

Senator Karen Mayne proposes the following substitute bill:

METRO TOWNSHIP AMENDMENTS

2021 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Karen Mayne

House Sponsor: James A. Dunnigan

LONG TITLE

General Description:

This bill amends provisions relating to metro townships.

Highlighted Provisions:

This bill:

- ▶ allows a metro township to impose a municipal energy sales and use tax or a municipal telecommunication's license tax **Ⓢ→ after holding a public hearing ←Ⓢ** ;
- ▶ repeals provisions limiting the taxing authority of certain metro townships;
- ▶ requires the State Tax Commission to provide certain tax collection data to a metro township; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

10-1-303, as last amended by Laws of Utah 2010, Chapter 142

10-1-402, as last amended by Laws of Utah 2008, Chapter 384

1st Sub. S.B. 58



150 (v) a license tax;
 151 (vi) a franchise fee; or
 152 (vii) a charge similar to a tax, license, or fee described in Subsections (11)(a)(i)
 153 through (vi).

154 (b) "Telecommunications tax or fee" does not include:

155 (i) the municipal [~~telecommunications~~] telecommunication's license tax authorized by
 156 this part; or

157 (ii) a tax, fee, or charge, including a tax imposed under Title 59, Revenue and
 158 Taxation, that is imposed:

159 (A) on telecommunications providers; and

160 (B) on persons who are not telecommunications providers.

161 Section 3. Section **10-3c-204** is amended to read:

162 **10-3c-204. Taxing authority limited.**

163 (1) A metro township may [~~not~~] impose:

164 (a) a municipal energy sales and use tax [~~as described~~] in accordance with Chapter 1,
 165 Part 3, Municipal Energy Sales and Use Tax Act; or

166 (b) a municipal telecommunication's license tax [~~as described~~] in accordance with
 167 Chapter 1, Part 4, Municipal Telecommunications License Tax Act.

168 [~~(2)(a) If the electors at an election under Section 10-2a-404 chose a metro township
 169 that is included in a municipal services district and has limited municipal powers, or a metro
 170 township subsequently joins a municipal services district, the metro township may not levy or
 171 impose a tax unless the Legislature expressly provides that the metro township may levy or
 172 impose the tax.]~~

173 [~~(b) Subsection (2)(a) does not apply if a municipal services district is dissolved.]~~

174 (2) (a) The State Tax Commission shall provide to each metro township the collection
 175 data necessary to verify that revenues collected by the commission are distributed to each metro
 176 township in accordance with:

177 (i) Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act; and

178 (ii) Chapter 1, Part 4, Municipal Telecommunications License Tax Act.

179 (b) The data described in Subsection (2)(a) shall include the State Tax Commission's
 180 reports of collections, distributions, and a breakdown of metro township revenues.

180a **§→ (3) (a) Before a metro township enacts a tax described in Subsection (1), the metro**
 180b **township council shall hold a public hearing:**

180c **(i) on a weekday evening other than a holiday beginning no earlier than 6:00 p.m.;**☺

- 180d **⊕** (ii) that is open to the public; and
- 180e (iii) to allow an individual present to comment on the proposed tax:
- 180f (A) within reasonable time limits; and
- 180g (B) without unreasonable restriction on the number of individuals permitted to
- 180h comment on the proposed tax.
- 180i (b) (i) A metro township council shall publish notice of the public hearing described in
- 180j Subsection (3)(a):
- 180k (A) by mailing notice to each mailing address in the metro township at least 14 days
- 180l before the day of the public hearing;
- 180m (B) by posting notice on the Utah Public Notice Website created in Section 63F-1-701
- 180n for each of the 14 days before the day of the public hearing; and
- 180o (C) if the metro township has a website, by posting notice on the metro township's
- 180p website for each of the 14 days before the day of the public hearing.
- 180q (ii) The council of a metro township that is included in a municipal services district
- 180r satisfies the requirement described in Subsection (3)(b)(i)(A) by mailing notice, at least 14 days
- 180s before the day of the public hearing, to each mailing address in the metro township, using
- 180t records or information available to the municipal services district in which the metro township
- 180u is included.
- 180v (c) The notice described in Subsection (3)(b) shall:
- 180w (i) state "NOTICE OF PROPOSED TAX" at the top of the notice, in bold upper-case
- 180x type no smaller than 18 point;
- 180y (ii) indicate the date, time, and location of the public hearing described in Subsection
- 180z (3)(a); and
- 180aa (iii) indicate the proposed tax rate. ←§