



# House of Representatives *State of Utah*

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February 23, 2009

Mr. Speaker:

The Political Subdivisions Committee reports a favorable recommendation on **H.B. 439**, AMENDMENTS TO CITY OR TOWN SALES AND USE TAX FOR BOTANICAL, CULTURAL, RECREATIONAL, AND ZOOLOGICAL ORGANIZATIONS OR FACILITIES, by Representative K. Holdaway, with the following amendments:

1. *Page 1, Line 25 through Page 2, Line 29:*

25            {→ ~~repeals requirements that before a city or town may impose the tax the~~  
                  ~~city or town:~~  
26            ● ~~provide certain written information to the county in which the city or~~  
                  ~~town is~~  
27            ~~located; and~~  
28            ● ~~receive a written statement or written resolution from the county in~~  
                  ~~which the~~  
29            ~~city or town is located;}~~

2. *Page 2, Line 52:*

52            (1) (a) (i) {+} ~~Subject to Subsection (6),~~ {+} [beginning on January 1,  
2003, a] A city or town

3. *Page 3, Lines 76 through 77:*

76            outlined in Title 11, Chapter 14, Local Government Bonding Act {+} , except as  
                  provided in  
77            Subsection (6) {+} .

4. *Page 6, Line 162 through Page 8, Line 214:*

162            {+} (6) (a) Before a city or town legislative body submits an opinion question  
                  to the  
163            residents of the city or town under Subsection (1)(a)(i), the city or town legislative

Bill Number



HB0439

Action Class



H

Action Code



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body shall:]

- 164        [(i) submit to the county legislative body in which the city or town is located a  
written  
165 notice of the intent to submit the opinion question to the residents of the city or town;  
and]  
166        [(ii) receive from the county legislative body:]  
167        [(A) a written resolution passed by the county legislative body stating that the  
county  
168 legislative body is not seeking to impose a tax under Part 7, County Option Funding  
for  
169 Botanical, Cultural, Recreational, and Zoological Organizations or Facilities; or]  
170        [(B) a written statement that in accordance with Subsection (6)(b) the results of  
a  
171 county opinion question submitted to the residents of the county under Part 7,  
County Option  
172 Funding for Botanical, Cultural, Recreational, and Zoological Organizations or  
Facilities,  
173 permit the city or town legislative body to submit the opinion question to the residents  
of the  
174 city or town in accordance with this part.]  
175        [(b) (i) Within 60 days after the day the county legislative body receives from a  
city or  
176 town legislative body described in Subsection (6)(a) the notice of the intent to submit  
an  
177 opinion question to the residents of the city or town, the county legislative body shall  
provide  
178 the city or town legislative body:]  
179        [(A) the written resolution described in Subsection (6)(a)(ii)(A); or]  
180        [(B) written notice that the county legislative body will submit an opinion  
question to  
181 the residents of the county under Part 7, County Option Funding for Botanical,  
Cultural,  
182 Recreational, and Zoological Organizations or Facilities, for the county to impose a  
tax under

Bill Number



HB0439

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183 that part.]  
184 [(ii) If the county legislative body provides the city or town legislative body the  
written  
185 notice that the county legislative body will submit an opinion question as provided in  
186 Subsection (6)(b)(i)(B), the county legislative body shall submit the opinion question  
by no  
187 later than, from the date the county legislative body sends the written notice, the later  
of:]  
188 [(A) a 12-month period;]  
189 [(B) the next regular primary election; or]  
190 [(C) the next regular general election.]  
191 [(iii) Within 30 days of the date of the canvass of the election at which the  
opinion  
192 question under Subsection (6)(b)(ii) is voted on, the county legislative body shall  
provide the  
193 city or town legislative body described in Subsection (6)(a) written results of the  
opinion  
194 question submitted by the county legislative body under Part 7, County Option  
Funding for  
195 Botanical, Cultural, Recreational, and Zoological Organizations or Facilities,  
indicating that:]  
196 [(A) (I) the city or town legislative body may not impose a tax under this part  
because a  
197 majority of the county's registered voters voted in favor of the county imposing the  
tax and the  
198 county legislative body by a majority vote approved the imposition of the tax; or]  
199 [(II) for at least 12 months from the date the written results are submitted to the  
city or  
200 town legislative body, the city or town legislative body may not submit to the county  
legislative  
201 body a written notice of the intent to submit an opinion question under this part  
because a  
202 majority of the county's registered voters voted against the county imposing the tax  
and the

Bill Number



HB0439

Action Class



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203 majority of the registered voters who are residents of the city or town described in  
Subsection  
204 (6)(a) voted against the imposition of the county tax; or]  
205 [(B) the city or town legislative body may submit the opinion question to the  
residents  
206 of the city or town in accordance with this part because although a majority of the  
county's  
207 registered voters voted against the county imposing the tax, the majority of the  
registered voters  
208 who are residents of the city or town voted for the imposition of the county tax.]  
209 [(c) Notwithstanding Subsection (6)(b), at any time a county legislative body  
may  
210 provide a city or town legislative body described in Subsection (6)(a) a written  
resolution  
211 passed by the county legislative body stating that the county legislative body is not  
seeking to  
212 impose a tax under Part 7, County Option Funding for Botanical, Cultural,  
Recreational, and  
213 Zoological Organizations or Facilities, which permits the city or town legislative body  
to  
214 submit under Subsection (1)(a)(i) an opinion question to the city's or town's  
residents. {+}

Respectfully,

Fred R Hunsaker  
Committee Chair

Voting: 8-3-1

3 HB0439.HC1.WPD 2/23/09 9:57 am jwade/JTW RLR/BRH

Bill Number



HB0439

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