

ORDINANCE NO. 97-903

DATE Sept. 3, 1997

AN ORDINANCE ENACTING CHAPTER 1 RICH
COUNTY CODE OF ORDINANCES, AS AMENDED, RELATING
TO OPTIONAL COUNTY SALES AND USE TAX.

The Board of County Commissioners of the County of RICH ordains as follows:

SECTION I. Chapter 1, RICH County Code of Ordinances, _____, is
enacted to read as follows:

Chapter 1

OPTIONAL COUNTY SALES AND USE TAX

Sections:

<u>A.</u>	Title of Provisions.
<u>B.</u>	Statutory Authority.
<u>C.</u>	Purpose of Provisions.
<u>D.</u>	Imposition - Amount.
<u>E.</u>	Statutes Adopted by Reference.
<u>F.</u>	Administration collection and Distribution by State.
<u>G.</u>	Exemptions.
<u>H.</u>	Effective Date.

SECTION II. Section II is enacted to read as follows:

A. **Title of Provisions.**

The ordinance codified in this chapter shall be known as "the Optional County Sales and Use Tax".

SECTION III. Section III is enacted to read as follows:

B. **Statutory Authority.**

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

SECTION IV. Section IV is enacted to read as follows:

C. **Purpose of Provisions**

The ordinance codified in this chapter is enacted to provide the County with a source of revenue to allow the County to more effectively carry out its role as a political and legal subdivision of the State of Utah. The Board of County Commissioners hereby directs that the provisions hereof be interpreted and construed to accomplish this stated purpose.

SECTION V. Section V. is enacted to read as follows:

D. **Imposition - Amount.**

In addition to all other taxes imposed, the County does hereby impose and levy for collection a sales and use tax of 1/4 of 1% upon the sales and uses described in Section 59-12-103(1), subject to the exemptions provided for in Section 59-12-104. This tax is imposed upon all sales and uses made in the County, including sales and uses made within the corporate limits of the cities and towns of the County. Provisions of this ordinance 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 hereby enacted and made a part of this ordinance as though fully set forth herein.

SECTION VI. Section VI. is enacted to read as follows:

E. **Incorporation of State Law.**

A. Except as hereinafter provided and except insofar as they are inconsistent with provisions of the County Option Sales & Use Tax Act, all the provisions of Part 1, Chapter 12, Title 59, Utah Code Annotated, 1953, as amended, in force and effect on the effective date of this ordinance insofar as they relate to the tax imposed by this ordinance except Sections 59-12-101 and 59-12-119 thereof, are adopted and made a part of this ordinance as though fully set forth herein.

B. Wherever and to the extent that in Part I, 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 therefor. 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 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 ordinance.

SECTION VII. Section VII. is enacted to read as follows:

F. **Administration, Collection and Distribution by State.**

A. Taxes imposed pursuant to this ordinance shall be levied at the same time and collected in the same manner as provided for in Title 59, Chapter 12, Section 201, et. seq. 1953, as amended, except that the revenue derived from the tax is not subject to the collection and distribution procedures established pursuant to the provisions of Section 59-12-205(2), Utah Code Annotated 1953, as amended. Revenues collected pursuant to this ordinance shall be distributed in accordance with Utah Code Ann. Section 59-12-902(3) and the rules adopted by the Utah State Tax Commission pursuant to Utah Code Ann. Section 59-12-902(3)(d). All revenues so collected shall be revenues of either RICH County or of any other county entitled to distribution of the same pursuant to the statute.

B. Any records, tax returns or other information of any person, corporation, company, or other group or organization subject to the taxes imposed by this ordinance which relate

to the calculation, collection or remittance to the State Tax Commission of such taxes shall be subject to review, inspection, and auditing by RICH County.

C. The fee charged RICH County by the State Tax Commission under Utah Code Ann. Section 59-12-206 (1953, as amended) shall be based on the distribution amount resulting after all the applicable distribution calculations under Utah Code Ann. Section 59-12-902(3) have been made.

SECTION VIII. Section VIII enacted to read as follows:

G. **Exemptions.**

The sale, storage, use or other consumption of tangible personal property which is exempt from sales or use taxation pursuant to Section 59-12-104 is exempt from the application of the Optional County Sales and Use Tax.

SECTION IX. Section IX is enacted to read as follows:

H. **Effective Date.**

The tax imposed by this ordinance shall take effect January 1, 1998.

SECTION X. This ordinance shall become effective Sept. 19, 1997, and upon at least one publication in a newspaper published and having general circulation in RICH County.

APPROVED and ADOPTED this 3rd day of Sept., 1997.

RICH COUNTY

By Dee Johnson, Chair

ATTEST:

Pamela Shaul

~~Pamela Shaul, Clerk~~
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Commissioner Johnson voting aye
Commissioner Francis voting aye
Commissioner Weston voting aye