

ORDINANCE NUMBER 2007-35

TITLE 37
**LOCAL SALES AND USE TAX FOR FUNDING CORRIDOR PRESERVATION,
CONGESTION MITIGATION, AND THE EXPANSION OF CAPACITY FOR
REGIONALLY SIGNIFICANT TRANSPORTATION FACILITIES**

RECITALS

WHEREAS, on the 26th day of June, 2007, the Board of County Commissioners of Weber County adopted Resolution No. 39-2007, placing on the November 6, 2007 ballot within Weber County, the opinion question of whether Weber County may be authorized to impose up to a quarter percent (.25%) Sales and Use Tax for Corridor Preservation, Congestion Mitigation, or to Expand Capacity for Regionally Significant Transportation Facilities; and

WHEREAS, the majority of voters who voted in Weber County approved the opinion question placed before them on the November 6, 2007 ballot authorizing the Board of County Commissioners to impose up to a one quarter percent (.25%) Sales and Use Tax for Corridor Preservation, Congestion Mitigation, or to Expand Capacity for Regionally Significant Transportation Facilities;

NOW THEREFORE, be it ordained by the Board of County Commissioners of Weber County as follows:

Sections:

- 37-1-1 Title of provisions.
- 37-1-2 Authority.
- 37-1-3 Purpose of provisions.
- 37-1-4 Imposition—Amount.
- 37-1-5 Statutes adopted by reference.
- 37-1-6 Exemptions.
- 37-1-7 Collection and review of records.
- 37-1-8 Assignment of one-quarter of tax imposed.
- 37-1-9 WACOG responsibilities.

37-1-1 Title of provisions. The ordinance codified in this chapter shall be known as “the local sales and use tax for funding corridor preservation, congestion mitigation, and the expansion of capacity for regionally significant transportation facilities in Weber County.”

37-1-2 Authority. The authority for imposing this tax is derived from Title 59, Chapter 12, Part 17, Utah Code Ann. (1953), and the authorization by the registered voters of Weber County who voted on November 6, 2007 election approving authorizing the Weber County Commission (“Commission”) to impose the tax.

- 37-1-3 Purpose of provisions.** The ordinance codified in this chapter is enacted to provide the county with a source of revenue specifically for the funding of corridor preservation, congestion mitigation and the expansion of capacity for regionally significant transportation facilities, and the Commission directs that the provisions hereof be interpreted and construed to accomplish this stated purpose.
- 37-1-4 Imposition--Amount.** In addition to the other taxes imposed under this title, the county does impose and levy for collection a sales and use tax of one-quarter of one percent upon the retail sales and uses in the county as such sales and uses are described in Section 59-12-103(1), subject to the exemptions provided for in Section 59-12-104. The foregoing tax is imposed and levied for collection on a county-wide basis, including the areas within the corporate limits of the cities and towns of the county. The provisions of this chapter shall be subject to the provisions of the sales and use tax laws of Utah to which reference is hereinafter made in this chapter, and which are enacted and made a part of this chapter as though fully set forth herein. The funds received from the imposition of this tax shall be used and expended as provided for by state statute.
- 37-1-5 Statutes adopted by reference.** The following requirements and provisions of law are adopted and included in this sales and use tax chapter:
- 37-1-5.1** The appropriate provisions of Title 59, Chapter 2, Part 2, Utah Code Annotated (1953), as amended, are enacted and incorporated herein by this reference thereto;
- 37-1-5.2** The applicable provisions of Title 59, Chapter 12, Utah Code Annotated (1953), are enacted and included in this chapter insomuch as they relate to sales and use tax, except that the name of the county, as the taxing agency, shall be substituted for that of the state wherever necessary, that an additional seller's permit shall not be required if one has been or is issued to the seller, and that any retailer who has registered with the State Tax Commission shall not be required to repeat such registration with the county.
- 37-1-6 Exemptions.**
- 37-1-6.1** The sale, storage, use or other consumption of tangible personal property, the purchase price or the cost of which has been subject to sales or use tax under a sales and use tax ordinance and enacted in accordance with Title 59, Chapter 12, Part 2, Utah Code Annotated (1953), as amended, by any other county or municipality in any other

county in this state, shall be exempt from the tax due under this chapter.

37-1-6.2 The amount of any sales or use tax paid under Title 59, Chapter 12 of Utah Code Annotated (1953), as amended, shall not be included as part of the purchase price paid or charged for a taxable item hereunder.

37-1-7 **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 Weber County.

37-1-8 **Assignment of one-quarter of tax imposed.** Pursuant to Utah Code Ann. Section 59-12-1703, the Utah State Tax Commission shall transfer the proceeds of one-quarter of one-quarter percent of the sales and use tax imposed by the ordinance codified in this chapter to the public transportation system tax highway fund created by Utah Code Ann. § 72-2-121 for such purposes as are authorized by law.

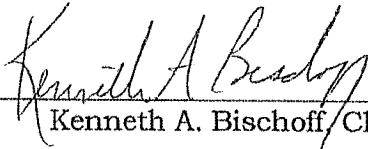
37-1-9 **WACOG Responsibilities.** The Weber Area Council of Governments ("WACOG") shall create a priority list of regionally significant transportation facility projects using the process set forth in the state code and present a priority list to the Commission approval.

37-1-9.1 In accordance with State code, the WACOG shall establish a council of governments endorsement process which includes prioritization and application procedures for the use of the revenues the county will receive from this tax.

37-1-9.2 WACOG shall submit the priority list to the county legislative body and obtain approval of the list from a majority vote of the members of the Commission.

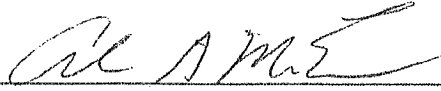
APPROVED and ENACTED with a synopsis ordered published this 18th day of December, 2007. The Weber County Clerk/Auditor is hereby directed to send a certified copy of this ordinance to the State Tax Commission as notification to begin collecting the tax described herein on April 1, 2008.

BOARD OF COUNTY COMMISSIONERS
OF WEBER COUNTY

By 
Kenneth A. Bischoff, Chair

Commissioner Bischoff voted aye
Commissioner Dearden voted aye
Commissioner Zogmaister voted aye

ATTEST:



Alan D. McEwan, CPA
Weber County Clerk/Auditor