

ORDINANCE NO. 2021-11-56

AN ORDINANCE APPROVING CHAPTER 3.14 OF THE AMERICAN FORK CITY CODE REGARDING THE IMPLEMENTATION OF THE PARKS, ARTS, RECREATION AND CULTURE SALES AND USE TAX (PARC TAX) AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the State of Utah empowers cities to impose a sales and use tax for the purpose of enhancing public financial support of publicly owned and operated recreation and zoological facilities, and botanical, cultural, and zoological organizations owned or operated by institutions or private nonprofit organizations.

WHEREAS, a sales and use tax pursuant to Utah Code Ann. §59-12-1402 may be imposed if it is determined by the legislative body that a majority of the city's registered voters voting on the imposition of the tax have voted in favor of the imposition.

WHEREAS, the County Board of Canvassers has determined, and American Fork City Council has certified, that a majority of the city's registered voters voting on the imposition of the Parks, Arts, Recreation and Culture Sales and Use Tax have voted in favor of the imposition.

NOW THEREFORE, be it ordained by the American Fork City Council that the American Fork City Code be amended as follows:

PART I

Text of Ordinance

1. Chapter 3.14 be added to the American Fork City Code to read as follows:

3.14.010 Title

This chapter shall be known as the "Parks, Arts, Recreation and Culture Sales and Use Tax."

3.14.020 Purpose

It is the purpose of this chapter to establish, enact, impose, and levy a Parks, Arts, Recreation and Culture Sales and Use Tax in accordance with Utah Code Ann. §59-12-1401 et. Seq. for the purpose of funding cultural arts facilities and organizations and recreational facilities in the City of American Fork.

3.14.030 Imposition – Amount

There is levied for collection a sales and use tax at the rate of one-tenth of one percent (.1%) on all transactions described in Utah Code Ann. §59-12-103(1), as amended, that are located within the City of American Fork.

3.14.040 Distribution of Use of Revenue

The revenue shall be distributed in accordance with Utah Code Ann. §59-12-1403 and for the purpose of funding eligible cultural arts facilities and organizations and recreational facilities in the City of American Fork, pursuant to Utah Code Ann. §59-12-1401 et. Seq.

3.14.050 Effective Date

The effective date of the initial Parks, Arts, Recreation, and Culture Sales and Use Tax was April 1, 2015. The effective date of the reapproved Parks, Arts, Recreation, and Culture Sales and Use Tax is April 1, 2023, with the intent that no time will lapse between the expiration of the initial enactment and the beginning of the reapproved enactment. Effective dates for billing periods and for catalogue sales shall be computed as set forth in state law.

3.14.060 Duration

The reapproved Parks, Arts, Recreation and Culture Sales and Use Tax shall be in effect for a period of ten (10) years beginning April 1, 2023.

PART II

Severance and Effective Date

SECTION 1. Conflicting Provisions. Whenever the provisions of this Ordinance conflict with the provisions of any other ordinance, resolution or part thereof, the more stringent shall prevail.

SECTION 2. Provisions Severable. This Ordinance and the various sections, clauses and paragraphs are hereby declared to be severable. If any part, sentence, clause or phrase is adjudged to be unconstitutional or invalid it is hereby declared that the remainder of the ordinance shall not be affected thereby.

SECTION 3. Effective Date. This Ordinance shall take effect upon its passage and posting as required by law.

Passed by the American Fork City Council on the 23rd day of November 2021.

MAYOR



BRADLEY J. FROST
Mayor of American Fork

ATTEST:


TERILYN LURKER
City Recorder