

## **CHAPTER 5-15: SALES AND USE TAX**

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### **5-15-010. Purpose.**

It is the purpose of this Chapter to provide the City with an added source of revenue to thereby assist the City in meeting its growing financial needs. It is intended that this added revenue be used to the greatest possible extent by the City to finance its capital outlay requirements and to service its bonded indebtedness. The provisions of this Chapter are intended and shall be interpreted to be in compliance with the Local Sales and Use Tax Act, set forth at *Utah Code Ann.* " 59-12-201, *et seq.*, as amended, and other applicable provisions of State law.

### **5-15-020. Sales Tax.**

There is hereby levied and there shall be collected and paid a tax upon every retail sale of items listed in *Utah Code Ann.* ' 59-12-103, as amended, made within the City at the rate of one percent (1%) of the purchase price paid or charged.

### **5-15-030. Use Tax.**

There is hereby levied and there shall be collected and paid an excise tax on the storage, use, or other consumption within the City of tangible personal property or any items listed in *Utah Code Ann.* ' 59-12-103, as amended, made within the City at the rate of one percent (1%) of the purchase price paid or charged.

### **5-15-040. Exemption from Tax.**

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 enacted in accordance with the Local Sales and Use Tax Act, by any county other than Davis County, or city or town in this State, shall be exempt from the tax due under this Ordinance.

### **5-15-050. Tax Paid.**

The amount of any tax paid under the State Sales and Use Tax Act, set forth at *Utah Code Ann.* " 59-12-101, *et seq.*, as amended, shall not be included as a part of the purchase price paid or charged for a taxable item.

### **5-15-060. Point of Sale.**

For the purposes of this Chapter, all retail sales shall be presumed to have been consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. If a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under the rules and regulations of the Utah State Tax Commission.

**5-15-070. State Tax Collection Provisions.**

The Tax Collection provisions set forth in Part I, Chapter 12, Title 59 of the *Utah Code Annotated*, as amended, insofar as they relate to sales and use taxes, are hereby adopted and made a part of this Ordinance as though fully set forth herein, except those provisions which are inconsistent with the provisions of the Local Sales and Use Tax Act or this Title. Whenever the State of Utah is named or referred to as the "taxing agency," the name of Woods Cross City shall be substituted therefor, provided that such substitution shall not be required when the word "State" is used as part of the title of the State Tax Commission or of the Constitution of Utah, or when the result of the substitution would require action to be taken by or against the City or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of this Chapter. Any amendments made to Part I, Chapter 12, Title 59 of the *Utah Code Annotated*, as amended, which would be applicable to the City as set forth herein are incorporated herein by this reference and shall be effective upon the date they are effective as a Utah statute.

**5-15-080. State Tax Commission Contract.**

The City has entered into an agreement with the State Tax Commission for the Commission to perform all functions incident to the administration, operation and enforcement of the Sales and Use Tax Ordinance of the City without interference from the City, provided that the City may be allowed to intervene in accordance with the provisions and restrictions of *Utah Code Ann. ' 59-12-209*, as amended. That agreement is hereby confirmed and the Mayor is hereby authorized to enter into such supplementary agreement(s) with the State Tax Commission which may be necessary for the continued administration, operation and enforcement of the Sales and Use Tax Ordinance of the City.

**5-15-090. Distribution of Tax Revenue.**

The City shall distribute its sales or use tax revenues by means other than point of sale or use in accordance with the procedures set forth in *Utah Code Ann. ' 59-12-205*, as amended.

