

ORDINANCE No. CO-18-11

AN ORDINANCE IMPOSING A 0.1% LOCAL SALES AND USE TAX FOR THE PURPOSE OF FUNDING RECREATION PROGRAMS AND FACILITIES WITHIN MORGAN COUNTY.

WHEREAS, Title 59, Chapter 12, Part 7 of the Utah Code (the "Act") authorizes counties in Utah to submit to the registered voters of the county the question of whether the county should impose a 0.1% Sales and Use Tax within the county for the limited purpose of funding recreational programs and facilities in the county (the "RAMP Tax"); and

WHEREAS, the County General Election was held on November 6, 2018 where a ballot proposition for the imposition of the RAMP Tax was submitted to the registered voters within the county and a majority of those voters voted in favor of that ballot proposition;

WHEREAS, the County shall contract, prior to the effective date of this Ordinance, with the Utah State Tax Commission to perform all functions incident to the administration or operation of this Ordinance; and

WHEREAS, the County Council has determined that a RAMP Tax would be beneficial to the County and its residents through the promotion of recreational programs or facilities in the County;

NOW, THEREFORE, be it ordained by the County Council of Morgan, Utah, as follows:

SECTION 1. The County of Morgan hereby imposes a 0.1% Sales and Use tax, referred to as the "RAMP Tax" pursuant to the County Option Funding for Recreational Programs and Facilities within the County of Morgan. The RAMP Tax will be levied and administered under the terms of the Act.

SECTION 2. The RAMP Tax will be imposed upon the transactions described in Section 59-12-703 of the Act, that are located within the County of Morgan, except as transactions are exempt from sales and use taxes under the Act. The RAMP Tax supplements, but does not replace, any sales and use tax previously established by Morgan County.

SECTION 3. The RAMP Tax will take effect on April 1, 2019 and will remain effective for ten years after that date. For transactions subject to the RAMP Tax pursuant to the Act, the effective date shall be the first day of the billing period that begins after April 1, 2019, if the billing period for the transaction begins before April 1, 2019. For catalogue sales (as defined by the Utah State Tax Commission) where the amount of the tax due is based on tax rates published in the catalogue, the effective date shall be June 1, 2019.

SECTION 4. The County Clerk is directed to deliver a notice in substantially the form attached as Exhibit A to the Utah State Tax Commission. The County Clerk is further directed to publish a summary of this ordinance in a newspaper of general circulation within the county.

SECTION 5. All acts, resolutions and ordinances in conflict with any part of this Ordinance are repealed and superseded by this Ordinance.

PASSED AND ADOPTED THIS 18th DAY OF December, 2018.

ATTEST:

MORGAN COUNTY GOVERNING BODY

Stacy Netz Clark Ned Mecham
 Stacy Netz Clark Ned Mecham, County Council Chair
 Morgan County Clerk

APPROVED AS TO FORM

COUNCIL MEMBERS VOTING:

Jann L. Farris
 Jann L. Farris
 Morgan County Attorney

	AYE	NAY	ABSENT
Tina Cannon	<u>✓</u>	<u> </u>	<u> </u>
Austin Turner	<u> </u>	<u> </u>	<u>✓</u>
Robert Kilmer	<u>✓</u>	<u> </u>	<u> </u>
Daryl Ballantyne	<u>✓</u>	<u> </u>	<u> </u>
John Barber	<u>✓</u>	<u> </u>	<u> </u>
Roland Haslam	<u>✓</u>	<u> </u>	<u> </u>
Ned Mecham	<u>✓</u>	<u> </u>	<u> </u>

EXHIBIT A

December 19, 2018

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134

RE: Notice of Imposition of Local Sales Tax in Morgan County.

To Whom It May Concern:

This letter provides notice as required by Utah Code Section 59-12-703 that on December 18, 2018, the County Council of Morgan County, Utah (the "County") adopted an ordinance imposing a 0.1% local sales and use tax (referred to as the "RAMP Tax") within the County for the purposes of financing parks and recreational programs and facilities within the County. The RAMP Tax will take effect on April 1, 2019, and will remain effective for ten years after that date. For transactions subject to the RAMP Tax pursuant to Section 59-12-703 et seq, the effective date shall be the first day of the billing period that begins after April 1, 2019, if the billing period for the transaction begins before April 1, 2019. For catalogue sales (as defined by the Utah State Tax Commission) where the amount of the tax due is based on tax rates published in the catalogue, the effective date shall be June 1, 2019.

Sincerely,

Stacy Netz Clark
Morgan County Clerk Auditor