

ORDINANCE NO. 19-19A

AN ORDINANCE AMENDING ORDINANCE 19-19 TO CLARIFY DISTRIBUTION OF REVENUE RECEIVED FROM THE COUNTY-WIDE OPTION SALES AND USE TAX IN ACCORDANCE WITH UTAH CODE TITLE 59 CHAPTER 12 PART 22

WHEREAS, the Utah State Legislature over the past few years has implemented and made numerous changes to local governments ability and responsibility to impose a sales and use tax for transportation related purposes; and

WHEREAS, Daggett County passed Ordinance 19-19 on December 2, 2019, and;

WHEREAS, Daggett County received input from the Uintah Basin Association of Governments that indicates they are an eligible political subdivision pursuant to Utah Code §59-12-2219; and

WHEREAS, There is a need to amend Ordinance 19-19 in order to include the Uintah Basin Association of Governments as an eligible political subdivision capable of receiving a portion of the distribution of the revenues of said tax; and

WHEREAS, The tax has not taken effect yet because the effective date of the tax imposed by Ordinance 19-19 was April 1, 2020; and

WHEREAS, Daggett County can designate a set percentage of the tax revenue to public transit services under the Act to be set by Resolution, and the remainder of the revenue to be allocated pursuant to U.C.A. 59-12-2219(8).

WHEREAS, The Daggett County Commission has the authority to adopt this ordinance pursuant to Title 1, Chapter 1, Section 3 of the Daggett County Code and other authorities and provisions of Utah Statutory and Common laws as applicable.

NOW THEREFORE, the County Legislative Body of Daggett County ordains as follows:

SECTION I. Ordinance 19-19 is hereby amended such that the newly adopted Article E shall be changed to indicate that the tax is to be distributed pursuant to Utah Code §59-12-

2219(6)(b). The full text of “Article E. Optional Sales and Use Tax for Transportation,” shall be adopted and shall read as follows, to wit:

Chapter 2E – COUNTY OPTION SALES AND USE TAX FOR TRANSPORTATION

2-2E-1: TITLE:

This article shall be known as the *COUNTY OPTION SALES AND USE TAX FOR TRANSPORTATION*.

2-2E-2: STATUTORY AUTHORITY

The authority for imposing this tax is derived from Utah Code §59-12-103(1) and Utah Code §59-12-2201 et. seq.

2-2E-3: IMPOSITION; AMOUNT:

In addition to all other taxes imposed, the County does hereby impose and levy for collection a Sales and Use Tax of 0.25% on the transactions described in Utah Code §59-12-103(1) within the county, including the cities and towns within the county.

2-2E-4: ALLOCATION:

This sales and use tax shall be allocated in accordance with U.C.A. 59-12-2219(6)(b).

2-2E-5: EFFECTIVE DATE:

The tax imposed by this article shall take effect April 1, 2020.

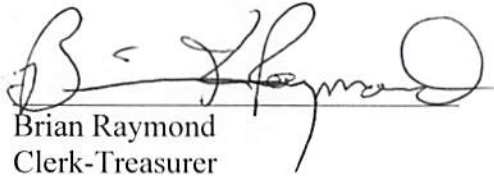
ENACTED this 16th day of December, 2019.

IN WITNESS THEREOF:


Randy Asay, Chair

Randy Asay	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> Nay	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Jack Lytle	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> Nay	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Matt Tippets	<input checked="" type="checkbox"/> Aye	<input type="checkbox"/> Nay	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent

ATTEST:


Brian Raymond
Clerk-Treasurer

APPROVED AS TO FORM:


Niel H. Lund
Daggett County Attorney

