

ORDINANCE NO. 25-01

**AN ORDINANCE OF THE TOWN OF SPRING LAKE, UTAH,
ADOPTING A 1% LOCAL OPTION SALE AND USE TAX AND
ESTABLISHING AN EFFECTIVE DATE**

WHEREAS, Utah Code Section 59-12-1301 authorizes a municipality to impose a tax of not more than 1% on transactions paid or charged; and

WHEREAS, the governing body of the municipality is allowed to regulate the Local Option Sale and Use Tax under Utah Code 59-12-203; and

WHEREAS, pursuant to Utah Code 59-12-2103, a municipality is authorized to use revenues generated by the Local Option Sale and Use Tax for general fund purposes; and

WHEREAS, the Town Council, after careful consideration in a public meeting, has determined that it is in the public interest to impose said Local Option Sale and Use Tax, to regulate the same, and to use the revenues generated for general fund purposes.

NOW THEREFORE, the Town Council of the Town of Spring Lake, Utah hereby ordains as follows:

SECTION I – ENACTMENT

A tax of 1% on all transactions paid or charged within the City or Town is hereby imposed. The details of such tax as more fully specified by Chapter 4.01 of the Town Code, attached as Exhibit A and incorporated herein by this reference, which is hereby enacted and adopted. Town staff is directed to provide public notice as required below and to send the notice required by Utah Code Section 59-12-2 to the Utah State Tax Commission.

SECTION II – AMENDMENT OF CONFLICTING ORDINANCES

If any ordinances, resolutions, policies, or zoning maps of the City or Town of (Insert) 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 If they cannot be amended to comply with the provisions hereof, they are hereby repealed.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 Spring Lake's Town 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 59-12-2.

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 Town of Spring Lake 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 Town Recorder; and
- b. publish notice as follows:
 - i. publish a short summary of this ordinance on the Utah Public Notice Website, as referenced in Utah Code § 10-3-711, § 63G-30-102 and on the Town's official website; and
 - ii. publish a short summary of this ordinance in a public location within the Town that is reasonably likely to be seen by residents of the Town.

ADOPTED AND PASSED by the Town Council of the Town of Spring Lake, Utah, this 11 of Dec, 2025

Signed: Wade R. Menlove

Wade Menlove, Mayor

Attest: Spencer Foster

Spencer Foster, Temporary Town Recorder

CITY COUNCIL VOTE AS RECORDED

Councilmembers:	Yes	No	Abstain	Excused
Wade Menlove	<u>X</u>	_____	_____	_____
Sharon Bascom	_____	_____	<u>X (Absent)</u>	_____
David Charles	<u>X</u>	_____	_____	_____
Robert Judd	<u>X</u>	_____	_____	_____
Robert Marsh	<u>X</u>	_____	_____	_____