

## **CHAPTER 17. UNIFORM LOCAL SALES AND USE TAX ORDINANCE**

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### **5-17-1. Title.**

This chapter shall be known as the "Uniform Local Sales and Use Tax Code of the City of Tooele." (Ord. 90-03, 03-15-90)

### **5-17-2. Authority and purpose.**

(1) The 48th session of the Utah legislature has authorized cities of the state of Utah to enact sales and use tax ordinances imposing a one percent tax.

(2) It is the purpose of this chapter to conform the sales and use tax of the city to the requirements of the Sales and Use Tax Act, Chapter 12 of Title 59, Utah Code Annotated, 1953, as amended. (Ord. 90-03, 03-15-90)

### **5-17-3. Effective date.**

This chapter shall become effective 12:01 o'clock a.m., January 1, 1990. (Ord. 90-03, 03-15-90)

### **5-17-4. Sales tax.**

(1) (a) From and after the effective date of this chapter, there is levied and there shall be collected and paid a tax upon every retail sale of tangible personal property, services and meals made within Tooele City at the rate of one percent.

(b) An excise tax is hereby imposed on the storage, use, or other consumption in this city of tangible personal property from any retailer on or after the operative date of this chapter at the rate of one percent of the sales price of the property.

(c) For the purpose of this chapter all retail sales shall be presumed to have been consummated at the place of business 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. In the event a retailer has no permanent place of business, the place or places at which the retail sales are consummated shall be as determined under the rules and regulations prescribed and adopted by the State Tax Commission. Public utilities as defined by Title 54, Utah Code Annotated, 1953, shall not be obligated to determine the place or places within the city where public utilities services are rendered, but the place of sale or the sales tax revenue arising from such service allocable to the city shall be as determined by the State Tax Commission pursuant to an appropriate formula and other rules and regulations to be prescribed and

adopted by it.

(2) (a) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the Sales and Use Tax Act, all of the provisions of Chapter 12, Title 59, Utah Code Annotated, 1953, as amended, and in force and effect on the effective date of this chapter, insofar as they relate to sales taxes, excepting Sections 59-12-101 and 59-12-119 thereof, are hereby adopted and made a part of this chapter as though fully set forth herein.

(b) Wherever, and to the extent that in Chapter 12 of Title 59, Utah Code Annotated, 1953, the state of Utah is named or referred to as the taxing agency, the name of Tooele City shall be substituted therefor. Nothing in subparagraph (2) shall be deemed to require substitution of the name of Tooele City 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 Tooele City 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 Tooele 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.

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

(d) There shall be excluded from the purchase price paid or charged by which the tax is measured:

(i) the amount of any sales or use tax imposed by the state of Utah on a retailer or consumer;

(ii) the gross receipts from the sale of or the cost of storage, use or other consumption of tangible personal property upon which a sales or use tax has become due by reason of the same transaction to any other municipality and any county in the state of Utah, under the sales or use tax ordinance enacted by that county or municipality in accordance with the Sales and Use Tax Act. (Ord. 90-03, 03-15-90)

### **5-17-5. Contract with state tax commission.**

Prior to the effective date of this chapter, Tooele City has entered into an agreement with the State Tax Commission to perform all functions incident to the administration or operation of this chapter. (Ord. 90-03, 03-15-90)

### **5-17-6. Penalties.**

Any person violating any provision of this chapter shall be deemed guilty of a class B misdemeanor and shall be punished as provided in Section 1-4-3. (Ord. 90-03, 03-15-90)