

Chapter 7

MUNICIPAL HIGHWAY TAX

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2-7-1: TAX IMPOSED:

A tax is hereby imposed upon every retail sale within the town of "tangible personal property", as defined under Utah Code Annotated section [59-12-102\(124\)\(b\)](#) awithin the town at the rate of three-tenths of one percent (0.3%) of the retail selling price. (Ord. 07-12, 10-9-2007, eff. 1-1-2008)

2-7-2: COMPUTATION OF TAX:

- A. Each person licensed as a retail business in the town, shall pay a quarterly license fee computed on the "retail sales", as defined herein, for each separate place of business during each calendar quarter of the year. Such fees shall be paid on or before the thirtieth day of the month immediately following the end of such quarter and shall be an amount equal to the total of the following:

A fee upon every retail sale of "tangible personal property", as defined under Utah Code Annotated sections [59-12-102\(124\)\(b\)](#), made within the town equivalent to three-tenths of one percent (0.3%) of the purchase price paid or charged; or in the case of retail sales involving the exchange of property, equivalent to three-tenths of one percent (0.3%) of the consideration paid or charged, including the fair market value of the property exchanged at the time and place of the exchange.

- B. The taxes imposed hereunder shall be paid to the state tax commission in the same manner as required for the other state sales taxes. (Ord. 07-12, 10-9-2007, eff. 1-1-2008)

2-7-3: EXEMPTIONS:

Sales and uses exempted under Utah Code Annotated section 59-12-501 and 59-12-1001 shall be exempted from the highway tax provided hereunder. (Ord. 07-12, 10-9-2007, eff. 1-1-2008)

2-7-4: RECORDS AND REPORTS:

- A. Each person licensed as a retail business in the town pursuant to the town business licenses and regulations ordinance shall maintain at and for each place of business required to be licensed under town law, records of purchases, sales and other data normally required by good accounting practices to disclose and verify the retail sales of such place of business and the gross sales price or other consideration received for the sale or transfer of personal property and services which are sold or transferred during each calendar quarter year. Each such person shall make such report relating to the retail sales during the calendar quarters as may be required from time to time by the town manager.
- B. Taxes computed in the return to the state shall in all cases be based upon the total sales made during the period, including both cash and charge sales.
- C. If the accounting methods regularly employed by the retail business in the transaction of the business are such that reports of sales made during a calendar month will impose unnecessary hardships, the town manager may accept reports at such intervals as will in his opinion better suit the convenience of both business and will not jeopardize the collection of the tax. Wherever possible, the town manager shall seek to make the reporting and record keeping requirements of the state tax commission under the provisions of the state sales tax.
- D. It shall be the duty of every person subject to this chapter to preserve the records required by this section to be kept for a period of five (5) years from the date of sale.
- E. Returns made under this section shall not be made public nor shall they be subject to the inspection of any person except the town manager or his authorized agent. It shall be unlawful for any person to make public or to inform any other person as to the contents of any information contained in or permit the inspection of any return except as authorized in this section.
- F. No person shall make and file a false return knowing the same to be false.
- G. If any business under this chapter fails, neglects or refuses to file the taxes provided hereunder, when required, the town manager is authorized to determine the amount of the taxes due, together with penalties and interest, and to notify such business by mail of the amount so determined. The amount so fixed shall thereupon become the amount due, and shall be immediately payable. For purposes of determining the amount of the tax due, the town manager shall have access to all books, records, invoices, inventories and stock of goods, wares and merchandise of such business, and it shall be unlawful for any such business to refuse the town manager or designee free access thereto at all reasonable times. (Ord. 07-12, 10-9-2007, eff. 1-1-2008)

2-7-5: TAXES ADDITIONAL TO OTHER TAXES OR FEES:

The tax imposed by this chapter shall be in addition to any other taxes, whether called a fee or

tax or otherwise, imposed by any other provision of this code or any other ordinances of the town. (Ord. 07-12, 10-9-2007, eff. 1-1-2008)

2-7-6: FAILURE TO PAY TAX; ACTION TO COLLECT; PENALTY:

- A. Whenever any tax required to be paid under this chapter is not paid on or before the day on which it becomes delinquent, a penalty of ten percent (10%) of the amount due shall be imposed, or a minimum penalty of ten dollars (\$10.00) shall be imposed, whichever sum shall be greater.
- B. Any taxes due and unpaid under this chapter and all penalties thereon shall constitute a debt to the town and shall be collected by court proceedings in the same manner as any other debt in like amount; which remedy shall be in addition to all other existing remedies. (Ord. 07-12, 10-9-2007, eff. 1-1-2008)
- C. A failure to pay any tax required under this chapter in a timely manner shall constitute a class B misdemeanor and shall be subject to penalty as provided in section [1-4-1](#) of this code. (Ord. 07-12, 10-9-2007, eff. 1-1-2008; amd. 2010 Code)