

- 59 (I) natural history;
- 60 (II) art;
- 61 (III) music;
- 62 (IV) theater; ~~§~~→ [or] ←~~§~~
- 63 (V) dance; ~~§~~→ [and] or
- 63a **(VI) cultural arts, including literature, a motion picture, or storytelling.** ←~~§~~
- 64 (B) an administrative unit; and
- 65 (ii) includes, for purposes of Subsections 59-12-704(1)(d) and (6) only:
- 66 (A) a private nonprofit organization or institution having as its primary purpose the
- 67 advancement and preservation of history; or
- 68 (B) a municipal or county cultural council having as its primary purpose the
- 69 advancement and preservation of:
- 70 (I) history;
- 71 (II) natural history;
- 72 (III) art;
- 73 (IV) music;
- 74 (V) theater; or
- 75 (VI) dance.
- 76 (b) "Cultural organization" does not include:
- 77 (i) ~~any~~ an agency of the state;
- 78 (ii) except as provided in Subsection (4)(a)(ii)(B), ~~any~~ a political subdivision of the
- 79 state;
- 80 (iii) ~~any~~ an educational institution whose annual revenues are directly derived more
- 81 than 50% from state funds; ~~§~~→ [f] or [h] ←~~§~~
- 82 (iv) in a county of the first or second class, ~~any~~ a radio or television broadcasting
- 83 network or station, cable communications system, newspaper, or magazine ~~§~~→ [f] . [~~h~~;or
- 84 ~~(v) an organization or institution having as its primary purpose the advancement and~~
- 85 ~~preservation of literature, a motion picture, or storytelling.]~~ ←~~§~~
- 86 (5) "Institution" means ~~any of the institutions~~ an institution listed in Subsections
- 87 53B-1-102(1)(b) through (k).
- 88 (6) "Recreational facility" means ~~any~~ a publicly owned or operated park,
- 89 campground, marina, dock, golf course, playground, athletic field, gymnasium, swimming

121 Botanical, Cultural, Recreational, and Zoological Organizations or Facilities, has an
 122 opportunity to express the resident's opinion on the imposition of a local sales and use tax of
 123 .1% on the transactions described in Subsection 59-12-103(1) located within the county, to ~~§~~ :

123a ~~(i)~~ ~~←§~~
 124 fund cultural facilities, recreational facilities, and zoological facilities, botanical organizations,
 125 cultural organizations, and zoological organizations, and rural radio stations, in that county ~~§~~ ; or
 125a **(ii) provide funding for a botanical organization, cultural organization, or zoological**
 125b **organization to pay ~~H→~~ [a school district] ~~←H~~ for use of a ~~H→~~ [school] ~~←H~~ bus or facility**
 125b1 **rental if that use of the**
 125c **~~H→~~ [school] ~~←H~~ bus or facility rental is in furtherance of the botanical organization's, cultural**
 125d **organization's, or zoological organization's primary purpose ~~←§~~ .**

126 (b) The opinion question required by this section shall state:
 127 "Shall (insert the name of the county), Utah, be authorized to impose a .1% sales and
 128 use tax for (list the purposes for which the revenues collected from the sales and use tax shall
 129 be expended)?"

130 ~~[(i)]~~ (c) Notwithstanding Subsection (1)(a)~~[(i)]~~, a county legislative body may not
 131 impose a tax under this section on:

132 ~~[(A)]~~ (i) the sales and uses described in Section 59-12-104 to the extent the sales and
 133 uses are exempt from taxation under Section 59-12-104;

134 ~~[(B)]~~ (ii) sales and uses within municipalities that have already imposed a sales and use
 135 tax under Part 14, City or Town Option Funding For Botanical, Cultural, Recreational, and
 136 Zoological Organizations or Facilities; and

137 ~~[(C)]~~ (iii) except as provided in Subsection (1)~~[(c)]~~(e), amounts paid or charged for
 138 food and food ingredients.

139 ~~[(b)]~~ (d) For purposes of this Subsection (1), the location of a transaction shall be
 140 determined in accordance with Sections 59-12-211 through 59-12-215.

141 ~~[(c)]~~ (e) A county legislative body imposing a tax under this section shall impose the
 142 tax on amounts paid or charged for food and food ingredients if the food and food ingredients
 143 are sold as part of a bundled transaction attributable to food and food ingredients and tangible
 144 personal property other than food and food ingredients.

145 ~~[(d)]~~ (f) The election shall follow the procedures outlined in Title 11, Chapter 14,
 146 Local Government Bonding Act.

147 (2) (a) If the county legislative body determines that a majority of the county's
 148 registered voters voting on the imposition of the tax have voted in favor of the imposition of
 149 the tax as prescribed in Subsection (1)~~[(a)]~~, the county legislative body may impose the tax by a
 150 majority vote of all members of the legislative body on the transactions:

151 (i) described in Subsection (1); and

338 **Expenditure of revenues -- Enactment or repeal of tax -- Effective date -- Notice**
 339 **requirements.**

340 (1) (a) ~~[(†)]~~ Subject to ~~[Subsection (6), beginning on January 1, 2003,]~~ the other
 341 provisions of this section, a city or town legislative body subject to this part may submit an
 342 opinion question to the residents of that city or town, by majority vote of all members of the
 343 legislative body, so that each resident of the city or town has an opportunity to express the
 344 resident's opinion on the imposition of a local sales and use tax of .1% on the transactions
 345 described in Subsection 59-12-103(1) located within the city or town, to ~~§~~ :

345a **(i)** ~~←§~~ fund cultural facilities,

346 recreational facilities, and zoological facilities and botanical organizations, cultural
 347 organizations, and zoological organizations in that city or town ~~§~~ ; **or**

347a **(ii) provide funding for a botanical organization, cultural organization, or zoological**

347b **organization to pay a ~~§~~ [school-district] ~~←§~~ for use of a ~~§~~ [school] ~~←§~~ bus or facility**
 347b1 **rental if that use of the**

347c **~~§~~ [school] ~~←§~~ bus or facility rental is in furtherance of the botanical organization's, cultural**
 347d **organization's, or zoological organization's primary purpose ~~←§~~ .**

348 (b) The opinion question required by this section shall state:

349 "Shall (insert the name of the city or town), Utah, be authorized to impose a .1% sales
 350 and use tax for (list the purposes for which the revenues collected from the sales and use tax
 351 shall be expended)?"

352 ~~[(†)]~~ (c) Notwithstanding Subsection (1)(a)~~[(†)]~~, a city or town legislative body may not
 353 impose a tax under this section:

354 ~~[(A)]~~ (i) if the county in which the city or town is located imposes a tax under Part 7,
 355 County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or
 356 Facilities;

357 ~~[(B)]~~ (ii) on the sales and uses described in Section 59-12-104 to the extent the sales
 358 and uses are exempt from taxation under Section 59-12-104; and

359 ~~[(C)]~~ (iii) except as provided in Subsection (1)~~[(e)]~~(e), on amounts paid or charged for
 360 food and food ingredients.

361 ~~[(b)]~~ (d) For purposes of this Subsection (1), the location of a transaction shall be
 362 determined in accordance with Sections 59-12-211 through 59-12-215.

363 ~~[(e)]~~ (e) A city or town legislative body imposing a tax under this section shall impose
 364 the tax on amounts paid or charged for food and food ingredients if the food and food
 365 ingredients are sold as part of a bundled transaction attributable to food and food ingredients
 366 and tangible personal property other than food and food ingredients.

367 ~~[(d)]~~ (f) ~~[The]~~ Except as provided in Subsection (6), the election shall be held at a
 368 regular general election or a municipal general election, as those terms are defined in Section

369 20A-1-102, and shall follow the procedures outlined in Title 11, Chapter 14, Local
370 Government Bonding Act~~[-, except as provided in Subsection (6)].~~

371 (2) If the city or town legislative body determines that a majority of the city's or town's
372 registered voters voting on the imposition of the tax have voted in favor of the imposition of
373 the tax as prescribed in Subsection (1)~~[(a)]~~, the city or town legislative body may impose the
374 tax by a majority vote of all members of the legislative body.

375 (3) ~~[The money generated from any]~~ Subject to Section 59-12-1403, revenues collected
376 from a tax imposed under Subsection (2) shall be [used for financing] expended:

377 (a) to finance cultural facilities, recreational facilities, and zoological facilities within
378 the city or town or within the geographic area of entities that are parties to an interlocal
379 agreement, to which the city or town is a party, providing for cultural facilities, recreational
380 facilities, or zoological facilities; [and]

381 (b) to finance ongoing operating expenses of:

382 (i) recreational facilities described in Subsection (3)(a) within the city or town or
383 within the geographic area of entities that are parties to an interlocal agreement, to which the
384 city or town is a party, providing for recreational facilities; or

385 (ii) botanical organizations, cultural organizations, and zoological organizations
386 within the city or town or within the geographic area of entities that are parties to an interlocal
387 agreement, to which the city or town is a party, providing for the support of botanical
388 organizations, cultural organizations, or zoological organizations[-]; and

389 (c) as stated in the opinion question described in Subsection (1).

390 (4) (a) ~~§→ [A]~~ **Except as provided in Subsection (4)(b), a** ~~←§~~ tax authorized under this
390a part shall be:

391 (i) ~~§→ [except as provided in Subsection (4)(b);]~~ ~~←§~~ administered, collected, and enforced in
392 accordance with:

393 (A) the same procedures used to administer, collect, and enforce the tax under:

394 (I) Part 1, Tax Collection; or

395 (II) Part 2, Local Sales and Use Tax Act; and

396 (B) Chapter 1, General Taxation Policies; and

397 (ii) (A) levied for a period of ~~§→ [f]~~ eight ~~[+10]~~ ~~←§~~ years; and

398 (B) may be reauthorized at the end of the ~~§→ [f]~~ eight-year ~~[+ten-year]~~ ~~←§~~ period in
398a accordance
399 with this section.

- 400 (b) ~~§~~ **→ (i) If a tax under this part is imposed for the first time on or after July 1,**
 400a **2011, the tax shall be levied for a period of 10 years.**
- 400b **(ii) If a tax under this part is reauthorized in accordance with Subsection (4)(a) on or**
 400c **after July 1, 2011, the tax shall be reauthorized for a ten-year period.**
- 400d ~~(c) ←§ [Notwithstanding Subsection (4)(a)(i), a]~~ A tax under this section is not subject to
 401 Subsections 59-12-205(2) through (6).
- 402 (5) (a) For purposes of this Subsection (5):
- 403 (i) "Annexation" means an annexation to a city or town under Title 10, Chapter 2, Part
 404 4, Annexation.
- 405 (ii) "Annexing area" means an area that is annexed into a city or town.
- 406 (b) (i) Except as provided in Subsection (5)(c) or (d), if, on or after July 1, 2004, a city
 407 or town enacts or repeals a tax under this part, the enactment or repeal shall take effect:
- 408 (A) on the first day of a calendar quarter; and
- 409 (B) after a 90-day period beginning on the date the commission receives notice meeting
 410 the requirements of Subsection (5)(b)(ii) from the city or town.
- 411 (ii) The notice described in Subsection (5)(b)(i)(B) shall state:
- 412 (A) that the city or town will enact or repeal a tax under this part;
- 413 (B) the statutory authority for the tax described in Subsection (5)(b)(ii)(A);
- 414 (C) the effective date of the tax described in Subsection (5)(b)(ii)(A); and
- 415 (D) if the city or town enacts the tax described in Subsection (5)(b)(ii)(A), the rate of
 416 the tax.
- 417 (c) (i) The enactment of a tax shall take effect on the first day of the first billing period:
- 418 (A) that begins after the effective date of the enactment of the tax; and
- 419 (B) if the billing period for the transaction begins before the effective date of the
 420 enactment of the tax under this section.
- 421 (ii) The repeal of a tax shall take effect on the first day of the last billing period:
- 422 (A) that began before the effective date of the repeal of the tax; and
- 423 (B) if the billing period for the transaction begins before the effective date of the repeal
 424 of the tax imposed under this section.
- 425 (d) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
 426 sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in
 427 Subsection (5)(b)(i) takes effect:
- 428 (A) on the first day of a calendar quarter; and
- 429 (B) beginning 60 days after the effective date of the enactment or repeal under
 430 Subsection (5)(b)(i).