

Effective 5/3/2023

Repealed 5/1/2024

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

- (1) A metro township may impose:
 - (a) a municipal energy sales and use tax in accordance with Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act; or
 - (b) a municipal telecommunication's license tax in accordance with Chapter 1, Part 4, Municipal Telecommunications License Tax Act.
- (2)
 - (a) Before a metro township enacts a tax described in Subsection (1), the metro township council shall hold a public hearing:
 - (i) on a weekday evening other than a holiday beginning no earlier than 6:00 p.m.;
 - (ii) that is open to the public; and
 - (iii) to allow an individual present to comment on the proposed tax:
 - (A) within reasonable time limits; and
 - (B) without unreasonable restriction on the number of individuals permitted to comment on the proposed tax.
 - (b)
 - (i) A metro township council shall publish notice of the public hearing described in Subsection (2)(a) for the metro township, as a class A notice under Section 63G-30-102, for at least 14 days before the day of the public hearing.
 - (ii) The council of a metro township that is included in a municipal services district satisfies the requirement described in Subsection (2)(b)(i) by mailing notice, at least 14 days before the day of the public hearing, to each mailing address in the metro township, using records or information available to the municipal services district in which the metro township is included.
 - (c) The notice described in Subsection (2)(b) shall:
 - (i) state "NOTICE OF PROPOSED TAX" at the top of the notice, in bold upper-case type no smaller than 18 point;
 - (ii) indicate the date, time, and location of the public hearing described in Subsection (2)(a); and
 - (iii) indicate the proposed tax rate.