

11-41-103 Prohibition on a county or municipality making a sales and use tax incentive payment or entering into an agreement to make a sales and use tax incentive payment.

A county or municipality may not:

- (1) make a sales and use tax incentive payment under an agreement entered into on or after July 1, 2004; or
- (2) enter into an agreement on or after July 1, 2004 to make a sales and use tax incentive payment.

Enacted by Chapter 283, 2004 General Session