

**ORDINANCE NO. 2013-16-O**

**AN ORDINANCE OF LINDON CITY, UTAH, ENACTING AND LEVYING A TAX TO FINANCE CULTURAL AND RECREATIONAL FACILITIES AND ONGOING OPERATIONS, AND TO FINANCE ONGOING OPERATIONS OF CULTURAL ORGANIZATIONS WITHIN LINDON CITY PURSUANT TO U. C. A. § 59-12-1402. (KNOWN AS THE PARKS, ARTS, RECREATION, AND CULTURE TAX OR "PARC" TAX)**

WHEREAS, the Lindon City Council adopted a resolution submitting an opinion question to the residents of Lindon City as to whether or not Lindon City should be authorized to impose a 0.1% (one tenth of one percent) sales and use tax for the purposed of financing cultural and recreational facilities and ongoing operations, and to finance ongoing operations of cultural organizations within Lindon City, and which tax would remain in place for a period of ten years; and

WHEREAS, § 59-12-1402 of the Utah Code Ann. 1953, authorizes the City to enact the PARC tax once the City Council has determined that a majority of the City's registered voters voting on the imposition of the tax have voted in favor of the imposition of the tax; and

WHEREAS, the City Council has determined that 66.7% of the citizens of Lindon City who voted in the general election held on November 5, 2013 favored enactment of the PARC tax, and

WHEREAS, the votes were canvassed and certified by the Lindon City Board of Canvassers (City Council) on November, 19, 2013; and

WHEREAS, § 59-12-1402 requires that this Ordinance enacting the PARC tax be approved by a majority of all of the members of the City Council and having had at least three members of Lindon City's Council vote in the affirmative in adopting this Ordinance.

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

PART I. Title 3 -Revenue and Finance- of the Lindon City Code is hereby amended to enact Chapter 3.05 Parks, Arts, Recreation and Culture Tax and shall read as follows:

**CHAPTER 3.05**  
**PARKS, ARTS, RECREATION AND CULTURE TAX**

<u>3.05.010</u>	<u>Short Title</u>
<u>3.05.020</u>	<u>Statutory Authority</u>
<u>3.05.030</u>	<u>Purpose</u>
<u>3.05.040</u>	<u>Imposition of Tax and Amount</u>
<u>3.05.050</u>	<u>Use of Revenues</u>
<u>3.05.060</u>	<u>Collection and Duration</u>
<u>3.05.070</u>	<u>Distribution of Revenues</u>

3.05.080 Effective Date

3.05.010 Short Title.

This Chapter shall be known as the Parks, Arts, Recreation and Culture Tax (PARC Tax) Ordinance.

3.05.020 Statutory Authority.

The authority for imposing the PARC tax is derived from Title 59, Chapter 12, Section 1401 et seq., U.C.A.

3.05.030 Purpose.

The purpose of this Chapter is to enact and levy a Parks, Arts, Recreation and Culture Tax (known as the PARC Tax) to be used to finance cultural and recreational facilities and associated ongoing operations, and to finance ongoing operations of cultural organizations within Lindon City.

3.05.040 Imposition of Tax and Amount.

1. There is levied for collection a local sales and use tax in the amount of one-tenth of one percent (0.1%) on the transactions within Lindon City as described in Subsection 59-12-103(1) of the U.C.A., except such transactions that are exempt from sales and use tax under §59-12-104 of the U.C.A.

2. Pursuant to U.C.A. §59-12-1402(1)(c) and (e) of the U.C.A., the PARC Tax shall not be imposed on amounts paid for food or food ingredients, unless the food or 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.

3.05.050 Use of Revenues.

Revenues received from local sales and use taxes levied pursuant to this Chapter shall be used solely for the purpose of financing cultural and recreational facilities and associated ongoing operations, and for financing ongoing operations of cultural organizations within Lindon City.

3.05.060 Collection and Duration.

Taxes enacted under this Chapter shall be:

1. Collected, and enforced in accordance with the same procedures used to administer, collect, and enforce taxes under U.C.A., Title 59, Part 1(Tax Collection) and Part 2 (Local Sales and Use Tax Act); and

2. Levied for a period of ten years, and may be reauthorized pursuant to the procedures set for in § 59-12-1401 et seq. of the U.C.A.

3.05.070 Distribution of Revenues.

1. The distribution and use of revenues and the determination of eligible operating expenses shall be made by the Lindon City Council. The City Council may adopt supplementary policies and procedures to regulate the distribution of PARC Tax revenues.

2. The determination of uses of revenue and of eligible operating expenses shall be made in accordance with the provision of this Chapter and with the requirements of § 59-12-1401 et seq. of the U.C.A.

3.05.080 Effective Date.

The enactment of the PARC Tax Ordinance is December 3, 2013 and the effective date of the tax is April 1, 2014. The tax shall take effect pursuant to the requirements and procedures set forth in § 59-12-1402 of the U.C.A.

**PART II. Severability.**

Severability is intended throughout and within the provisions of this ordinance. If any section, subsection, sentence, clause, phrase or portion of this ordinance is held to be invalid or unconstitutional by a court of competent jurisdiction, then that decision shall not affect the validity of the remaining portions of this ordinance.

**PART III. Effective Date.**

This ordinance shall be deemed to be enacted immediately upon its passage and posting as provided by law and shall take effect pursuant to the requirements and procedures set forth in § 59-12-1402 of the U.C.A.

PASSED AND APPROVED by the City Council of Lindon City, Utah, this 17<sup>th</sup> day of December 2013.

  
JAMES A. DAIN,  
Mayor

ATTEST:

  
KATHRYN A. MOOSMAN,  
City Recorder



