ORDINANCE NO. 2022-03

AN ORDINANCE ADOPTING A LOCAL SALES AND USE TAX UNDER TITLE 59, CHAPTER 12, PART 2 OF THE UTAH CODE

WHEREAS Lake Point is authorized, as a newly incorporated city, to impose a 1% sales and use tax under Utah Code § 59-12-203 and related sections of Title 59, Chapter 12, Part 2 of the Utah Code (the "Act");

WHEREAS the Lake Point City Council desires to levy and impose a 1% sales and use tax pursuant to the Act in order to provide for municipal services and other public needs;

WHEREAS Tooele County has already been imposing and receiving the 1% sales and use tax;

WHEREAS these funds will stop going to the County when Lake Point is officially incorporated and adopts the 1% sales and use tax;

WHEREAS these sales and use tax revenues will remain in Lake Point by adopting the 1% sales and use tax;

NOW, THEREFORE, BE IT ORDAINED by the Lake Point City Council as follows:

Section 1. The purpose of this Ordinance is to impose a one percent (1%) sales and use tax in conformance with the Act, as it may be amended from time to time.

Section 2. From and after the effective date of this Ordinance, there is levied and there shall be collected and paid a tax upon every transaction described in Utah Code § 59-12-103(1) made within the municipal boundaries of Lake Point at the rate of one percent (1%).

Section 3. Lake Point shall not impose the tax levied herein in the following circumstances:

a. Lake Point shall not impose the tax levied herein on the sales and uses described in Utah Code § 59-12-104, to the extent such sales and uses are exempt from taxation under Utah Code § 59-12-104.

b. The sale, storage, use, or other consumption of tangible personal property, the gross receipts from the sale of or the cost of which has been subject to sales or use tax under a sales and use tax ordinance enacted in accordance with the Act by any county other than the county in which the city or town is located, or city or town in this state, shall be exempt from the tax levied under this ordinance.

Section 4. The location of a transaction shall be determined as set forth in Sections 59-12-211 through 59-12-215 of the Act, and rules promulgated by the Utah State Tax Commission.

Section 5. The amount of any tax paid under Title 59, Chapter 12, Part 1, of the Utah Code, as amended, shall not be included as a part of the purchase price paid or charged for a taxable item.

Section 6. Except insofar as they may be inconsistent with the provisions of the Act, all of the provisions of Title 59, Chapter 12, Part 1, of the Utah Code, as amended, are adopted and made a part of this Ordinance as though fully set forth herein, insofar as they relate to sales taxes.

Section 7. To the extent that the State of Utah is named or referred to as the taxing agency in any section of the Utah Code incorporated in or by reference made part of this Ordinance, including Chapter 12 of Title 59, Utah Code, the name of this municipality as Lake Point shall be substituted therefor. Nothing in this section shall be deemed to require substitution of the name of the municipality for the word "state" when that word is used as part of the title of the State Tax Commission, or of the Constitution of the State of Utah, nor shall the name of the municipality be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the municipality or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of this chapter.

Section 8. Lake Point shall contract prior to the effective date of this Ordinance with the Utah State Tax Commission for the Commission to perform all functions incident to the administration or operation of this sales and use tax ordinance.

Section 9. A copy of this Ordinance, together with any other notice required by Utah Code § 59-12-208.1, shall be transmitted to the Utah State Tax Commission as soon as practicable after the adoption of the Ordinance.

Section 10. This Ordinance and the sales and use tax levied herein shall be effective as of April 1, 2023, which date is the first day of the first calendar quarter that is at least 90 days after this Ordinance is adopted and notice may be sent to the Utah State Tax Commission.

PASSED, APPROVED, AND ADOPTED on the 7th day of December, 2022

Lake Point

By ______________________

Chair

ATTEST:

____

City Recorder

SEAL

Voting:

Daniel Crawford	Yea ✓	Nay___	Absent ___
Doyle Garrard	Yea ✓	Nay___	Absent ___
Jonathan Garrard	Yea ✓	Nay___	Absent ___
Kathleen VonHatten	Yea ✓	Nay___	Absent ___
Ryan Zumwalt	Yea ✓	Nay___	Absent ___