

59-12-2208 Legislative body approval requirements -- Voter approval requirements.

- (1) Subject to the other provisions of this section, before imposing a sales and use tax under this part, a county, city, or town legislative body shall:
 - (a) obtain approval to impose the sales and use tax from a majority of the members of the county, city, or town legislative body; and
 - (b) submit an opinion question to the county's, city's, or town's registered voters voting on the imposition of the sales and use tax so that each registered voter has the opportunity to express the registered voter's opinion on whether a sales and use tax should be imposed under this section.
- (2) The opinion question required by this section shall state:

"Shall (insert the name of the county, city, or town), Utah, be authorized to impose a (insert the tax rate of the sales and use tax) sales and use tax for (list the purposes for which the revenues collected from the sales and use tax shall be expended)?"
- (3)
 - (a) Subject to Subsection (3)(b), the election required by this section shall be held:
 - (i) at a regular general election conducted in accordance with the procedures and requirements of Title 20A, Election Code, governing regular general elections; or
 - (ii) at a municipal general election conducted in accordance with the procedures and requirements of Section 20A-1-202.
 - (b)
 - (i) Subject to Subsection (3)(b)(ii), the county clerk of the county in which the opinion question required by this section will be submitted to registered voters shall, no later than 15 days before the date of the election:
 - (A) publish a notice:
 - (I) once in a newspaper published in that county; and
 - (II) as required in Section 45-1-101; or
 - (B)
 - (I) cause a copy of the notice to be posted in a conspicuous place most likely to give notice of the election to the registered voters voting on the imposition of the sales and use tax; and
 - (II) prepare an affidavit of that posting, showing a copy of the notice and the places where the notice was posted.
 - (ii) The notice under Subsection (3)(b)(i) shall:
 - (A) state that an opinion question will be submitted to the county's, city's, or town's registered voters voting on the imposition of a sales and use tax under this section so that each registered voter has the opportunity to express the registered voter's opinion on whether a sales and use tax should be imposed under this section; and
 - (B) list the purposes for which the revenues collected from the sales and use tax shall be expended.
 - (4) A county, city, or town that submits an opinion question to registered voters under this section is subject to Section 20A-11-1203.
 - (5) Subject to Section 59-12-2209, if a county, city, or town legislative body determines that a majority of the county's, city's, or town's registered voters voting on the imposition of a sales and use tax under this part have voted in favor of the imposition of the sales and use tax in accordance with this section, the county, city, or town legislative body shall impose the sales and use tax.
 - (6) If, after imposing a sales and use tax under this part, a county, city, or town legislative body seeks to impose a tax rate for the sales and use tax that exceeds or is less than the tax rate

- stated in the opinion question described in Subsection (2) or repeals the tax rate stated in the opinion question described in Subsection (2), the county, city, or town legislative body shall:
- (a) obtain approval from a majority of the members of the county, city, or town legislative body to impose a tax rate for the sales and use tax that exceeds or is less than the tax rate stated in the opinion question described in Subsection (2) or repeals the tax rate stated in the opinion question described in Subsection (2); and
 - (b) in accordance with the procedures and requirements of this section, submit an opinion question to the county's, city's, or town's registered voters voting on the tax rate so that each registered voter has the opportunity to express the registered voter's opinion on whether to impose a tax rate for the sales and use tax that exceeds or is less than the tax rate stated in the opinion question described in Subsection (2) or repeal the tax rate stated in the opinion question described in Subsection (2).

Enacted by Chapter 263, 2010 General Session