

ORDINANCE #18

AN ORDINANCE IMPOSING A 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, AND PROVIDING PENALTIES FOR VIOLATION THEREOF.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF Daggett, Manila, UTAH, ORDAINS AS FOLLOWS:

Section 1. Title, This ordinance shall be know as "The Uniform Local Sales and Use Tax Ordinance of the county of Daggett."

Section 2. Purpose. The Board of Commissioners hereby declare that this ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish these purposes:

(a) To adopt a sales and use tax ordinance which complies with the requirements and limitations contained in the Uniform Local Sales and Use Tax Law of Utah, Chapter 114, Laws of Utah, 1959.

(b) To adopt a sales and use tax ordinance which incorporates provisions identical to those of Chapters 15 and 16 of Title 59, Utah Code Annotated 1953, as amended, to wit: The Emergency Revenue Act of 1933, and the Use Tax Act of 1937, respectively, insofar as those provisions are not inconsistent with the requirements and limitations contained in said Uniform Local Sales and Use Tax Law of Utah.

(c) To adopt a sales and use tax ordinance which imposes a one half of one percent (1/2%) tax and provide a measure therefore that can be administered and collected by the State Tax Commission in a manner that adapts itself as fully as practical to the existing statutory and administrative procedures followed by the State Tax Commission in administering and collecting the sales and use taxes of the State of Utah.

(d) To adopt a sales and use tax ordinance which can be administered in a manner that will exclude the receipts of particular sales from the measure of the sales tax imposed by this county which have been included in the measure of the sales tax imposed by any other county or any municipality and avoid imposing a use tax on the storage, use or other consumption of tangible personal property in this county when the gross receipts from the sale of or the use of that property have been subject to a sales or use tax by any other county or any municipality of the State of Utah, pursuant to a sales and use tax ordinance enacted under the provisions of said Uniform Sales and Use Tax Law of Utah.

Section 3. Operative Date of Contract with the State. This ordinance shall become operative on July 1, 1959, and prior thereto, this county shall contract with the State Tax Commission to perform all functions incident to the administration, and operation of this sales and use tax ordinance.

Section 4. Sales Tax. (a) (1) From and after the operative 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 one half of one percent (1/2%).

(2) For the purposes 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 July 1, 1959, insofar as they relate to sales taxes, excepting Sections 59-15-21 and 59-15-1 thereof, 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 county 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 gross receipts 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 other county and any municipality 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 county 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 one half of one per cent (1/2) 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 July 1, 1959, applicable to use taxes, excepting the provisions of Section 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 county shall be substituted therefore. Nothing in this subdivision shall be deemed to require the substitution of the name of this 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 results of that substitution would require action to be taken by or against the county 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 county and any municipality of the State of Utah.

Section 6. 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 of not more than \$299.00 or by imprisonment for a period of not more than six months, or by both such fine and imprisonment.

Section 7. 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 Commissioners that each separate provision of this ordinance shall be deemed independent of all other provisions herein.

Section 8. Effective Date. This ordinance shall take effect at 12 o'clock noon on the 1st day of July, 1959.

Passed by the Board of Commissioners of Daggett, county; Utah, on the 9th day of June, 1959.

Commissioner /s/ Albert Neff Voting Yes

Commissioner /s/ Lawrence Biorn Voting Yes

Commissioner /s/ Adrian K. Reynolds Voting Yes

Signed /s/ Albert H. Neff
(Chairman of Board of County
commissioners)

Attest:

/s/ Inez C. Erich
(County Clerk)

First Publication on the 13th, day of June, 1959.