

Effective 5/12/2015

59-12-203 County, city, town, or metro township may levy tax -- Contracts pursuant to Interlocal Cooperation Act.

- (1) A county, city, town, or metro township may impose a sales and use tax under this part.
- (2) If a metro township imposes a tax under this part, the metro township is subject to the same requirements a city is required to meet under this part.
- (3)
 - (a) Except as provided in Subsection (3)(b) and notwithstanding any other provision of this part, if a metro township imposes a tax under this part, the State Tax Commission shall distribute the revenues collected from the tax to the metro township.
 - (b) The State Tax Commission shall transfer the revenues collected within a metro township under this part to a municipal services district created under Title 17B, Chapter 2a, Part 11, Municipal Services District Act, if the metro township:
 - (i) provides written notice to the State Tax Commission requesting the transfer; and
 - (ii) designates the municipal services district to which the metro township requests the State Tax Commission to transfer the revenues.
- (4) A county, city, town, or metro township that imposes a sales and use tax under this part may:
 - (a) enter into agreements authorized by Title 11, Chapter 13, Interlocal Cooperation Act; and
 - (b) use any or all of the revenue collected from the tax for the mutual benefit of local governments that elect to contract with one another pursuant to Title 11, Chapter 13, Interlocal Cooperation Act.

Amended by Chapter 352, 2015 General Session