

Chapter 3.07 LOCAL SALES AND USE TAX TO FUND RECREATIONAL AND ZOOLOGICAL FACILITIES AND BOTANICAL, CULTURAL AND ZOOLOGICAL ORGANIZATIONS

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3.07.010 Provisions.

The ordinance codified in this chapter shall be known as "the local sales and use tax to fund recreational and zoological facilities and botanical, cultural and zoological organizations of the county of Salt Lake."

(Ord. 1545 § 1, 2005)

3.07.020 Statutory authority.

The authority for imposing this tax is derived from Title 59, Chapter 12, Section 701 et seq., Utah Code Annotated 1953.

(Ord. 1545 § 1, 2005)

3.07.030 Purpose of provisions.

The ordinance codified in this chapter is enacted to provide the county with a source of revenue specifically for the purposes of funding recreational and zoological facilities and botanical, cultural, and zoological organizations in Salt Lake County pursuant to, and in accordance with, Section 59-12-701 et seq., Utah Code Annotated, and policies and procedures enacted by the county to establish, collect and use the taxes provided by the state statute.

(Ord. 1545 § 1, 2005)

3.07.040 Imposition--Amount.

There is levied for collection a local sales and use tax of one-tenth of one percent to fund recreational and zoological facilities, and botanical, cultural and zoological organizations in Salt Lake County.

(Ord. 1545 § 1, 2005)

3.07.041 Use of revenues.

The revenues received from the local sales and use tax levied pursuant to Section 3.07.040 shall be used solely for the purposes of financing recreational and zoological facilities and on-going operating expenses of recreational facilities and botanical, cultural, and zoological organizations within Salt Lake County.

(Ord. 1545 § 1, 2005)

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3.07.050 Collection.

Taxes imposed under this chapter shall be:

- A. Levied at the same time and collected in the same manner as provided in Title 59, Chapter 12, Part 2, the Local Sales and Use Tax Act, except that the collection and distribution of the tax revenue is not subject to subsection 59-12-205(2) through (9); and
- B. Levied for the period authorized in accordance with Section 59-12-703, Utah Code Annotated.
- C. The records of the State Tax Commission, the Commission's performance under the contract, and the records of any taxpayer subject to this tax shall be subject to review and audit as provided in the county's contract with the Commission for the collection and distribution of the local sales and use tax and as provided by law.

(Ord. 1545 § 1, 2005)

3.07.060 Distribution of revenues--Determination of operating expenses.

- A. The distribution of revenues and determination of operating expenses shall be in accordance with Section 59-12-701 et seq. and the provisions of this chapter and shall be subject to the policies and procedures adopted by the council.
- B. An advisory board known as the Tier I (large cultural organizations) advisory board shall be appointed by the council in accordance with statutory requirements.
- C. An advisory board known as the Tier II (small cultural organizations) advisory board shall be appointed by the council in accordance with the following:
 1. Two mayors from municipalities within Salt Lake County;
 2. At least one member from the Salt Lake County center for the arts advisory board; and
 3. Six representatives from the community at large.
- D. An advisory board known as the recreational facilities advisory board shall be appointed by the council in accordance with the following:
 1. Five representatives from the community at large, at least one community representative shall reside in unincorporated Salt Lake County;
 2. Four mayors from municipalities within Salt Lake County;
 3. Two representatives from the division of the Salt Lake County parks and recreation advisory board;
 4. One member of the county open space trust fund committee;
 5. The division director (or his designee) of Salt Lake County parks and recreation;
 6. Additional members may be added at the discretion of the council as desired.
- E. The director of the community service department (or his designee) and the zoo, arts and parks program manager shall serve as nonvoting members to each of the advisory boards. Staff assistance to the Tier I and II advisory boards shall be provided by the department of community services. Staff assistance to the

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recreational facilities advisory board shall be provided by the council. A deputy district attorney shall provide legal assistance as necessary.

- F. It is the intent of the council that to the extent practicable, advisory board members shall be evenly divided by council district.
- G. Terms of Board and Committee Members.
 - 1. Except for the terms of office of the members of the first board to be established, the term of office of each member shall be three years and until the appointment and qualification of his/her successor. The terms of members of the first board established shall be staggered.
 - 2. Upon the expiration of a member's term, his/her successor shall be appointed for a full term of three years.
 - 3. The expiration date of the term of office of each board member shall be the first Monday in January in the year in which the person's term expires.
 - 4. The chairman of the board or committee shall be selected by the members yearly or at such time as a vacancy occurs.
- H. The members of each board shall be appointed by the council.
- I. By July 1st of each year, the council may index the threshold amount in Section 59-12-704(1)(a), (b), and (d), Utah Code Annotated (1996). Any change shall be rounded off to the nearest one hundred dollars.
- J. The administration of this chapter shall be further governed by policies and procedures to be established for this purpose by the county.
- K. In addition to the definitions found in Section 59-12-702 and the distribution of revenues found in Section 59-12-704(1)(b), to be eligible to receive a portion of the ZAP revenue as a zoological facility or organization, such facility or organization must be or have been accredited by the Association of Zoos and Aquariums within the last five years. If any zoological facility or organization that has been accredited by the Association of Zoos and Aquariums loses the accreditation, said facility or organization will provide, with its application, an explanation for the loss of accreditation and written identification of curative measures taken by the facility or organization to address the reasons for the loss of accreditation. The Tier I advisory board may consider the explanation and identification in awarding ZAP funds to said zoological facility or organization.
(Ord. 1603 § 1, 2007; Ord. 1577 § 2, 2005; Ord. 1545 § 1, 2005; Ord. 1551 § 2, 2005)

3.07.070 Incorporation of state law.

- A. Except as herein provided, and except insofar as they are inconsistent with the provisions of the County Option for Funding Botanical, Cultural, and Zoological Organizations legislation codified at Utah Code Annotated, Sections 59-12-701, et seq., 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 the ordinance codified in this chapter, insofar as they relate to the tax imposed by this chapter, excepting Sections 59-12-101 and 59-12-119 thereof, are adopted and made a part of this chapter as though fully set forth herein.

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- B. 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 of this county shall be substituted therefore. Nothing in this subparagraph 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, 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. 1545 § 1, 2005)

3.07.080 Effective date to reflect statutory changes to the distribution formula or eligible recipients.

The effective date to reflect statutory changes to the distribution formula or eligible recipients is January 1, 2006.

(Ord. 1558 § 2, 2005)