

RESOLUTION 75-1

RESOLUTION OF DAGGETT COUNTY COMMISSIONERS

A functional classification study of roads in the County, Daggett having hereto fore been made for the purpose of determining the Federal-Aid Systems in the various counties of the State, in keeping with the Federal-Aid Highway Act of 1973, and a map prepared by the Planning Department of the State Road Commission and the map of said Federal-Aid Roads in the County having been presented this day to the Commissioners of Daggett County, Utah, for their approval by the following members of the Road Department, /s/ Dale Burningham, /s/ Kenneth Riddle, and /s/ Bruce A. Sperry.

The following Resolution is hereby adopted with all members of the Commission voting in favor of the Resolution.

WHEREAS, the map prepared by the State Road commission of Utah, and exhibited to the Daggett County Commissioners on February 19, 1975, showing Federal-Aid System Roads, in accordance with the Federal-Aid Highway Act of 1973, is declared to be correct and acceptable to the Commissioners.

Signed /s/ Albert H. Neff Chairman

/s/ Milton Beck Commissioner

/s/ Carl S. Collett Commissioner

I, Gene Briggs, certify that the above is a true copy of a portion of the County Commissioners Meeting held at the courthouse in Daggett County at Manila, Utah.

Signed /s/ Gene Briggs County Clerk

S E A L

ORDINANCE NO. 75-1

AN ORDINANCE IMPOSING A THREE-FOURTHS OF ONE PER CENT COUNTY SALES AND USE TAX, PROVIDING FOR THE PERFORMANCE BY THE STATE TAX COMMISSION OF ALL FUNCTIONS INCIDENT TO THE ADMINISTRATION, OPERATION AND COLLECTION OF A SALES AND USE TAX HEREBY IMPOSED, PROVIDING PENALTIES FOR THE VIOLATION THEREOF AND REPEALING THE PREVIOUSLY ENACTED UNIFORM LOCAL SALES AND USE TAX ORDINANCE OF THE COUNTY.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF DAGGETT COUNTY, UTAH:

Section 1. Title. This ordinance shall be known as the "Uniform Local Sales and Use Tax Ordinance of the County of Daggett, Utah.

Section 2. Purpose. The 41st Session of the Utah Legislature has authorized the counties and municipalities of the State of Utah to enact sales and use tax ordinances imposing a three-fourths of one per cent tax thus enabling this county to increase its local option sales and use tax from one-half of one per cent to three-fourths of one per cent.

Additionally, said Session of the Legislature has enacted amendments to Chapters 15 and 16 of Title 59, Utah Code Annotated, 1953, sufficiently to require this county to modify its sales and use tax ordinance to bring about conformity to those changes.

It is the purpose of this ordinance to conform the Uniform Local Sales and Use Tax of the county to the requirements of the Uniform Local Sales and Use Tax Law of Utah, Chapter 9, of Title 11, Utah Code Annotated, 1953, as currently amended by repealing the previously enacted Uniform Local Sales and Use Tax Ordinance of this municipality and re-enacting by this ordinance a new Uniform Local Sales and Use Tax Ordinance.

Section 3. Effective Date - Continuance of Former Ordinance. This ordinance shall become effective as of 12:01 o'clock a.m., July 1, 1975. The provisions of the previously enacted Uniform Local Sales and Use Tax Ordinance of the county which is repealed hereby and which are in conflict herewith shall continue effective until 12:00 o'clock midnight, June 30, 1975. The provisions of this ordinance shall be deemed to be a continuation thereof and any rights, duties and obligations arising thereunder shall not in any way be deemed abrogated or terminated.

Section 4. Sales Tax.

(a) (1) From and after the effective date of this ordinance, there is levied and there shall be collected and paid a tax upon every retail sale of tangible personal property, services and meals made within the county at the rate of three-fourths of one per cent (3/4%).

(2) For the purpose of this ordinance all retail sales shall be presumed to have been consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. In the event a retailer has no permanent place of business in the state, or has more than one place of business, the place or places at which the retail sales are consummated shall be as determined under the rules and regulations prescribed and adopted by the State Tax Commission. Public utilities as defined by Title 54, Utah Code Annotated, 1953, shall not be obligated to determine the place or places within any county or municipality where public utilities services are rendered, but the place of sale or the sales tax revenues arising from such service allocable to the county shall be as determined by the State Tax Commission pursuant to an appropriate formula and other rules and regulations to be prescribed and adopted by it.

(b) (1) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the Uniform Local Sales and Use Tax Law of Utah, all of the provisions of Chapter 15, Title 59, Utah Code Annotated, 1953 as amended, and in force and effect on the effective date of this ordinance, insofar as they relate to sales taxes, excepting Sections 59-15-1 and 59-15-21 thereof, and excepting for the amount of the sales tax levied therein, are hereby adopted and made a part of this ordinance as though fully set forth herein.

(2) Wherever, and to the extent that in Chapter 15 of Title 59, Utah Code Annotated, 1953, the State of Utah is named or referred to as the taxing agency, the name of this county shall be substituted therefor. Nothing in this subdivision shall be deemed to require substitution of the name of the county 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 county 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 ordinance.

(3) If an annual license has been issued to a retailer under Section 59-15-3 of the said Utah Code Annotated, 1953, an additional license shall not be required by reason of this section.

(4) There shall be excluded from the purchase price paid or charged by which the tax is measured:

(A) The amount of any sales or use tax imposed by the State of Utah upon a retailer or consumer;

(B) Receipts from the sale of tangible personal property upon which a sales or use tax has become due by reason of the same transaction to any municipality and any other county in the State of Utah, under a sales or use tax ordinance enacted by that county or municipality in accordance with the Uniform Local Sales and Use Tax Law of Utah.

Section 5. Use Tax.

(a) An excise tax is hereby imposed on the storage, use or other consumption in this municipality of tangible personal property from any retailer on or after the operative date of this ordinance for storage, use or other consumption in the county at the rate of three-fourths on one per cent (3/4%) of the sales price of the property.

(b) (1) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of said Uniform Local Sales and Use Tax Law of Utah, all of the provisions of Chapter 16, Title 59, Utah Code Annotated, 1953, as amended and in force and effect on the effective date of this ordinance, applicable to use taxes, excepting the provisions of Sections 59-16-1 and 59-16-25 thereof, and excepting for the amount of the tax levied therein, are hereby adopted and made a part of this section as though fully set forth herein.

(2) Wherever and to the extent that in said Chapter 16 of Title 59, Utah Code Annotated, 1953, the State of Utah is named or referred to as the taxing agency, the name of this municipality shall be substituted therefor. Nothing in this subdivision shall be deemed to require the substitution of the name of this 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 results 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 ordinance.

(3) There shall be exempt from the tax due under this section:

(A) The amount of any sales or use tax imposed by the State of Utah upon a retailer or consumer;

(B) The storage, use or other consumption of tangible personal property, the gross receipts from the sales of or the cost of which has been subject to sales or use tax under a sales or use tax ordinance enacted in accordance with the Uniform Local Sales and Use Tax Law of Utah by any other municipality and any county of the State.

Section 6. Contract with State Tax Commission. Heretofore, this municipality has entered into an agreement with the State Tax Commission to perform all functions incident to the administration or operation of the sales and use tax ordinance of the county. That contract is hereby confirmed and the commission is hereby authorized to enter into such supplementary agreement with the State Tax commission as may be necessary to the continued administration and operation of the local sales and use tax ordinance of the county as reenacted by this ordinance.

Section 7. Penalties. Any person violating any of the provisions of this ordinance shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punishable by a fine in an amount less than \$300.00 or imprisonment for a period of not more than six months, or by both such fine and imprisonment.

Section 8. Severability. If any section, subsection, sentence, clause, phrase, or portion of this ordinance, including but not limited to any exemption is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance.

It is the intention of the Board of County Commissioners that each separate provision of this ordinance shall be deemed independent of all other provisions herein.

Adopted by the Board of Commissioners of the County of Daggett Utah, this 7th day of May, 1975.

/s/ Albert H. Neff  
Chairman

ATTEST:

/s/ Gene Briggs  
(County Clerk)

DATE OF FIRST PUBLICATION OR POSTING: Posted at the County Courthouse bulletin board, Manila Post Office and the Dutch John Post Office May 29, 1975. GB