ORDINANCE NUMBER _____

AN ORDINANCE ENACTING THE COUNTY OPTION SALES AND USE TAX AUTHORIZED BY UTAH CODE ANN. § 59-12-2220

WHEREAS the Utah State Legislature enacted Utah Code Ann. § 59-12-2220 and authorized counties to impose the sales and use tax defined in that statute; and

WHEREAS the Legislature directed that a portion of the revenue from a tax imposed under Utah Code Ann. § 59-12-2220 go toward transportation purposes and that certain counties, including Weber County, are authorized to use a portion of the revenue for public safety purposes; and

WHEREAS the Board of County Commissioners of Weber County finds that there is a significant need for additional funding for transportation and public safety purposes in Weber County; and

WHEREAS the Board of County Commissioners of Weber County finds that imposing the tax authorized by Utah Code Ann. § 59-12-2220, with some of the revenue to be used for transportation purposes and some of the revenue to be used for public safety purposes, will benefit the health, safety, and welfare of Weber County residents;

NOW THEREFORE, the Board of County Commissioners of Weber County ordains as follows:

1. A new chapter shall be added to Title 34 of the Code of Ordinances, Weber County, Utah, as follows:

Chapter 10. – County option sales and use tax to fund highways or a system for public transit

Sections:

34-10-1 Authority.

34-10-2 Purpose of provisions.

34-10-3 Imposition; amount.

34-10-4 Statutes adopted by reference.

34-10-5 Administration, collection, and distribution by state.

34-10-6 Use of revenues.

34-10-7 Collection and review of records.

34-10-1 Authority.

The authority for imposing this tax is derived from Sections 59-12-2203 and 59-12-2220, Utah Code Ann. (1953).

34-10-2 Purpose of provisions.

The ordinance codified in this chapter is enacted to provide the county, the cities and towns within the county, and the public transit district operating within the county with an additional source of revenue to allow these entities to maintain and improve transportation infrastructure and options. It is also enacted to provide funding for public safety purposes, as authorized by Utah Code Ann. § 59-12-2220. The board of county commissioners hereby directs that the provisions hereof be interpreted and construed to accomplish this stated purpose.

34-10-3 Imposition; amount.

In addition to all other taxes imposed, the county does hereby impose and levy for collection a sales and use tax of 0.2% on the transactions described in Utah Code Ann. § 59-12-103(1), subject to the other provisions of the sales and use tax laws of the state. This tax is imposed upon all sales and uses made in the county, including sales and uses made within the corporate limits of the cities and towns of the county. Provisions of this chapter shall be subject to the provisions of the sales and use tax laws of the state to which reference is hereinafter made in this chapter and which are hereby enacted and made a part of this chapter as though fully set forth herein.

34-10-4 Statutes adopted by reference.

All applicable provisions of state law governing the sales and use tax defined in Utah Code Ann. § 59-12-2220 are hereby incorporated by reference and included in this chapter. This specifically includes, but is not limited to, all applicable provisions of Title 59, Chapter 12, Parts 1 and 22, Utah Code Annotated (1953).

34-10-5 Administration, collection, and distribution by state.

The taxes imposed under this chapter shall be administered, collected, and distributed by the Utah State Tax Commission in accordance with the provisions of Title 59, Chapter 12, Part 22, Utah Code Annotated (1953), and any other applicable state laws and regulations.

34-10-6 Use of revenues.

The funds received from the imposition of this tax shall be used and expended as provided for by state statute.

34-10-7 Collection and review of records.

Any records, tax returns, or other information of any person, corporation, company, or other group or organization subject to the taxes imposed by this chapter, which relate to the calculation, collection, and remittance to the state tax commission of such taxes, shall be subject to review, inspection, and auditing by the county.

2. Effective date and publication

    a. This ordinance shall take effect 15 days after its passage.
    b. However, the tax imposed by this ordinance shall take effect October 1, 2026, in accordance with Utah Code Ann. § 59-12-2209.
    c. The Clerk/Auditor's office is directed to publish a short summary of this ordinance in the *Standard Examiner* newspaper before 15 days after the date of its passage.

3. The Weber County Clerk/Auditor is hereby directed to notify the Utah State Tax Commission on June 30, 2026, pursuant to the requirements of Utah Code Ann. § 59-12-2209, that Weber County has enacted the new tax and that collection should begin October 1, 2026.

Passed, adopted, and ordered published this_____day of _____, 2026, by the Weber County Board of Commissioners.

BOARD OF COUNTY COMMISSIONERS
OF WEBER COUNTY

By _____
Gage Froerer, Chair

Commissioner Bolos voted _____
Commissioner Froerer voted _____
Commissioner Harvey voted _____

ATTEST:

_____
Ricky Hatch, CPA
Weber County Clerk/Auditor

SUMMARY OF WEBER COUNTY ORDINANCE NO. _____

SUMMARY OF AN ORDINANCE OF WEBER COUNTY ENACTING THE COUNTY OPTION SALES AND USE TAX AUTHORIZED BY UTAH CODE ANN. § 59-12-2220

On _____, the Board of County Commissioners of Weber County adopted Ordinance No. _____, which enacted the sales and use tax authorized by Utah Code Ann. § 59-12-2220. The new tax will have a rate of 0.2% and will take effect on October 1, 2026.

Commissioners _____ voted in favor of this ordinance.

Commissioner _____ voted against this ordinance.

The complete text of the ordinance is available at the Weber County Clerk/Auditor's Office at 2380 Washington Blvd., Ogden, Utah.