

***Effective 5/12/2015***

**10-3c-204 Taxing authority limited.**

- (1) A metro township may not impose:
- (a) a municipal energy sales and use tax as described in Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act; or
  - (b) a municipal telecommunication's license tax as described in Chapter 1, Part 4, Municipal Telecommunications License Tax Act.
- (2)
- (a) If the electors at an election under Section 10-2a-404 chose a metro township that is included in a municipal services district and has limited municipal powers, or a metro township subsequently joins a municipal services district, the metro township may not levy or impose a tax unless the Legislature expressly provides that the metro township may levy or impose the tax.
  - (b) Subsection (2)(a) does not apply if a municipal services district is dissolved.

Enacted by Chapter 352, 2015 General Session