

90 (i) administered, collected, and enforced in accordance with:
 91 (A) the same procedures used to administer, collect, and enforce the tax under:
 92 (I) Part 1, Tax Collection; or
 93 (II) Part 2, Local Sales and Use Tax Act; and
 94 (B) Chapter 1, General Taxation Policies; and
 95 (ii) (A) levied for a period of eight years; and
 96 (B) may be reauthorized at the end of the eight-year period in accordance with this
 97 section.

98 (b) (i) If a tax under this part is imposed for the first time on or after July 1, 2011, the
 99 tax shall be levied for a period of 10 years.

100 (ii) If a tax under this part is reauthorized in accordance with Subsection (4)(a) on or
 101 after July 1, 2011, the tax shall be reauthorized for a ten-year period.

102 (c) If a tax under this part is imposed for repayment of a municipal bond described in
 103 Subsection (1)(a)(iii), the tax shall be levied for a term that is equivalent to the bond repayment
 104 term ~~§~~→ specified in the opinion question ←~~§~~, up to 20 years.

105 [~~☞~~] (d) A tax under this section is not subject to Subsections 59-12-205(2) through
 106 (6).

107 (5) (a) For purposes of this Subsection (5):

108 (i) "Annexation" means an annexation to a city or town under Title 10, Chapter 2, Part
 109 4, Annexation.

110 (ii) "Annexing area" means an area that is annexed into a city or town.

111 (b) (i) Except as provided in Subsection (5)(c) or (d), if, on or after July 1, 2004, a city
 112 or town enacts or repeals a tax under this part, the enactment or repeal shall take effect:

113 (A) on the first day of a calendar quarter; and

114 (B) after a 90-day period beginning on the date the commission receives notice meeting
 115 the requirements of Subsection (5)(b)(ii) from the city or town.

116 (ii) The notice described in Subsection (5)(b)(i)(B) shall state:

117 (A) that the city or town will enact or repeal a tax under this part;

118 (B) the statutory authority for the tax described in Subsection (5)(b)(ii)(A);

119 (C) the effective date of the tax described in Subsection (5)(b)(ii)(A); and

120 (D) if the city or town enacts the tax described in Subsection (5)(b)(ii)(A), the rate of