

- 26 59-12-2401, Utah Code Annotated 1953
- 27 59-12-2402, Utah Code Annotated 1953
- 28 59-12-2403, Utah Code Annotated 1953
- 29 59-12-2404, Utah Code Annotated 1953
- 30 59-12-2405, Utah Code Annotated 1953
- 31 59-12-2406, Utah Code Annotated 1953

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33 *Be it enacted by the Legislature of the state of Utah:*

34 Section 1. Section 59-12-2401 is enacted to read:

35 **Part 24. Funding for Rural County Jail Facilities**

36 **59-12-2401. Definitions.**

37 As used in this part:

38 (1) "Annexation" means an annexation to a county under Title 17, Chapter 2, Part 2,
39 County Annexation.

40 (2) "Annexing area" means an area that is annexed into a county.

41 (3) "Rural county" means a county of the third, fourth, fifth, or sixth class.

42 (4) "Rural county jail facilities tax" means the tax described in Subsection
43 59-12-2402(1)(a).

44 Section 2. Section 59-12-2402 is enacted to read:

45 **59-12-2402. Imposition of rural county jail facilities tax -- Rate -- Expenditure**
46 **and distribution of tax revenue -- Administration, collection, and enforcement of tax --**
47 **Administrative charge.**

48 (1) (a) A county legislative body of a rural county may impose a sales and use tax of up
49 to ~~1%~~ **.40%** ~~1%~~ :

50 (i) on the transactions described in Subsection 59-12-103(1) located within the county;
51 and

52 (ii) to fund new or existing county jail facilities in that county.

53 (b) Notwithstanding Subsection (1)(a)(i), a county legislative body may not impose a
54 rural county jail facilities tax on:

55 (i) the sales and uses described in Section 59-12-104 to the extent the sales and uses
56 are exempt from taxation under Section 59-12-104; and