

Ordinance 2015-40

SHORT TITLE:

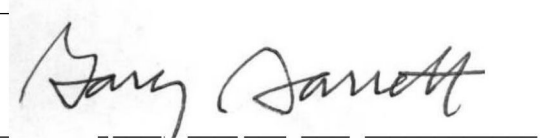
An ordinance enacting Provo City Code Chapter 5.09 (Recreation, Arts, and Parks tax) providing for the imposition, collection, and distribution of a local sales and use tax to fund recreational, arts, and parks (RAP) programs.

PASSAGE BY MUNICIPAL COUNCIL

ROLL CALL

DISTRICT	NAME	MOTION	SECOND	FOR	AGAINST	OTHER	
CW 1	DAVID SEWELL			✓			
CW 2	GARY GARRETT			✓			
CD 1	GARY WINTERTON		✓	✓			
CD 2	KIM SANTIAGO	✓		✓			
CD 3	HAL MILLER			✓			
CD 4	KAY VAN BUREN				✓		
CD 5	CALLI HALES			✓			
				TOTALS	6	1	0

This ordinance was passed by the Municipal Council of Provo City, on the 17<sup>th</sup> day of November, 2015 on a roll call vote as described above. Signed this \_\_\_\_\_  
December 1, 2015

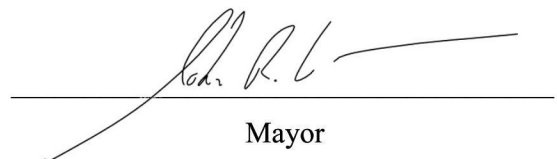


Chair

II

APPROVAL BY MAYOR

This ordinance is approved by me this \_\_\_\_\_  
December 1, 2015



Mayor

ORDINANCE 2015-40

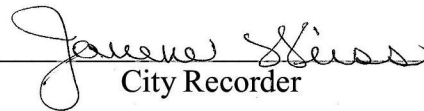
III

CITY RECORDER'S CERTIFICATE AND ATTEST

This ordinance was recorded in the office of the Provo City Recorder on the 1st day of December 2015, with a short summary being published on the 21<sup>st</sup> day of November, 2015, in The Daily Herald, a newspaper circulated in Provo, Utah. I hereby certify and attest that the foregoing constitutes a true and accurate record of proceedings with respect to Ordinance Number 2015-40.



Signed this \_\_\_\_\_ 1st day of December, \_\_\_\_\_ 2015.

  
\_\_\_\_\_  
City Recorder



47 herein shall be known as the “Recreation, Arts, and Parks Tax” or “RAP Tax” of Provo City.  
48

49 **5.09.020. Purpose.**

50 The purpose of this Chapter is to establish, enact, impose, and levy a Recreation, Arts, and Parks  
51 Tax in accordance with Utah Code §59- 12-1401, et seq. (City or Town Option Funding for  
52 Botanical, Cultural, Recreational, and Zoological Organizations or Facilities).  
53

54 **5.09.030. Recreation, Arts, and Parks Tax.**

55 The City of Provo hereby establishes, enacts, imposes, levies, and authorizes a local sales and  
56 use tax of 1/10 of 1% (the Recreation, Arts, and Parks Tax) on transactions described in Utah  
57 Code §59-12-103(1), as amended, that are located within the City of Provo, except as such  
58 transactions are exempt from sales and use taxes pursuant to Utah Code §§59-12-104 and 59-12-  
59 1402, as amended. RAP Tax revenues earned shall be used to fund City-owned recreational and  
60 cultural facilities, including, but not limited to, capital projects, programs, and ongoing operating  
61 expenses of City-owned recreational and cultural facilities as such terms are defined in State law.  
62 The RAP Tax supplements, but does not replace, the sales and use tax established in Provo City  
63 Code Chapter 5.01 (Sales and Use Tax).  
64

65 **5.09.040. Effective Date.**

66 The effective date of the Recreation, Arts, and Parks Tax is April 1, 2016. Effective dates for  
67 billing periods and catalogue sales shall be computed as set forth in State law. The Recreation,  
68 Arts, and Parks Tax shall be levied for a period of ten (10) years (through March 31, 2026).  
69

70 PART II:

- 71
- 72 A. If a provision of this ordinance conflicts with a provision of a previously adopted  
73 ordinance, this ordinance shall prevail.  
74
  - 75 B. This ordinance and its various sections, clauses and paragraphs are hereby declared to be  
76 severable. If any part, sentence, clause or phrase is adjudged to be unconstitutional or  
77 invalid, the remainder of the ordinance shall not be affected thereby.  
78
  - 79 C. The Municipal Council hereby directs that the official copy of the Provo City Code be  
80 updated to reflect the provisions enacted by this ordinance.  
81
  - 82 D. This ordinance shall take effect immediately after it has been posted or published in  
83 accordance with Utah Code 10-3-711, presented to the Mayor in accordance with Utah  
84 Code 10-3b-204, and recorded in accordance with Utah Code 10-3-713.  
85