

ORDINANCE NO. 19-19

AN ORDINANCE ADOPTING A COUNTY-WIDE OPTION SALES AND USE TAX IN ACCORDANCE WITH UTAH CODE TITLE 59 CHAPTER 12 PART 22 AND CODIFYING SAID TAX INTO DAGGETT COUNTY CODE TITLE 2 CHAPTER 2

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, U.C.A. 59-12-2219(14) allows but does not require the County's legislative body to submit an opinion question to the county's, city's, or town's registered voters to impose a sales and use tax under said section

WHEREAS, effective July 1, 2019, such sales and use tax can be expended on airport facilities and other transportation related purposes; and

WHEREAS, Daggett County will provide this ordinance as to the Utah State tax Commission as written notice that it intends to provide public transit services within the County; 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. Title 2 – Finance and Taxation, Chapter 2 – Taxes, is hereby amended to include a new article, titled “Article E. Optional Sales and Use Tax for Transportation,” which Optional Sales and Use Tax for Transportation is hereby imposed and adopted 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)(c).

2-2E-5: EFFECTIVE DATE:

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

ENACTED this 2nd day of December, 2019.

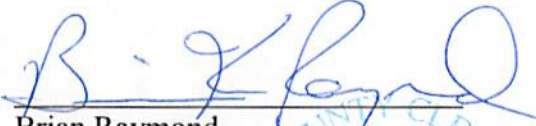
IN WITNESS THEREOF:



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 type="checkbox"/> Aye	<input type="checkbox"/> Nay	<input type="checkbox"/> Abstain	<input checked="" 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