

file 1287

**TOWN OF DUTCH JOHN**  
**ORDINANCE LEVYING GENERAL 1% SALES AND USE TAX**  
September 16, 2015

**ORDINANCE 2015-01**

**PREAMBLE:**

WHEREAS, Dutch John is a newly incorporated municipality; and

WHEREAS, Pursuant to Utah Code all taxable sales are charged a 1% sales and use tax within the State of Utah; and

WHEREAS, Title 59, Chapter 12, Part 2 of the Utah Code authorizes the Town to levy a 1% local sales and use tax, which will not increase the amount of taxes paid within the Town of the State of Utah, but which will enable the Town to receive its portion of the State Sales and Use Tax as provided in the Utah Code:

**ORDINANCE:**

THEREFORE, Be it ordained by the Town Council of Dutch John as follows:

1. Levy Of Tax: There is hereby levied a tax upon the transactions described in the Utah Code Annotated section 59-12-103(1) made within the town at the rate of one percent (1%).
2. Situs of Levy: For the purposes of this article, all retail sales shall be presumed to have been consummated as found in Title 59, Chapter 12 of the Utah Code.
3. Exemptions: The tax levied hereunder shall not include any sales and uses described in Utah Code Annotated Section 59-12-104 to the extent such sales and uses are exempt under that section. Furthermore, the town is prohibited from imposing a tax under Utah Code Annotated section 59-12-204 or 59-12-205 on any amounts paid or charged by a vendor that collects a tax under Utah Code Annotated section 59-12-107(1)(b) unless all the counties, cities and towns in the state impose such a tax and in such case the rate of said tax shall be that of the lowest rate established by any county, city or town in the state.
4. Substitution of City/Town For State: Except as hereinafter provided and except insofar as they are inconsistent with Utah Code Annotated title 59, chapter 12, part 2, the local sales and use tax act, or with any other state law, all definitions and provisions of Utah Code Annotated title 59, chapter 12, part 1 (tax collection), as amended, in force and effect on the effective date hereof insofar as they relate to the town's sales and use tax, are adopted and made a part of this article as though fully set forth herein, except that the name of the town shall be substituted for that of the state where necessary and that an additional license is not required if one has been issued under Utah Code Annotated section 59-12-106. However, nothing in this subsection shall be deemed to require substitution of the name of the 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 Utah, nor shall the name of the town be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the town, or any agency thereof, rather than by or against the state tax commission in performing the functions incidental to the administration or operation of this article.
5. Exemption for Tax Ordinances Of Other Municipalities: The sales, storage, use or other consumption of tangible personal property, the gross receipts from the sale of or the cost of which has been subject to sales or use tax under a sales and use tax ordinance enacted in accordance with this part

by any other County other than Daggett County, or city or town in this state shall be exempt from the tax due under this article.

6. State Tax Not Included In Purchase Price: There shall be excluded from the purchase price paid or charged by which the tax is measured the amount of any sales or use tax imposed by the state under Utah Code Annotated title 59, chapter 12, part 1, tax collection, upon a retailer or consumer.

7. Exemption From Daggett County Sales and Use Tax: Any person subject to the provisions of the sales and use tax provided for in this article shall be exempt from the Daggett County sales and use tax.

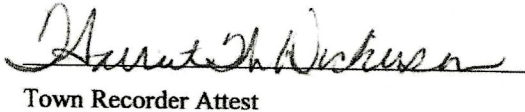
8. Contract With State Tax Commission: The town is authorized to contract with the Utah Tax Commission to administer the taxes imposed hereby. The tax imposed hereby shall be administered by or in harmony with Title 59, Chapter 12, Section 205 and other provisions of Part 2 of Chapter 12, of Title 59 of the Utah Code.

9. Savings Clause: In all respects the Town intends to abide by the Local Sales and Use Tax found in Title 59, Chapter 12, Part 2 of the Utah Code and any amendments thereto. This ordinance shall be amended as necessary to conform to the Local Sale and Use Tax. This ordinance shall be read and interpreted where ever possible to conform to the Local Sale and Use Tax. To the extend any portion of this ordinance is inconsistent with the Local Sales and Use Tax, then such portion of this ordinance shall be void.

10. Effective Date: This ordinance shall become effective September, 30, 2015, or upon publication of a summary in a newspaper or 20 days after adoption, whichever shall be first.

  
Mayor - William J Rogers

09/16/15  
Date

  
Town Recorder Attest

9/16/15  
Date