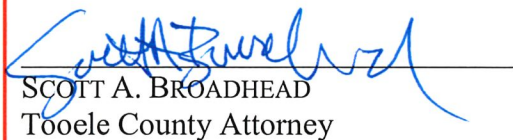

MARILYN K. GILLETTE, Clerk/Auditor


WADE B. BITNER, Chairman



Commissioner Bateman voted aye
Commissioner Bitner voted aye
Commissioner Milne voted no

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 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.”

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.

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.

(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.

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).

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.

(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.

TOOELE COUNTY CODE
TITLE 2
TAXATION

CHAPTER 7

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

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(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.