

SALT LAKE COUNTY ORDINANCE

ORDINANCE NO. _____, 2018

AN ORDINANCE ENACTING CHAPTER 3.09, OF THE SALT LAKE COUNTY CODE OF ORDINANCES, ENTITLED OPTIONAL SALES AND USE TAX TO FUND HIGHWAYS AND PUBLIC TRANSIT

The Legislative Body of Salt Lake County ordains as follows:

SECTION I. Section 3.09.010 of the Salt Lake County Code of Ordinances, 2018, is enacted to read as follows:

3.09.010 Provisions.

The ordinance codified in this chapter shall be known as the “optional sales and use tax to fund highways and public transit.”

SECTION II. Section 3.09.020 of the Salt Lake County Code of Ordinances, 2018, is enacted to read as follows:

3.09.020 Purpose.

The ordinance codified in this chapter is enacted to provide a source of revenue to provide its residents with public transit and safe highways and the council directs that the provisions hereof be interpreted and construed to accomplish this stated purpose.

SECTION III. Section 3.09.030 of the Salt Lake County Code of Ordinances, 2018, is enacted to read as follows:

3.09.030 Statutory Authority.

The authority for imposing this tax is derived from Title 59, Chapter 12, Part 22, Utah Code Ann. (1953).

SECTION IV. Section 3.09.040 of the Salt Lake County Code of Ordinances, 2018, is enacted to read as follows:

3.09.040 Imposition--Amount.

Pursuant to Utah Code Ann. Section 59-12-2219, subject to the conditions in Chapter 3.090.050, and in addition to other taxes imposed by this title, the county does impose a levy for collection a 0.25 percent sales and use tax upon the retail sales and uses in the county as such sales and uses are described in Section 59-12-103(1), subject to the exemptions provided for in Section 59-12-104. The foregoing tax is imposed and levied for collection on a countywide basis, including the areas within the corporate limits of the cities and towns of the county. The 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 enacted and made a part of this chapter as though fully set forth herein. The funds received from the imposition of this tax shall be used and expended as allowed by state statute.

SECTION V. Section 3.09.050 of the Salt Lake County Code of Ordinances, 2018, is enacted to read as follows:

3.09.050 Conditions for Imposition of Tax.

The tax imposed by Chapter 3.09.040 shall not be imposed until the following conditions have been met:

- a. The Council Clerk of Salt Lake County has certified to the Utah State Tax Commission that cities, towns, and metro townships representing sixty-seven percent (67%) of the Salt Lake County Population as estimated by the United States Census Bureau as of July 1, 2017 has adopted a resolution supporting the imposition of the sales and use tax; and
- b. In no event shall the tax be imposed prior to May 8, 2018.

SECTION VI. Section 3.09.060 of the Salt Lake County Code of Ordinances, 2018, is enacted to read as follows:

3.09.060 Deadline for Adoption of Resolutions by Cities, Towns, and Metro Townships.

If the cities, towns, and metro townships representing sixty-seven percent (67%) of the Salt Lake County population as estimated by the United States Census Bureau as of July 1, 2017 have not adopted a resolution supporting the imposition of the tax by June 22, 2018, the tax will not be imposed by this ordinance.

SECTION VII. Section 3.09.070 of the Salt Lake County Code of Ordinances, 2018, is enacted to read as follows:

3.09.070 Collection.

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 that relates to the calculation, collection or remittance to the State Tax Commission of said taxes shall be subject to review, inspection, and auditing by Salt Lake County.

SECTION VIII. This ordinance shall become effective fifteen (15) days after its passage and upon at least one publication of the ordinance or a summary thereof in a newspaper published and having general circulation in Salt Lake County. This effective date does not alter the imposition and contingency dates specified in the ordinance.

APPROVED AND ADOPTED this _____ day of _____, 2018.

SALT LAKE COUNTY COUNCIL

By: _____
Aimee Winder Newton, Council Chair

ATTEST:

Sherrie Swensen
Salt Lake County Clerk

APPROVED AS TO FORM:

Brad C. Johnson
Deputy District Attorney

ORDINANCE HISTORY

Councilman Bradley	_____
Councilman Bradshaw	_____
Councilman Burdick	_____
Councilman DeBry	_____
Councilman Granato	_____
Councilman Jensen	_____
Councilman Newton	_____
Councilman Snelgrove	_____
Councilman Wilson	_____

Vetoed and dated this _____ day of _____, 2018.

By: _____
Mayor Ben McAdams or Designee

(Complete as Applicable)

Veto override: Yes___ No___ Date _____
Ordinance published in newspaper: Date _____
Effective date of ordinance: _____

SUMMARY OF
SALT LAKE COUNTY ORDINANCE NO. _____

On the ____ day of _____, 2018, the County Council of Salt Lake County adopted Ordinance No. _____, which enacts Chapter 3.09 of the Salt Lake County Code of Ordinances, entitled “optional sales and use tax to fund highways and public transit.” This ordinance imposes a sales and use tax of 0.25% to fund public transit conditioned on certain conditions being met.

SALT LAKE COUNTY COUNCIL

By: _____
Aimee Winder Newton, Council Chair

ATTEST:

Sherrie Swensen
Salt Lake County Clerk

APPROVED AS TO FORM:

Brad C. Johnson
Deputy District Attorney

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Councilman Jensen	_____
Councilman Newton	_____
Councilman Snelgrove	_____
Councilman Wilson	_____

A complete copy of Ordinance No. _____ is available in the office of the Salt Lake County Clerk, 2001 South State Street, N2-700, Salt Lake City, Utah.