

Sales and Use Tax Act Amendments

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor:

LONG TITLE**General Description:**

This bill modifies provisions in the Sales and Use Tax Act.

Highlighted Provisions:

This bill:

- clarifies the amnesty period during which a seller or certified service provider is not liable for failure to collect taxes due to an error by the State Tax Commission;
 - clarifies requirements related to the reauthorization of certain local option sales taxes;
- and
- makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:**AMENDS:**

59-12-125, as last amended by Laws of Utah 2009, Chapter 203

59-12-302, as last amended by Laws of Utah 2023, Chapter 471

59-12-354, as last amended by Laws of Utah 2024, Chapter 419

59-12-403, as last amended by Laws of Utah 2023, Chapter 471

59-12-603, as last amended by Laws of Utah 2024, Chapter 274

59-12-703, as last amended by Laws of Utah 2023, Chapter 471

59-12-704, as last amended by Laws of Utah 2024, Chapter 270

59-12-802, as last amended by Laws of Utah 2024, Chapter 333

59-12-804, as last amended by Laws of Utah 2023, Chapter 471

59-12-1102, as last amended by Laws of Utah 2023, Chapters 435, 471

59-12-1201, as last amended by Laws of Utah 2024, Chapter 274

59-12-1402, as last amended by Laws of Utah 2023, Chapter 471

59-12-1803, as last amended by Laws of Utah 2012, Chapter 254

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

Section 1. Section **59-12-125** is amended to read:

59-12-125 . Seller or certified service provider reliance on commission information.

(1) ~~[A]~~ Subject to Subsection (2), a seller or certified service provider is not liable for failing to collect a tax at a tax rate imposed under this part if the seller's or certified service provider's failure to collect the tax is as a result of the seller's or certified service provider's reliance on incorrect data provided by the commission in a database created by the commission:

~~[(1)]~~ (a) containing tax rates, boundaries, or local taxing jurisdiction assignments; or

~~[(2)]~~ (b) indicating the taxability of tangible personal property, a product transferred electronically, or a service.

(2) The time period for which a seller or certified service provider is not liable for failure to collect taxes under Subsection (1) ends on the first day of the calendar quarter after 90 days from the day on which the commission first notifies the seller or certified service provider of the error.

Section 2. Section **59-12-302** is amended to read:

59-12-302 . Collection of tax -- Administrative charge.

(1) Except as provided in Subsections (2), (3), and (4), the tax authorized under this part shall be administered, collected, ~~[and]~~enforced, and interpreted in accordance with:

(a) the same procedures used to administer, collect, ~~[and]~~enforce, and interpret the tax under:

(i) Part 1, Tax Collection; or

(ii) Part 2, Local Sales and Use Tax Act; and

(b) Chapter 1, General Taxation Policies.

(2) The location of a transaction shall be determined in accordance with Sections 59-12-211 through 59-12-215.

(3) A tax under this part is not subject to Section 59-12-107.1 or 59-12-123 or Subsections 59-12-205(2) through (5).

(4) A county auditor may make referrals to the commission to assist the commission in determining whether to require an audit of any person that is required to remit a tax authorized under this part.

(5) The commission:

- 66 (a) shall distribute the revenue collected from the tax to the county within which the
67 revenue was collected; and
- 68 (b) shall retain and deposit an administrative charge in accordance with Section 59-1-306
69 from revenue the commission collects from a tax under this part.

70 Section 3. Section **59-12-354** is amended to read:

71 **59-12-354 . Collection of tax -- Administrative charge.**

72 (1) Except as provided in Subsections (2) and (3), the tax authorized under this part shall be
73 administered, collected, [~~and~~]enforced, and interpreted in accordance with:

74 (a) the same procedures used to administer, collect, [~~and~~]enforce, and interpret the tax
75 under:

- 76 (i) Part 1, Tax Collection; or
77 (ii) Part 2, Local Sales and Use Tax Act; and

78 (b) Chapter 1, General Taxation Policies.

79 (2)(a) The location of a transaction shall be determined in accordance with Sections
80 59-12-211 through 59-12-215.

81 (b) Except as provided in Subsection (2)(c), the commission shall distribute the revenue
82 collected from the tax to:

83 (i)(A) the municipality within which the revenue was collected, for a tax imposed
84 under this part by a municipality; or

85 (B) the Utah Fairpark Area Investment and Restoration District, for a tax imposed
86 under this part by the Utah Fairpark Area Investment and Restoration District;
87 and

88 (ii) the Point of the Mountain State Land Authority, for a tax imposed under
89 Subsection 59-12-352(6).

90 (c) The commission shall retain and deposit an administrative charge in accordance with
91 Section 59-1-306 from the revenue the commission collects from a tax under this part.

92 (3) A tax under this part is not subject to Section 59-12-107.1 or 59-12-123 or Subsections
93 59-12-205(2) through (5).

94 Section 4. Section **59-12-403** is amended to read:

95 **59-12-403 . Enactment or repeal of tax -- Tax rate change -- Effective date --**

96 **Notice requirements -- Administration, collection, enforcement, and interpretation**
97 **of tax -- Administrative charge.**

98 (1) For purposes of this section:

99 (a) "Annexation" means an annexation to a city or town under Title 10, Chapter 2, Part

- 100 4, Annexation.
- 101 (b) "Annexing area" means an area that is annexed into a city or town.
- 102 (2)(a) Except as provided in Subsection (2)(c) or (d), if, on or after April 1, 2008, a city
103 or town enacts or repeals a tax or changes the rate of a tax under this part, the
104 enactment, repeal, or change shall take effect:
- 105 (i) on the first day of a calendar quarter; and
- 106 (ii) after a 90-day period beginning on the date the commission receives notice
107 meeting the requirements of Subsection (2)(b) from the city or town.
- 108 (b) The notice described in Subsection (2)(a)(ii) shall state:
- 109 (i) that the city or town will enact or repeal a tax or change the rate of a tax under this
110 part;
- 111 (ii) the statutory authority for the tax described in Subsection (2)(b)(i);
- 112 (iii) the effective date of the tax described in Subsection (2)(b)(i); and
- 113 (iv) if the city or town enacts the tax or changes the rate of the tax described in
114 Subsection (2)(b)(i), the rate of the tax.
- 115 (c)(i) If the billing period for a transaction begins before the effective date of the
116 enactment of the tax or the tax rate increase imposed under Section 59-12-401,
117 59-12-402, or 59-12-402.1, the enactment of the tax or the tax rate increase takes
118 effect on the first day of the first billing period that begins on or after the effective
119 date of the enactment of the tax or the tax rate increase.
- 120 (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing
121 statement for the billing period is produced on or after the effective date of the
122 repeal of the tax or the tax rate decrease imposed under Section 59-12-401,
123 59-12-402, or 59-12-402.1.
- 124 (d)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of
125 sales and use tax rates published in the catalogue, an enactment, repeal, or change
126 in the rate of a tax described in Subsection (2)(a) takes effect:
- 127 (A) on the first day of a calendar quarter; and
- 128 (B) beginning 60 days after the effective date of the enactment, repeal, or change
129 in the rate of the tax under Subsection (2)(a).
- 130 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
131 the commission may by rule define the term "catalogue sale."
- 132 (3)(a) Except as provided in Subsection (3)(c) or (d), if, for an annexation that occurs on
133 or after July 1, 2004, the annexation will result in the enactment, repeal, or change in

134 the rate of a tax under this part for an annexing area, the enactment, repeal, or change
135 shall take effect:

- 136 (i) on the first day of a calendar quarter; and
- 137 (ii) after a 90-day period beginning on the date the commission receives notice
138 meeting the requirements of Subsection (3)(b) from the city or town that annexes
139 the annexing area.

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

- 141 (i) that the annexation described in Subsection (3)(a) will result in an enactment,
142 repeal, or change in the rate of a tax under this part for the annexing area;
- 143 (ii) the statutory authority for the tax described in Subsection (3)(b)(i);
- 144 (iii) the effective date of the tax described in Subsection (3)(b)(i); and
- 145 (iv) if the city or town enacts the tax or changes the rate of the tax described in
146 Subsection (3)(b)(i), the rate of the tax.

147 (c)(i) If the billing period for a transaction begins before the effective date of the
148 enactment of the tax or the tax rate increase imposed under Section 59-12-401,
149 59-12-402, or 59-12-402.1, the enactment of the tax or the tax rate increase takes
150 effect on the first day of the first billing period that begins on or after the effective
151 date of the enactment of the tax or the tax rate increase.

152 (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing
153 statement for the billing period is produced on or after the effective date of the
154 repeal of the tax or the tax rate decrease imposed under Section 59-12-401,
155 59-12-402, or 59-12-402.1.

156 (d)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of
157 sales and use tax rates published in the catalogue, an enactment, repeal, or change
158 in the rate of a tax described in Subsection (3)(a) takes effect:

- 159 (A) on the first day of a calendar quarter; and
- 160 (B) beginning 60 days after the effective date of the enactment, repeal, or change
161 in the rate of the tax under Subsection (3)(a).

162 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
163 the commission may by rule define the term "catalogue sale."

164 (4)(a) Except as provided in Subsection (4)(b), a tax authorized under this part shall be
165 administered, collected, ~~and~~ enforced, and interpreted in accordance with:

- 166 (i) the same procedures used to administer, collect, ~~and~~ enforce, and interpret the
167 tax under:

- 168 (A) Part 1, Tax Collection; or
 169 (B) Part 2, Local Sales and Use Tax Act; and
 170 (ii) Chapter 1, General Taxation Policies.
- 171 (b) A tax under this part is not subject to Subsections 59-12-205(2) through (5).
- 172 (5) The commission shall retain and deposit an administrative charge in accordance with
 173 Section 59-1-306 from the revenue the commission collects from a tax under this part.
- 174 Section 5. Section **59-12-603** is amended to read:
- 175 **59-12-603 . County tax -- Bases -- Rates -- Use of revenue -- Adoption of**
 176 **ordinance required -- Advisory board -- Administration -- Collection --**
 177 **Administrative charge -- Distribution -- Enactment or repeal of tax or tax rate**
 178 **change -- Effective date -- Notice requirements.**
- 179 (1)(a) In addition to any other taxes, a county legislative body may, as provided in this
 180 part, impose a tax as follows:
- 181 (i)(A) a county legislative body of any county may impose a tax of not to exceed
 182 3% on all short-term rentals of motor vehicles, except for short-term rentals of
 183 motor vehicles made for the purpose of temporarily replacing a person's motor
 184 vehicle that is being repaired pursuant to a repair or an insurance agreement;
 185 and
- 186 (B) a county legislative body of any county imposing a tax under Subsection
 187 (1)(a)(i)(A) may, in addition to imposing the tax under Subsection (1)(a)(i)(A),
 188 impose a tax of not to exceed 4% on all short-term rentals of motor vehicles,
 189 except for short-term rentals of motor vehicles made for the purpose of
 190 temporarily replacing a person's motor vehicle that is being repaired pursuant
 191 to a repair or an insurance agreement;
- 192 (ii) a county legislative body of any county may impose a tax of not to exceed 7% on
 193 all short-term rentals of off-highway vehicles and recreational vehicles;
- 194 (iii) a county legislative body of any county may impose a tax of not to exceed 1% of
 195 all sales of the following that are sold by a restaurant:
- 196 (A) alcoholic beverages;
 197 (B) food and food ingredients; or
 198 (C) prepared food;
- 199 (iv) a county legislative body of a county of the first class may impose a tax of not to
 200 exceed .5% on charges for the accommodations and services described in
 201 Subsection 59-12-103(1)(i); and

- 202 (v) if a county legislative body of any county imposes a tax under Subsection
203 (1)(a)(i), a tax at the same rate applies to car sharing of less than 30 days, except
204 for car sharing for the purpose of temporarily replacing a person's motor vehicle
205 that is being repaired pursuant to a repair or an insurance agreement.
- 206 (b) A tax imposed under Subsection (1)(a) is subject to the audit provisions of Section
207 17-31-5.5.
- 208 (2)(a) Subject to Subsection (2)(c), a county may use revenue from the imposition of a
209 tax under Subsection (1) for:
- 210 (i) financing tourism promotion; and
211 (ii) the development, operation, and maintenance of:
- 212 (A) an airport facility;
213 (B) a convention facility;
214 (C) a cultural facility;
215 (D) a recreation facility; or
216 (E) a tourist facility.
- 217 (b)(i) In addition to the uses described in Subsection (2)(a) and subject to Subsection
218 (2)(b)(ii), a county of the fourth, fifth, or sixth class or a county with a population
219 density of fewer than 15 people per square mile may expend the revenue from the
220 imposition of a tax under Subsections (1)(a)(i) and (ii) on the following activities
221 to mitigate the impacts of tourism:
- 222 (A) solid waste disposal;
223 (B) search and rescue activities;
224 (C) law enforcement activities;
225 (D) emergency medical services; or
226 (E) fire protection services.
- 227 (ii) A county may only expend the revenue as outlined in Subsection (2)(b)(i) if the
228 county's tourism tax advisory board created under Subsection 17-31-8(1)(a) has
229 prioritized the use of revenue to mitigate the impacts of tourism.
- 230 (c) A county of the first class shall expend at least \$450,000 each year of the revenue
231 from the imposition of a tax authorized by Subsection (1)(a)(iv) within the county to
232 fund a marketing and ticketing system designed to:
- 233 (i) promote tourism in ski areas within the county by persons that do not reside within
234 the state; and
235 (ii) combine the sale of:

- 236 (A) ski lift tickets; and
- 237 (B) accommodations and services described in Subsection 59-12-103(1)(i).
- 238 (3) A tax imposed under this part may be pledged as security for bonds, notes, or other
- 239 evidences of indebtedness incurred by a county, city, or town under Title 11, Chapter 14,
- 240 Local Government Bonding Act, or a community reinvestment agency under Title 17C,
- 241 Chapter 1, Part 5, Agency Bonds, to finance:
- 242 (a) an airport facility;
- 243 (b) a convention facility;
- 244 (c) a cultural facility;
- 245 (d) a recreation facility; or
- 246 (e) a tourist facility.
- 247 (4)(a) To impose a tax under Subsection (1), the county legislative body shall adopt an
- 248 ordinance imposing the tax.
- 249 (b) The ordinance under Subsection (4)(a) shall include provisions substantially the
- 250 same as those contained in Part 1, Tax Collection, except that the tax shall be
- 251 imposed only on those items and sales described in Subsection (1).
- 252 (c) The name of the county as the taxing agency shall be substituted for that of the state
- 253 where necessary, and an additional license is not required if one has been or is issued
- 254 under Section 59-12-106.
- 255 (5) To maintain in effect a tax ordinance adopted under this part, each county legislative
- 256 body shall, within 30 days of any amendment of any applicable provisions of Part 1, Tax
- 257 Collection, adopt amendments to the county's tax ordinance to conform with the
- 258 applicable amendments to Part 1, Tax Collection.
- 259 (6)(a) Regardless of whether a county of the first class creates a tourism tax advisory
- 260 board in accordance with Section 17-31-8, the county legislative body of the county
- 261 of the first class shall create a tax advisory board in accordance with this Subsection
- 262 (6).
- 263 (b) The tax advisory board shall be composed of nine members appointed as follows:
- 264 (i) four members shall be residents of a county of the first class appointed by the
- 265 county legislative body of the county of the first class; and
- 266 (ii) subject to Subsections (6)(c) and (d), five members shall be mayors of cities or
- 267 towns within the county of the first class appointed by an organization
- 268 representing all mayors of cities and towns within the county of the first class.
- 269 (c) Five members of the tax advisory board constitute a quorum.

- 270 (d) The county legislative body of the county of the first class shall determine:
- 271 (i) terms of the members of the tax advisory board;
- 272 (ii) procedures and requirements for removing a member of the tax advisory board;
- 273 (iii) voting requirements, except that action of the tax advisory board shall be by at
- 274 least a majority vote of a quorum of the tax advisory board;
- 275 (iv) chairs or other officers of the tax advisory board;
- 276 (v) how meetings are to be called and the frequency of meetings; and
- 277 (vi) the compensation, if any, of members of the tax advisory board.
- 278 (e) The tax advisory board under this Subsection (6) shall advise the county legislative
- 279 body of the county of the first class on the expenditure of revenue collected within
- 280 the county of the first class from the taxes described in Subsection (1)(a).
- 281 (7)(a)(i) Except as provided in Subsection (7)(a)(ii), a tax authorized under this part
- 282 shall be administered, collected, ~~and~~ enforced, and interpreted in accordance
- 283 with:
- 284 (A) the same procedures used to administer, collect, ~~and~~ enforce, and interpret
- 285 the tax under:
- 286 (I) Part 1, Tax Collection; or
- 287 (II) Part 2, Local Sales and Use Tax Act; and
- 288 (B) Chapter 1, General Taxation Policies.
- 289 (ii) A tax under this part is not subject to Section 59-12-107.1 or 59-12-123 or
- 290 Subsections 59-12-205(2) through (5).
- 291 (b) Except as provided in Subsection (7)(c):
- 292 (i) for a tax under this part other than the tax under Subsection (1)(a)(i)(B), the
- 293 commission shall distribute the revenue to the county imposing the tax; and
- 294 (ii) for a tax under Subsection (1)(a)(i)(B), the commission shall distribute the
- 295 revenue according to the distribution formula provided in Subsection (8).
- 296 (c) The commission shall retain and deposit an administrative charge in accordance with
- 297 Section 59-1-306 from the revenue the commission collects from a tax under this part.
- 298 (8) The commission shall distribute the revenue generated by the tax under Subsection
- 299 (1)(a)(i)(B) to each county collecting a tax under Subsection (1)(a)(i)(B) according to
- 300 the following formula:
- 301 (a) the commission shall distribute 70% of the revenue based on the percentages
- 302 generated by dividing the revenue collected by each county under Subsection
- 303 (1)(a)(i)(B) by the total revenue collected by all counties under Subsection

- 304 (1)(a)(i)(B); and
- 305 (b) the commission shall distribute 30% of the revenue based on the percentages
306 generated by dividing the population of each county collecting a tax under
307 Subsection (1)(a)(i)(B) by the total population of all counties collecting a tax under
308 Subsection (1)(a)(i)(B).
- 309 (9)(a) For purposes of this Subsection (9):
- 310 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, Part 2,
311 County Annexation.
- 312 (ii) "Annexing area" means an area that is annexed into a county.
- 313 (b)(i) Except as provided in Subsection (9)(c), if a county enacts or repeals a tax or
314 changes the rate of a tax under this part, the enactment, repeal, or change shall
315 take effect:
- 316 (A) on the first day of a calendar quarter; and
- 317 (B) after a 90-day period beginning on the day on which the commission receives
318 notice meeting the requirements of Subsection (9)(b)(ii) from the county.
- 319 (ii) The notice described in Subsection (9)(b)(i)(B) shall state:
- 320 (A) that the county will enact or repeal a tax or change the rate of a tax under this
321 part;
- 322 (B) the statutory authority for the tax described in Subsection (9)(b)(ii)(A);
- 323 (C) the effective date of the tax described in Subsection (9)(b)(ii)(A); and
- 324 (D) if the county enacts the tax or changes the rate of the tax described in
325 Subsection (9)(b)(ii)(A), the rate of the tax.
- 326 (c)(i) If the billing period for a transaction begins before the effective date of the
327 enactment of the tax or the tax rate increase imposed under Subsection (1), the
328 enactment of the tax or the tax rate increase shall take effect on the first day of the
329 first billing period that begins after the effective date of the enactment of the tax
330 or the tax rate increase.
- 331 (ii) If the billing period for a transaction begins before the effective date of the repeal
332 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the
333 tax or the tax rate decrease shall take effect on the first day of the last billing
334 period that began before the effective date of the repeal of the tax or the tax rate
335 decrease.
- 336 (d)(i) Except as provided in Subsection (9)(e), if the annexation will result in the
337 enactment, repeal, or change in the rate of a tax under this part for an annexing

- 338 area, the enactment, repeal, or change shall take effect:
- 339 (A) on the first day of a calendar quarter; and
- 340 (B) after a 90-day period beginning on the day on which the commission receives
- 341 notice meeting the requirements of Subsection (9)(d)(ii) from the county that
- 342 annexes the annexing area.
- 343 (ii) The notice described in Subsection (9)(d)(i)(B) shall state:
- 344 (A) that the annexation described in Subsection (9)(d)(i) will result in an
- 345 enactment, repeal, or change in the rate of a tax under this part for the annexing
- 346 area;
- 347 (B) the statutory authority for the tax described in Subsection (9)(d)(ii)(A);
- 348 (C) the effective date of the tax described in Subsection (9)(d)(ii)(A); and
- 349 (D) if the county enacts the tax or changes the rate of the tax described in
- 350 Subsection (9)(d)(ii)(A), the rate of the tax.
- 351 (e)(i) If the billing period for a transaction begins before the effective date of the
- 352 enactment of the tax or the tax rate increase imposed under Subsection (1), the
- 353 enactment of the tax or the tax rate increase shall take effect on the first day of the
- 354 first billing period that begins after the effective date of the enactment of the tax
- 355 or the tax rate increase.
- 356 (ii) If the billing period for a transaction begins before the effective date of the repeal
- 357 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the
- 358 tax or the tax rate decrease shall take effect on the first day of the last billing
- 359 period that began before the effective date of the repeal of the tax or the tax rate
- 360 decrease.

361 Section 6. Section **59-12-703** is amended to read:

362 **59-12-703 . Opinion question election -- Base -- Rate -- Imposition of tax --**
 363 **Expenditure of revenues -- Administration -- Enactment or repeal of tax --**
 364 **Effective date -- Notice requirements.**

- 365 (1)(a) Subject to the other provisions of this section, a county legislative body may
- 366 submit an opinion question to the residents of that county, by majority vote of all
- 367 members of the legislative body, so that each resident of the county, except residents
- 368 in municipalities that have already imposed a sales and use tax under Part 14, City or
- 369 Town Option Funding for Botanical, Cultural, Recreational, and Zoological
- 370 Organizations or Facilities, has an opportunity to express the resident's opinion on the
- 371 imposition of a local sales and use tax of .1% on the transactions described in

- 372 Subsection 59-12-103(1) located within the county, to:
- 373 (i) fund cultural facilities, recreational facilities, and zoological facilities, botanical
374 organizations, cultural organizations, and zoological organizations, and rural radio
375 stations, in that county; or
- 376 (ii) provide funding for a botanical organization, cultural organization, or zoological
377 organization to pay for use of a bus or facility rental if that use of the bus or
378 facility rental is in furtherance of the botanical organization's, cultural
379 organization's, or zoological organization's primary purpose.
- 380 (b) The opinion question required by this section shall state:
- 381 "Shall (insert the name of the county), Utah, be authorized to impose a .1% sales and use
382 tax for (list the purposes for which the revenue collected from the sales and use tax shall be
383 expended)?"
- 384 (c) A county legislative body may not impose a tax under this section on:
- 385 (i) the sales and uses described in Section 59-12-104 to the extent the sales and uses
386 are exempt from taxation under Section 59-12-104;
- 387 (ii) sales and uses within a municipality that has already imposed a sales and use tax
388 under Part 14, City or Town Option Funding for Botanical, Cultural, Recreational,
389 and Zoological Organizations or Facilities; and
- 390 (iii) except as provided in Subsection (1)(e), amounts paid or charged for food and
391 food ingredients.
- 392 (d) For purposes of this Subsection (1), the location of a transaction shall be determined
393 in accordance with Sections 59-12-211 through 59-12-215.
- 394 (e) A county legislative body imposing a tax under this section shall impose the tax on
395 the purchase price or sales price for amounts paid or charged for food and food
396 ingredients if the food and food ingredients are sold as part of a bundled transaction
397 attributable to food and food ingredients and tangible personal property other than
398 food and food ingredients.
- 399 (f) The election shall follow the procedures outlined in Title 11, Chapter 14, Local
400 Government Bonding Act.
- 401 (2)(a) If the county legislative body determines that a majority of the county's registered
402 voters voting on the imposition of the tax have voted in favor of the imposition of the
403 tax as prescribed in Subsection (1), the county legislative body may impose the tax
404 by a majority vote of all members of the legislative body on the transactions:
- 405 (i) described in Subsection (1); and

- 406 (ii) within the county, including the cities and towns located in the county, except
407 those cities and towns that have already imposed a sales and use tax under Part 14,
408 City or Town Option Funding for Botanical, Cultural, Recreational, and
409 Zoological Organizations or Facilities.
- 410 (b) A county legislative body may revise county ordinances to reflect statutory changes
411 to the distribution formula or eligible recipients of revenue generated from a tax
412 imposed under Subsection (2)(a) without submitting an opinion question to residents
413 of the county.
- 414 (3) Subject to Section 59-12-704, revenue collected from a tax imposed under Subsection
415 (2) shall be expended:
- 416 (a) to fund cultural facilities, recreational facilities, and zoological facilities located
417 within the county or a city or town located in the county, except a city or town that
418 has already imposed a sales and use tax under Part 14, City or Town Option Funding
419 for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities;
- 420 (b) to fund ongoing operating expenses of:
- 421 (i) recreational facilities described in Subsection (3)(a);
422 (ii) botanical organizations, cultural organizations, and zoological organizations
423 within the county; and
424 (iii) rural radio stations within the county; and
- 425 (c) as stated in the opinion question described in Subsection (1).
- 426 (4)(a) A tax authorized under this part shall be:
- 427 (i) except as provided in Subsection (4)(b), administered, collected, ~~and~~ enforced,
428 and interpreted in accordance with:
- 429 (A) the same procedures used to administer, collect, ~~and~~ enforce, and interpret
430 the tax under:
- 431 (I) Part 1, Tax Collection; or
432 (II) Part 2, Local Sales and Use Tax Act; and
433 (B) Chapter 1, General Taxation Policies; and
- 434 (ii) levied for a period of 10 years and may be reauthorized at the end of the ~~ten~~ 10
435 -year period in accordance with this section.
- 436 (b) A tax under this part is not subject to Subsections 59-12-205(2) through (5).
- 437 (5)(a) For purposes of this Subsection (5):
- 438 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, Part 2,
439 County Annexation.

- 440 (ii) "Annexing area" means an area that is annexed into a county.
- 441 (b)(i) Except as provided in Subsection (5)(c) or (d), if, on or after July 1, 2004, a
442 county enacts or repeals a tax under this part, the enactment or repeal shall take
443 effect:
- 444 (A) on the first day of a calendar quarter; and
445 (B) after a 90-day period beginning on the date the commission receives notice
446 meeting the requirements of Subsection (5)(b)(ii) from the county.
- 447 (ii) The notice described in Subsection (5)(b)(i)(B) shall state:
- 448 (A) that the county will enact or repeal a tax under this part;
449 (B) the statutory authority for the tax described in Subsection (5)(b)(ii)(A);
450 (C) the effective date of the tax described in Subsection (5)(b)(ii)(A); and
451 (D) if the county enacts the tax described in Subsection (5)(b)(ii)(A), the rate of
452 the tax.
- 453 (c)(i) If the billing period for a transaction begins before the effective date of the
454 enactment of the tax under this section, the enactment of the tax takes effect on the
455 first day of the first billing period that begins on or after the effective date of the
456 enactment of the tax.
- 457 (ii) The repeal of a tax applies to a billing period if the billing statement for the
458 billing period is produced on or after the effective date of the repeal of the tax
459 imposed under this section.
- 460 (d)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of
461 sales and use tax rates published in the catalogue, an enactment or repeal of a tax
462 described in Subsection (5)(b)(i) takes effect:
- 463 (A) on the first day of a calendar quarter; and
464 (B) beginning 60 days after the effective date of the enactment or repeal under
465 Subsection (5)(b)(i).
- 466 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
467 the commission may by rule define the term "catalogue sale."
- 468 (e)(i) Except as provided in Subsection (5)(f) or (g), if, for an annexation that occurs
469 on or after July 1, 2004, the annexation will result in the enactment or repeal of a
470 tax under this part for an annexing area, the enactment or repeal shall take effect:
- 471 (A) on the first day of a calendar quarter; and
472 (B) after a 90-day period beginning on the date the commission receives notice
473 meeting the requirements of Subsection (5)(e)(ii) from the county that annexes

- 474 the annexing area.
- 475 (ii) The notice described in Subsection (5)(e)(i)(B) shall state:
- 476 (A) that the annexation described in Subsection (5)(e)(i) will result in an
- 477 enactment or repeal of a tax under this part for the annexing area;
- 478 (B) the statutory authority for the tax described in Subsection (5)(e)(ii)(A);
- 479 (C) the effective date of the tax described in Subsection (5)(e)(ii)(A); and
- 480 (D) the rate of the tax described in Subsection (5)(e)(ii)(A).
- 481 (f)(i) If the billing period for a transaction begins before the effective date of the
- 482 enactment of the tax under this section, the enactment of the tax takes effect on the
- 483 first day of the first billing period that begins on or after the effective date of the
- 484 enactment of the tax.
- 485 (ii) The repeal of a tax applies to a billing period if the billing statement for the
- 486 billing period is produced on or after the effective date of the repeal of the tax
- 487 imposed under this section.
- 488 (g)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of
- 489 sales and use tax rates published in the catalogue, an enactment or repeal of a tax
- 490 described in Subsection (5)(e)(i) takes effect:
- 491 (A) on the first day of a calendar quarter; and
- 492 (B) beginning 60 days after the effective date of the enactment or repeal under
- 493 Subsection (5)(e)(i).
- 494 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
- 495 the commission may by rule define the term "catalogue sale."
- 496 Section 7. Section **59-12-704** is amended to read:
- 497 **59-12-704 . Distribution of revenue -- Advisory board creation -- Determining**
- 498 **operating expenses -- Administrative charge.**
- 499 (1) Except as provided in Subsections (7)(b) and (9), and subject to the requirements of this
- 500 section, the county legislative body of a county of the first class shall distribute annually
- 501 any revenue collected under this part to support cultural facilities, recreational facilities,
- 502 and zoological facilities and botanical organizations, cultural organizations, and
- 503 zoological organizations within that first class county as follows:
- 504 (a) 30% of the revenue to support cultural facilities and recreational facilities located
- 505 within the county;
- 506 (b) 16% of the revenue to support zoological facilities and zoological organizations
- 507 located within the county as provided in Subsection (2);

- 508 (c) as provided in Subsection (5), 45% of the revenue to support no more than 22
509 botanical organizations and cultural organizations:
- 510 (i) each of which has average annual operating expenses of more than \$250,000 as
511 determined under Subsection (7); and
- 512 (ii) whose activities impact all or a significant region of the county or state; and
- 513 (d) 9% of the revenue to botanical organizations and cultural organizations that do not
514 receive revenue under Subsection (1)(c) in communities throughout the county as
515 determined by the county legislative body.
- 516 (2)(a) The distribution described in Subsection (1)(b) shall support no more than three
517 zoological facilities and zoological organizations located within the county and
518 having average annual operating expenses of \$1,500,000 or more as determined
519 under Subsection (7).
- 520 (b) For the calendar years that begin on or after January 1, 2025, and on or before
521 January 1, 2029, the county shall distribute the 16% of the revenue as follows:
- 522 (i) 8.25% of the revenue to support a zoological organization having as the zoological
523 organization's primary purpose the operation of an aviary, or a zoological facility
524 that is part of or integrated with an aviary;
- 525 (ii) an amount equal to the amount distributed during the previous calendar year to
526 support a zoological organization having as the zoological organization's primary
527 purpose the operation of a zoological park, or a zoological facility that is part of or
528 integrated with a zoological park; and
- 529 (iii) the remaining amount to a zoological organization having as the zoological
530 organization's primary purpose the operation of an aquarium, or a zoological
531 facility that is part of or integrated with an aquarium.
- 532 (c) For a calendar year that begins on or after January 1, 2030, the county shall provide
533 by ordinance for the distribution of the 16% of revenue to no more than three
534 zoological facilities and zoological organizations located within the county and
535 having average annual operating expenses of \$1,500,000 or more as determined
536 under Subsection (7).
- 537 (3) If more than one zoological organization or zoological facility qualifies to receive the
538 money described in Subsection (2), the county legislative body shall distribute the
539 money described in the subsection for which more than one zoological organization or
540 zoological facility qualifies to whichever zoological organization or zoological facility
541 the county legislative body determines is most appropriate, except that a zoological

- 542 organization or zoological facility may not receive money under more than one
543 subsection under Subsection (2).
- 544 (4) If no zoological organization or zoological facility qualifies to receive money described
545 in Subsection (2), the county legislative body shall distribute the money described in the
546 subsection for which no zoological organization or zoological facility qualifies among
547 the zoological organizations or zoological facilities qualifying for and receiving money
548 under the other subsections in proportion to the zoological organizations' or zoological
549 facilities' average annual operating expenses as determined under Subsection (7).
- 550 (5)(a) Subject to Subsection (5)(b), the county legislative body shall distribute the
551 money described in Subsection (1)(c) among the botanical organizations and cultural
552 organizations in proportion to the botanical organizations' and cultural organizations'
553 average annual operating expenses as determined under Subsection (7).
- 554 (b) The county may not distribute to any botanical organization or cultural organization
555 described in Subsection (1)(c) an amount that exceeds 35% of the botanical
556 organization's or cultural organization's operating budget.
- 557 (6)(a) The county legislative body of each county shall create an advisory board to
558 advise the county legislative body on disbursement of funds to botanical
559 organizations and cultural organizations under Subsection (1)(c).
- 560 (b)(i) The advisory board under Subsection (6)(a) shall consist of seven members
561 appointed by the county legislative body.
- 562 (ii) In a county of the first class, the Division of Arts and Museums created in Section
563 9-6-201 shall appoint two of the seven members of the advisory board under
564 Subsection (6)(a).
- 565 (7)(a) Except as provided in Subsection (7)(b), to be eligible to receive money collected
566 by the county under this part, a botanical organization, cultural organization,
567 zoological organization, and zoological facility located within a county of the first
568 class shall, every year:
- 569 (i) calculate its average annual operating expenses based upon audited operating
570 expenses for three preceding fiscal years; and
- 571 (ii) submit to the appropriate county legislative body:
- 572 (A) a verified audit of annual operating expenses for each of those three preceding
573 fiscal years; and
- 574 (B) the average annual operating expenses as calculated under Subsection (7)(a)(i).
- 575 (b) The county legislative body may waive the operating expenses reporting

576 requirements under Subsection (7)(a) for organizations described in Subsection (1)(d).

577 (8) When calculating average annual operating expenses as described in Subsection (7),
578 each botanical organization, cultural organization, and zoological organization shall use
579 the same three-year fiscal period as determined by the county legislative body.

580 (9)(a) By July 1 of each year, the county legislative body of a first class county may
581 index the threshold amount in Subsections (1)(c) and [~~(d)~~] (2)(a).

582 (b) Any change under Subsection (9)(a) shall be rounded off to the nearest \$100.

583 (10)(a) In a county except for a county of the first class, the county legislative body
584 shall by ordinance provide for the distribution of the entire amount of the revenue
585 generated by the tax imposed by this section:

586 (i) as provided in this Subsection (10); and

587 (ii) as stated in the opinion question described in Subsection 59-12-703(1).

588 (b) In accordance with an interlocal agreement established in accordance with Title 11,
589 Chapter 13, Interlocal Cooperation Act, a county described in Subsection (10)(a) may
590 distribute to a city, town, or political subdivision within the county revenue generated
591 by a tax under this part.

592 (c) The revenue distributed under Subsection (10)(a) or (b) shall be used for one or more
593 organizations or facilities defined in Section 59-12-702 regardless of whether the
594 revenue is distributed:

595 (i) directly by the county described in Subsection (10)(a) to be used for an
596 organization or facility defined in Section 59-12-702; or

597 (ii) in accordance with an interlocal agreement described in Subsection (10)(b).

598 (11) A county legislative body may retain up to 1.5% of the proceeds from a tax under this
599 part for the cost of administering this part.

600 (12) The commission shall retain and deposit an administrative charge in accordance with
601 Section 59-1-306 from the revenue the commission collects from a tax under this part.

602 Section 8. Section **59-12-802** is amended to read:

603 **59-12-802 . Imposition of rural county health care tax -- Expenditure of tax**
604 **revenue -- Base -- Rate -- Administration, collection, enforcement, and**
605 **interpretation of tax -- Administrative charge.**

606 (1)(a) A county legislative body of the following counties may impose a sales and use
607 tax of up to 1% on the transactions described in Subsection 59-12-103(1) located
608 within the county:

609 (i) a county of the third, fourth, fifth, or sixth class; or

- 610 (ii) a county of the second class that has:
- 611 (A) a national park within or partially within the county's boundaries; and
- 612 (B) two or more state parks within or partially within the county's boundaries.
- 613 (b) Notwithstanding Subsection (1)(a), a county legislative body may not impose a tax
- 614 under this section on:
- 615 (i) the sales and uses described in Section 59-12-104 to the extent the sales and uses
- 616 are exempt from taxation under Section 59-12-104;
- 617 (ii) a transaction to the extent a rural city hospital tax is imposed on that transaction
- 618 in a city that imposes a tax under Section 59-12-804; and
- 619 (iii) except as provided in Subsection (1)(d), amounts paid or charged for food and
- 620 food ingredients.
- 621 (c) For purposes of this Subsection (1), the location of a transaction is determined in
- 622 accordance with Sections 59-12-211 through 59-12-215.
- 623 (d) A county legislative body imposing a tax under this section shall impose the tax on
- 624 the purchase price or sales price for amounts paid or charged for food and food
- 625 ingredients if the food and food ingredients are sold as part of a bundled transaction
- 626 attributable to food and food ingredients and tangible personal property other than
- 627 food and food ingredients.
- 628 (2)(a) Except as provided in Subsection (5)(b), before imposing a tax under Subsection
- 629 (1), a county legislative body shall obtain approval to impose the tax from a majority
- 630 of the:
- 631 (i) members of the county's legislative body; and
- 632 (ii) county's registered voters voting on the imposition of the tax.
- 633 (b) The county legislative body shall conduct the election according to the procedures
- 634 and requirements of Title 11, Chapter 14, Local Government Bonding Act.
- 635 (3) Subject to Subsection (4), a county legislative body may use money collected from a tax
- 636 imposed under Subsection (1) to fund:
- 637 (a) for a county described in Subsection (1)(a)(i):
- 638 (i) the following costs associated with a federally qualified health center within the
- 639 county, a freestanding urgent care center within the county, a rural county health
- 640 care facility within the county, or a rural health clinic within the county:
- 641 (A) ongoing operating expenses of the center, clinic, or facility;
- 642 (B) the acquisition of land for the center, clinic, or facility; or
- 643 (C) the design, construction, equipping, or furnishing of the center, clinic, or

- 644 facility;
- 645 (ii) rural emergency medical services within the county; or
- 646 (iii) a combination of the activities described in this Subsection (3)(a); and
- 647 (b) for a county described in Subsection (1)(a)(ii), emergency medical services that are
- 648 provided by a political subdivision within that county, subject to Subsection (5)(c).
- 649 (4)(a) For a tax enacted on or after July 1, 2024, by a county described in Subsection
- 650 (1)(a)(i), a county legislative body may use money collected from a tax imposed
- 651 under Subsection (1) to fund:
- 652 (i) the costs described in Subsection (3)(a)(i);
- 653 (ii) the following activities to mitigate the impacts of visitors within the county:
- 654 (A) emergency medical services;
- 655 (B) solid waste disposal;
- 656 (C) search and rescue activities;
- 657 (D) law enforcement activities; or
- 658 (E) fire protection services;
- 659 (iii) avalanche forecasting within the county; or
- 660 (iv) a combination of the activities described in this Subsection (4)(a).
- 661 (b) For a tax increased on or after July 1, 2024, by a county described in Subsection
- 662 (1)(a)(i), a county legislative body may use the money collected from the increased
- 663 tax rate to fund the activities described in Subsections (4)(a)(i) through (iv).
- 664 (5)(a) A county described in Subsection (1)(a)(ii) may impose a tax under this section
- 665 within a portion of the county if the affected area includes:
- 666 (i) the entire unincorporated area of the county; and
- 667 (ii) the entire boundaries of any municipality located within the affected area.
- 668 (b) Before a county described in Subsection (1)(a)(ii) may impose a tax under this
- 669 section within a portion of the county, the county legislative body shall obtain
- 670 approval to impose the tax from a majority of:
- 671 (i) the members of the county's legislative body;
- 672 (ii) the county's registered voters within the affected area voting on the imposition of
- 673 the tax, in an election conducted according to the procedures and requirements of
- 674 Title 11, Chapter 14, Local Government Bonding Act; and
- 675 (iii)(A) the members of the legislative body of each municipality located within
- 676 the affected area; or
- 677 (B) the members of the governing body of a special service district established

678 under Title 17D, Chapter 1, Special Service District Act, to provide emergency
679 medical services within the affected area.

680 (c) A county described in Subsection (1)(a)(ii) that imposes a tax under this section
681 within a portion of the county in accordance with this Subsection (5) may use the
682 money collected from the tax to fund emergency medical services that are provided
683 by a political subdivision within the affected area.

684 (6)(a) A tax under this section shall be:

685 (i) except as provided in Subsection (6)(b), administered, collected, [~~and~~]enforced,
686 and interpreted in accordance with:

687 (A) the same procedures used to administer, collect, [~~and~~]enforce, and interpret
688 the tax under:

689 (I) Part 1, Tax Collection; or

690 (II) Part 2, Local Sales and Use Tax Act; and

691 (B) Chapter 1, General Taxation Policies; and

692 (ii) levied for a period of 10 years and may be reauthorized at the end of the 10-year
693 period by the county legislative body [~~as provided in Subsection (1)] and the
694 county's registered voters in accordance with the procedures and requirements for
695 levying a tax under Subsection (2) or (5)(b), as applicable.~~

696 (b) A tax under this section is not subject to Subsections 59-12-205(2) through (5).

697 (c) A county legislative body shall distribute money collected from a tax under this
698 section quarterly.

699 (7) The commission shall retain and deposit an administrative charge in accordance with
700 Section 59-1-306 from the revenue the commission collects from a tax under this section.

701 Section 9. Section **59-12-804** is amended to read:

702 **59-12-804 . Imposition of rural city hospital tax -- Base -- Rate -- Administration,**
703 **collection, enforcement, and interpretation of tax -- Administrative charge.**

704 (1)(a) A city legislative body may impose a sales and use tax of up to 1%:

705 (i) on the transactions described in Subsection 59-12-103(1) located within the city;
706 and

707 (ii) to fund rural city hospitals in that city.

708 (b) Notwithstanding Subsection (1)(a)(i), a city legislative body may not impose a tax
709 under this section on:

710 (i) the sales and uses described in Section 59-12-104 to the extent the sales and uses
711 are exempt from taxation under Section 59-12-104; and

- 712 (ii) except as provided in Subsection (1)(d), amounts paid or charged for food and
713 food ingredients.
- 714 (c) For purposes of this Subsection (1), the location of a transaction shall be determined
715 in accordance with Sections 59-12-211 through 59-12-215.
- 716 (d) A city legislative body imposing a tax under this section shall impose the tax on the
717 purchase price or sales price for amounts paid or charged for food and food
718 ingredients if the food and food ingredients are sold as part of a bundled transaction
719 attributable to food and food ingredients and tangible personal property other than
720 food and food ingredients.
- 721 (2)(a) Before imposing a tax under Subsection (1)(a), a city legislative body shall obtain
722 approval to impose the tax from a majority of the:
- 723 (i) members of the city legislative body; and
724 (ii) city's registered voters voting on the imposition of the tax.
- 725 (b) The city legislative body shall conduct the election according to the procedures and
726 requirements of Title 11, Chapter 14, Local Government Bonding Act.
- 727 (3) The money collected from a tax imposed under Subsection (1) may only be used to fund:
- 728 (a) ongoing operating expenses of a rural city hospital;
729 (b) the acquisition of land for a rural city hospital; or
730 (c) the design, construction, equipping, or furnishing of a rural city hospital.
- 731 (4)(a) A tax under this section shall be:
- 732 (i) except as provided in Subsection (4)(b), administered, collected, ~~[and]~~enforced,
733 and interpreted in accordance with:
- 734 (A) the same procedures used to administer, collect, ~~[and]~~enforce, and interpret
735 the tax under:
736 (I) Part 1, Tax Collection; or
737 (II) Part 2, Local Sales and Use Tax Act; and
738 (B) Chapter 1, General Taxation Policies; and
- 739 (ii) levied for a period of 10 years and may be reauthorized at the end of the ~~[ten]~~ 10
740 -year period by the city legislative body [as provided in Subsection (1)] and the
741 city's registered voters in accordance with the procedures and requirements for
742 levying a tax under Subsection (2).
- 743 (b) A tax under this section is not subject to Subsections 59-12-205(2) through (5).
- 744 (5) The commission shall retain and deposit an administrative charge in accordance with
745 Section 59-1-306 from the revenue the commission collects from a tax under this section.

746 Section 10. Section **59-12-1102** is amended to read:

747 **59-12-1102 . Base -- Rate -- Imposition of tax -- Distribution of revenue --**
748 **Administration -- Administrative charge -- Commission requirement to retain an**
749 **amount to be deposited into the Qualified Emergency Food Agencies Fund --**
750 **Enactment or repeal of tax -- Effective date -- Notice requirements.**

751 (1)(a)(i) Subject to Subsections (2) through (6), and in addition to any other tax
752 authorized by this chapter, a county may impose by ordinance a county option
753 sales and use tax of .25% upon the transactions described in Subsection
754 59-12-103(1).

755 (ii) Notwithstanding Subsection (1)(a)(i), a county may not impose a tax under this
756 section on the sales and uses described in Section 59-12-104 to the extent the sales
757 and uses are exempt from taxation under Section 59-12-104.

758 (b) For purposes of this Subsection (1), the location of a transaction shall be determined
759 in accordance with Sections 59-12-211 through 59-12-215.

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

761 (i) upon transactions that are located within the county, including transactions that are
762 located within municipalities in the county; and

763 (ii) except as provided in Subsection (1)(d) or (5), beginning on the first day of
764 January:

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

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

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

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

772 (ii) beginning January 1, 1999, if an ordinance adopting the tax is imposed during
773 1997 but after September 4, 1997.

774 (2)(a) Before imposing a county option sales and use tax under Subsection (1), a county
775 shall hold two public hearings on separate days in geographically diverse locations in
776 the county.

777 (b)(i) At least one of the hearings required by Subsection (2)(a) shall have a starting
778 time of no earlier than 6 p.m.

779 (ii) The earlier of the hearings required by Subsection (2)(a) shall be no less than

780 seven days after the day the first advertisement required by Subsection (2)(c) is
781 published.

782 (c)(i) Before holding the public hearings required by Subsection (2)(a), the county
783 shall advertise:

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

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

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

788 (ii) The advertisement shall be published:

789 (A) in a newspaper of general circulation in the county once each week for the
790 two weeks preceding the earlier of the two public hearings; and

791 (B) for the county, as a class A notice under Section 63G-30-102, for two weeks
792 before the day on which the first of the two public hearings is held.

793 (iii) The advertisement described in Subsection (2)(c)(ii)(A) shall be no less than 1/8
794 page in size, and the type used shall be no smaller than 18 point and surrounded
795 by a 1/4-inch border.

796 (iv) The advertisement described in Subsection (2)(c)(ii)(A) may not be placed in that
797 portion of the newspaper where legal notices and classified advertisements appear.

798 (v) In accordance with Subsection (2)(c)(ii)(A), whenever possible:

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

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

804 (d) The adoption of an ordinance imposing a county option sales and use tax is subject to
805 a local referendum election and shall be conducted as provided in Title 20A, Chapter
806 7, Part 6, Local Referenda - Procedures.

807 (3)(a) Subject to Subsection (5), if the aggregate population of the counties imposing a
808 county option sales and use tax under Subsection (1) is less than 75% of the state
809 population, the tax levied under Subsection (1) shall be distributed to the county in
810 which the tax was collected.

811 (b) Subject to Subsection (5), if the aggregate population of the counties imposing a
812 county option sales and use tax under Subsection (1) is greater than or equal to 75%
813 of the state population:

- 814 (i) 50% of the tax collected under Subsection (1) in each county shall be distributed
815 to the county in which the tax was collected; and
- 816 (ii) except as provided in Subsection (3)(c), 50% of the tax collected under
817 Subsection (1) in each county shall be distributed proportionately among all
818 counties imposing the tax, based on the total population of each county.
- 819 (c) Except as provided in Subsection (5), the amount to be distributed annually to a
820 county under Subsection (3)(b)(ii), when combined with the amount distributed to the
821 county under Subsection (3)(b)(i), does not equal at least \$75,000, then:
- 822 (i) the amount to be distributed annually to that county under Subsection (3)(b)(ii)
823 shall be increased so that, when combined with the amount distributed to the
824 county under Subsection (3)(b)(i), the amount distributed annually to the county is
825 \$75,000; and
- 826 (ii) the amount to be distributed annually to all other counties under Subsection
827 (3)(b)(ii) shall be reduced proportionately to offset the additional amount
828 distributed under Subsection (3)(c)(i).
- 829 (d) The commission shall establish rules to implement the distribution of the tax under
830 Subsections (3)(a), (b), and (c).
- 831 (4)(a) Except as provided in Subsection (4)(b) or (c), a tax authorized under this part
832 shall be administered, collected, ~~[and]~~enforced, and interpreted in accordance with:
- 833 (i) the same procedures used to administer, collect, ~~[and]~~enforce, and interpret the
834 tax under:
- 835 (A) Part 1, Tax Collection; or
836 (B) Part 2, Local Sales and Use Tax Act; and
- 837 (ii) Chapter 1, General Taxation Policies.
- 838 (b) A tax under this part is not subject to Subsections 59-12-205(2) through (5).
- 839 (c)(i) Subject to Subsection (4)(c)(ii), the commission shall retain and deposit an
840 administrative charge in accordance with Section 59-1-306 from the revenue the
841 commission collects from a tax under this part.
- 842 (ii) Notwithstanding Section 59-1-306, the administrative charge described in
843 Subsection (4)(c)(i) shall be calculated by taking a percentage described in
844 Section 59-1-306 of the distribution amounts resulting after:
- 845 (A) the applicable distribution calculations under Subsection (3) have been made;
846 and
847 (B) the commission retains the amount required by Subsection (5).

- 848 (5)(a) Beginning on July 1, 2009, the commission shall calculate and retain a portion of
849 the sales and use tax collected under this part as provided in this Subsection (5).
- 850 (b) For a county that imposes a tax under this part, the commission shall calculate a
851 percentage each month by dividing the sales and use tax collected under this part for
852 that month within the boundaries of that county by the total sales and use tax
853 collected under this part for that month within the boundaries of all of the counties
854 that impose a tax under this part.
- 855 (c) For a county that imposes a tax under this part, the commission shall retain each
856 month an amount equal to the product of:
- 857 (i) the percentage the commission determines for the month under Subsection (5)(b)
858 for the county; and
- 859 (ii) \$6,354.
- 860 (d) The commission shall deposit an amount the commission retains in accordance with
861 this Subsection (5) into the Qualified Emergency Food Agencies Fund created by
862 Section 35A-8-1009.
- 863 (e) An amount the commission deposits into the Qualified Emergency Food Agencies
864 Fund shall be expended as provided in Section 35A-8-1009.
- 865 (6)(a) For purposes of this Subsection (6):
- 866 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, County
867 Consolidations and Annexations.
- 868 (ii) "Annexing area" means an area that is annexed into a county.
- 869 (b)(i) Except as provided in Subsection (6)(c) or (d), if, on or after July 1, 2004, a
870 county enacts or repeals a tax under this part:
- 871 (A)(I) the enactment shall take effect as provided in Subsection (1)(c); or
872 (II) the repeal shall take effect on the first day of a calendar quarter; and
- 873 (B) after a 90-day period beginning on the date the commission receives notice
874 meeting the requirements of Subsection (6)(b)(ii) from the county.
- 875 (ii) The notice described in Subsection (6)(b)(i)(B) shall state:
- 876 (A) that the county will enact or repeal a tax under this part;
- 877 (B) the statutory authority for the tax described in Subsection (6)(b)(ii)(A);
- 878 (C) the effective date of the tax described in Subsection (6)(b)(ii)(A); and
- 879 (D) if the county enacts the tax described in Subsection (6)(b)(ii)(A), the rate of
880 the tax.
- 881 (c)(i) If the billing period for a transaction begins before the effective date of the

- 882 enactment of the tax under Subsection (1), the enactment of the tax takes effect on
883 the first day of the first billing period that begins on or after the effective date of
884 the enactment of the tax.
- 885 (ii) The repeal of a tax applies to a billing period if the billing statement for the
886 billing period is produced on or after the effective date of the repeal of the tax
887 imposed under Subsection (1).
- 888 (d)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of
889 sales and use tax rates published in the catalogue, an enactment or repeal of a tax
890 described in Subsection (6)(b)(i) takes effect:
- 891 (A) on the first day of a calendar quarter; and
892 (B) beginning 60 days after the effective date of the enactment or repeal under
893 Subsection (6)(b)(i).
- 894 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
895 the commission may by rule define the term "catalogue sale."
- 896 (e)(i) Except as provided in Subsection (6)(f) or (g), if, for an annexation that occurs
897 on or after July 1, 2004, the annexation will result in the enactment or repeal of a
898 tax under this part for an annexing area, the enactment or repeal shall take effect:
- 899 (A) on the first day of a calendar quarter; and
900 (B) after a 90-day period beginning on the date the commission receives notice
901 meeting the requirements of Subsection (6)(e)(ii) from the county that annexes
902 the annexing area.
- 903 (ii) The notice described in Subsection (6)(e)(i)(B) shall state:
- 904 (A) that the annexation described in Subsection (6)(e)(i) will result in an
905 enactment or repeal of a tax under this part for the annexing area;
906 (B) the statutory authority for the tax described in Subsection (6)(e)(ii)(A);
907 (C) the effective date of the tax described in Subsection (6)(e)(ii)(A); and
908 (D) the rate of the tax described in Subsection (6)(e)(ii)(A).
- 909 (f)(i) If the billing period for a transaction begins before the effective date of the
910 enactment of the tax under Subsection (1), the enactment of the tax takes effect on
911 the first day of the first billing period that begins on or after the effective date of
912 the enactment of the tax.
- 913 (ii) The repeal of a tax applies to a billing period if the billing statement for the
914 billing period is produced on or after the effective date of the repeal of the tax
915 imposed under Subsection (1).

916 (g)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of
 917 sales and use tax rates published in the catalogue, an enactment or repeal of a tax
 918 described in Subsection (6)(e)(i) takes effect:

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

920 (B) beginning 60 days after the effective date of the enactment or repeal under
 921 Subsection (6)(e)(i).

922 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
 923 the commission may by rule define the term "catalogue sale."

924 Section 11. Section **59-12-1201** is amended to read:

925 **59-12-1201 . Motor vehicle rental tax -- Rate -- Exemptions -- Administration,**
 926 **collection, enforcement, and interpretation of tax -- Administrative charge --**
 927 **Deposits.**

928 (1) As used in this section:

929 (a) "Fairpark district board" means the board of the fairpark district.

930 (b) "Fairpark district" means the Utah Fairpark Area Investment and Restoration
 931 District, created in Section 11-70-201.

932 (c) "Franchise agreement date" means the same as that term is defined in Section
 933 11-70-101.

934 (d) "Stadium contribution" means the same as that term is defined in Section 11-70-101.

935 (e) "Transition date" means the first day of the calendar quarter that begins at least 90
 936 days after the fairpark district board delivers to the commission the certificate
 937 described in Subsection (2)(a)(ii)(B).

938 (2)(a)(i) Except as provided in Subsections (4) and (5), there is imposed a tax of
 939 2.5% on all short-term rentals of motor vehicles.

940 (ii)(A) In addition to the tax imposed under Subsection (2)(a)(i) and except as
 941 provided in Subsections (4) and (5), beginning on the transition date there is
 942 imposed a tax of 1.5% on all [~~short-term leases and rentals of motor vehicles~~
 943 ~~not exceeding 30 days]~~ short-term rentals of motor vehicles.

944 (B) After the franchise agreement date, the fairpark district board shall deliver to
 945 the commission a certificate verifying the execution of a franchise agreement,
 946 as defined in Section 11-70-101, and providing the franchise agreement date.

947 (C) A tax under this Subsection (2)(a)(ii) is imposed only if the franchise
 948 agreement date is on or before June 30, 2032.

949 (b) The tax imposed in this section is in addition to all other state, county, or municipal

- 950 fees and taxes imposed on rentals of motor vehicles.
- 951 (3)(a) Subject to Subsection (3)(b), a tax rate repeal or tax rate change for the tax
 952 imposed under Subsection (2) shall take effect on the first day of a calendar quarter.
- 953 (b)(i) For a transaction subject to a tax under Subsection (2), a tax rate increase shall
 954 take effect on the first day of the first billing period:
- 955 (A) that begins after the effective date of the tax rate increase; and
 956 (B) if the billing period for the transaction begins before the effective date of a tax
 957 rate increase imposed under Subsection (2).
- 958 (ii) For a transaction subject to a tax under Subsection (2), the repeal of a tax or a tax
 959 rate decrease shall take effect on the first day of the last billing period:
- 960 (A) that began before the effective date of the repeal of the tax or the tax rate
 961 decrease; and
 962 (B) if the billing period for the transaction begins before the effective date of the
 963 repeal of the tax or the tax rate decrease imposed under Subsection [~~(1)~~] (2).
- 964 (4) A tax imposed under this section applies at the same rate to car sharing of less than 30
 965 days, except for car sharing for the purpose of temporarily replacing a person's motor
 966 vehicle that is being repaired pursuant to a repair or an insurance agreement.
- 967 (5) A motor vehicle is exempt from the tax imposed under this section if:
- 968 (a) the motor vehicle is registered for a gross laden weight of 12,001 or more pounds;
 969 (b) the motor vehicle is rented as a personal household goods moving van; or
 970 (c) the lease or rental of the motor vehicle is made for the purpose of temporarily
 971 replacing a person's motor vehicle that is being repaired pursuant to a repair
 972 agreement or an insurance agreement.
- 973 (6)(a)(i) The tax authorized under this section shall be administered, collected, [~~and~~]
 974 enforced, and interpreted in accordance with:
- 975 (A) the same procedures used to administer, collect, [~~and~~]enforce, and interpret
 976 the tax under Part 1, Tax Collection; and
 977 (B) Chapter 1, General Taxation Policies.
- 978 (ii) Notwithstanding Subsection [~~(5)(a)(i)~~] (6)(a)(i), a tax under this part is not subject
 979 to Subsections 59-12-103(4) through (9) or Section 59-12-107.1 or 59-12-123.
- 980 (b) The commission shall retain and deposit an administrative charge in accordance with
 981 Section 59-1-306 from the revenue the commission collects from a tax under this part.
- 982 (c) Except as provided under Subsections (6)(b) and (d):
- 983 (i) the commission shall deposit daily with the state treasurer all revenue received

- 984 under this section; and
- 985 (ii) the state treasurer shall credit monthly all revenue received under this section to
- 986 the Marda Dillree Corridor Preservation Fund under Section 72-2-117.
- 987 (d)(i) Subject to Subsection (6)(d)(iii), all revenue received by the commission under
- 988 Subsection (2)(a)(ii) shall be paid to the fairpark district.
- 989 (ii) Within 10 days after the fairpark district completes payment of the stadium
- 990 contribution, the fairpark district board shall deliver to the commission a written
- 991 statement verifying that the fairpark district has completed payment of the stadium
- 992 contribution.
- 993 (iii) Upon receipt of the written statement under Subsection (6)(d)(ii), the
- 994 commission shall:
- 995 (A) discontinue collecting revenue under Subsection (2)(a)(ii), beginning the first
- 996 day of the calendar quarter that is at least 90 days after the commission's
- 997 receipt of the written statement;
- 998 (B) discontinue distributing revenue under Subsection (2)(a)(ii) to the fairpark
- 999 district, beginning the first day of the calendar quarter that is at least 90 days
- 1000 after the commission's receipt of the written statement; and
- 1001 (C) notify the Executive Appropriations Committee of the Legislature that the
- 1002 commission is discontinuing collecting and distributing revenue under
- 1003 Subsection (2)(a)(ii).

1004 Section 12. Section **59-12-1402** is amended to read:

1005 **59-12-1402 . Opinion question election -- Base -- Rate -- Imposition of tax --**

1006 **Expenditure of revenue -- Enactment or repeal of tax -- Effective date --**

1007 **Notice requirements.**

- 1008 (1)(a) Subject to the other provisions of this section, a city or town legislative body
- 1009 subject to this part may submit an opinion question to the residents of that city or
- 1010 town, by majority vote of all members of the legislative body, so that each resident of
- 1011 the city or town has an opportunity to express the resident's opinion on the imposition
- 1012 of a local sales and use tax of .1% on the transactions described in Subsection
- 1013 59-12-103(1) located within the city or town, to:
- 1014 (i) fund cultural facilities, recreational facilities, and zoological facilities and
- 1015 botanical organizations, cultural organizations, and zoological organizations in
- 1016 that city or town; or
- 1017 (ii) provide funding for a botanical organization, cultural organization, or zoological

1018 organization to pay for use of a bus or facility rental if that use of the bus or
1019 facility rental is in furtherance of the botanical organization's, cultural
1020 organization's, or zoological organization's primary purpose.

1021 (b) The opinion question required by this section shall state:

1022 "Shall (insert the name of the city or town), Utah, be authorized to impose a .1% sales and
1023 use tax for (list the purposes for which the revenue collected from the sales and use tax shall be
1024 expended)?"

1025 (c) A city or town legislative body may not impose a tax under this section:

1026 (i) if the county in which the city or town is located imposes a tax under Part 7,
1027 County Option Funding for Botanical, Cultural, Recreational, and Zoological
1028 Organizations or Facilities;

1029 (ii) on the sales and uses described in Section 59-12-104 to the extent the sales and
1030 uses are exempt from taxation under Section 59-12-104; and

1031 (iii) except as provided in Subsection (1)(e), on amounts paid or charged for food and
1032 food ingredients.

1033 (d) For purposes of this Subsection (1), the location of a transaction shall be determined
1034 in accordance with Sections 59-12-211 through 59-12-215.

1035 (e) A city or town legislative body imposing a tax under this section shall impose the tax
1036 on the purchase price or sales price for amounts paid or charged for food and food
1037 ingredients if the food and food ingredients are sold as part of a bundled transaction
1038 attributable to food and food ingredients and tangible personal property other than
1039 food and food ingredients.

1040 (f) Except as provided in Subsection (6), the election shall be held at a regular general
1041 election or a municipal general election, as those terms are defined in Section
1042 20A-1-102, and shall follow the procedures outlined in Title 11, Chapter 14, Local
1043 Government Bonding Act.

1044 (2) If the city or town legislative body determines that a majority of the city's or town's
1045 registered voters voting on the imposition of the tax have voted in favor of the
1046 imposition of the tax as prescribed in Subsection (1), the city or town legislative body
1047 may impose the tax by a majority vote of all members of the legislative body.

1048 (3) Subject to Section 59-12-1403, revenue collected from a tax imposed under Subsection
1049 (2) shall be expended:

1050 (a) to finance cultural facilities, recreational facilities, and zoological facilities within the
1051 city or town or within the geographic area of entities that are parties to an interlocal

- 1052 agreement, to which the city or town is a party, providing for cultural facilities,
1053 recreational facilities, or zoological facilities;
- 1054 (b) to finance ongoing operating expenses of:
- 1055 (i) recreational facilities described in Subsection (3)(a) within the city or town or
1056 within the geographic area of entities that are parties to an interlocal agreement, to
1057 which the city or town is a party, providing for recreational facilities; or
- 1058 (ii) botanical organizations, cultural organizations, and zoological organizations
1059 within the city or town or within the geographic area of entities that are parties to
1060 an interlocal agreement, to which the city or town is a party, providing for the
1061 support of botanical organizations, cultural organizations, or zoological
1062 organizations; and
- 1063 (c) as stated in the opinion question described in Subsection (1).
- 1064 (4)(a) Except as provided in [~~Subsection~~] Subsections (4)(b) and (c), a tax authorized
1065 under this part shall be:
- 1066 (i) administered, collected, [~~and~~]-enforced, and interpreted in accordance with:
- 1067 (A) the same procedures used to administer, collect, [~~and~~]-enforce, and interpret
1068 the tax under:
- 1069 (I) Part 1, Tax Collection; or
1070 (II) Part 2, Local Sales and Use Tax Act; and
- 1071 (B) Chapter 1, General Taxation Policies; and
- 1072 (ii)(A) levied for a period of eight years; and
1073 (B) may be reauthorized at the end of the eight-year period in accordance with this
1074 section.
- 1075 (b)(i) If a tax under this part is imposed for the first time on or after July 1, 2011, the
1076 tax shall be levied for a period of 10 years.
- 1077 (ii) If a tax under this part is reauthorized in accordance with Subsection (4)(a) on or
1078 after July 1, 2011, the tax shall be reauthorized for a [~~ten~~] 10-year period.
- 1079 (c) A tax under this section is not subject to Subsections 59-12-205(2) through (5).
- 1080 (5)(a) For purposes of this Subsection (5):
- 1081 (i) "Annexation" means an annexation to a city or town under Title 10, Chapter 2,
1082 Part 4, Annexation.
- 1083 (ii) "Annexing area" means an area that is annexed into a city or town.
- 1084 (b)(i) Except as provided in Subsection (5)(c) or (d), if, on or after July 1, 2004, a
1085 city or town enacts or repeals a tax under this part, the enactment or repeal shall

- 1086 take effect:
- 1087 (A) on the first day of a calendar quarter; and
- 1088 (B) after a 90-day period beginning on the date the commission receives notice
- 1089 meeting the requirements of Subsection (5)(b)(ii) from the city or town.
- 1090 (ii) The notice described in Subsection (5)(b)(i)(B) shall state:
- 1091 (A) that the city or town will enact or repeal a tax under this part;
- 1092 (B) the statutory authority for the tax described in Subsection (5)(b)(ii)(A);
- 1093 (C) the effective date of the tax described in Subsection (5)(b)(ii)(A); and
- 1094 (D) if the city or town enacts the tax described in Subsection (5)(b)(ii)(A), the rate
- 1095 of the tax.
- 1096 (c)(i) If the billing period for a transaction begins before the effective date of the
- 1097 enactment of the tax under this section, the enactment of the tax takes effect on the
- 1098 first day of the first billing period that begins on or after the effective date of the
- 1099 enactment of the tax.
- 1100 (ii) The repeal of a tax applies to a billing period if the billing statement for the
- 1101 billing period is produced on or after the effective date of the repeal of the tax
- 1102 imposed under this section.
- 1103 (d)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of
- 1104 sales and use tax rates published in the catalogue, an enactment or repeal of a tax
- 1105 described in Subsection (5)(b)(i) takes effect:
- 1106 (A) on the first day of a calendar quarter; and
- 1107 (B) beginning 60 days after the effective date of the enactment or repeal under
- 1108 Subsection (5)(b)(i).
- 1109 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
- 1110 the commission may by rule define the term "catalogue sale."
- 1111 (e)(i) Except as provided in Subsection (5)(f) or (g), if, for an annexation that occurs
- 1112 on or after July 1, 2004, the annexation will result in the enactment or repeal of a
- 1113 tax under this part for an annexing area, the enactment or repeal shall take effect:
- 1114 (A) on the first day of a calendar quarter; and
- 1115 (B) after a 90-day period beginning on the date the commission receives notice
- 1116 meeting the requirements of Subsection (5)(e)(ii) from the city or town that
- 1117 annexes the annexing area.
- 1118 (ii) The notice described in Subsection (5)(e)(i)(B) shall state:
- 1119 (A) that the annexation described in Subsection (5)(e)(i) will result in an

- 1120 enactment or repeal a tax under this part for the annexing area;
- 1121 (B) the statutory authority for the tax described in Subsection (5)(e)(ii)(A);
- 1122 (C) the effective date of the tax described in Subsection (5)(e)(ii)(A); and
- 1123 (D) the rate of the tax described in Subsection (5)(e)(ii)(A).
- 1124 (f)(i) If the billing period for a transaction begins before the effective date of the
- 1125 enactment of the tax under this section, the enactment of the tax takes effect on the
- 1126 first day of the first billing period that begins on or after the effective date of the
- 1127 enactment of the tax.
- 1128 (ii) The repeal of a tax applies to a billing period if the billing statement for the
- 1129 billing period is produced on or after the effective date of the repeal of the tax
- 1130 imposed under this section.
- 1131 (g)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of
- 1132 sales and use tax rates published in the catalogue, an enactment or repeal of a tax
- 1133 described in Subsection (5)(e)(i) takes effect:
- 1134 (A) on the first day of a calendar quarter; and
- 1135 (B) beginning 60 days after the effective date of the enactment or repeal under
- 1136 Subsection (5)(e)(i).
- 1137 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
- 1138 the commission may by rule define the term "catalogue sale."
- 1139 (6)(a) Before a city or town legislative body submits an opinion question to the
- 1140 residents of the city or town under Subsection (1), the city or town legislative body
- 1141 shall:
- 1142 (i) submit to the county legislative body in which the city or town is located a written
- 1143 notice of the intent to submit the opinion question to the residents of the city or
- 1144 town; and
- 1145 (ii) receive from the county legislative body:
- 1146 (A) a written resolution passed by the county legislative body stating that the
- 1147 county legislative body is not seeking to impose a tax under Part 7, County
- 1148 Option Funding for Botanical, Cultural, Recreational, and Zoological
- 1149 Organizations or Facilities; or
- 1150 (B) a written statement that in accordance with Subsection (6)(b) the results of a
- 1151 county opinion question submitted to the residents of the county under Part 7,
- 1152 County Option Funding for Botanical, Cultural, Recreational, and Zoological
- 1153 Organizations or Facilities, permit the city or town legislative body to submit

1154 the opinion question to the residents of the city or town in accordance with this
1155 part.

1156 (b)(i) Within 60 days after the day the county legislative body receives from a city or
1157 town legislative body described in Subsection (6)(a) the notice of the intent to
1158 submit an opinion question to the residents of the city or town, the county
1159 legislative body shall provide the city or town legislative body:

1160 (A) the written resolution described in Subsection (6)(a)(ii)(A); or

1161 (B) written notice that the county legislative body will submit an opinion question
1162 to the residents of the county under Part 7, County Option Funding for
1163 Botanical, Cultural, Recreational, and Zoological Organizations or Facilities,
1164 for the county to impose a tax under that part.

1165 (ii) If the county legislative body provides the city or town legislative body the
1166 written notice that the county legislative body will submit an opinion question as
1167 provided in Subsection (6)(b)(i)(B), the county legislative body shall submit the
1168 opinion question by no later than, from the date the county legislative body sends
1169 the written notice, the later of:

1170 (A) a 12-month period;

1171 (B) the next regular primary election; or

1172 (C) the next regular general election.

1173 (iii) Within 30 days of the date of the canvass of the election at which the opinion
1174 question under Subsection (6)(b)(ii) is voted on, the county legislative body shall
1175 provide the city or town legislative body described in Subsection (6)(a) written
1176 results of the opinion question submitted by the county legislative body under Part
1177 7, County Option Funding for Botanical, Cultural, Recreational, and Zoological
1178 Organizations or Facilities, indicating that:

1179 (A)(I) the city or town legislative body may not impose a tax under this part

1180 because a majority of the county's registered voters voted in favor of the
1181 county imposing the tax and the county legislative body by a majority vote
1182 approved the imposition of the tax; or

1183 (II) for at least 12 months from the date the written results are submitted to the
1184 city or town legislative body, the city or town legislative body may not
1185 submit to the county legislative body a written notice of the intent to submit
1186 an opinion question under this part because a majority of the county's
1187 registered voters voted against the county imposing the tax and the majority

1188 of the registered voters who are residents of the city or town described in
 1189 Subsection (6)(a) voted against the imposition of the county tax; or
 1190 (B) the city or town legislative body may submit the opinion question to the
 1191 residents of the city or town in accordance with this part because although a
 1192 majority of the county's registered voters voted against the county imposing the
 1193 tax, the majority of the registered voters who are residents of the city or town
 1194 voted for the imposition of the county tax.

1195 (c) Notwithstanding Subsection (6)(b), at any time a county legislative body may
 1196 provide a city or town legislative body described in Subsection (6)(a) a written
 1197 resolution passed by the county legislative body stating that the county legislative
 1198 body is not seeking to impose a tax under Part 7, County Option Funding for
 1199 Botanical, Cultural, Recreational, and Zoological Organizations or Facilities, which
 1200 permits the city or town legislative body to submit under Subsection (1) an opinion
 1201 question to the city's or town's residents.

1202 Section 13. Section **59-12-1803** is amended to read:

1203 **59-12-1803 . Enactment or repeal of tax -- Effective date -- Administration,**
 1204 **collection, enforcement, and interpretation of tax.**

1205 (1) Subject to Subsections (2) and (3), a tax rate repeal or a tax rate change for a tax
 1206 imposed under this part shall take effect on the first day of a calendar quarter.

1207 (2)(a) The enactment of a tax takes effect on the first day of the first billing period that
 1208 begins on or after the effective date of the enactment of the tax if the billing period
 1209 for the transaction begins before the effective date of the tax under this part.

1210 (b) The repeal of a tax applies to a billing period if the billing statement for the billing
 1211 period is rendered on or after the effective date of the repeal of the tax imposed under
 1212 this part.

1213 (3)(a) If a tax due under this part on a catalogue sale is computed on the basis of sales
 1214 and use tax rates published in the catalogue, an enactment or repeal of a tax under
 1215 this part takes effect:

1216 (i) on the first day of a calendar quarter; and

1217 (ii) beginning 60 days after the effective date of the enactment or repeal of the tax
 1218 under this part.

1219 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
 1220 commission may by rule define the term "catalogue sale."

1221 (4) A tax imposed by this part shall be administered, collected, ~~[and]~~enforced, and

- 1222 interpreted in accordance with:
- 1223 (a) the same procedures used to administer, collect, [~~and~~]enforce, and interpret the tax
- 1224 under Part 1, Tax Collection; and
- 1225 (b) Chapter 1, General Taxation Policies.
- 1226 Section 14. **Effective Date.**
- 1227 This bill takes effect on May 7, 2025.