

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27

**JOINT RESOLUTION - TAX OPINION QUESTION**  
2012 GENERAL SESSION  
STATE OF UTAH

**Chief Sponsor: Gregory H. Hughes**  
Senate Sponsor: Ralph Okerlund



**LONG TITLE**

**General Description:**

This joint resolution authorizes the Legislature to present an opinion question to the registered voters of the state to impose a state sales and use tax to support and enhance heritage, arts, culture, and museums throughout the state.

**Highlighted Provisions:**

This resolution:

- ▶ pursuant to Section 36-16a-102, authorizes the Legislature to present an opinion question to the legal voters on the ballot of the 2012 regular general election to impose a state sales and use tax to support and enhance heritage, arts, culture, and museums throughout the state in an amount equal to the difference between .15% and a tax imposed by counties, cities, and towns under Title 59, Chapter 12, Part 7, County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities, and Part 14, City or Town Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities; and
- ▶ directs the lieutenant governor to submit the opinion question to the legal voters on the ballot of the 2012 regular general election pursuant to this resolution and Sections 36-16a-101 through 36-16a-108.

**Special Clauses:**

None



28 *Be it resolved by the Legislature of the state of Utah:*

29           WHEREAS, Utah has a long history of supporting and preserving the state's heritage,  
30 arts, culture, and museums dating to the days of the first pioneers in 1847;

31           WHEREAS, the state's heritage, arts, culture, and museums have become an integral  
32 part of Utah's rich tradition and significantly contribute to the state's economic development;

33           WHEREAS, all Utahns benefit from the state's heritage, arts, culture, and museums;

34           WHEREAS, the state's heritage, arts, culture, and museums need a dependable source  
35 of revenue in order to continue and be preserved;

36           WHEREAS, Title 59, Chapter 12, Part 7 enables counties to ask for the opinion of their  
37 residents concerning the imposition of a sales and use tax of .10% to support cultural facilities,  
38 recreational facilities, zoological facilities, botanical organizations, cultural organizations,  
39 zoological organizations, and rural radio stations;

40           WHEREAS, Title 59, Chapter 12, Part 14 enables a city or town to ask for the opinion  
41 of their residents concerning the imposition of a sales and use tax of .10% to support cultural  
42 facilities, recreational facilities, zoological facilities, botanical organizations, cultural  
43 organizations, and zoological organizations in that city or town;

44           WHEREAS, the Legislature wants to know if Utah's legal voters would support the  
45 imposition of a statewide sales and use tax to support Utah's heritage, arts, culture, and  
46 museums;

47           WHEREAS, revenue generated from a statewide sales and use tax could be used as a  
48 reliable source of state revenue to support Utah's heritage, arts, culture, and museums, that have  
49 the greatest economic impact in the state, and the revenue collected from the locally imposed  
50 sales and use taxes would continue to be used in counties, cities, and towns that have imposed  
51 the tax for the purposes described in Title 59, Chapter 12, Parts 7 and 14; and

52           WHEREAS, Section 36-16a-102 authorizes the Legislature to submit non-binding  
53 opinion questions to the legal voters of Utah in a general election:

54           NOW, THEREFORE, BE IT RESOLVED that the Legislature directs the lieutenant  
55 governor to submit the following non-binding opinion question to the legal voters of Utah at  
56 the regular general election to be held November 6, 2012:

57           1. Imposing a statewide sales and use tax will help preserve Utah's heritage, arts,  
58 culture, and museums and will not interfere with the sales and use taxes counties, cities, and

59 towns have already imposed to support cultural, recreational, and other public purposes.

60 2. The state sales and use tax rate would be no higher than the difference between .15%  
61 and the rate the boundaries of an unincorporated area of a county, or a city or town imposed  
62 within the county under Title 59, Chapter 12, Part 7, County Option Funding for Botanical,  
63 Cultural, Recreational, and Zoological Organizations or Facilities, or Part 14, City or Town  
64 Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or  
65 Facilities. This state sales and use tax will be used to support and enhance heritage, arts,  
66 culture, and museums with the greatest economic impact in the state.

67 3. If within the boundaries of an unincorporated area of a county, or a city or town, a  
68 tax is imposed under Title 59, Chapter 12, Part 7 or 14, the local sales and use tax rate would  
69 be .10% and the state sales and use tax rate would be no higher than .05%.

70 4. Based on the foregoing items, the Legislature hereby submits to the legal voters for  
71 their opinion the following question:

72 SHOULD THE STATE IMPOSE A SALES AND USE TAX RATE EQUAL TO THE  
73 DIFFERENCE BETWEEN .15% AND THE SALES AND USE TAX RATE IMPOSED  
74 WITHIN THE BOUNDARIES OF AN UNINCORPORATED AREA OF A COUNTY OR A  
75 CITY OR TOWN, under Title 59, Chapter 12, Part 7 or 14, TO SUPPORT UTAH'S  
76 HERITAGE, ARTS, CULTURE, AND MUSEUMS?

77 YES

78 NO

79 BE IT FURTHER RESOLVED that a copy of this resolution be sent to the lieutenant  
80 governor for his action in accordance with this resolution and Sections 36-16a-101 through  
81 108.

---

---

**Legislative Review Note**  
as of 2-7-12 11:40 AM

**Office of Legislative Research and General Counsel**