

PERRY CITY
ORDINANCE 26-A

ORDINANCE SEVERING INVALID PORTIONS OF ORDINANCE 23-P

AN ORDINANCE OF PERRY CITY, UTAH, SEVERING THE INVALID PROVISIONS
FROM ORDINANCE 23-P, "REPEAL UCA §59-12-2213"

WHEREAS, Perry City (hereinafter the "City") is a municipal corporation duly organized and existing under the laws of the State of Utah; and

WHEREAS, the City previously adopted Ordinance 23-P, "Repeal UCA §59-12-2213," on December 5th, 2023, intended to repeal that certain sales and use tax imposed pursuant to Utah Code § 59-12-2213 and predecessor statutes; and

WHEREAS, Ordinance 23-P included provisions that were invalid and need to be severed from Ordinance 23-P, namely those provisions repealing the local option sales and use tax and terminating any related interlocal agreement; and

WHEREAS, the remainder of the provisions adopted under Ordinance 23-P that are not specifically severed herein shall remain in full force and effect.

NOW, THEREFORE, BE IT ORDAINED, by the City Council of Perry City, Utah, as follows:

1. **Severed Provisions.** Section 1 and Section 2 of Ordinance 23-P, as set forth below, are hereby severed in their entirety from Ordinance 23-P:

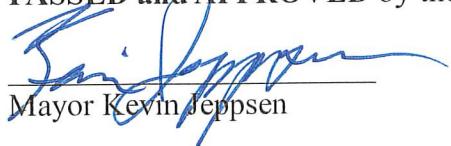
Section 1. Repeal. Ordinance 07-HH is hereby repealed in its entirety along with any other Ordinance that conflicts with this Section. The local sales and option use tax adopted by the City to fund public transportation in accordance with Utah Code §59-12-1001 and presumed to be currently imposed under Utah Code §59-12-2213 is hereby repealed in its entirety.

Section 2. Agreement. Any interlocal agreement or similar agreement related to the local option sales and use tax to fund public transit in accordance with Utah Code §59-12-1001 and presumed to be imposed under Utah Code §59-12-2213 is hereby repealed and terminated in accordance with the terms of said agreement that may exist.

2. **Effect.** The City Recorder is authorized and directed to provide this Ordinance to the Utah State Tax Commission and comply with any other notices, documents, or related requirements to effectuate this Ordinance.

3. **Severability.** If a court of competent jurisdiction determines that any part of this Ordinance is unconstitutional or invalid, then such portion of this Ordinance, or specific application of this Ordinance, shall be severed from the remainder, such remainder shall continue in full force and effect.
4. **Effective Date.** This Ordinance is effective immediately upon passage and approval and publication or posting in accordance with applicable State law.

PASSED and APPROVED by the Perry City Council this 22nd day of January 2026.



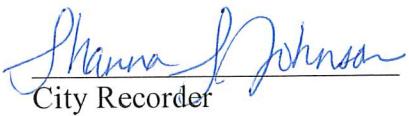
Mayor Kevin Jeppsen

Voting:

Young	<u> X </u>
Wright	<u> X </u>
Ostler	<u> X </u>
Tueller	<u> X </u>
Walker	<u> X </u>



Attest:



Shanna Johnson
City Recorder

**Notice of Change in Sales Tax Rate**

County Box Elder	City, town or entity Perry City	
Contact name Shanna Johnson	Email address sjohnson@perrycityut.gov	Phone 435-723-6461
Tax type Sales Tax 2213 (reinstating 1st quarter sales tax)	New tax rate 7.25	Effective date (see instructions) 07/01/2026

Statutory authority for this tax (Utah Code title, chapter, section and subsection, if applicable)

59-12-2213► This change is a(n): New tax

- Repeal of an existing tax
- Increase of an existing tax rate
- Decrease of an existing tax rate
- Annexation resulting in the enactment or repeal of tax in the annexed area

Instructions

A locality must file this form with the Tax Commission whenever it enacts, repeals, increases or decreases a sales and use tax rate, or when land annexation will result in a tax rate change for existing businesses.

In the case of an annexation, include a list of existing businesses annexed into the locality. Include a copy of the ordinance, if available.

Effective date

Tax rate changes are effective the first day of a calendar quarter. The Tax Commission must receive this form, filled out completely, **at least 90 days before** an effective date.

Effective date	Notice must be received by
January 1	October 1 (of the previous year)
April 1	January 1
July 1	April 1
October 1	July 1

Submitting the Form

Email this form (and a list of affected business, if annexation) to: **salestaxdist@utah.gov**