

1                                   **SALES AND USE TAXES - NOTICE AND**  
2   **EFFECTIVE DATE**

3   2000 GENERAL SESSION

4   STATE OF UTAH

5   **Sponsor: John L. Valentine**

6 AN ACT RELATING TO THE MUNICIPAL ENERGY SALES AND USE TAX AND THE  
7 SALES AND USE TAX ACT; SUBJECTING CERTAIN SALES AND USE TAXES TO  
8 UNIFORM PROVISIONS RELATING TO EFFECTIVE DATES AND PROVIDING NOTICE  
9 OF CERTAIN ACTIONS BY A COUNTY, CITY, OR TOWN TO THE UTAH STATE TAX  
10 COMMISSION; AND MAKING TECHNICAL CHANGES.

11 This act affects sections of Utah Code Annotated 1953 as follows:

12 AMENDS:

13                   **10-1-304**, as enacted by Chapter 280, Laws of Utah 1996

14                   **59-12-301**, as last amended by Chapter 291, Laws of Utah 1998

15                   **59-12-354**, as enacted by Chapter 305, Laws of Utah 1997

16                   **59-12-402**, as last amended by Chapter 291, Laws of Utah 1998

17                   **59-12-603**, as last amended by Chapters 289 and 291, Laws of Utah 1998

18                   **59-12-703**, as last amended by Chapters 209 and 291, Laws of Utah 1998

19                   **59-12-1001**, as last amended by Chapter 291, Laws of Utah 1998

20                   **59-12-1102**, as last amended by Chapter 13, Laws of Utah 1998

21                   **59-12-1302**, as enacted by Chapter 243, Laws of Utah 1998

22 ENACTS:

23                   **59-12-208.1**, Utah Code Annotated 1953

24                   **59-12-355**, Utah Code Annotated 1953

25                   **59-12-403**, Utah Code Annotated 1953

26                   **59-12-504**, Utah Code Annotated 1953

27                   **59-12-805**, Utah Code Annotated 1953

28 REPEALS:

29 **10-1-309**, as enacted by Chapter 280, Laws of Utah 1996

30 **59-12-208**, as renumbered and amended by Chapter 5, Laws of Utah 1987

31 *Be it enacted by the Legislature of the state of Utah:*

32 Section 1. Section **10-1-304** is amended to read:

33 **10-1-304. Municipality may levy tax -- Rate.**

34 (1) By ordinance as provided in Section 10-1-305, a municipality may levy a municipal  
35 energy sales and use tax on the sale or use of taxable energy within the municipality of up to 6%  
36 of the delivered value of the taxable energy.

37 (2) A municipal energy sales and use tax imposed under this part may be in addition to any  
38 local option sales and use tax imposed by the municipality as provided in Title 59, Chapter 12, Part  
39 2, The Local Sales and Use Tax Act.

40 (3) (a) For purposes of this Subsection (3):

41 (i) "Annexation" means an annexation to a city or town under Title 10, Chapter 2, Part 4,  
42 Annexation.

43 (ii) "Annexing area" means an area that is annexed into a city or town.

44 (b) (i) If, on or after May 1, 2000, a city or town enacts or repeals a tax or changes the rate  
45 of a tax under this part, the enactment, repeal, or change shall take effect:

46 (A) on the first day of a calendar quarter; and

47 (B) after a 75-day period beginning on the date the commission receives notice meeting  
48 the requirements of Subsection (3)(b)(ii) from the city or town.

49 (ii) The notice described in Subsection (3)(b)(i)(B) shall state:

50 (A) that the city or town will enact or repeal a tax or change the rate of a tax under this  
51 part;

52 (B) the statutory authority for the tax described in Subsection (3)(b)(ii)(A);

53 (C) the effective date of the tax described in Subsection (3)(b)(ii)(A); and

54 (D) if the city or town enacts the tax or changes the rate of the tax described in Subsection  
55 (3)(b)(ii)(A), the new rate of the tax.

56 (c) (i) If, for an annexation that occurs on or after May 1, 2000, the annexation will result  
57 in a change in the rate of a tax under this part for an annexing area, the change shall take effect:

58 (A) on the first day of a calendar quarter; and

59 (B) after a 75-day period beginning on the date the commission receives notice meeting  
60 the requirements of Subsection (3)(c)(ii) from the city or town that annexes the annexing area.

61 (ii) The notice described in Subsection (3)(c)(i)(B) shall state:

62 (A) that the annexation described in Subsection (3)(c)(i) will result in a change in the rate  
63 of a tax under this part for the annexing area;

64 (B) the statutory authority for the tax described in Subsection (3)(c)(ii)(A);

65 (C) the effective date of the tax described in Subsection (3)(c)(ii)(A); and

66 (D) the new rate of the tax described in Subsection (3)(c)(ii)(A).

67 Section 2. Section **59-12-208.1** is enacted to read:

68 **59-12-208.1. Imposition or repeal of tax -- Tax rate change - Effective date -- Notice**  
69 **requirements.**

70 (1) For purposes of this section:

71 (a) "Annexation" means an annexation to:

72 (i) a county under Title 17, Chapter 2, Annexation to County; or

73 (ii) a city or town under Title 10, Chapter 2, Part 4, Annexation.

74 (b) "Annexing area" means an area that is annexed into a county, city, or town.

75 (2) (a) If, on or after May 1, 2000, a county, city, or town enacts or repeals a tax or changes  
76 the rate of a tax under this part, the enactment, repeal, or change shall take effect:

77 (i) on the first day of a calendar quarter; and

78 (ii) after a 75-day period beginning on the date the commission receives notice meeting  
79 the requirements of Subsection (2)(b) from the county, city, or town.

80 (b) The notice described in Subsection (2)(a)(ii) shall state:

81 (i) that the county, city, or town will enact or repeal a tax or change the rate of a tax under  
82 this part;

83 (ii) the statutory authority for the tax described in Subsection (2)(b)(i);

84 (iii) the effective date of the tax described in Subsection (2)(b)(i); and

85 (iv) if the county, city, or town enacts the tax or changes the rate of the tax described in  
86 Subsection (2)(b)(i), the new rate of the tax.

87 (3) (a) If, for an annexation that occurs on or after May 1, 2000, the annexation will result  
88 in a change in the rate of a tax under this part for an annexing area, the change shall take effect:

89 (i) on the first day of a calendar quarter; and

90 (ii) after a 75-day period beginning on the date the commission receives notice meeting  
91 the requirements of Subsection (3)(b) from the county, city, or town that annexes the annexing  
92 area.

93 (b) The notice described in Subsection (3)(a)(ii) shall state:

94 (i) that the annexation described in Subsection (3)(a) will result in a change in the rate of  
95 a tax under this part for the annexing area;

96 (ii) the statutory authority for the tax described in Subsection (3)(b)(i);

97 (iii) the effective date of the tax described in Subsection (3)(b)(i); and

98 (iv) the new rate of the tax described in Subsection (3)(b)(i).

99 Section 3. Section **59-12-301** is amended to read:

100 **59-12-301. Transient room tax -- Rate.**

101 (1) (a) Any county legislative body may impose a transient room tax not to exceed 3% of  
102 the rent for every occupancy of a suite, room, or rooms on all persons, companies, corporations,  
103 or other similar persons, groups, or organizations doing business as motor courts, motels, hotels,  
104 inns, or similar public accommodations.

105 (b) A county legislative body imposing a tax under this part shall impose the tax on the  
106 rents described in Subsection (1)(a) relating to the Olympic Winter Games of 2002 made to or by  
107 an organization exempt from federal income taxation under Section 501(c)(3), Internal Revenue  
108 Code, except for rents described in Subsection (1)(a):

109 (i) paid for in full by the Salt Lake Organizing Committee for the Olympic Winter Games  
110 of 2002;

111 (ii) exclusively used by:

112 (A) an officer, a trustee, or an employee of the Salt Lake Organizing Committee for the  
113 Olympic Winter Games of 2002; or

114 (B) a volunteer supervised by the Salt Lake Organizing Committee for the Olympic Winter  
115 Games of 2002; and

116 (iii) for which the Salt Lake Organizing Committee for the Olympic Winter Games of  
117 2002 does not receive reimbursement.

118 (2) ~~Any~~ Subject to Subsection (3), a county legislative body:

119 (a) may~~[, from time to time,]~~ increase or decrease the transient room tax ~~[as necessary or~~  
120 ~~desirable]~~; and

- 121 (b) shall regulate the transient room tax by ordinance.
- 122 (3) (a) For purposes of this Subsection (3):
- 123 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, Annexation
- 124 to County.
- 125 (ii) "Annexing area" means an area that is annexed into a county.
- 126 (b) (i) If, on or after May 1, 2000, a county enacts or repeals a tax or changes the rate of
- 127 a tax under this part, the enactment, repeal, or change shall take effect:
- 128 (A) on the first day of a calendar quarter; and
- 129 (B) after a 75-day period beginning on the date the commission receives notice meeting
- 130 the requirements of Subsection (3)(b)(ii) from the county.
- 131 (ii) The notice described in Subsection (3)(b)(i)(B) shall state:
- 132 (A) that the county will enact or repeal a tax or change the rate of a tax under this part;
- 133 (B) the statutory authority for the tax described in Subsection (3)(b)(ii)(A);
- 134 (C) the effective date of the tax described in Subsection (3)(b)(ii)(A); and
- 135 (D) if the county enacts the tax or changes the rate of the tax described in Subsection
- 136 (3)(b)(ii)(A), the new rate of the tax.
- 137 (c) (i) If, for an annexation that occurs on or after May 1, 2000, the annexation will result
- 138 in a change in the rate of a tax under this part for an annexing area, the change shall take effect:
- 139 (A) on the first day of a calendar quarter; and
- 140 (B) after a 75-day period beginning on the date the commission receives notice meeting
- 141 the requirements of Subsection (3)(c)(ii) from the county that annexes the annexing area.
- 142 (ii) The notice described in Subsection (3)(c)(i)(B) shall state:
- 143 (A) that the annexation described in Subsection (3)(c)(i) will result in a change in the rate
- 144 of a tax under this part for the annexing area;
- 145 (B) the statutory authority for the tax described in Subsection (3)(c)(ii)(A);
- 146 (C) the effective date of the tax described in Subsection (3)(c)(ii)(A); and
- 147 (D) the new rate of the tax described in Subsection (3)(c)(ii)(A).
- 148 Section 4. Section **59-12-354** is amended to read:
- 149 **59-12-354. Collection of tax -- Penalties -- Commission to interpret, audit, and**
- 150 **adjudicate transient room tax.**
- 151 (1) Except as provided in Subsection (2), a governing body of a municipality levying a

152 transient room tax under this part shall levy the tax at the same time and collect the tax in the same  
153 manner as provided in Part 2, The Local Sales and Use Tax Act.

154 (2) Notwithstanding Section 59-12-206, a municipality imposing a transient room tax  
155 under this part:

156 (a) may collect the tax and is not required to:

157 (i) transmit revenues generated by the tax to the commission; or

158 (ii) contract with the commission to collect the tax;

159 (b) shall report the revenues it collects to the commission as provided in Section

160 59-12-207; and

161 (c) subject to the limitations of Subsections (3) and (4), may adopt an ordinance imposing  
162 penalties and interest on a person who:

163 (i) is required to pay the tax under this part; and

164 (ii) does not remit the tax to the collecting agent in a timely manner.

165 (3) A governing body of a municipality adopting an ordinance imposing penalties and  
166 interest under Subsection (2)(c) may impose penalties and interest in amounts that are less than or  
167 equal to the penalties and interest rates authorized for the commission under Sections 59-1-401  
168 and 59-1-402.

169 (4) A municipality may adopt an ordinance imposing penalties and interest under  
170 Subsection (2)(c) only if the municipality does not contract with the commission to collect the tax.

171 (5) If a municipality elects to collect the tax as provided in Subsection (2), the commission  
172 shall interpret, audit, and adjudicate the tax imposed under this part.

173 [~~(6) A municipality imposing a tax under this part shall:~~]

174 [~~(a) collect the tax on the first day of a calendar quarter; and~~]

175 [~~(b) notify the commission at least 30 days before the day on which the commission is~~  
176 ~~required to collect the tax.]~~

177 Section 5. Section **59-12-355** is enacted to read:

178 **59-12-355. Imposition or repeal of tax -- Tax rate change -- Effective date -- Notice**  
179 **requirements.**

180 (1) For purposes of this section:

181 (a) "Annexation" means an annexation to a city or town under Title 10, Chapter 2, Part 4,  
182 Annexation.

- 183 (b) "Annexing area" means an area that is annexed into a city or town.
- 184 (2) (a) If, on or after May 1, 2000, a city or town enacts or repeals a tax or changes the rate
- 185 of a tax under this part, the enactment, repeal, or change shall take effect:
- 186 (i) on the first day of a calendar quarter; and
- 187 (ii) after a 75-day period beginning on the date the commission receives notice meeting
- 188 the requirements of Subsection (2)(b) from the city or town.
- 189 (b) The notice described in Subsection (2)(a)(ii) shall state:
- 190 (i) that the city or town will enact or repeal a tax or change the rate of a tax under this part;
- 191 (ii) the statutory authority for the tax described in Subsection (2)(b)(i);
- 192 (iii) the effective date of the tax described in Subsection (2)(b)(i); and
- 193 (iv) if the city or town enacts the tax or changes the rate of the tax described in Subsection
- 194 (2)(b)(i), the new rate of the tax.
- 195 (3) (a) If, for an annexation that occurs on or after May 1, 2000, the annexation will result
- 196 in a change in the rate of a tax under this part for an annexing area, the change shall take effect:
- 197 (i) on the first day of a calendar quarter; and
- 198 (ii) after a 75-day period beginning on the date the commission receives notice meeting
- 199 the requirements of Subsection (3)(b) from the city or town that annexes the annexing area.
- 200 (b) The notice described in Subsection (3)(a)(ii) shall state:
- 201 (i) that the annexation described in Subsection (3)(a) will result in a change in the rate of
- 202 a tax under this part for the annexing area;
- 203 (ii) the statutory authority for the tax described in Subsection (3)(b)(i);
- 204 (iii) the effective date of the tax described in Subsection (3)(b)(i); and
- 205 (iv) the new rate of the tax described in Subsection (3)(b)(i).
- 206 Section 6. Section **59-12-402** is amended to read:
- 207 **59-12-402. Additional resort communities sales tax -- Rate -- Collection fees --**
- 208 **Resolution and voter approval requirements -- Election requirements -- Notice requirements**
- 209 **-- Ordinance requirements.**
- 210 (1) Subject to the limitations of Subsections (2) through (6), the governing body of a
- 211 municipality in which the transient room capacity is greater than or equal to 66% of the permanent
- 212 census population may, in addition to the sales tax authorized under Section 59-12-401, impose
- 213 an additional resort communities sales tax in an amount that is less than or equal to 1/2% on the

214 sales and uses described in Subsection 59-12-103(1), subject to the exemptions provided for in  
215 Section 59-12-104, and shall exempt from that additional tax wholesale sales and sales of single  
216 items for which consideration paid is \$2,500 or more.

217 (2) An amount equal to the total of any costs incurred by the state in connection with the  
218 implementation of Subsection (1) which exceed, in any year, the revenues received by the state  
219 from its collection fees received in connection with the implementation of Subsection (1) shall be  
220 paid over to the state General Fund by the cities and towns which impose the tax provided for in  
221 Subsection (1). Payment costs shall be allocated proportionally among those cities and towns  
222 according to the amount of revenue the respective cities and towns generate in that year through  
223 imposition of that tax.

224 (3) To impose an additional resort communities sales tax under this section, the governing  
225 body of the municipality shall:

226 (a) pass a resolution approving the tax; and

227 (b) except as provided in Subsection (6), obtain voter approval for the tax as provided in  
228 Subsection (4).

229 (4) To obtain voter approval for an additional resort communities sales tax under  
230 Subsection (3)(b), a municipality shall:

231 (a) hold the additional resort communities sales tax election during:

232 (i) a regular general election; or

233 (ii) a municipal general election; and

234 (b) publish notice of the election:

235 (i) 15 days or more before the day on which the election is held; and

236 (ii) in a newspaper of general circulation in the municipality.

237 (5) ~~(a)~~ An ordinance approving an additional resort communities sales tax under this  
238 section shall provide an effective date for the tax as provided in Section 59-12-403.

239 ~~[(b) A municipality imposing a tax under this section shall:]~~

240 ~~[(i) collect the tax on the first day of a calendar quarter; and]~~

241 ~~[(ii) notify the commission at least 30 days before the day on which the commission is~~  
242 ~~required to collect the tax.]~~

243 (6) (a) Except as provided in Subsection (6)(b), a municipality is not subject to the voter  
244 approval requirements of Subsection (3)(b) if, on or before January 1, 1996, the municipality



245 imposed a license fee or tax on businesses based on gross receipts pursuant to Section 10-1-203.

246 (b) The exception from the voter approval requirements in Subsection (6)(a) does not  
247 apply to a municipality that, on or before January 1, 1996, imposed a license fee or tax on only one  
248 class of businesses based on gross receipts pursuant to Section 10-1-203.

249 Section 7. Section **59-12-403** is enacted to read:

250 **59-12-403. Imposition or repeal of tax -- Tax rate change -- Effective date -- Notice**  
251 **requirements.**

252 (1) For purposes of this section:

253 (a) "Annexation" means an annexation to a city or town under Title 10, Chapter 2, Part 4,  
254 Annexation.

255 (b) "Annexing area" means an area that is annexed into a city or town.

256 (2) (a) If, on or after May 1, 2000, a city or town enacts or repeals a tax or changes the rate  
257 of a tax under this part, the enactment, repeal, or change shall take effect:

258 (i) on the first day of a calendar quarter; and

259 (ii) after a 75-day period beginning on the date the commission receives notice meeting  
260 the requirements of Subsection (2)(b) from the city or town.

261 (b) The notice described in Subsection (2)(a)(ii) shall state:

262 (i) that the city or town will enact or repeal a tax or change the rate of a tax under this part;

263 (ii) the statutory authority for the tax described in Subsection (2)(b)(i);

264 (iii) the effective date of the tax described in Subsection (2)(b)(i); and

265 (iv) if the city or town enacts the tax or changes the rate of the tax described in Subsection  
266 (2)(b)(i), the new rate of the tax.

267 (3) (a) If, for an annexation that occurs on or after May 1, 2000, the annexation will result  
268 in a change in the rate of a tax under this part for an annexing area, the change shall take effect:

269 (i) on the first day of a calendar quarter; and

270 (ii) after a 75-day period beginning on the date the commission receives notice meeting  
271 the requirements of Subsection (3)(b) from the city or town that annexes the annexing area.

272 (b) The notice described in Subsection (3)(a)(ii) shall state:

273 (i) that the annexation described in Subsection (3)(a) will result in a change in the rate of  
274 a tax under this part for the annexing area;

275 (ii) the statutory authority for the tax described in Subsection (3)(b)(i);

276 (iii) the effective date of the tax described in Subsection (3)(b)(i); and

277 (iv) the new rate of the tax described in Subsection (3)(b)(i).

278 Section 8. Section **59-12-504** is enacted to read:

279 **59-12-504. Imposition or repeal of tax -- Tax rate change -- Effective date -- Notice**  
280 **requirements.**

281 (1) For purposes of this section:

282 (a) "Annexation" means an annexation to:

283 (i) a county under Title 17, Chapter 2, Annexation to County; or

284 (ii) a city or town under Title 10, Chapter 2, Part 4, Annexation.

285 (b) "Annexing area" means an area that is annexed into a county, city, or town.

286 (2) (a) If, on or after May 1, 2000, a county, city, or town enacts or repeals a tax or changes  
287 the rate of a tax under this part, the enactment, repeal, or change shall take effect:

288 (i) on the first day of a calendar quarter; and

289 (ii) after a 75-day period beginning on the date the commission receives notice meeting  
290 the requirements of Subsection (2)(b) from the county, city, or town.

291 (b) The notice described in Subsection (2)(a)(ii) shall state:

292 (i) that the county, city, or town will enact or repeal a tax or change the rate of a tax under  
293 this part;

294 (ii) the statutory authority for the tax described in Subsection (2)(b)(i);

295 (iii) the effective date of the tax described in Subsection (2)(b)(i); and

296 (iv) if the county, city, or town enacts the tax or changes the rate of the tax described in  
297 Subsection (2)(b)(i), the new rate of the tax.

298 (3) (a) If, for an annexation that occurs on or after May 1, 2000, the annexation will result  
299 in a change in the rate of a tax under this part for an annexing area, the change shall take effect:

300 (i) on the first day of a calendar quarter; and

301 (ii) after a 75-day period beginning on the date the commission receives notice meeting  
302 the requirements of Subsection (3)(b) from the county, city, or town that annexes the annexing  
303 area.

304 (b) The notice described in Subsection (3)(a)(ii) shall state:

305 (i) that the annexation described in Subsection (3)(a) will result in a change in the rate of  
306 a tax under this part for the annexing area;

- 307 (ii) the statutory authority for the tax described in Subsection (3)(b)(i);  
308 (iii) the effective date of the tax described in Subsection (3)(b)(i); and  
309 (iv) the new rate of the tax described in Subsection (3)(b)(i).

310 Section 9. Section **59-12-603** is amended to read:

311 **59-12-603. County tax -- Bases -- Rates -- Ordinance required -- Collection --**  
312 **Administration -- Distribution.**

313 (1) In addition to any other taxes, a county legislative body may, as provided in this part,  
314 impose a tourism, recreation, cultural, and convention tax as follows:

315 (a) (i) a county legislative body of any county may impose a tax of not to exceed 3% on  
316 all short-term leases and rentals of motor vehicles not exceeding 30 days, except for leases and  
317 rentals of motor vehicles made for the purpose of temporarily replacing a person's motor vehicle  
318 that is being repaired pursuant to a repair or an insurance agreement;

319 (ii) beginning on or after January 1, 1999, a county legislative body of any county  
320 imposing a tax under Subsection (1)(a)(i) may, in addition to imposing the tax under Subsection  
321 (1)(a)(i), impose a tax of not to exceed 4% on all short-term leases and rentals of motor vehicles  
322 not exceeding 30 days, except for leases and rentals of motor vehicles made for the purpose of  
323 temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair or an  
324 insurance agreement;

325 (b) a county legislative body of any county may impose a tax of not to exceed 1% of all  
326 sales of prepared foods and beverages that are sold by restaurants; and

327 (c) a county legislative body of any county may impose a tax of not to exceed 1/2% of the  
328 rent for every occupancy of a suite, room, or rooms on all persons, companies, corporations, or  
329 other similar persons, groups, or organizations doing business as motor courts, motels, hotels, inns,  
330 or similar public accommodations.

331 (2) The revenue from the imposition of the taxes provided for in Subsections (1)(a)  
332 through (c) may be used for the purposes of financing, in whole or in part, tourism promotion, and  
333 the development, operation, and maintenance of tourist, recreation, cultural, and convention  
334 facilities as defined in Section 59-12-602.

335 (3) The tax imposed under Subsection (1)(c) shall be in addition to the transient room tax  
336 imposed under Part 3 and may be imposed only by a county of the first class.

337 (4) (a) A tax imposed under this part shall be levied at the same time and collected in the

338 same manner as provided in Part 2, The Local Sales and Use Tax Act, except that the collection  
339 and distribution of the tax revenue is not subject to the provisions of Subsection 59-12-205(2).

340 (b) A tax imposed under this part may be pledged as security for bonds, notes, or other  
341 evidences of indebtedness incurred by a county under Title 11, Chapter 14, Utah Municipal Bond  
342 Act, to finance tourism, recreation, cultural, and convention facilities.

343 (5) (a) In order to impose the tax under Subsection (1), each county legislative body shall  
344 annually adopt an ordinance imposing the tax.

345 (b) (i) The ordinance under Subsection (5)(a) shall include provisions substantially the  
346 same as those contained in Part 1, Tax Collection, except that the tax shall be imposed only on  
347 those items and sales described in Subsection (1).

348 (ii) A county legislative body imposing a tax under this part shall impose the tax as  
349 provided in this section on the leases, rentals, and sales described in Subsection (1) relating to the  
350 Olympic Winter Games of 2002 made to or by an organization exempt from federal income  
351 taxation under Section 501(c)(3), Internal Revenue Code, except for leases, rentals, and sales  
352 described in Subsection (1):

353 (A) paid for in full by the Salt Lake Organizing Committee for the Olympic Winter Games  
354 of 2002;

355 (B) exclusively used by:

356 (I) an officer, a trustee, or an employee of the Salt Lake Organizing Committee for the  
357 Olympic Winter Games of 2002; or

358 (II) a volunteer supervised by the Salt Lake Organizing Committee for the Olympic Winter  
359 Games of 2002; and

360 (C) for which the Salt Lake Organizing Committee for the Olympic Winter Games of 2002  
361 does not receive reimbursement.

362 (c) The name of the county as the taxing agency shall be substituted for that of the state  
363 where necessary, and an additional license is not required if one has been or is issued under  
364 Section 59-12-106.

365 (6) In order to maintain in effect its tax ordinance adopted under this part, each county  
366 legislative body shall, within 30 days of any amendment of any applicable provisions of Part 1,  
367 Tax Collection, adopt amendments to its tax ordinance to conform with the applicable amendments  
368 to Part 1, Tax Collection.

- 369 (7) The commission shall:
- 370 (a) administer, collect, and enforce the tax authorized under this part pursuant to:
- 371 (i) the same procedures used to administer, collect, and enforce the sales and use tax under
- 372 Part 1, Tax Collection; and
- 373 (ii) Chapter 1, General Taxation Policies;
- 374 (b) (i) except as provided in Subsection (7)(c), for a tax under this part other than the tax
- 375 under Subsection (1)(a)(ii), distribute the revenues to the county imposing the tax; and
- 376 (ii) except as provided in Subsection (7)(c), for a tax under Subsection (1)(a)(ii), distribute
- 377 the revenues according to the distribution formula provided in Subsection (8); and
- 378 (c) deduct from the distributions under Subsection (7)(b) an administrative charge for
- 379 collecting the tax as provided in Section 59-12-206.
- 380 (8) The commission shall distribute the revenues generated by the tax under Subsection
- 381 (1)(a)(ii) to each county collecting a tax under Subsection (1)(a)(ii) according to the following
- 382 formula:
- 383 (a) the commission shall distribute 70% of the revenues based on the percentages
- 384 generated by dividing the revenues collected by each county under Subsection (1)(a)(ii) by the total
- 385 revenues collected by all counties under Subsection (1)(a)(ii); and
- 386 (b) the commission shall distribute 30% of the revenues based on the percentages
- 387 generated by dividing the population of each county collecting a tax under Subsection (1)(a)(ii)
- 388 by the total population of all counties collecting a tax under Subsection (1)(a)(ii).
- 389 (9) (a) For purposes of this Subsection (9):
- 390 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, Annexation
- 391 to County.
- 392 (ii) "Annexing area" means an area that is annexed into a county.
- 393 (b) (i) If, on or after May 1, 2000, a county enacts or repeals a tax or changes the rate of
- 394 a tax under this part, the enactment, repeal, or change shall take effect:
- 395 (A) on the first day of a calendar quarter; and
- 396 (B) after a 75-day period beginning on the date the commission receives notice meeting
- 397 the requirements of Subsection (9)(b)(ii) from the county.
- 398 (ii) The notice described in Subsection (9)(b)(i)(B) shall state:
- 399 (A) that the county will enact or repeal a tax or change the rate of a tax under this part;

- 400 (B) the statutory authority for the tax described in Subsection (9)(b)(ii)(A);  
401 (C) the effective date of the tax described in Subsection (9)(b)(ii)(A); and  
402 (D) if the county enacts the tax or changes the rate of the tax described in Subsection  
403 (9)(b)(ii)(A), the new rate of the tax.
- 404 (c) (i) If, for an annexation that occurs on or after May 1, 2000, the annexation will result  
405 in a change in the rate of a tax under this part for an annexing area, the change shall take effect:  
406 (A) on the first day of a calendar quarter; and  
407 (B) after a 75-day period beginning on the date the commission receives notice meeting  
408 the requirements of Subsection (9)(c)(ii) from the county that annexes the annexing area.
- 409 (ii) The notice described in Subsection (9)(c)(i)(B) shall state:  
410 (A) that the annexation described in Subsection (9)(c)(i) will result in a change in the rate  
411 of a tax under this part for the annexing area;  
412 (B) the statutory authority for the tax described in Subsection (9)(c)(ii)(A);  
413 (C) the effective date of the tax described in Subsection (9)(c)(ii)(A); and  
414 (D) the new rate of the tax described in Subsection (9)(c)(ii)(A).

415 Section 10. Section **59-12-703** is amended to read:

416 **59-12-703. Opinion question election -- Imposition of tax -- Uses of tax monies.**

417 (1) (a) Any county legislative body may, by majority vote of all members, submit an  
418 opinion question to the residents of that county so that each resident has an opportunity to express  
419 the resident's opinion on the imposition of a local sales and use tax of 1/10 of 1% on the sales and  
420 uses described in Subsection 59-12-103(1), subject to the exemptions provided for in Section  
421 59-12-104, to fund recreational and zoological facilities and botanical, cultural, and zoological  
422 organizations in that county.

423 (b) The election shall follow the procedures outlined in Title 11, Chapter 14, Utah  
424 Municipal Bond Act.

425 (2) [(a)] If the county legislative body determines that a majority of the qualified electors  
426 voting on the opinion question has assented to the imposition of a local sales and use tax as  
427 prescribed in Subsection (1)(a), the county legislative body may, by a majority vote of all  
428 members, impose such a tax.

429 ~~[(b) If the county legislative body imposes a tax under Subsection (2)(a), the tax shall be~~  
430 ~~imposed at the beginning of the quarter following the county legislative body's decision to impose~~

431 such a tax.]

432 (3) The monies generated from any tax imposed under Subsection (2) shall be used for  
433 financing recreational and zoological facilities and ongoing operating expenses of botanical,  
434 cultural, and zoological organizations within the county.

435 (4) Taxes imposed under this part shall be:

436 (a) levied at the same time and collected in the same manner as provided in Title 59,  
437 Chapter 12, Part 2, The Local Sales and Use Tax Act, except that the collection and distribution  
438 of the tax revenue is not subject to Subsection 59-12-205(2); and

439 (b) levied for a period of ten years and may be reauthorized at the end of the ten-year  
440 period in accordance with this section.

441 (5) (a) For purposes of this Subsection (5):

442 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, Annexation  
443 to County.

444 (ii) "Annexing area" means an area that is annexed into a county.

445 (b) (i) If, on or after May 1, 2000, a county enacts or repeals a tax or changes the rate of  
446 a tax under this part, the enactment, repeal, or change shall take effect:

447 (A) on the first day of a calendar quarter; and

448 (B) after a 75-day period beginning on the date the commission receives notice meeting  
449 the requirements of Subsection (5)(b)(ii) from the county.

450 (ii) The notice described in Subsection (5)(b)(i)(B) shall state:

451 (A) that the county will enact or repeal a tax or change the rate of a tax under this part;

452 (B) the statutory authority for the tax described in Subsection (5)(b)(ii)(A);

453 (C) the effective date of the tax described in Subsection (5)(b)(ii)(A); and

454 (D) if the county enacts the tax or changes the rate of the tax described in Subsection  
455 (5)(b)(ii)(A), the new rate of the tax.

456 (c) (i) If, for an annexation that occurs on or after May 1, 2000, the annexation will result  
457 in a change in the rate of a tax under this part for an annexing area, the change shall take effect:

458 (A) on the first day of a calendar quarter; and

459 (B) after a 75-day period beginning on the date the commission receives notice meeting  
460 the requirements of Subsection (5)(c)(ii) from the county that annexes the annexing area.

461 (ii) The notice described in Subsection (5)(c)(i)(B) shall state:

462 (A) that the annexation described in Subsection (5)(c)(i) will result in a change in the rate  
463 of a tax under this part for the annexing area;

464 (B) the statutory authority for the tax described in Subsection (5)(c)(ii)(A);

465 (C) the effective date of the tax described in Subsection (5)(c)(ii)(A); and

466 (D) the new rate of the tax described in Subsection (5)(c)(ii)(A).

467 Section 11. Section **59-12-805** is enacted to read:

468 **59-12-805. Imposition or repeal of tax -- Tax rate change -- Effective date -- Notice**  
469 **requirements.**

470 (1) For purposes of this section:

471 (a) "Annexation" means an annexation to:

472 (i) a county under Title 17, Chapter 2, Annexation to County; or

473 (ii) a city or town under Title 10, Chapter 2, Part 4, Annexation.

474 (b) "Annexing area" means an area that is annexed into a county, city, or town.

475 (2) (a) If, on or after May 1, 2000, a county, city, or town enacts or repeals a tax or changes  
476 the rate of a tax under this part, the enactment, repeal, or change shall take effect:

477 (i) on the first day of a calendar quarter; and

478 (ii) after a 75-day period beginning on the date the commission receives notice meeting  
479 the requirements of Subsection (2)(b) from the county, city, or town.

480 (b) The notice described in Subsection (2)(a)(ii) shall state:

481 (i) that the county, city, or town will enact or repeal a tax or change the rate of a tax under  
482 this part;

483 (ii) the statutory authority for the tax described in Subsection (2)(b)(i);

484 (iii) the effective date of the tax described in Subsection (2)(b)(i); and

485 (iv) if the county, city, or town enacts the tax or changes the rate of the tax described in  
486 Subsection (2)(b)(i), the new rate of the tax.

487 (3) (a) If, for an annexation that occurs on or after May 1, 2000, the annexation will result  
488 in a change in the rate of a tax under this part for an annexing area, the change shall take effect:

489 (i) on the first day of a calendar quarter; and

490 (ii) after a 75-day period beginning on the date the commission receives notice meeting  
491 the requirements of Subsection (3)(b) from the county, city, or town that annexes the annexing  
492 area.



- 493 (b) The notice described in Subsection (3)(a)(ii) shall state:  
 494 (i) that the annexation described in Subsection (3)(a) will result in a change in the rate of  
 495 a tax under this part for the annexing area;  
 496 (ii) the statutory authority for the tax described in Subsection (3)(b)(i);  
 497 (iii) the effective date of the tax described in Subsection (3)(b)(i); and  
 498 (iv) the new rate of the tax described in Subsection (3)(b)(i).

499 Section 12. Section **59-12-1001** is amended to read:

500 **59-12-1001. Authority to impose highways tax -- Resolution and voter approval**  
 501 **requirements -- Election requirements -- Notice requirements -- Ordinance requirements.**

502 (1) A municipality in which sales and uses described in Subsection 59-12-103(1) are not  
 503 subject to a sales and use tax under Section 59-12-501 may as provided in this part impose a sales  
 504 and use tax of 1/4% on the sales and uses described in Subsection 59-12-103(1), subject to the  
 505 exemptions provided for in Section 59-12-104.

506 (2) A tax imposed under this part by a municipality shall be used for the construction and  
 507 maintenance of highways under the jurisdiction of the municipality imposing the tax.

508 (3) To impose a highways tax under this part, the governing body of the municipality shall:

509 (a) pass an ordinance approving the tax; and

510 (b) except as provided in Subsection (7), obtain voter approval for the tax as provided in  
 511 Subsection (4).

512 (4) To obtain voter approval for a highways tax under Subsection (3)(b), a municipality  
 513 shall:

514 (a) hold the highways tax election during:

515 (i) a regular general election; or

516 (ii) a municipal general election; and

517 (b) publish notice of the election:

518 (i) 15 days or more before the day on which the election is held; and

519 (ii) in a newspaper of general circulation in the municipality.

520 (5) An ordinance approving a highways tax under this part shall provide an effective date  
 521 for the tax as provided in Subsection (6).

522 [~~(6) A municipality imposing a tax under this part shall:~~]

523 [~~(a) begin collecting the tax on the first day of a calendar quarter; and]~~

524 ~~[(b) notify the commission at least 30 days before the day on which the commission is~~  
525 ~~required to collect the tax.]~~

526 (6) (a) For purposes of this Subsection (6):

527 (i) "Annexation" means an annexation to a city or town under Title 10, Chapter 2, Part 4,  
528 Annexation.

529 (ii) "Annexing area" means an area that is annexed into a city or town.

530 (b) (i) If, on or after May 1, 2000, a city or town enacts or repeals a tax or changes the rate  
531 of a tax under this part, the enactment, repeal, or change shall take effect:

532 (A) on the first day of a calendar quarter; and

533 (B) after a 75-day period beginning on the date the commission receives notice meeting  
534 the requirements of Subsection (6)(b)(ii) from the city or town.

535 (ii) The notice described in Subsection (6)(b)(i)(B) shall state:

536 (A) that the city or town will enact or repeal a tax or change the rate of a tax under this  
537 part;

538 (B) the statutory authority for the tax described in Subsection (6)(b)(ii)(A);

539 (C) the effective date of the tax described in Subsection (6)(b)(ii)(A); and

540 (D) if the city or town enacts the tax or changes the rate of the tax described in Subsection  
541 (6)(b)(ii)(A), the new rate of the tax.

542 (c) (i) If, for an annexation that occurs on or after May 1, 2000, the annexation will result  
543 in a change in the rate of a tax under this part for an annexing area, the change shall take effect:

544 (A) on the first day of a calendar quarter; and

545 (B) after a 75-day period beginning on the date the commission receives notice meeting  
546 the requirements of Subsection (6)(c)(ii) from the city or town that annexes the annexing area.

547 (ii) The notice described in Subsection (6)(c)(i)(B) shall state:

548 (A) that the annexation described in Subsection (6)(c)(i) will result in a change in the rate  
549 of a tax under this part for the annexing area;

550 (B) the statutory authority for the tax described in Subsection (6)(c)(ii)(A);

551 (C) the effective date of the tax described in Subsection (6)(c)(ii)(A); and

552 (D) the new rate of the tax described in Subsection (6)(c)(ii)(A).

553 (7) (a) Except as provided in Subsection (7)(b), a municipality is not subject to the voter  
554 approval requirements of Subsection (3)(b) if, on or before January 1, 1996, the municipality

555 imposed a licensee fee or tax on businesses based on gross receipts pursuant to Section 10-1-203.

556 (b) The exception from the voter approval requirements in Subsection (7)(a) does not  
557 apply to a municipality that, on or before January 1, 1996, imposed a license fee or tax on only one  
558 class of businesses based on gross receipts pursuant to Section 10-1-203.

559 Section 13. Section **59-12-1102** is amended to read:

560 **59-12-1102. Base -- Rate -- Imposition of tax -- Distribution of revenue --**

561 **Administration.**

562 (1) (a) Subject to the provisions of Subsections (2) through [~~(4)~~] (5), and in addition to any  
563 other tax authorized by this chapter, a county may impose by ordinance a county option sales and  
564 use tax of 1/4% upon the sales and uses described in Subsection 59-12-103(1), subject to the  
565 exemptions provided for in Section 59-12-104.

566 (b) The county option sales and use tax under this section shall be imposed:

567 (i) upon sales and uses made in the county, including sales and uses made within  
568 municipalities in the county; and

569 (ii) except as provided in Subsection (1)(c), beginning on the first day of January:

570 (A) of the next calendar year after adoption of the ordinance imposing the tax if the  
571 ordinance is adopted on or before May 25; or

572 (B) of the second calendar year after adoption of the ordinance imposing the tax if the  
573 ordinance is adopted after May 25.

574 (c) Notwithstanding Subsection (1)(b)(ii), the county option sales and use tax under this  
575 section shall be imposed:

576 (i) beginning January 1, 1998, if an ordinance adopting the tax imposed on or before  
577 September 4, 1997; or

578 (ii) beginning January 1, 1999, if an ordinance adopting the tax is imposed during 1997  
579 but after September 4, 1997.

580 (2) (a) Before imposing a county option sales and use tax under Subsection (1), a county  
581 shall [~~(i)~~] hold two public hearings on separate [~~days~~] in geographically diverse locations in the  
582 county [~~; and~~].

583 [~~(ii) notify the commission at least 30 days prior to the adoption of the ordinance.~~]

584 (b) (i) At least one of the hearings required by Subsection (2)(a)(i) shall have a starting  
585 time of no earlier than [6:00] 6 p.m.

586 (ii) The earlier of the hearings required by Subsection (2)(a)(i) shall be no less than seven  
587 days after the day the first advertisement required by Subsection (2)(c) is published.

588 (c) (i) Before holding the public hearings required by Subsection (2)(a)(i), the county shall  
589 advertise in a newspaper of general circulation in the county:

590 (A) its intent to adopt a county option sales and use tax;

591 (B) the date, time, and location of each public hearing; and

592 (C) a statement that the purpose of each public hearing is to obtain public comments  
593 regarding the proposed tax.

594 (ii) The advertisement shall be published once each week for the two weeks preceding the  
595 earlier of the two public hearings.

596 (iii) The advertisement shall be no less than 1/8 page in size, and the type used shall be no  
597 smaller than 18 point and surrounded by a 1/4-inch border.

598 (iv) The advertisement may not be placed in that portion of the newspaper where legal  
599 notices and classified advertisements appear.

600 (v) Whenever possible:

601 (A) the advertisement shall appear in a newspaper that is published at least five days a  
602 week, unless the only newspaper in the county is published less than five days a week; and

603 (B) the newspaper selected shall be one of general interest and readership in the  
604 community, and not one of limited subject matter.

605 (d) The adoption of an ordinance imposing a county option sales and use tax is subject to  
606 a local referendum election as provided in Title 20A, Chapter 7, Part 6, Local Referenda -  
607 Procedures, except that:

608 (i) notwithstanding Subsection 20A-7-609(2)(a), the county clerk shall hold a referendum  
609 election that qualifies for the ballot on the earlier of the next regular general election date or the  
610 next municipal general election date more than 155 days after adoption of an ordinance under this  
611 section;

612 (ii) for 1997 only, the 120-day period in Subsection 20A-7-606(1) shall be 30 days; and

613 (iii) the deadlines in Subsection 20A-7-606(2) and (3) do not apply, and the clerk shall  
614 take the actions required by those subsections before the referendum election.

615 (3) (a) If the aggregate population of the counties imposing a county option sales and use  
616 tax under Subsection (1) is less than 75% of the state population, the tax levied under Subsection

617 (1) shall be distributed to the county in which the tax was collected.

618 (b) If the aggregate population of the counties imposing a county option sales and use tax  
619 under Subsection (1) is greater than or equal to 75% of the state population:

620 (i) 50% of the tax collected under Subsection (1) in each county shall be distributed to the  
621 county in which the tax was collected; and

622 (ii) except as provided in Subsection (3)(c), 50% of the tax collected under Subsection (1)  
623 in each county shall be distributed proportionately among all counties imposing the tax, based on  
624 the total population of each county.

625 (c) If the amount to be distributed annually to a county under Subsection (3)(b)(ii), when  
626 combined with the amount distributed to the county under Subsection (3)(b)(i), does not equal at  
627 least \$75,000, then:

628 (i) the amount to be distributed annually to that county under Subsection (3)(b)(ii) shall  
629 be increased so that, when combined with the amount distributed to the county under Subsection  
630 (3)(b)(i), the amount distributed annually to the county is \$75,000; and

631 (ii) the amount to be distributed annually to all other counties under Subsection (3)(b)(ii)  
632 shall be reduced proportionately to offset the additional amount distributed under Subsection  
633 (3)(c)(i).

634 (d) The commission shall establish rules to implement the distribution of the tax under  
635 Subsections (3)(a), (b), and (c).

636 (4) (a) Except as provided in Subsections (4)(b) and (c), a county option sales and use tax  
637 under Subsection (1) shall be imposed and administered in the same manner as a tax imposed  
638 under Title 59, Chapter 12, Part 2, The Local Sales and Use Tax Act.

639 (b) A county option sales and use tax imposed under this part is not subject to:

640 (i) the distribution provisions of Subsections 59-12-205(2) and (3); and

641 (ii) the earmarking provisions of Subsection 59-12-205(4).

642 (c) The fee charged by the commission under Section 59-12-206 shall be based on the  
643 distribution amounts resulting after all the applicable distribution calculations under Subsection  
644 (3) have been made.

645 (5) (a) For purposes of this Subsection (5):

646 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, Annexation  
647 to County.

648 (ii) "Annexing area" means an area that is annexed into a county.

649 (b) (i) If, on or after May 1, 2000, a county enacts or repeals a tax or changes the rate of  
650 a tax under this part, the enactment, repeal, or change shall take effect:

651 (A) on the first day of a calendar quarter; and

652 (B) after a 75-day period beginning on the date the commission receives notice meeting  
653 the requirements of Subsection (5)(b)(ii) from the county.

654 (ii) The notice described in Subsection (5)(b)(i)(B) shall state:

655 (A) that the county will enact or repeal a tax or change the rate of a tax under this part;

656 (B) the statutory authority for the tax described in Subsection (5)(b)(ii)(A);

657 (C) the effective date of the tax described in Subsection (5)(b)(ii)(A); and

658 (D) if the county enacts the tax or changes the rate of the tax described in Subsection  
659 (5)(b)(ii)(A), the new rate of the tax.

660 (c) (i) If, for an annexation that occurs on or after May 1, 2000, the annexation will result  
661 in a change in the rate of a tax under this part for an annexing area, the change shall take effect:

662 (A) on the first day of a calendar quarter; and

663 (B) after a 75-day period beginning on the date the commission receives notice meeting  
664 the requirements of Subsection (5)(c)(ii) from the county that annexes the annexing area.

665 (ii) The notice described in Subsection (5)(c)(i)(B) shall state:

666 (A) that the annexation described in Subsection (5)(c)(i) will result in a change in the rate  
667 of a tax under this part for the annexing area;

668 (B) the statutory authority for the tax described in Subsection (5)(c)(ii)(A);

669 (C) the effective date of the tax described in Subsection (5)(c)(ii)(A); and

670 (D) the new rate of the tax described in Subsection (5)(c)(ii)(A).

671 Section 14. Section **59-12-1302** is amended to read:

672 **59-12-1302. Authority to impose -- Base -- Rate.**

673 (1) Beginning on or after January 1, 1998, the governing body of a town may impose a tax  
674 as provided in this part in an amount that does not exceed 1%.

675 (2) A town may impose a tax as provided in this part if the town imposed a license fee or  
676 tax on businesses based on gross receipts under Section 10-1-203 on or before January 1, 1996.

677 (3) A town imposing a tax under this section shall:

678 [~~(a) adopt an ordinance;~~]

679           ~~[(i) imposing]~~ (a) impose the tax on the sales and uses described in Section 59-12-103;  
680           ~~[(ii) exempting]~~ (b) exempt from the tax the sales and uses described in Section  
681 59-12-104; and  
682           ~~[(iii) providing]~~ (c) provide an effective date for the tax[;] as provided in Subsection (4).  
683           ~~[(b) impose the tax on the first day of a calendar quarter; and]~~  
684           ~~[(c) notify the commission at least 30 days before the day on which the commission is~~  
685 ~~required to collect the tax.]~~  
686           (4) (a) For purposes of this Subsection (4):  
687           (i) "Annexation" means an annexation to a town under Title 10, Chapter 2, Part 4,  
688 Annexation.  
689           (ii) "Annexing area" means an area that is annexed into a town.  
690           (b) (i) If, on or after May 1, 2000, a town enacts or repeals a tax or changes the rate of a  
691 tax under this part, the enactment, repeal, or change shall take effect:  
692           (A) on the first day of a calendar quarter; and  
693           (B) after a 75-day period beginning on the date the commission receives notice meeting  
694 the requirements of Subsection (4)(b)(ii) from the town.  
695           (ii) The notice described in Subsection (4)(b)(i)(B) shall state:  
696           (A) that the town will enact or repeal a tax or change the rate of a tax under this part;  
697           (B) the statutory authority for the tax described in Subsection (4)(b)(ii)(A);  
698           (C) the effective date of the tax described in Subsection (4)(b)(ii)(A); and  
699           (D) if the town enacts the tax or changes the rate of the tax described in Subsection  
700 (4)(b)(ii)(A), the new rate of the tax.  
701           (c) (i) If, for an annexation that occurs on or after May 1, 2000, the annexation will result  
702 in a change in the rate of a tax under this part for an annexing area, the change shall take effect:  
703           (A) on the first day of a calendar quarter; and  
704           (B) after a 75-day period beginning on the date the commission receives notice meeting  
705 the requirements of Subsection (4)(c)(ii) from the town that annexes the annexing area.  
706           (ii) The notice described in Subsection (4)(c)(i)(B) shall state:  
707           (A) that the annexation described in Subsection (4)(c)(i) will result in a change in the rate  
708 of a tax under this part for the annexing area;  
709           (B) the statutory authority for the tax described in Subsection (4)(c)(ii)(A);

710            (C) the effective date of the tax described in Subsection (4)(c)(ii)(A); and  
711            (D) the new rate of the tax described in Subsection (4)(c)(ii)(A).  
712            [~~4~~] (5) The commission shall:  
713            (a) except as provided in Subsection [~~4~~] (5)(c), distribute the revenues generated by the  
714 tax under this section to the town imposing the tax;  
715            (b) administer, collect, and enforce the tax authorized under this section pursuant to:  
716            (i) the same procedures used to administer, collect, and enforce the sales and use tax under  
717 Title 59, Chapter 12, Part 1, Tax Collection; and  
718            (ii) Title 59, Chapter 1, General Taxation Policies; and  
719            (c) deduct from the distribution under Subsection [~~4~~] (5)(a) an administrative charge for  
720 collecting the tax as provided in Section 59-12-206.  
721            Section 15. **Repealer.**  
722            This act repeals:  
723            Section **10-1-309, Effective date of levy.**  
724            Section **59-12-208, When tax levied becomes effective.**

**Legislative Review Note**  
**as of 2-17-00 3:04 PM**

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

**Office of Legislative Research and General Counsel**