



AGENDA – Special City Council Meeting

Mayor Jim Miller
Mayor Pro Tempore Stephen Willden
Council Member Audrey Barton
Council Member Christopher Carn
Council Member Michael McOmber
Council Member Lance Wadman

CITY OF SARATOGA SPRINGS
Tuesday, December 10, 2024 @ 6:00 pm
City of Saratoga Springs Council Chambers
1307 North Commerce Drive, Suite 200, Saratoga Springs, UT 84045

POLICY MEETING

CALL TO ORDER

1. Roll Call.

BUSINESS ITEMS

The Council will discuss (without public comment) and may approve the following items:

1. Ordinance adopting a city-wide sales and use tax to fund cultural, recreational, and zoological facilities, and botanical, cultural, and zoological organizations in the City. Ordinance 24-50 (12-10-24).

ADJOURNMENT

Supporting materials are available for inspection on the City Website, www.saratogasprings-ut.gov. Questions and comments to Staff and/or Council may be submitted to comments@saratogasprings-ut.gov. Meetings are streamed live at <https://www.youtube.com/c/CityofSaratogaSprings>.

PLEASE NOTE: The order of items may be subject to change with the order of the Mayor. One or more council members may participate by electronic telecommunication means such as phone, internet, etc. so that they may participate in and be counted as present for all meeting purposes, including the determination that a quorum is present.

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify the City Recorder at 801.766.9793 at least two days prior to the meeting.

ORDINANCE NO. 24-50 (12-10-24)

AN ORDINANCE OF THE CITY OF SARATOGA SPRINGS, UTAH, ADOPTING A CITY-WIDE SALES AND USE TAX TO FUND CULTURAL, RECREATIONAL, AND ZOOLOGICAL FACILITIES, AND BOTANICAL, CULTURAL, AND ZOOLOGICAL ORGANIZATIONS IN THE CITY; AND ESTABLISHING AN EFFECTIVE DATE

WHEREAS, Utah Code § 59-12-1401 *et seq.* authorizes a city to submit an opinion question to its voters as to whether or not the city should impose a local sales and use tax of 0.1 percent to fund recreational, cultural, and zoological facilities and botanical, cultural, and zoological organizations in the city (commonly referred to as a “RAP tax”); and

WHEREAS, the RAP Tax may be imposed if it is determined by the legislative body that a majority of the city’s registered voters voted in favor the RAP tax; and

WHEREAS, the City placed Proposition #13 on the ballot for the November 5, 2024 general election, which proposition submitted the question of the approval of the RAP tax to the city’s registered voters; and

WHEREAS, Proposition #13 passed by a margin of 58% to 42%, and the City Council now wishes to enact the RAP tax accordingly.

NOW THEREFORE, the City Council of the City of Saratoga Springs, Utah hereby ordains as follows:

SECTION I – ENACTMENT

There is hereby levied for collection a local sales and use tax at the rate of one-tenth of one percent (.1%) on all transactions described in Utah Code § 59-12-103(1), as amended, that are located within the City of Saratoga Springs. The details of such tax as more fully specified by Chapter 6.07 of the City Code, attached as Exhibit A and incorporated herein by this reference, which is hereby enacted and adopted. City staff is directed to provide public notice as required below and to send the notice required by Utah Code § 59-12-1401 *et seq.* to the Utah State Tax Commission.

SECTION II – AMENDMENT OF CONFLICTING ORDINANCES

If any ordinances, resolutions, policies, or zoning maps of the City of Saratoga Springs heretofore adopted are inconsistent herewith they are hereby amended to comply with the provisions hereof. If they cannot be amended to comply with the provisions hereof, they are hereby repealed.

SECTION III – EFFECTIVE DATE

This ordinance shall take effect upon its passage by a majority vote of the Saratoga Springs City Council and following notice and publication as required by the Utah Code and after notice to the Utah State Tax Commission is sent in accordance with Utah Code § 59-12-1401 *et seq.*

SECTION IV – SEVERABILITY

If any section, subsection, sentence, clause, phrase, or portion of this ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such provision shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this ordinance.

SECTION V – PUBLIC NOTICE

The Saratoga Springs Recorder is hereby ordered, in accordance with the requirements of Utah Code § 10-3-710–711, to do as follows:

- a. deposit a copy of this ordinance in the office of the City Recorder; and
- b. publish notice as follows:
 - i. publish a short summary of this ordinance on the Utah Public Notice Website created in Utah Code § 63F-1-701 and on the City’s official website; and
 - ii. publish a short summary of this ordinance in a public location within the City that is reasonably likely to be seen by residents of the City.

ADOPTED AND PASSED by the City Council of the City of Saratoga Springs, Utah, this 10th day of December, 2024.

Signed: _____
Jim Miller, Mayor

Attest: _____
City Recorder

CITY COUNCIL VOTE AS RECORDED

Councilmembers:	Yes	No	Abstain	Excused
Audrey Barton	_____	_____	_____	_____
Chris Carn	_____	_____	_____	_____
Michael McOmber	_____	_____	_____	_____
Lance Wadman	_____	_____	_____	_____
Stephen Willden	_____	_____	_____	_____
Mayor Jim Miller (tie only)	_____	_____	_____	_____

EXHIBIT A

Chapter 6.07. Botanical, Cultural, Recreational, and Zoological Organizations or Facilities Sales and Use Tax.

Sections:

- 6.07.01. RAP Tax Imposed.**
- 6.07.02. Administration and Collection.**
- 6.07.03. RAP Tax Revenue Use.**
- 6.07.04. Amendment of Conflicting Provisions.**

6.07.01. RAP Tax Imposed.

As authorized by Utah Code Section 59-12-1401 *et seq.*, as amended, there is hereby levied a sales and use tax at the rate of one-tenth of one percent (.1%) on all transactions described in Utah Code § 59-12-103(1), as amended, that are located within the City of Saratoga Springs, which, as of the date of adoption of this Chapter, authorizes such tax to fund cultural facilities, recreational facilities, and zoological facilities, and botanical organizations, cultural organizations, and zoological organizations in the City. This tax shall be called a “RAP tax.”

6.07.02. Administration and Collection.

The RAP Tax shall be administered and collected by the state tax commission as provided in Utah Code § 59-12-1401 *et seq.*, as amended.

6.07.03. RAP Tax Revenue Use.

As provided by Utah Code Section 59-12-1402—1403, as amended, revenue from the RAP Tax may be used to:

1. finance cultural facilities, recreational facilities, and zoological facilities within the City or within the geographic area of entities that are parties to an interlocal agreement, to which the City is a party, providing for cultural facilities, recreational facilities, or zoological facilities
2. to finance ongoing operating expenses of:
 - a. recreational facilities described in Utah Code § 1402(3)(a) within the City or within the geographic area of entities that are parties to an interlocal agreement, to which the City is a party, providing for recreational facilities; or
 - b. botanical organizations, cultural organizations, and zoological organizations within the City or within the geographic area of entities that are parties to an interlocal agreement, to which the City is a party, providing for the support of botanical organizations, cultural organizations, or zoological organizations.

6.07.04. Amendment of Conflicting Provisions.

The text in this Chapter is intended to comply with the authorizations granted by Utah Code Title 59, Chapter 12. In the event of a conflict or authorization of a RAP tax different than the one-tenth of one percent (.1%) authorized by this Chapter, the text in this Chapter shall be deemed automatically amended to the maximum tax allowed by state law.