ORDINANCE NO. 08-00

ROLL CALL

VOTING	YES	NO
MAYOR DALE R. BARNEY *(votes only in case of tie)*		
SHERMAN E. HUFF *Councilmember*	X	
LILLIAN J. SHEPHERD *Councilmember*	X	
GLENN A. JAMES *Councilmember*	X	
ROY L. JOHNS *Councilmember*	X	
EVERETT KELEPOLO *Councilmember*	X	

I MOVE this ordinance be adopted: Councilmember James
I SECOND the foregoing motion: Councilmember Kelepolo

ORDINANCE 08-00

AN ORDINANCE ENACTING SALES AND USE TAX OF 1/4% TO BE USED FOR CONSTRUCTION AND MAINTENANCE OF HIGHWAYS UNDER THE JURISDICTION OF SPANISH FORK CITY

WHEREAS, the electorate of Spanish Fork City will determine whether or not to withdraw from the Utah Transit Authority area in the November, 2000 general elections; and

WHEREAS, if Spanish Fork City withdraws from UTA, it will be eligible for the 1/4% sales and use tax to be used for the construction and maintenance of highways under the jurisdiction of Spanish Fork City, pursuant to the authority granted by Utah Code Ann. §59-12-1001; and

WHEREAS, that sales and use tax is currently generating $586,715.00 per annum, which is being used by UTA; and

WHEREAS, a study conducted by Spanish Fork City reveals that the streets and roads of Spanish Fork City are in need of maintenance work totaling several million dollars over the next few years; and

WHEREAS, the 1/4% sales and use tax authorized by section 59-12-1001 would generates sufficient revenues that a general tax increase would not be necessary; and

WHEREAS, the Spanish Fork City Council has passed a Resolution placing the question of the 1/4% sales and use tax for highway construction and maintenance on the November, 2000 general election for the electorate of Spanish Fork City to determine whether or not to impose such tax;

NOW THEREFORE, be it ordained and enacted by the Spanish Fork City Council as follows:

I.

Chapter 24 of Title 3 of the Spanish Fork City Municipal Code, "Local Sales and Use Tax for Highway Construction and Maintenance under the jurisdiction of Spanish Fork City" is hereby enacted as follows :

3.24.010. Title.

This Chapter shall be known as the Local Sales and Use Tax Ordinance for Construction and Maintenance of Highways Under the Jurisdiction of Spanish Fork City.

3.24.020. Purpose.

The Utah Legislature has authorized municipalities of the State of Utah to enact a 1/4% sales and use tax to be used for the construction and maintenance of highways under the jurisdiction of such a municipality. It is the purpose of this ordinance to conform to the provisions of Utah C ode Ann. §59-12-1001 (1953 as amended).

3.24.030. Effective Date.

This Ordinance shall become effective as 12.01 a.m. on April 1, 2001.

3.24.040. Sales and Use Tax.

A. 1. From and after the effective date of this ordinance, there is levied and there shall be collected and paid a tax upon every retail sale of tangible personal property, services and meals made within the municipality at the rate of 1/4 percent.

2. An excise tax is hereby imposed on the storage, use, or other consumption in this municipality of tangible personal property from any retailer on or after the operative date of this ordinance at the rate of 1/4 percent of the sales price of the property.

3. For the purpose of this ordinance all retail sales shall be presumed to have been consummated at the place of business delivered by the retailer or his or her agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. In the event a retailer has no permanent place of business, the place or places at which the retail sales are consummated shall be as determined under the rules and regulations prescribed by and adopted by the State Tax Commission. Public utilities as defined by Title 54, Utah Code Annotated, shall not be obligated to determine the place or places within any county or municipality where public utilities services are rendered, but the place of sale or the sales tax revenue arising from such service allocable to the city 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.

B. 1. 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 Chapter 12, Title 59, Utah Code Annotated, and in force and affect on the effective date of this ordinance, insofar as they relate to sales taxes, excepting §59-12-101 and §59-12-119 thereof, are hereby adopted and made a part

of the ordinance as though fully set forth herein.

2. Wherever, and to the extent that in Chapter 12 of Title 59, Utah Code Annotated, the State of Utah is named or referred to as the taxing agency, the name of this municipality shall be substituted therefore. Nothing in subparagraph (b) 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.

3. If an annual license has been issued to a retailer under Utah Code Annotated §59-12-106, an additional license shall not be required by reason of this section.

4. There shall be excluded from the purchase price paid or changed by which the tax is measured:

a. The amount of any sales or use tax imposed by the State of Utah upon a retailer or consumer;

b. The gross receipts from the sale of or the cost of storage, use or other consumption of tangible personal property upon which a sales or use tax has become due by reason of the sale transaction to any other municipality and any county in the State of Utah, under the sales or use tax ordinance enacted by that county or municipality in accordance with the Sales and Use Tax Act.

3.24.050. Mayor Authorized to Execute Documents.

The mayor is authorized to execute whatever documents are necessary to distribute sales and use tax revenues on the combination of point of sale and population factors set forth in Utah Code Annotated, §11-9-5.

3.24.060. Contract with State.

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 confirmed and the mayor is 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 enacted by this chapter.

II.

This Ordinance is subject to approval by the electorate of Spanish Fork City at the general election to be held on the 7th day of November, 2000.

III.

In the event that the 1/4% sales and use tax to be used for construction and maintenance of the highways under the jurisdiction of Spanish Fork City is approved by the voters in November 2000, this Ordinance shall take effect immediately thereafter, with notice given to appropriate authorities as authorized in Utah Code Ann. §59-12-1001 and the tax to be collected commencing on the 1st day of April, 2001. In the event that measure does not pass by the voters of Spanish Fork City, this Ordinance shall become void and shall not become part of the Spanish Fork City Municipal Code.

PASSED AND ORDERED PUBLISHED BY THE CITY COUNCIL OF SPANISH FORK, UTAH, this 18th day of July, 2000.

DALE R. BARNEY, Mayor

ATTEST:

KENT R. CLARK, City Recorder

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Proof of Publication

J. Lane Henderson being first duly sworn according to law, disposes and says that he is the Publisher of ***THE SPANISH FORK PRESS***, a weekly newspaper printed and published at Spanish Fork, Utah County, Utah and of general circulation therein; that the Notice, a copy of which is hereto attached, was printed and published in said paper.

ORDINANCE 08-00

ENACTING SALES AND USE TAX OF 1/4% TO BE USED FOR CONSTRUCTION AND MAINTENANCE OF HIGHWAYS UNDER THE JURISDICTION OF SPANISH FORK CITY

Spanish Fork City has enacted an ordinance implementing a 1/4% sale tax on retail sales to be used for construction and maintenance of streets and roads. The ordinance headings are as follows:

3.24.010. Title.
3.24.020. Purpose.
3.24.030. Effective Date.
3.24.040. Sales and Use Tax.
3.24.050. Mayor Authorized to Execute Documents.
3.24.060. Contract with State.

This Ordinance is subject to approval by the electorate of Spanish Fork City at the general election to be held on the 7th day of November, 2000.

In the event that the 1/4% sales and use tax to be used for construction and maintenance of the highways under the jurisdiction of Spanish Fork City is approved by the voters in November 2000, this Ordinance shall take effect immediately thereafter, with notice given to appropriate authorities as authorized in Utah Code Ann. §59-12-1001 and the tax to be collected commencing on the 1st day of April, 2001. In the event that measure does not pass by the voters of Spanish Fork City, this Ordinance shall become void and shall not become part of the Spanish Fork City Municipal Code.

PASSED AND ORDERED PUBLISHED BY THE CITY COUNCIL OF SPANISH FORK, UTAH, this 18th day of July, 2000.

The full text of this ordinance is available for review and inspection at the Spanish Fork City Office, 40 South Main, Spanish Fork.

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for consecutive One weeks,

the first publication on the 17th day

of August 2000

and the last on the 17th day of

August 2000

Lane Henderson

Subscribed and sworn to before me this 17th day of August 2000

Sara Worthington

Notary Public

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