

Chapter 13

PARKS AND RECREATION FACILITIES TAX

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- A. Under Utah Code Annotated section [59-12-1402\(5\)\(b\)](#), the enactment of the PAR tax shall become effective on the first day of a calendar quarter, and after a ninety (90) day period beginning on the date the tax commission received due notice from the town, namely April 1, 2006; and
- B. Distribution of the entire amount of revenues generated by the PAR tax shall be made to the town. (Ord. 06-001, 3-28-2006; amd. 2010 Code)
- C. Under Utah Code Annotated section [59-12-1402\(4\)\(b\)\(ii\)](#), the reauthorization of the .1% PAR tax shall continue for additional ten years beginning January 01, 2015 until December 31, 2025 at which time the question will be put to the registered voters of Brian Head town. (amd Ord. 14-009, 11-25, 2014).