



# CITY COUNCIL AGENDA

**NOTICE IS HEREBY GIVEN THAT THE CENTERVILLE CITY COUNCIL WILL HOLD A SPECIAL PUBLIC MEETING AT 5:30 PM ON MARCH 24, 2026 AT ELECTRONICALLY VIA ZOOM.**

*Centerville City Council meetings are open to the public, unless otherwise closed for reasons allowed by law. Centerville City Council meetings may be conducted via electronic means pursuant to Utah Code § 52-4-207. In compliance with the Americans with Disabilities Act, individuals needing special accommodations due to a disability may contact the City Recorder at (801) 295-3477, at least 24 hours in advance of the meeting. The Mayor and Council reserve the right to modify the sequence of agenda items in order to facilitate special needs or provide greater efficiency.*

***The full agenda packet and backup materials can be found on the Centerville City website at:***

<https://centervilleutah.gov/129/Agendas-Minutes>

## **A. ZOOM INFO**

1. Join Zoom Meeting

<https://us06web.zoom.us/j/83133513963?pwd=rySf6VaT21HyBUOXJeebP57i2T65jR.1>

Meeting ID: 831 3351 3963

Passcode: 495363

## **B. ROLL CALL**

## **C. BUSINESS ITEMS**

Business action or discussion items to be considered.

1. Reauthorization of RAP Tax and Adoption of Municipal Code Amendments - CMC 5.12 (Recreational, Arts And Parks (RAP) Tax - 2025)

Authorization of the RAP Tax as approved by the voters of Centerville City at the November 4, 2025 municipal election and adoption of CMC 5.12 (Recreational, Arts And Parks (RAP) Tax - 2025) providing for the imposition, collection, and distribution of the RAP Tax - Ordinance No. 2026-07

## **D. ADJOURNMENT**

## **CERTIFICATE OF POSTING**

*I hereby certify that this notice and agenda was posted at Centerville City Hall, published on the Utah Public Notice Website, and provided to a newspaper or media correspondent in accordance with the requirements of the Utah Open and Public Meetings Act, including, but not limited to, provisions of Utah Code § 52-4-202.*

**Jennifer Robison  
Centerville City Recorder**



**Staff Report**  
**3/24/2026**

**Item No. 1.**

**Title:** Reauthorization of RAP Tax and Adoption of Municipal Code Amendments - CMC 5.12 (Recreational, Arts And Parks (RAP) Tax - 2025)

**Initiated By:** Nate Plaizier, Finance Director

**Staff Representative:** Nate Plaizier, Finance Director, Lisa Romney, City Attorney

**SUBJECT:**

Authorization of the RAP Tax as approved by the voters of Centerville City at the November 4, 2025 municipal election and adoption of CMC 5.12 (Recreational, Arts And Parks (RAP) Tax - 2025) providing for the imposition, collection, and distribution of the RAP Tax - Ordinance No. 2026-07

**RECOMMENDATION:**

Authorization imposition of the RAP Tax as approved by the voters of Centerville City at the November 4, 2025 municipal election and approve Ordinance No. 2026-07 enacting CMC 5.12 (Recreational, Arts And Parks (RAP) Tax - 2025) providing for the imposition, collection, and distribution of the RAP Tax.

**BACKGROUND:**

The City Council adopted Resolution No. 2025-13 on August 5, 2025, directing and authorizing an opinion question to be submitted to the residents of the City providing each resident an opportunity to express the resident's opinion on the reauthorization of the RAP Tax. At the municipal general election held on November 4, 2025, a majority of the City's registered voters voting on the opinion question voted in favor of reauthorizing the RAP Tax. Based on the results of the opinion question submitted to the voters and pursuant to Utah Code § 59-12-1402, the City Council desires to impose the RAP Tax and to adopt CMC 5.12 (Recreational, Arts And Parks (RAP) Tax - 2025) providing for the imposition, collection, and distribution of the RAP Tax. The City has previously notified the Utah Tax Commission of the City's intent to impose the RAP Tax with an effective date of April 1, 2026.

**ATTACHMENTS:**

1. Ordinance No. 2026-07 - RAP Tax Reauthorization
2. Resolution No. 2025-13 - RAP Tax Ballot Question
3. UCA 59-12-1401 (RAP Tax)

**CENTERVILLE CITY  
ORDINANCE 2026-07**

**AN ORDINANCE REAUTHORIZING A ONE-TENTH OF ONE PERCENT (0.10%)  
LOCAL SALES AND USE TAX ON TAXABLE TRANSACTIONS WITHIN  
CENTERVILLE CITY TO FUND RECREATIONAL FACILITIES AND  
CULTURAL FACILITIES AND ORGANIZATIONS (RAP TAX) AND ADOPTING  
CHAPTER 5.12 OF THE CENTERVILLE MUNICIPAL CODE PROVIDING FOR  
THE IMPOSITION, COLLECTION, AND DISTRIBUTION OF THE RAP TAX**

**WHEREAS**, the City Council adopted Resolution No. 2025-13 on August 5, 2025, directing and authorizing an opinion question to be submitted to the residents of the City providing each resident an opportunity to express the resident's opinion on the reauthorization of the RAP Tax; and

**WHEREAS**, at the municipal general election held on November 4, 2025, a majority of the City's registered voters voting on the opinion question regarding the RAP Tax voted in favor of reauthorizing the RAP Tax; and

**WHEREAS**, based upon the results of the opinion question submitted to the voters and pursuant to Utah Code § 59-12-1402, the City Council desires to impose the RAP Tax as more particularly provided herein.

**NOW THEREFORE**, be it ordained by the City Council of Centerville City, in the State of Utah, as follows:

**SECTION 1:            IMPOSITION OF RAP TAX** Pursuant to and in accordance with Utah Code § 59-12-1402, the City Council hereby votes by majority vote of all of its members to impose the Rap Tax. The City Council's decision to impose the RAP Tax as approved by the voters of Centerville City shall be deemed a ratification of and retroactive to the date the City provided the Utah Tax Commission with notice of Centerville's intent to impose the RAP Tax. The RAP Tax shall be imposed, collected, and distributed in accordance with applicable provisions of State law and the provisions of Chapter 5.12 (Recreational, Arts And Parks (RAP) Tax - 2025) of the Centerville Municipal Code as more particularly set forth and adopted herein.

**SECTION 2:            ADOPTION** "5.12.010 Purpose" of the Centerville Municipal Code is hereby *added* as follows:

**ADOPTION**

5.12.010 Purpose (*Added*)

[Centerville City submitted an opinion to the residents of the City at the municipal general election held on November 4, 2025, providing each resident an opportunity to express an](#)

opinion on the reauthorization of a local sales and use tax of one-tenth of one percent (0.10%) on certain qualifying transactions within the City to fund recreational facilities and cultural facilities and organizations for the City (RAP Tax). A majority of the City's registered voters voting on the opinion question voted in favor of continuing the imposition of the RAP Tax. The purpose of this Chapter is to impose and continue the RAP Tax as approved by Centerville City voters and to provide for the collection and distribution of the revenues generated by the RAP Tax.

**SECTION 3:**            **ADOPTION** “5.12.020 Compliance” of the Centerville Municipal Code is hereby *added* as follows:

ADOPTION

5.12.020 Compliance (*Added*)

It is the intent of the City to comply with all applicable provisions and restrictions set forth in Utah Code §§ 59-12-1401, et seq., and other relevant provisions of State law regarding local option sales and use tax to fund cultural, recreational and zoological facilities, and botanical, cultural and zoological organizations.

**SECTION 4:**            **ADOPTION** “5.12.030 Recreation, Arts and Parks (RAP) Tax” of the Centerville Municipal Code is hereby *added* as follows:

ADOPTION

5.12.030 Recreation, Arts and Parks (RAP) Tax (*Added*)

There is hereby levied a local option sales and use tax on qualifying taxable transactions within Centerville City at the rate of one-tenth of one percent (0.10%). This tax shall be known as the Recreation, Arts and Parks (RAP) Tax. The RAP Tax may be levied for a period of 10 years and may be reauthorized at the end of the ten-year period in accordance with applicable provisions of Utah Code § 59-12-1402.

**SECTION 5:**            **ADOPTION** “5.12.040 Collection” of the Centerville Municipal Code is hereby *added* as follows:

ADOPTION

5.12.040 Collection (*Added*)

The RAP Tax shall be administered, collected, and enforced in accordance with the procedures set forth in Title 59, Chapter 12, Part 1 regarding Tax Collection; Title 59, Chapter 12, Part 2 regarding Local Sales and Use Tax Act (excluding Subsections 59-12-205(2) through (6)); and Title 59, Chapter 1 regarding General Taxation Policies, of the Utah Code, as amended.

**SECTION 6:**            **ADOPTION** “5.12.050 Use Of Funds” of the Centerville Municipal Code is hereby *added* as follows:

ADOPTION

5.12.050 Use Of Funds (*Added*)

The monies collected from the RAP Tax shall be used for financing recreational and cultural facilities, to finance ongoing operating expenses of recreational facilities or cultural organizations, and for any other eligible facilities or organizations provided by law as approved by the City Council.

**SECTION 7:**            **ADOPTION** “5.12.060 Effective Date” of the Centerville Municipal Code is hereby *added* as follows:

ADOPTION

5.12.060 Effective Date (*Added*)

Except as otherwise provided by law for billing cycle transactions and catalogue sales, the enactment and imposition of the RAP Tax shall take effect on the first day of the calendar quarter following a ninety (90) day waiting period beginning on the date the Utah State Tax Commission receives notice from the City regarding its creation of the RAP Tax in accordance with Utah Code § 59-12-1402, as amended. Pursuant to such provisions, the Centerville City RAP Tax shall take effect on April 1, 2026.

**SECTION 8:**            **ADOPTION** “5.12.070 Term” of the Centerville Municipal Code is hereby *added* as follows:

ADOPTION

5.12.070 Term (*Added*)

The RAP Tax imposed and collected hereunder shall be in effect for a period of ten (10) years from the effective date of April 1, 2026.

**SECTION 9: REPEALER CLAUSE** All ordinances, or parts thereof, in conflict with the provisions of this Ordinance are hereby repealed to the extent necessary to give this Ordinance full force and effect.

**SECTION 10: SEVERABILITY CLAUSE** If any section, part, or provision of this Ordinance is held to be invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance, which shall remain in full force and effect.

**SECTION 11: EFFECTIVE DATE** This Ordinance shall become effective immediately upon publication or posting or 30 days after passage by the City Council, whichever comes first.

**SECTION 12: PUBLICATION** The City Recorder shall cause this Ordinance to be recorded in the Centerville book of ordinances and posted or published in accordance with Utah law.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY,  
STATE OF UTAH, THIS 24<sup>th</sup> DAY OF MARCH, 2026.**

**ATTEST:**

**CENTERVILLE CITY**

\_\_\_\_\_  
Jennifer Robison, City Recorder

By: \_\_\_\_\_  
Mayor Clark A. Wilkinson

Voting by the City Council:

	Aye	Nay	Absent	Abstain
Councilmember Bangerter	_____	_____	_____	_____
Councilmember Hayman	_____	_____	_____	_____
Councilmember Hirst	_____	_____	_____	_____
Councilmember Mecham	_____	_____	_____	_____
Councilmember Plummer	_____	_____	_____	_____

**CERTIFICATE OF PASSAGE AND PUBLICATION OR POSTING**

According to the provisions of the Utah Code § 10-3-713, as amended, I, the municipal recorder of Centerville City, hereby certify that foregoing Ordinance was duly passed by the City Council and published or posted as required by law.

\_\_\_\_\_  
JENNIFER ROBISON, City Recorder

DATE: \_\_\_\_\_

RECORDED this \_\_\_\_ day of \_\_\_\_\_, 2026.

PUBLISHED OR POSTED this \_\_\_\_ of \_\_\_\_\_, 2026.

**RESOLUTION NO. 2015-13**

**A RESOLUTION SUBMITTING A BALLOT QUESTION TO THE RESIDENTS OF CENTERVILLE CITY REGARDING THE IMPOSITION OF A LOCAL SALES AND USE TAX OF ONE-TENTH OF ONE PERCENT (0.1%) ON CERTAIN QUALIFYING TRANSACTIONS WITHIN THE CITY TO FUND RECREATIONAL FACILITIES, CULTURAL FACILITIES, AND CULTURAL ORGANIZATIONS.**

**WHEREAS**, the City is authorized, in accordance with *Utah Code* § 59-12-1402, to submit an opinion question to the residents of the City providing each resident an opportunity to express the resident's opinion on the imposition of a local sales use tax of one-tenth of one percent (0.1%) on qualifying transactions within the City to fund recreational and zoological facilities and botanical, cultural, and zoological organizations in the City (hereinafter referred to as the "RAP Tax"); and

**WHEREAS**, the voters of Centerville previously approved the RAP Tax on November 3, 2015, and by the Centerville City Council in Ordinance No. 2015-29 on November 17, 2015, which RAP Tax is set to expire on April 1, 2026, but may be reauthorized by the voters to continue for an additional ten years in accordance with applicable State law; and

**WHEREAS**, the City has determined that it is in the best interest of the residents of the City to submit a ballot question to the voters of the City regarding the reauthorization of the RAP Tax to assist the City in developing and improving recreational facilities and cultural facilities and organizations within the City; and

**WHEREAS**, the City is required, pursuant to *Utah Code* § 59-12-1402, and by reference therein § 11-14-201, at least 75 days before the date of the election, to approve a resolution submitting the question of the reauthorization of the RAP Tax to the voters of the City; and

**WHEREAS**, the City Council desires to submit to its residents in the upcoming municipal general election the ballot question of whether the City should reauthorize the RAP Tax, as more particularly provided herein and in accordance with applicable provisions of Title 59, Chapter 12, Part 14 (City RAP Tax Funding), Title 11, Chapter 14 (Local Government Bonding Act), Title 20A (Election Code), and Title 59, Chapter 1, Part 16 (Transparency of Ballot Propositions Act) of the *Utah Code*, as amended.

**NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF CENTERVILLE CITY, STATE OF UTAH, AS FOLLOWS:**

**Section 1. Submission of Ballot Question to Voters.** Pursuant to authority set forth in *Utah Code* § 59-12-1402, the City Council hereby directs and authorizes that a ballot question be submitted to the residents of the City regarding the proposed reauthorization of the RAP Tax, which ballot question shall be submitted to the residents by ballot proposition in conjunction with the municipal general election to be held on November 4, 2025.

**Section 2. Ballot Title and Proposition.** The specific ballot title and proposition to be submitted to the voters at the November 4, 2025 election shall be as follows:

**OFFICIAL BALLOT PROPOSITION FOR THE  
CENTERVILLE CITY, UTAH  
RAP TAX REAUTHORIZATION ELECTION**

**November 4, 2025**

**Shall Centerville City, Utah, be authorized to impose a 0.1% sales and use tax for recreational facilities, cultural facilities, and cultural organizations for the City?**

- FOR THE RAP TAX**
- AGAINST THE RAP TAX**

**Section 3. Copy of Resolution.** Pursuant to *Utah Code* § 11-14-201, as amended, a copy of this approved Resolution shall be provided to the Lieutenant Governor and the election officer charged with conducting the election at least 75 days before the date of the election.

**Section 4. Notice of Election.** Pursuant to *Utah Code* § 11-14-202, as amended, the City Council shall provide notice of the election regarding the RAP Tax for at least three weeks before the day of the election, as a class A notice under *Utah Code* § 63G-30-102, as amended. The notice of election shall include, in the order required, the information set forth in *Utah Code* § 11-14-202, as amended.

**Section 5. Election.** The election shall be conducted in conformity with the laws of the State of Utah, including, but not limited to, Title 20A of the *Utah Code*, and the officials of the City are hereby authorized and directed to do all things necessary to conduct the election in accordance with the law.

**Section 6. Severability Clause.** If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

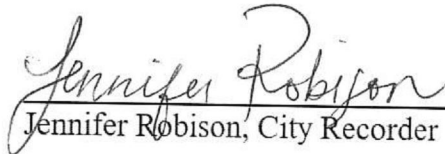
**Section 7. Effective Date.** This Resolution shall be signed by the Mayor and City Recorder and shall become effective immediately.

PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY,  
STATE OF UTAH, ON THIS 5<sup>th</sup> DAY OF AUGUST, 2025.

CENTERVILLE CITY


  
\_\_\_\_\_  
Mayor Clark A. Wilkinson

ATTEST:

  
\_\_\_\_\_  
Jennifer Robison, City Recorder

**CERTIFICATE OF PASSAGE AND EFFECTIVE DATE**

According to the provisions of the *Utah Code* § 10-3-719, as amended, resolutions may become effective without publication or posting and may take effect on passage or at a later date as the governing body may determine; provided, resolutions may not become effective more than three months from the date of passage. I, the municipal recorder of Centerville City, hereby certify that foregoing resolution was duly passed by the City Council and became effective upon passage or a later date as the governing body directed as more particularly set forth below.

  
\_\_\_\_\_  
JENNIFER ROBISON, City Recorder

DATE: 8-6-2025

EFFECTIVE DATE: 5<sup>th</sup> day of August, 2025.



**Part 14**  
**City or Town Option Funding for Botanical, Cultural,  
 Recreational, and Zoological Organizations or Facilities**

**59-12-1401 Purpose statement -- Definitions -- Scope of part.**

- (1) In relation to the tax imposed by this part, the legislative findings described in Section 59-12-701 apply similarly to cities and towns as the findings apply to counties.
- (2) The definitions of Section 59-12-702 are incorporated into this part.
- (3) This part applies only to a city or town that is located within a county of the second, third, fourth, fifth, or sixth class as designated in Section 17-60-104.

Amended by Chapter 17, 2025 Special Session 1

**59-12-1402 Opinion question election -- Base -- Rate -- Imposition of tax -- Expenditure of revenue -- Enactment or repeal of tax -- Effective date -- Notice requirements.**

- (1)
  - (a) Subject to the other provisions of this section, a city or town legislative body subject to this part may submit an opinion question to the residents of that city or town, by majority vote of all members of the legislative body, so that each resident of the city or town has an opportunity to express the resident's opinion on the imposition of a local sales and use tax of .1% on the transactions described in Subsection 59-12-103(1) located within the city or town, to:
    - (i) fund cultural facilities, recreational facilities, and zoological facilities and botanical organizations, cultural organizations, and zoological organizations in that city or town; or
    - (ii) provide funding for a botanical organization, cultural organization, or zoological organization to pay for use of a bus or facility rental if that use of the bus or facility rental is in furtherance of the botanical organization's, cultural organization's, or zoological organization's primary purpose.
  - (b) The opinion question required by this section shall state:
 

"Shall (insert the name of the city or town), Utah, be authorized to impose a .1% sales and use tax for (list the purposes for which the revenue collected from the sales and use tax shall be expended)?"
  - (c) A city or town legislative body may not impose a tax under this section:
    - (i) if the county in which the city or town is located imposes a tax under Part 7, County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities;
    - (ii) on the sales and uses described in Section 59-12-104 to the extent the sales and uses are exempt from taxation under Section 59-12-104; and
    - (iii) except as provided in Subsection (1)(e), on amounts paid or charged for food and food ingredients.
  - (d) For purposes of this Subsection (1), the location of a transaction shall be determined in accordance with Sections 59-12-211 through 59-12-215.
  - (e) A city or town legislative body imposing a tax under this section shall impose the tax on the purchase price or sales price for amounts paid or charged for food and food ingredients if the food and food ingredients are sold as part of a bundled transaction attributable to food and food ingredients and tangible personal property other than food and food ingredients.
  - (f) Except as provided in Subsection (6), the election shall be held at a regular general election or a municipal general election, as those terms are defined in Section 20A-1-102, and shall follow the procedures outlined in Title 11, Chapter 14, Local Government Bonding Act.

- (2) If the city or town legislative body determines that a majority of the city's or town's registered voters voting on the imposition of the tax have voted in favor of the imposition of the tax as prescribed in Subsection (1), the city or town legislative body may impose the tax by a majority vote of all members of the legislative body.
- (3) Subject to Section 59-12-1403, revenue collected from a tax imposed under Subsection (2) shall be expended:
- (a) to finance cultural facilities, recreational facilities, and zoological facilities within the city or town or within the geographic area of entities that are parties to an interlocal agreement, to which the city or town is a party, providing for cultural facilities, recreational facilities, or zoological facilities;
  - (b) to finance ongoing operating expenses of:
    - (i) recreational facilities described in Subsection (3)(a) within the city or town or within the geographic area of entities that are parties to an interlocal agreement, to which the city or town is a party, providing for recreational facilities; or
    - (ii) botanical organizations, cultural organizations, and zoological organizations within the city or town or within the geographic area of entities that are parties to an interlocal agreement, to which the city or town is a party, providing for the support of botanical organizations, cultural organizations, or zoological organizations; and
  - (c) as stated in the opinion question described in Subsection (1).
- (4)
- (a) Except as provided in Subsections (4)(b) and (c), a tax authorized under this part shall be:
    - (i) administered, collected, enforced, and interpreted in accordance with:
      - (A) the same procedures used to administer, collect, enforce, and interpret the tax under:
        - (I) Part 1, Tax Collection; or
        - (II) Part 2, Local Sales and Use Tax Act; and
      - (B) Chapter 1, General Taxation Policies; and
    - (ii)
      - (A) levied for a period of eight years; and
      - (B) may be reauthorized at the end of the eight-year period in accordance with this section.
  - (b)
    - (i) If a tax under this part is imposed for the first time on or after July 1, 2011, the tax shall be levied for a period of 10 years.
    - (ii) If a tax under this part is reauthorized in accordance with Subsection (4)(a) on or after July 1, 2011, the tax shall be reauthorized for a 10-year period.
  - (c) A tax under this section is not subject to Subsections 59-12-205(2) and (4) through (6).
- (5)
- (a) For purposes of this Subsection (5):
    - (i) "Annexation" means an annexation to a city or town under Title 10, Chapter 2, Part 8, Annexation.
    - (ii) "Annexing area" means an area that is annexed into a city or town.
  - (b)
    - (i) Except as provided in Subsection (5)(c) or (d), if, on or after July 1, 2004, a city or town enacts or repeals a tax under this part, the enactment or repeal shall take effect:
      - (A) on the first day of a calendar quarter; and
      - (B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (5)(b)(ii) from the city or town.
    - (ii) The notice described in Subsection (5)(b)(i)(B) shall state:
      - (A) that the city or town will enact or repeal a tax under this part;

- (B) the statutory authority for the tax described in Subsection (5)(b)(ii)(A);
- (C) the effective date of the tax described in Subsection (5)(b)(ii)(A); and
- (D) if the city or town enacts the tax described in Subsection (5)(b)(ii)(A), the rate of the tax.

(c)

- (i) If the billing period for a transaction begins before the effective date of the enactment of the tax under this section, the enactment of the tax takes effect on the first day of the first billing period that begins on or after the effective date of the enactment of the tax.
- (ii) The repeal of a tax applies to a billing period if the billing statement for the billing period is produced on or after the effective date of the repeal of the tax imposed under this section.

(d)

- (i) If a tax due under this chapter on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in Subsection (5)(b)(i) takes effect:
  - (A) on the first day of a calendar quarter; and
  - (B) beginning 60 days after the effective date of the enactment or repeal under Subsection (5)(b)(i).
- (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."

(e)

- (i) Except as provided in Subsection (5)(f) or (g), if, for an annexation that occurs on or after July 1, 2004, the annexation will result in the enactment or repeal of a tax under this part for an annexing area, the enactment or repeal shall take effect:
  - (A) on the first day of a calendar quarter; and
  - (B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (5)(e)(ii) from the city or town that annexes the annexing area.
- (ii) The notice described in Subsection (5)(e)(i)(B) shall state:
  - (A) that the annexation described in Subsection (5)(e)(i) will result in an enactment or repeal a tax under this part for the annexing area;
  - (B) the statutory authority for the tax described in Subsection (5)(e)(ii)(A);
  - (C) the effective date of the tax described in Subsection (5)(e)(ii)(A); and
  - (D) the rate of the tax described in Subsection (5)(e)(ii)(A).

(f)

- (i) If the billing period for a transaction begins before the effective date of the enactment of the tax under this section, the enactment of the tax takes effect on the first day of the first billing period that begins on or after the effective date of the enactment of the tax.
- (ii) The repeal of a tax applies to a billing period if the billing statement for the billing period is produced on or after the effective date of the repeal of the tax imposed under this section.

(g)

- (i) If a tax due under this chapter on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in Subsection (5)(e)(i) takes effect:
  - (A) on the first day of a calendar quarter; and
  - (B) beginning 60 days after the effective date of the enactment or repeal under Subsection (5)(e)(i).
- (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."

(6)

- (a) Before a city or town legislative body submits an opinion question to the residents of the city or town under Subsection (1), the city or town legislative body shall:
  - (i) submit to the county legislative body in which the city or town is located a written notice of the intent to submit the opinion question to the residents of the city or town; and
  - (ii) receive from the county legislative body:
    - (A) a written resolution passed by the county legislative body stating that the county legislative body is not seeking to impose a tax under Part 7, County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities; or
    - (B) a written statement that in accordance with Subsection (6)(b) the results of a county opinion question submitted to the residents of the county under Part 7, County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities, permit the city or town legislative body to submit the opinion question to the residents of the city or town in accordance with this part.
- (b)
  - (i) Within 60 days after the day the county legislative body receives from a city or town legislative body described in Subsection (6)(a) the notice of the intent to submit an opinion question to the residents of the city or town, the county legislative body shall provide the city or town legislative body:
    - (A) the written resolution described in Subsection (6)(a)(ii)(A); or
    - (B) written notice that the county legislative body will submit an opinion question to the residents of the county under Part 7, County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities, for the county to impose a tax under that part.
  - (ii) If the county legislative body provides the city or town legislative body the written notice that the county legislative body will submit an opinion question as provided in Subsection (6)(b)(i)(B), the county legislative body shall submit the opinion question by no later than, from the date the county legislative body sends the written notice, the later of:
    - (A) a 12-month period;
    - (B) the next regular primary election; or
    - (C) the next regular general election.
  - (iii) Within 30 days of the date of the canvass of the election at which the opinion question under Subsection (6)(b)(ii) is voted on, the county legislative body shall provide the city or town legislative body described in Subsection (6)(a) written results of the opinion question submitted by the county legislative body under Part 7, County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities, indicating that:
    - (A)
      - (I) the city or town legislative body may not impose a tax under this part because a majority of the county's registered voters voted in favor of the county imposing the tax and the county legislative body by a majority vote approved the imposition of the tax; or
      - (II) for at least 12 months from the date the written results are submitted to the city or town legislative body, the city or town legislative body may not submit to the county legislative body a written notice of the intent to submit an opinion question under this part because a majority of the county's registered voters voted against the county imposing the tax and the majority of the registered voters who are residents of the city or town described in Subsection (6)(a) voted against the imposition of the county tax; or
    - (B) the city or town legislative body may submit the opinion question to the residents of the city or town in accordance with this part because although a majority of the county's

registered voters voted against the county imposing the tax, the majority of the registered voters who are residents of the city or town voted for the imposition of the county tax.

- (c) Notwithstanding Subsection (6)(b), at any time a county legislative body may provide a city or town legislative body described in Subsection (6)(a) a written resolution passed by the county legislative body stating that the county legislative body is not seeking to impose a tax under Part 7, County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities, which permits the city or town legislative body to submit under Subsection (1) an opinion question to the city's or town's residents.

Amended by Chapter 290, 2025 General Session

Amended by Chapter 399, 2025 General Session

**59-12-1403 Distribution of revenues -- Administrative costs.**

- (1)
- (a) The city or town legislative body shall by ordinance provide for the distribution of the entire amount of the revenues collected from the tax imposed by this part:
- (i) in accordance with this section; and
  - (ii) as stated in the opinion question described in Subsection 59-12-1402(1).
- (b) A city or town may participate in an interlocal agreement provided for under Section 59-12-704 and distribute the revenues collected from the tax imposed by this part to participants in the interlocal agreement.
- (c) Subject to Subsection (1)(a), revenues collected from the tax shall be used for one or more organizations or facilities defined in Section 59-12-702.
- (2) The commission shall retain and deposit an administrative charge in accordance with Section 59-1-306 from the revenues the commission collects from a tax under this part.

Amended by Chapter 309, 2011 General Session

Amended by Chapter 416, 2011 General Session

**59-12-1405 Seller or certified service provider reliance on commission information.**

A seller or certified service provider is not liable for failing to collect a tax at a tax rate imposed under this part if the seller's or certified service provider's failure to collect the tax is as a result of the seller's or certified service provider's reliance on incorrect data provided by the commission in a database created by the commission:

- (1) containing tax rates, boundaries, or local taxing jurisdiction assignments; or
- (2) indicating the taxability of tangible personal property, a product transferred electronically, or a service.

Amended by Chapter 203, 2009 General Session

**59-12-1406 Certified service provider or model 2 seller reliance on commission certified software.**

- (1) Except as provided in Subsection (2) and subject to Subsection (4), a certified service provider or model 2 seller is not liable for failing to collect a tax required under this part if:
- (a) the certified service provider or model 2 seller relies on software the commission certifies; and
  - (b) the certified service provider's or model 2 seller's failure to collect a tax required under this part is as a result of the seller's or certified service provider's reliance on incorrect data:
    - (i) provided by the commission; or

- (ii) in the software the commission certifies.
- (2) The relief from liability described in Subsection (1) does not apply if a certified service provider or model 2 seller incorrectly classifies an item or transaction into a product category the commission certifies.
- (3) If the taxability of a product category is incorrectly classified in software the commission certifies, the commission shall:
  - (a) notify a certified service provider or model 2 seller of the incorrect classification of the taxability of a product category in software the commission certifies; and
  - (b) state in the notice required by Subsection (3)(a) that the certified service provider or model 2 seller is liable for failing to collect the correct amount of tax under this part on the incorrectly classified product category if the certified service provider or model 2 seller fails to correct the taxability of the item or transaction within 10 days after the day on which the certified service provider or model 2 seller receives the notice.
- (4) If a certified service provider or model 2 seller fails to correct the taxability of an item or transaction within 10 days after the day on which the certified service provider or model 2 seller receives the notice described in Subsection (3), the certified service provider or model 2 seller is liable for failing to collect the correct amount of tax under this part on the item or transaction.

Enacted by Chapter 384, 2008 General Session

**59-12-1407 Purchaser relief from liability.**

- (1)
  - (a) Except as provided in Subsection (1)(b), a purchaser is relieved from a penalty under Section 59-1-401 for failure to pay a tax due under this part or an underpayment if:
    - (i) the purchaser's seller or certified service provider relies on incorrect data provided by the commission:
      - (A) on a tax rate;
      - (B) on a boundary;
      - (C) on a taxing jurisdiction; or
      - (D) in the taxability matrix the commission provides in accordance with the agreement; or
    - (ii) the purchaser, regardless of whether the purchaser holds a direct payment permit in accordance with Section 59-12-107.1, relies on incorrect data provided by the commission:
      - (A) on a tax rate;
      - (B) on a boundary;
      - (C) on a taxing jurisdiction; or
      - (D) in the taxability matrix the commission provides in accordance with the agreement.
  - (b) For purposes of Subsection (1)(a), a purchaser is not relieved from a penalty under Section 59-1-401 for failure to pay a tax due under this part or an underpayment if the purchaser's, the purchaser's seller's, or the purchaser's certified service provider's reliance on incorrect data provided by the commission is as a result of conduct that is:
    - (i) fraudulent;
    - (ii) intentional; or
    - (iii) willful.
- (2) In addition to the relief from a penalty described in Subsection (1), a purchaser is not liable for a tax or interest under Section 59-1-402 for failure to pay a tax due under this part or an underpayment if:
  - (a) the purchaser's seller or certified service provider relies on:
    - (i) incorrect data provided by the commission:

- (A) on a tax rate;
- (B) on a boundary; or
- (C) on a taxing jurisdiction; or
- (ii) an erroneous classification by the commission:
  - (A) in the taxability matrix the commission provides in accordance with the agreement; and
  - (B) with respect to a term:
    - (I) in the library of definitions; and
    - (II) that is:
      - (Aa) listed as taxable or exempt;
      - (Bb) included in or excluded from "sales price"; or
      - (Cc) included in or excluded from a definition; or
- (b) the purchaser, regardless of whether the purchaser holds a direct payment permit in accordance with Section 59-12-107.1, relies on:
  - (i) incorrect data provided by the commission:
    - (A) on a tax rate;
    - (B) on a boundary; or
    - (C) on a taxing jurisdiction; or
  - (ii) an erroneous classification by the commission:
    - (A) in the taxability matrix the commission provides in accordance with the agreement; and
    - (B) with respect to a term:
      - (I) in the library of definitions; and
      - (II) that is:
        - (Aa) listed as taxable or exempt;
        - (Bb) included in or excluded from "sales price"; or
        - (Cc) included in or excluded from a definition.

Enacted by Chapter 384, 2008 General Session