

Chapter 4

SALES AND USE TAX

2-4-1: TITLE:

2-4-2: PURPOSE:

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2-4-4: TAX IMPOSED:

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2-4-1: TITLE:

This chapter shall be known as the *SALES AND USE TAX ORDINANCE OF BRIAN HEAD TOWN*. (Ord. 90-002, 2-13-1990)

2-4-2: PURPOSE:

- A. Authorization Of Tax: The forty eighth session of the Utah legislature authorized the counties and municipalities of the state to enact sales and use tax ordinance imposing a one percent (1%) tax.
- B. Tax Established: It is the purpose of this chapter to conform the sales and use tax of the town to conform to the requirements of the sales and use tax act, Utah Code Annotated [title 59, chapter 12](#), as currently amended. (Ord. 90-002, 2-13-1990)

2-4-3: EFFECTIVE DATE:

This chapter shall become effective as of one minute after twelve o'clock (12:01) A.M., February 13, 1990. (Ord. 90-002, 2-13-1990)

2-4-4: TAX IMPOSED:

- A. Imposed:

1. From and after the effective date hereof, 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 town at the rate of one percent (1%).
2. An excise tax is hereby imposed on the storage, use or other consumption in the town of tangible personal property from any retailer on or after the operative date hereof at the rate of one percent (1%) of the sales price of the property.
3. For the purposes of this chapter, all retail sales shall be presumed to have been consummated at the place of business delivered by the retailer or his agent to an out of state destination or to a common carrier for delivery to an out of state designation. 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 and adopted by the state tax commission. "Public utilities", as defined by Utah Code Annotated title 54, shall not be obligated to determine the place or places within any county or municipality where public utilities are rendered, but the place of sale or the sales tax revenue arising from such service allocable to the town shall be as determined by the state tax commission s of Utah Code Annotated title 59, chapter 12, as amended, insofar as they relate to sales taxes, excepting section [59-12-104](#) thereof, are hereby adopted and made a part of this chapter as though fully set forth herein. (Ord. 90-002, 2-13-1990; amd. 2010 Code)

B. Adoption of Sate Codes; Provisions:

1. Except as hereinafter provided, and except insofar as they are inconsistent with the provision of the sales and use tax act, all of the provision of the Utah Code Annotated title 59, chapter 12, as amended, insofar as they relate to sales taxes, excepting section [59-12-104](#) thereof, are hereby adopted and made part of this chapter as though fully set forth herein. (Ord. 90-002, 2-13-1990; amd. 2010 Code)
2. Wherever, and to the extent that in Utah Code Annotated title [59, chapter 12](#), the state of Utah is named or referred to as the taxing agency, the name of this town shall be substituted therefore. Nothing in this subsection shall be deemed to require substitution of the name of the town for the word "state" when the 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 town 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 state tax commission in performing the functions incident to the administration or operation of this chapter.
3. If an annual license has been issued to a retailer under Utah Code Annotated section [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 charged by which the tax is measured:
 - a. The amount of any sales or use tax imposed by the state 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 sales transaction to any other municipality and any county in the state under the sales or use tax ordinance enacted by that county or municipality in accordance with the sales and use tax act. (Ord. 90-002, 2-13-1990)

2-4-5: PENALTY:

Any person violating any of the provisions of this chapter shall be deemed guilty of a class B misdemeanor and, upon conviction thereof, shall be subject to penalty as provided in section [1-4-1](#) of this code. (Ord. 90-002, 2-13-1990; amd. 2010 Code)