



BOUNTIFUL

BOUNTIFUL CITY ORDINANCE NO. 2024-08

MAYOR
Kendalyn Harris
CITY COUNCIL
Kate Bradshaw
Beth Child
Richard Higginson
Matt Murri
Cecilee Price-Huish
CITY MANAGER
Gary R. Hill

An Ordinance imposing and continuing in effect a one-tenth of one percent (0.10%) local sales and use tax (RAP tax) for a ten-year period commencing April 1, 2026, on taxable transactions within Bountiful City to fund parks improvements and other recreational and cultural facilities and organizations, and adopting provisions for the imposition, collection and distribution of this tax.

IT IS THE FINDING OF THE BOUNTIFUL CITY COUNCIL THAT:

1. The City is authorized, in accordance with Utah Code Ann. § 59-12-1402 to impose and renew a local sales and use tax, designated as a "RAP tax," of one-tenth of one percent (0.10%) on qualifying transactions within the City to fund parks, recreational and cultural facilities and organizations in the City or within a geographic area outside the City pursuant to an interlocal agreement; and
2. The City has fulfilled the requirement of Utah Code Ann. § 59-12-1402 to approve a resolution submitting the question of the imposition of the proposed RAP (Recreation, Arts & Parks) Tax to the voters of the City; and
3. At the municipal general election held on November 5, 2024, a majority of the City's registered voters voting on the opinion question voted in favor of imposing the RAP tax; and
4. The City Council now desires to impose the RAP tax approved by the voters.

Now, THEREFORE, IT IS HEREBY ORDAINED BY THE CITY COUNCIL OF BOUNTIFUL, UTAH, AS FOLLOWS:

SECTION 1. IMPOSITION OF RAP TAX. Pursuant to and in accordance with Utah Code Ann. §59-12-1402, the City Council hereby votes by majority vote of all of its members to impose a RAP Tax. The RAP Tax shall be imposed, collected and distributed in accordance with applicable provisions of State law and the provisions of Chapter 4, Title 12 of the Bountiful City Municipal Code as more particularly set forth herein.

SECTION 2. RAP TAX PROVISIONS. The Bountiful City Code is hereby amended as follows:

Title 12. Revenue and Taxation.
Chapter 4. RAP (Recreation Arts & Parks)Tax.

- 12-4-101. Purpose.
- 12-4-102. Compliance.
- 12-4-103. Recreational, Arts and Parks (RAP) Tax.
- 12-4-104. Collection.
- 12-4-105. Use of Funds.
- 12-4-106. Distribution of Funds.
- 12-4-107. Effective Date.

12-4-101. Purpose.

(a) Bountiful City submitted an opinion question to the residents of the City at the municipal general election held on November 6, 2007, providing each voter an opportunity to express an opinion on the imposition of a local sales and use tax of one-tenth of one percent (0.10%) on certain qualifying transactions within the City to fund a performing arts center and other recreational and cultural facilities and organizations within the community. A majority of the City's registered voters voting on the opinion question voted in favor of imposing the RAP Tax. The purpose of this Chapter is to impose the RAP Tax as approved by Bountiful voters and to provide for the collection and distribution of the revenues generated by the RAP Tax.

(b) Bountiful City submitted an opinion question to the residents of the City at the general election held on November 5, 2024, providing each voter an opportunity to express an opinion on whether to continue the imposition of a local sales and use tax on one-tenth of one percent (0.10%) on certain qualifying transactions within the City to fund parks improvements and other recreational and cultural facilities and organizations. A majority of the City's registered voters voting on the ballot proposition voted in favor of continuing the imposition of the RAP Tax. The purpose of this Ordinance is to impose and continue the RAP Tax as approved by Bountiful voters and to provide for the collection and distribution of the revenues generated by the RAP Tax.

12-4-102. Compliance.

It is the intent of the City to comply will all applicable provisions and restrictions set forth in Utah Code Ann. §§ 59-12-1401, et seq., **and other relevant provisions as--amended**, regarding local option sales and use tax to fund recreational and zoological facilities and botanical, cultural and zoological organizations.

12-4-103. Recreation, Arts and Parks (RAP) Tax.

(a) There is hereby levied a local option sales and use tax on qualifying taxable transactions within Bountiful City at the rate of one-tenth of one percent (0.10%). This tax shall be known as the Recreation, Arts and Parks (RAP) Tax. The RAP Tax may be levied for a period of eight (8) years and may be reauthorized at the end of the eight-year period in accordance with applicable provisions of Utah Code Ann. § 59-12-1402, **as amended**.

(b) There is hereby levied a local option sales and use tax on qualifying taxable transactions within Bountiful City at the rate of one-tenth of one percent (0.10%). This tax shall be known as the Recreation, Arts and Parks (RAP) Tax. The RAP Tax shall be levied for a period of ten (10) years commencing April 1, 2026, and may be reauthorized at the end of the ten-year period in accordance with applicable provisions of Utah Code Ann. § 59-12-1402.

12-4-104. Collection.

The RAP Tax shall be administered, collected and enforced in accordance with the procedures set forth in Title 59, Chapter 12, Parts 1 and 2, of the Utah Code Annotated, as amended, regarding Tax Collection and Local Sales and Use Tax Act (excluding Subsections 59-12-205(2) through (7)), and Title 59, Chapter 1, of the same, as amended, regarding General Taxation Policies.

12-4-105. Use of Funds.

The monies generated from the RAP Tax shall be used for financing **parks**, recreational and cultural facilities within the City or within the geographic area of entities that are parties to an interlocal agreement with the City providing for recreational or cultural facilities; for operating expenses of cultural organizations within the City or within the geographic area of entities that are parties to an interlocal agreement with the City providing for the support of cultural organizations; and for any other eligible facilities or organizations provided by law.

12-4-106. Distribution of Funds.

The City may enter into an interlocal agreement with other qualifying entities and distribute the revenues generated by the RAP Tax to participant in the interlocal agreement as provided by law. Any funds generated by the RAP Tax and not distributed by interlocal agreement may be used for qualifying facilities and organizations approved by the City Council.

12-4-107. Effective Date.

(a) Except as otherwise provided by law for billing cycle transactions and catalogue sales, the enactment and imposition of the RAP Tax shall take effect on the first day of the calendar quarter following a ninety (90) day waiting period beginning on the date the Utah State Tax Commission receives notice from the City regarding its creation of the RAP Tax in accordance with Utah Code Ann. § 59-12-1402(5)(b), as amended. Pursuant to such provisions, the Bountiful City RAP Tax shall take effect on April 1, 2008.

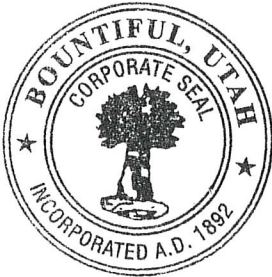
(b) The enactment and imposition of the RAP Tax approved in this Ordinance and by the voters of Bountiful City on November 5, 2024, shall take effect on April 1, 2026, and be in effect for a period of ten years.

SECTION 3. IMPLEMENTATION. Bountiful City staff is authorized and directed to take the actions necessary to implement the imposition and continuation of this RAP tax.

SECTION 4. SEVERABILITY. If any provision of this ordinance is declared invalid by a court of competent jurisdiction, the remainder shall not be affected thereby.

SECTION 5. EFFECTIVE DATE. This ordinance shall take effect immediately upon first publication.

Adopted this 26th day of November, 2024.



BOUNTIFUL CITY:

A handwritten signature in cursive script, appearing to read "Kendalyn Harris", is written over a horizontal line.

Kendalyn Harris, Mayor

Attest:

A handwritten signature in cursive script, appearing to read "Sophia Ward", is written over a horizontal line.

Sophia Ward, City Recorder