

ORDINANCE NO. 38

RESORT COMMUNITIES TAX ORDINANCE OF BOULDER TOWN,  
GARFIELD COUNTY, STATE OF UTAH

WHEREAS, Boulder Town desires to impose a one-percent resort community tax on all non-exempt sales in Boulder Town, Garfield, County, State of Utah, and to provide penalties for violation of this ordinance,

BE IT ORDAINED BY THE MAYOR AND TOWN COUNCIL OF BOULDER TOWN AS FOLLOWS:

Section 1. Title. This Ordinance shall be known as the “Resort Communities Tax Ordinance of Boulder Town, Garfield County, State of Utah.”

Section 2. Purpose. At the 1988 General Session, the 47<sup>th</sup> Utah State Legislature passed a bill authorizing cities or towns of the State of Utah, in addition to other taxes, including sales, use and transient room taxes, to impose a resort communities tax not to exceed one percent (1%) of all non-exempt sales. The purpose of this Ordinance is to enact and impose such a tax as a means to foster the development of Boulder Town in order to further the welfare of the citizens of Boulder Town and the economic growth of the community.

Section 3. Definitions. As used in this Ordinance:

A. “Person” includes any individual, firm, partnership, joint venture, association, corporation, limited liability company, estate, trust, business trust, receiver, syndicate or any group of combination acting as a unit.

Section 4. Effective Date. This Ordinance shall become effective at 12:01 a.m. on June 1, 1998.

Section 5. Imposition of Tax.

A From and after the effective date of this Ordinance, there is hereby imposed and levied, and there shall be collected and paid, in addition to any other taxes, including but not limited to, the Uniform Local Sales and Use Tax and the Transient Room Tax, a Resort Communities Tax, not to exceed one percent (1%) of all sales in Boulder Town, Garfield County, State of Utah, subject to exemptions provided for in Section 59-12-104, Utah Code Annotated (1953 as amended), and shall exempt from said additional tax, wholesale sales and sales of single items for which consideration paid is \$2,500 or more.

B. (1) Except as hereinafter provided, and except insofar as they are inconsistent with the provision of Part 6, Chapter 12, Title 59, Utah Code Annotated, TAX COLLECTION, as amended, and in force and effect on the effective date of this Ordinance, are hereby

adopted and made a part of this ordinance as though fully set forth herein.

(2) Wherever, and to the extent that in Part 1, Chapter 12, Title 59, Utah Code Annotated, TAX COLLECTION, as amended, the State of Utah is named or referred to as the taxing agency or entity, the name of BOULDER TOWN shall be substituted therefor. Nothing in this sub-section shall be deemed to require substitution of the name of BOULDER TOWN for the word "State" when that word is used as part of the title of the State Tax Commission, or of the Constitution of the State of Utah, nor shall the name of BOULDER TOWN be substituted for that of the State of Utah in any section when the result of that substitution would require action to be taken by or against BOULDER TOWN or any agency or department thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of this Ordinance.

C. If an annual license has been or is issued to a retailer under Section 59-12-106 Utah Code Annotated (1953, as amended), an additional license shall not be required by reason of this section.

#### Section 6. Collection of Tax.

A. The tax imposed pursuant to this Ordinance shall be levied at the same time and collected in the same manner as provided in THE LOCAL SALES AND USE TAX ACT, Part 2, Chapter 12, Title 59, Utah Code Annotated (1953, as amended).

B. Heretofore, Boulder Town has entered into an agreement with the Utah State Tax Commission to perform all functions incident to the administration and operation of the SALES AND USE TAX ORDINANCE OF THE TOWN OF BOULDER. The Boulder Town Council is hereby authorized to enter into such supplementary agreement with the Utah State Tax Commission as may be necessary to the collection, administration and operation of the tax enacted and imposed by this Ordinance.

Section 7. Penalties. Any person who violates any of the provisions of this Ordinance shall be guilty of a Class B Misdemeanor, and upon conviction thereof shall be punished by a fine in an amount not less than \$1,000.00, or by imprisonment for a term not exceeding six (6) months, or by both such fine and imprisonment.

Section 8. Severability. If any section, sub-section, sentence, clause, phrase or portion of this Ordinance is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. It is the intention of the Boulder Town Council that each separate provision of this Ordinance shall be deemed independent of all other provisions herein.

PASSED, APPROVED, ADOPTED AND ORDERED POSTED this 9<sup>th</sup> day of April, 1998.

Signed:

Keith L. Gailey  
Mayor

Attest:

Judith Davis  
Town Clerk