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

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

ROLL CALL

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

Chair

II

APPROVAL BY MAYOR

This ordinance is approved by me this _____ December 1, 2015

loh 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 <u>1st day of December</u> 2015, with a short summary being published on the 21st day of November, 2015, in <u>The Daily Herald</u>, 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

1		ORDINANCE 2015-40.				
2 3 4 5 6	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 RECREATION, ARTS, AND PARKS. (15-064)					
0 7	AND	USE TAX TO FUND RECREATION, ARTS, AND FARRS. (13-004)				
8 9	WHEREAS, it has been proposed that Provo City impose a .1% local sales and use tax to fund recreation, arts, and parks (a "RAP" tax); and					
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11 12	WHEREAS, Utah Code Section 59-12-1402 authorizes a city to submit an opinion question to residents as to whether such a tax should be imposed; and					
13 14 15 16		REAS, such an opinion question was submitted to Provo City residents in the recent on on November 3, 2015, resulting in a vote to approve the tax by a 56% to 44%				
17	margin, and					
17	WHER	REAS, pursuant to Utah Code Section 59-12-1402, the tax may now be imposed by				
19	a majority vote of the City's legislative body; and					
20	a majority vot	of the end breghtmarte could, and				
21	WHER	REAS, on November 17, 2015, the Municipal Council held a duly noticed public				
	record meeting to ascertain the facts regarding this matter, which facts are found in the meeting					
22 23 24	record; and					
25 26 27 28	finds that (i) P govern the imp	REAS, after considering the facts presented to the Municipal Council, the Council rovo City Code Chapter 5.09 should be enacted as set forth below in order to position, administration, collection, and distribution of the proposed RAP tax, and in furthers the health, safety, and general welfare of the citizens of Provo City.				
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30		THEREFORE, be it ordained by the Municipal Council of Provo City, Utah, as				
31	follows:					
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33	<u>PART I:</u>					
34 35 26	Provo	City Code Chapter 5.09 is hereby enacted as follows:				
36 37 28		Chapter 5.09 Recreation, Arts, and Parks Tax				
38	5 00 010	T: 4				
39 40	5.09.010. 5.09.020.	Title.				
40 41	5.09.020.	Purpose. RAP Tax.				
41 42	5.09.030. 5.09.040.	Effective Date.				
42 43	3.07.040.	Enclure Dale.				
43 44	5.09.010.	Title.				
44 45		shall be known as the "Recreation, Arts, and Parks Tax Chapter" of the Provo City				
46	Code or, alternatively, as the "RAP Tax Chapter." The local option sales and use tax imposed					

- 47 herein shall be known as the "Recreation, Arts, and Parks Tax" or "RAP Tax" of Provo City.
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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).

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54 5.09.030. Recreation, Arts, and Parks Tax.

The City of Provo hereby establishes, enacts, imposes, levies, and authorizes a local sales and 55 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 expenses of City-owned recreational and cultural facilities as such terms are defined in State law. 61 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.

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

70 <u>PART II:</u>

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