

CHAPTER 6
(Repealed, Replaced 6-10-14, Ord. 2014-10)
FINANCES AND TAXATION

TABLE OF CONTENTS

SECTION 6-1. PURPOSE.....2
SECTION 6-2. EFFECTIVE DATE..... 2
SECTION 6-3. SALES AND USE TAX LEVIED..... 2
SECTION 6-4. CONTRACT WITH STATE TAX COMMISSION.....3
SECTION 6-5. PENALTIES.....3
SECTION 6-6. SEVERABILITY..... 3

CHAPTER 6

FINANCES AND TAXATION

SECTION 6-1. PURPOSE.

The 48th Session of the Utah Legislature of Utah has authorized the counties and municipalities of the state of Utah to enact sales and use tax ordinances imposing a one percent tax. It is the purpose of this ordinance to conform the Sales and Use Tax of the municipality to the requirements of the Sales and Use Tax Act, Utah Code Title 59, Chapter 12.

SECTION 6-2. EFFECTIVE DATE.

This Ordinance shall take effect 12:01 a.m., July 1, 2014, or as soon thereafter as it shall be caused to be published or posted as required by law.

SECTION 6-3. SALES AND USE TAX LEVIED.

- A. Levy of Tax. There is hereby levied a tax upon every retail sale of tangible personal property, services, and meals made within the municipality at the rate of one percent.
- B. Situs of Levy. For the purposes of this chapter, all retail sales shall be presumed to have been consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination. In the event a retailer has no permanent place of business in the state, or has more than one place of business, the place or places at which the retail sales are consummated shall be as determined under the rules and regulations prescribed and adopted by the State Tax Commission. Public utilities as defined by Title 54, Utah Code Annotated, 1953, shall not be obligated to determine the place or places within any county or municipality shall be as determined by the State Tax Commission, pursuant to an appropriate formula and other rules and regulations to be prescribed and adopted by it.
- C. Application of State Sales Tax Provisions. Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the Sales and Use Tax Act, all of the provisions of Utah Code Title 59, Chapter 12, and in force and effect on the effective date of this ordinance, insofar as they relate to sales taxes, excepting Sections 59-12-101 and 59-12-118 thereof, are hereby adopted and made a part of the ordinance as though fully set forth herein.
- D. Substitution of Municipality for State. Wherever, and to the extent that in Utah Code Title 59, Chapter 12, the State of Utah is named or referred to as the taxing agency, the name of this municipality shall be substituted therefor. Nothing in this subparagraph shall be deemed to require substitution of the name of the municipality 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 municipality 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 municipality or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of the ordinance.

- E. Additional License Not Required. If an annual license has been issued to a retailer under Section 59-12-106, Utah code Annotated, 1953, an additional license shall not be required by reason of this section.
- F. Exemptions. There shall be excluded from the purchase price paid or charged by which the tax is measured:
 - 1. The amount of any sales or use tax imposed by the State of Utah upon a retailer or consumer.
 - 2. Receipts from the sale of tangible personal property upon which a sales or use tax has become due by reason of the same transaction to any other municipality and any county in the State of Utah, under a sales or use tax ordinance with the Uniform Local Sales and Use Tax Law of Utah.

SECTION 6-4. CONTRACT WITH STATE TAX COMMISSION.

Heretofore, this municipality has entered into an agreement with the State Tax Commission to perform all functions incident to the administration or operation of the Sales and Use Tax Ordinance of the municipality. That contract is hereby confirmed and the mayor is hereby authorized to enter into such supplementary agreement with the State Tax Commission as may be necessary to the continued administration and operation of the Local Sales and Use Tax Ordinance of the municipality as reenacted by this chapter.

SECTION 6-5. PENALTIES.

Any person violating any of the provisions of this chapter shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punishable by a fine in an amount less than \$299.00 or imprisonment for a period of not more than six months, or by both such fine and imprisonment.

SECTION 6-6. SEVERABILITY.

If any section, subsection, sentence, clause, phrase, or portion of this chapter, including but not limited to any exemption is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portion of this chapter.

It is the intention of the town council that each separate provision of this chapter shall be deemed independent of all other provisions herein.