

CHAPTER 5A-06. LOCAL SALES AND USE TAX

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5A-06-010. Purpose.

It is the purpose of this Chapter to provide the City with an added source of revenue to thereby assist the City in meeting its growing financial needs. The provisions of this Chapter are intended and shall be interpreted to be in compliance with the Local Sales and Use Tax Act, set forth at *Utah Code Ann.* § 59-12-201, *et seq.*, as amended, and other applicable provisions of State law. This Chapter may be referred to as the Local Sales and Use Tax Ordinance of the City.

5A-06-020. Local Sales and Use Tax.

Pursuant to authority set forth in *Utah Code Ann.* § 59-12-203, as amended, there is hereby levied and there shall be collected and paid a sales and use tax upon every transaction listed in *Utah Code Ann.* § 59-12-103, as amended, made within the City at the rate of one percent (1%) of the purchase price paid or charged.

5A-06-030. Exemption from Tax.

The City may not impose a tax under this Chapter on sales and uses that are exempt from taxation under *Utah Code Ann.* § 59-12-104, as amended, or *Utah Code Ann.* § 59-12-204, as amended, or any other exempt transactions required by law.

5A-06-040. Tax Paid.

The amount of any tax paid under the State Sales and Use Tax Act, set forth at *Utah Code Ann.* § 59-12-101, *et seq.*, as amended, shall not be included as a part of the purchase price paid or charged for a taxable item.

5A-06-050. State Tax Collection Provisions.

The tax collection provisions set forth in Title 59, Chapter 12, Part 1, Tax Collection, of the *Utah Code Annotated*, as amended, insofar as they relate to sales and use taxes, are hereby adopted and made a part of this Chapter as though fully set forth herein, except that the name of the City as the taxing agency shall be substituted for that of the State where necessary for the purposes of the Local Sales and Use Tax, and an additional sales and use tax license is not required if one has been or is issued under *Utah Code Ann.* § 59-12-106, as amended. Any amendments made to Title 59, Chapter 12, Part 1, Tax Collection, of the *Utah Code Annotated*, which would be applicable to the City as set forth herein are incorporated herein by this reference and shall be effective upon the date they are effective as a Utah statute.

5A-06-060. State Tax Commission Contract.

Pursuant to *Utah Code Ann.* § 59-12-202, as amended, the State Tax Commission has been granted the exclusive authority to administer, operate, and enforce the local sales and use tax. The City has previously entered into an agreement with the State Tax Commission for the Commission to perform all functions incident to the administration, operation and enforcement of the Local Sales and Use Tax Ordinance of the City without interference from the City, provided that the City may be allowed to

intervene in accordance with the provisions and restrictions of *Utah Code Ann.* § 59-12-209, as amended. That agreement is hereby confirmed and the Mayor is hereby authorized to enter into such supplementary agreement(s) with the State Tax Commission which may be necessary for the continued administration, operation and enforcement of the Local Sales and Use Tax Ordinance of the City.

5A-06-070. Distribution of Tax Revenue.

Local sales and use tax revenues collected on transactions within the City shall be collected and distributed by the State Tax Commission in accordance with applicable provisions of State law.

5A-06-080. Continuation of Previous Ordinances.

The provisions of this Chapter which are not in conflict with the former local sales and use tax ordinances of the City shall be deemed to be a continuation thereof and any rights, duties, and obligations arising thereunder shall not in any way be deemed abrogated or terminated