

***TOQUERVILLE CITY***  
***ORDINANCE NO. 2026.XX***

AN ORDINANCE OF TOQUERVILLE CITY, UTAH, IMPOSING A LOCAL OPTION SALES AND USE TAX PURSUANT TO UTAH CODE SECTION 59-12-2215; PROVIDING FOR THE TAX RATE, EFFECTIVE DATE, AND USE OF REVENUES; AND RELATED MATTERS

WHEREAS, Utah Code Section 59-12-2215 authorizes a city or town to impose a local sales and use tax of up to 0.30% on the transactions described in Utah Code Subsection 59-12-103(1) that are located within the city or town; and

WHEREAS, revenues collected from a tax imposed under Utah Code Section 59-12-2215 must be expended as described in Utah Code Section 59-12-2212.2, including for roads, traffic and pedestrian safety infrastructure, streets and highways, active transportation facilities, intelligent transportation systems, public transit, debt service or bond issuance costs related to those projects, and corridor preservation; and

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

**Section 1. Imposition of Tax.**

Pursuant to Utah Code Section 59-12-2215, Toquerville City hereby imposes a local option sales and use tax of 0.30% on the transactions described in Utah Code Subsection 59-12-103(1) that are located within Toquerville City, Utah. The rate imposed by this ordinance shall not exceed 0.30%.

**Section 2. Use of Revenues.**

Revenue generated from the tax imposed by this ordinance shall be expended only for purposes authorized by Utah Code Section 59-12-2212.2, as amended, including applicable transportation and related lawful purposes authorized thereunder.

**Section 3. Administration.**

This tax shall be administered, collected, and enforced in the manner provided by applicable Utah law and the rules and procedures of the Utah State Tax Commission. The tax shall apply to the same transactions described in Utah Code Subsection 59-12-103(1), as amended from time to time.

**Section 4. Effective Date.**

This ordinance shall take effect upon adoption and publication as required by law; however, the tax imposed by this ordinance shall become effective on October 1, 2026 which is the date authorized under Utah law following all required state notification and implementation procedures.

1. REPEALER. All ordinances, resolutions and policies of the City, or parts thereof, inconsistent herewith, are hereby repealed, but only to the extent of such inconsistency and only for the period this Ordinance remains effective. This Repealer shall not be construed as reviving any law, order, resolution or ordinance or part thereof.

2. SEVERABILITY. Should any provision, clause or paragraph of this Ordinance or the application thereof to any person or circumstance be declared by a court of competent jurisdiction to be invalid, in whole or in part, such invalidity shall not affect the other provisions or applications of this Ordinance or the Toquerville City Code to which these amendments apply. The valid part of any provision, clause or paragraph of this Ordinance shall be given independence from the invalid provisions or applications and to this end the parts, sections and subsections of this Ordinance, together with the regulations contained therein, are hereby declared to be severable.

3. EFFECTIVENESS. This Ordinance shall become effective immediately upon approval by the City Council.

ADOPTED AND APPROVED BY THE TOQUERVILLE CITY COUNCIL this \_\_\_\_ day of \_\_\_\_\_ 2026, based upon the following vote:

Councilmember:

Joey Campbell	AYE	_____	NAE	_____	ABSTAIN	_____	ABSENT	_____
Todd Sands	AYE	_____	NAE	_____	ABSTAIN	_____	ABSENT	_____
Wayne Olsen	AYE	_____	NAE	_____	ABSTAIN	_____	ABSENT	_____
Valerie Preslar	AYE	_____	NAE	_____	ABSTAIN	_____	ABSENT	_____
Jenny Chamberlain	AYE	_____	NAE	_____	ABSTAIN	_____	ABSENT	_____

TOQUERVILLE CITY  
a Utah Municipal Corporation

Attest:

\_\_\_\_\_  
Dan Catlin, Toquerville City Mayor

\_\_\_\_\_  
Emily Teaters, Toquerville City Recorder

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