

Ordinance No. 2014-12-46
Parks, Arts, Recreation and Culture Sales and Use Tax

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:

Title.

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

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.

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.

Distribution and 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.

Effective Date.

The ordinance codified in this chapter shall become effective at 12:01 a.m. April 1, 2015. For transactions subject to the Parks, Arts, Recreation and Culture Tax pursuant to UTAH CODE ANN. §59-12-103(1) that are located within the City of American Fork, the effective date shall be the first day of the first billing period on or after April 1, 2015, if the billing period for the transaction begins before April 1, 2015. For catalogue sales (as defined by the Utah State Tax Commission) where the amount of the tax due is computed on the basis of sales and use tax rates published in the catalogue, the tax shall begin June 1, 2015.

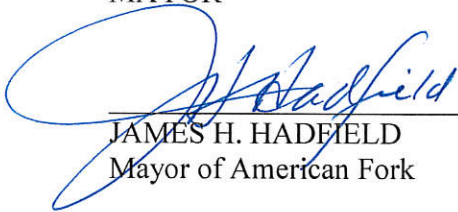
Duration.

The Parks, Arts, Recreation and Culture Sales and Use Tax shall be in effect for a period of eight (8) years.

This ordinance shall take effect immediately upon its passage and publication as prescribed by law.


Passed by the American Fork City Council on this 9th day of December, 2014.

MAYOR



JAMES H. HADFIELD
Mayor of American Fork

ATTEST:



RICHARD COLBORN
City Recorder

