

**CENTERVILLE CITY
ORDINANCE 2026-07**

**AN ORDINANCE REAUTHORIZING A ONE-TENTH OF ONE PERCENT (0.10%)
LOCAL SALES AND USE TAX ON TAXABLE TRANSACTIONS WITHIN
CENTERVILLE CITY TO FUND RECREATIONAL FACILITIES AND
CULTURAL FACILITIES AND ORGANIZATIONS (RAP TAX) AND ADOPTING
CHAPTER 5.12 OF THE CENTERVILLE MUNICIPAL CODE PROVIDING FOR
THE IMPOSITION, COLLECTION, AND DISTRIBUTION OF THE RAP TAX**

WHEREAS, the City Council adopted Resolution No. 2025-13 on August 5, 2025, directing and authorizing an opinion question to be submitted to the residents of the City providing each resident an opportunity to express the resident's opinion on the reauthorization of the RAP Tax; and

WHEREAS, at the municipal general election held on November 4, 2025, a majority of the City's registered voters voting on the opinion question regarding the RAP Tax voted in favor of reauthorizing the RAP Tax; and

WHEREAS, based upon the results of the opinion question submitted to the voters and pursuant to Utah Code § 59-12-1402, the City Council desires to impose the RAP Tax as more particularly provided herein.

NOW THEREFORE, be it ordained by the City Council of Centerville City, in the State of Utah, as follows:

SECTION 1: IMPOSITION OF RAP TAX Pursuant to and in accordance with Utah Code § 59-12-1402, the City Council hereby votes by majority vote of all of its members to impose the Rap Tax. The City Council's decision to impose the RAP Tax as approved by the voters of Centerville City shall be deemed a ratification of and retroactive to the date the City provided the Utah Tax Commission with notice of Centerville's intent to impose the RAP Tax. The RAP Tax shall be imposed, collected, and distributed in accordance with applicable provisions of State law and the provisions of Chapter 5.12 (Recreational, Arts And Parks (RAP) Tax - 2025) of the Centerville Municipal Code as more particularly set forth and adopted herein.

SECTION 2: ADOPTION "5.12.010 Purpose" of the Centerville Municipal Code is hereby *added* as follows:

ADOPTION

5.12.010 Purpose (*Added*)

Centerville City submitted an opinion to the residents of the City at the municipal general election held on November 4, 2025, providing each resident an opportunity to express an

opinion on the reauthorization of a local sales and use tax of one-tenth of one percent (0.10%) on certain qualifying transactions within the City to fund recreational facilities and cultural facilities and organizations for the City (RAP Tax). A majority of the City's registered voters voting on the opinion question voted in favor of continuing the imposition of the RAP Tax. The purpose of this Chapter is to impose and continue the RAP Tax as approved by Centerville City voters and to provide for the collection and distribution of the revenues generated by the RAP Tax.

SECTION 3: **ADOPTION** “5.12.020 Compliance” of the Centerville Municipal Code is hereby *added* as follows:

A D O P T I O N

5.12.020 Compliance (*Added*)

It is the intent of the City to comply with all applicable provisions and restrictions set forth in Utah Code §§ 59-12-1401, et seq., and other relevant provisions of State law regarding local option sales and use tax to fund cultural, recreational and zoological facilities, and botanical, cultural and zoological organizations.

SECTION 4: **ADOPTION** “5.12.030 Recreation, Arts and Parks (RAP) Tax” of the Centerville Municipal Code is hereby *added* as follows:

A D O P T I O N

5.12.030 Recreation, Arts and Parks (RAP) Tax (*Added*)

There is hereby levied a local option sales and use tax on qualifying taxable transactions within Centerville City at the rate of one-tenth of one percent (0.10%). This tax shall be known as the Recreation, Arts and Parks (RAP) Tax. The RAP Tax may be levied for a period of 10 years and may be reauthorized at the end of the ten-year period in accordance with applicable provisions of Utah Code § 59-12-1402.

SECTION 5: **ADOPTION** “5.12.040 Collection” of the Centerville Municipal Code is hereby *added* as follows:

A D O P T I O N

5.12.040 Collection (*Added*)

The RAP Tax shall be administered, collected, and enforced in accordance with the procedures set forth in Title 59, Chapter 12, Part 1 regarding Tax Collection; Title 59, Chapter 12, Part 2 regarding Local Sales and Use Tax Act (excluding Subsections 59-12-205(2) through (6)); and Title 59, Chapter 1 regarding General Taxation Policies, of the Utah Code, as amended.

SECTION 6: **ADOPTION** “5.12.050 Use Of Funds” of the Centerville Municipal Code is hereby *added* as follows:

ADOPTION

5.12.050 Use Of Funds (*Added*)

The monies collected from the RAP Tax shall be used for financing recreational and cultural facilities, to finance ongoing operating expenses of recreational facilities or cultural organizations, and for any other eligible facilities or organizations provided by law as approved by the City Council.

SECTION 7: **ADOPTION** “5.12.060 Effective Date” of the Centerville Municipal Code is hereby *added* as follows:

ADOPTION

5.12.060 Effective Date (*Added*)

Except as otherwise provided by law for billing cycle transactions and catalogue sales, the enactment and imposition of the RAP Tax shall take effect on the first day of the calendar quarter following a ninety (90) day waiting period beginning on the date the Utah State Tax Commission receives notice from the City regarding its creation of the RAP Tax in accordance with Utah Code § 59-12-1402, as amended. Pursuant to such provisions, the Centerville City RAP Tax shall take effect on April 1, 2026.

SECTION 8: **ADOPTION** “5.12.070 Term” of the Centerville Municipal Code is hereby *added* as follows:

ADOPTION

5.12.070 Term (*Added*)

The RAP Tax imposed and collected hereunder shall be in effect for a period of ten (10) years from the effective date of April 1, 2026.

SECTION 9: REPEALER CLAUSE All ordinances, or parts thereof, in conflict with the provisions of this Ordinance are hereby repealed to the extent necessary to give this Ordinance full force and effect.

SECTION 10: SEVERABILITY CLAUSE If any section, part, or provision of this Ordinance is held to be invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance, which shall remain in full force and effect.

SECTION 11: EFFECTIVE DATE This Ordinance shall become effective immediately upon publication or posting or 30 days after passage by the City Council, whichever comes first.

SECTION 12: PUBLICATION The City Recorder shall cause this Ordinance to be recorded in the Centerville book of ordinances and posted or published in accordance with Utah law.

PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY, STATE OF UTAH, THIS 24th DAY OF MARCH, 2026.

ATTEST:

CENTERVILLE CITY

Jennifer Robison
Jennifer Robison, City Recorder

By: Clark A. Wilkinson
Mayor Clark A. Wilkinson

Voting by the City Council:

	Aye	Nay	Absent	Abstain
Councilmember Bangerter	✓	_____	_____	_____
Councilmember Hayman	✓	_____	_____	_____
Councilmember Hirst	✓	_____	_____	_____
Councilmember Mecham	✓	_____	_____	_____
Councilmember Plummer	✓	_____	_____	_____

CERTIFICATE OF PASSAGE AND PUBLICATION OR POSTING

According to the provisions of the Utah Code § 10-3-713, as amended, I, the municipal recorder of Centerville City, hereby certify that foregoing Ordinance was duly passed by the City Council and published or posted as required by law.

Jennifer Robison
JENNIFER ROBISON, City Recorder

DATE: 3/31/2026 | 9:29 AM MDT

RECORDED this 31st day of March, 2026.

PUBLISHED OR POSTED this 31st of March, 2026.

