

**PERRY CITY
ORDINANCE 23-R**

ADOPT UCA §59-12-2215 OPTION TRANSPORTATION TAX

AN ORDINANCE OF PERRY CITY, UTAH, ADOPTING THE LOCAL OPTION SALES AND USE TAX TO FUND TRANSPORTATION IN ACCORDANCE WITH UTAH CODE §59-12-2215; SEVERABILITY; AND EFFECTIVE DATE.

WHEREAS, Perry City (hereafter “City”) is a municipal corporation duly organized and existing under the laws of the state of Utah;

WHEREAS, the Utah State Legislature adopted Utah Code §59-12-2215, and, in accordance with the same, the City desires to impose an “option sales and use tax” to add a .30% tax to transactions described in Utah Code §59-12-2215 as provided by law;

WHEREAS, the City shall expend the sales and use tax collected under this Ordinance as described in Utah Code §59-12-2215;

WHEREAS, notwithstanding Utah Code §59-12-2208, the City’s Legislative Body is not required to submit an opinion question to the City’s registered voters in order to impose the sales and use tax adopted in this Ordinance;

NOW, THEREFORE, BE IT ORDAINED by the City Council of Perry City, Utah, as follows:

Section 1. Adoption. Chapter 4.10 of the *Perry City Municipal Code* is hereby adopted to read as follows:

**CHAPTER 4.10
Option Transportation Sales and Use Tax**

4.10.010 Title.

This Chapter shall be known as the “Option Transportation Sales and Use Tax.”

4.10.020 Purpose.

The City shall expend the sales and use tax collected under this Ordinance for the purposes described in Utah Code §59-12-2215.

4.10.030 Transportation Sales and Use Tax.

There is hereby imposed a sales and use tax to be used for the purposes specified in this Chapter in the amount of .30% on all transactions described in Utah Code §59-12-2215 within the City. The Utah State Tax Commission is authorized to collect the sales and use tax imposed under this Chapter on behalf of the City and to remit such collected sales and use tax to the City in accordance with state law.

4.10.050 Violation and Penalty.

In addition to paying any sales and use tax imposed under this Chapter, any person or entity in violation of the sales and use taxes owed under this Chapter is guilty of a class "B" misdemeanor and subject to a fine not to exceed \$1,000.

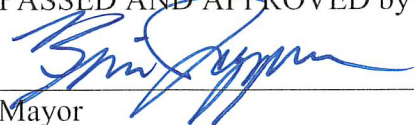
Section 2: Severability.

If a court of competent jurisdiction determines that any part of this Ordinance is unconstitutional or invalid, then such portion of this Ordinance, or specific application of this Ordinance, shall be severed from the remainder, which remainder shall continue in full force and effect.

Section 3. Effective Date.

This Ordinance is effective immediately upon passage and approval, with the sales and use tax being imposed at such time as provided in state law.

PASSED AND APPROVED by the Perry City Council this 5th day of December, 2023.




Mayor

Voting:



Tueller	Yea	<u>X</u>	Nay	___
Wright	Yea	<u>X</u>	Nay	___
Ostler	Yea	<u>X</u>	Nay	___
Walker	Yea	<u>X</u>	Nay	___
Young	Yea	<u>X</u>	Nay	___

ATTEST:



City Recorder