

**Title 6. FINANCE, TAXATION, AND PURCHASING.**

**Chapters:**

- 6.01. Municipal Energy Sales and Use Tax Act.**
- 6.02. Transit Tax.**
- 6.03. Municipal Telecommunications License Tax.**
- 6.04. Municipal Sales and Use Tax.**
- 6.05. Water Rights Enterprise Fund.**
- 6.06. Municipal Transient Room Tax**
- 6.07. Botanical, Cultural, Recreational, and Zoological Organizations or Facilities Sales and Use Tax.**

## **Chapter 6.01. Municipal Energy Sales and Use Tax Act.**

### **Sections:**

- 6.01.01. Purpose.**
- 6.01.02. Definitions**
- 6.01.03. Municipal Energy Sales and Use Tax.**
- 6.01.04. Exemptions from the Municipal Energy Sales and Use Tax.**
- 6.01.05. Tax Collection Contract with State Tax Commission.**
- 6.01.06. Incorporation of Utah Code Title 59, Chapter 12, Part 1, Including Future Amendments Thereto.**
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- 6.01.08. Report to City on Delivered Value of Taxable Energy and Tax Due—Direct Payment of Tax.**
- 6.01.09. Attorney Fees and Costs of Collection.**

### **6.01.01. Purpose.**

It is the intent of the City of Saratoga Springs to adopt the Municipal Energy Sales and Use Tax, pursuant to, and in conformance with the Municipal Energy Sales and Use Tax Act, Utah Code §§ 10-1-301 to -310.

(Ord. 11-9; Ord. 01-0628-01)

### **6.01.02. Definitions.**

In the construction of this Section, the following words and terms shall have the meaning indicated, unless inconsistent with the manifest intent of the Council or contrary to the text of the Ordinance:

1. **“Consumer”** means a person who acquires taxable energy for any use that is subject to the Municipal Energy Sales and Use Tax.
2. **“Contractual Franchise Fee”** means:
  - a. a fee:
    - i. provided for in a franchise agreement; and
    - ii. that is consideration for the franchise agreement; or
  - b. a fee similar to Subsection (2)(a) above; or
  - c. any combination of Subsections (2)(a) and (2)(b) above.
3. **“Delivered Value”:**
  - a. means the fair market value of the taxable energy delivered for sale or use in the municipality and includes:
    - i. the value of the energy itself; and
    - ii. any transportation, freight, customer demand charges, service charges, or other costs typically incurred in providing taxable energy in usable form to each class of customer in the municipality; and

- b. does not include the amount of a tax paid under Utah Code Chapter 59-12, Part 1 or Part 2.
- 4. **“De minimis amount”** means an amount of taxable energy that does not exceed the greater of:
  - a. five percent of the energy supplier’s estimated total Utah gross receipts from sales of property or services; or
  - b. \$10,000.00.
- 5. **“Energy Supplier”** means a person supplying taxable energy, except for such persons supplying a de minimis amount of taxable energy as may be excluded by rule promulgated by the State Tax Commission.
- 6. **“Franchise Agreement”** means a franchise or an ordinance, contract, or agreement granting a franchise.
- 7. **“Franchise Tax”** means:
  - a. a franchise tax;
  - b. a tax similar to a franchise tax; or
  - c. any combination of Subsections (7)(a) and (7)(b) above.
- 8. **“Person”** includes: any individual; firm; partnership; joint venture; association; corporation; estate; trust; business trust; receiver; syndicate; this state; any county, city, municipality, district, or other local governmental entity of the state; any group or combination acting as a unit; and such other entity as may be identified in Utah Code § 59-12-102.
- 9. **“Sale”** means any transfer of title, exchange, or barter, conditional or otherwise, in any manner, of taxable energy for a consideration, including but not necessarily limited to:
  - a. installment and credit sales;
  - b. any closed transaction constituting a sale; and
  - c. any transaction under which right to acquire, use, or consume taxable energy is granted under a lease or contract and the transfer would be taxable if an outright sale were made.
- 10. **“Storage”** means any keeping or retention of taxable energy, within the geographical boundaries of the City of Saratoga Springs, Utah, for any purpose except sale in the regular course of business.
- 11. **“Taxable Energy”** means gas and electricity.
- 12. **“Use”:**
  - a. means the exercise of any right or power over taxable energy incident to the ownership or the leasing of the taxable energy;
  - b. does not include the sale, display, demonstration, or trial of the taxable energy in the regular course of business and held for resale.

(Ord. 11-9; Ord. 01-0628-01)

### **6.01.03. Municipal Energy Sales and Use Tax.**

1. There is hereby levied, subject to the provisions of this Ordinance, a tax on every sale or use of taxable energy made within the City of Saratoga Springs, Utah, equaling six percent of the delivered value of the taxable energy to the consumer. This tax shall be known as the Municipal Energy Sales and Use Tax.
2. The tax shall be calculated on the delivered value of the taxable energy to the consumer.
3. The tax shall be in addition to any local option sales or use tax on taxable energy which is or may hereafter be imposed by the City of Saratoga Springs pursuant to and under the authority of the Local Sales and Use Tax Act, Utah Code Title 59, Chapter 12, Part 2.

(Ord. 11-9; Ord. 01-0628-01)

### **6.01.04. Exemptions from the Municipal Energy Sales and Use Tax.**

1. Except as expressly provided in Utah Code § 10-1-305(2)(b), and notwithstanding any exemption granted by Utah Code § 59-12-104, no exemptions are granted from the Municipal Energy Sales and Use Tax.
2. The following are currently exempt from the Municipal Energy Sales and Use Tax under Utah Code § 10-1-305(2)(b):
  - a. sales and use of aviation fuel, motor fuel, and special fuels subject to taxation under the Motor and Special Fuel Tax Act, Utah Code Title 59, Chapter 13;
  - b. sales and use of taxable energy that are exempt from taxation under federal law, the United States Constitution, or the Utah Constitution;
  - c. sales and use of taxable energy purchased or stored for resale;
  - d. sales or use of taxable energy to a person, if the primary use of the taxable energy is for use in compounding or producing taxable energy or a fuel subject to taxation under the Motor and Special Fuel Tax Act, Utah Code Title 59, Chapter 13;
  - e. taxable energy brought into the state by a nonresident for the nonresident's own personal use or enjoyment while within the state, except taxable energy purchased for use in the state by a nonresident living or working in the state at the time of purchase;
  - f. the sale or use of taxable energy for any purpose other than use as a fuel or energy; and
  - g. the sale of taxable energy for use outside the geographical boundaries of the City of Saratoga Springs.
3. The sale, storage, use, or other consumption of taxable energy is exempt from the Municipal Energy Sales and Use Tax levied by this Ordinance, provided:
  - a. the delivered value of the taxable energy has been subject to a municipal energy sales or use tax levied by another municipality within the state authorized by Title 59, Chapter 12; and
  - b. the City of Saratoga Springs is paid the difference between the tax paid to the

other municipality and the tax that would otherwise be due under this Ordinance, if the tax due under this Ordinance exceeds the tax paid to the other municipality.

(Ord. 11-9; Ord. 01-0628-01)

**6.01.05. Tax Collection Contract with State Tax Commission.**

1. On or before the effective date of this Ordinance, the City of Saratoga Springs shall contract with the Utah State Tax Commission to perform all functions incident to the administration and collection of the Municipal Energy Sales and Use Tax, to the extent required by, and in accordance with, this Ordinance and the provisions of the State's Municipal Energy Sales and Use Tax Act. The Mayor is hereby authorized to enter into such supplemental agreements with the Utah State Tax Commission as may be necessary from time to time to facilitate the continued administration and operation of the Municipal Energy Sales and Use Tax ordinance enacted by this Ordinance.
2. An energy supplier shall pay the Municipal Energy Sales and Use Tax revenues collected from consumers directly to the City of Saratoga Springs monthly if:
  - a. the City of Saratoga Springs is the energy supplier; or
  - b. the energy supplier estimates that the municipal energy sales and use tax collected annually from its Utah consumers equals \$1,000,000 or more, and the energy supplier collects the Municipal Energy Sales and Use Tax.
3. An energy supplier paying the Municipal Energy Sales and Use Tax directly to the City of Saratoga Springs may deduct any contractual franchise fees collected by the energy supplier qualifying as a credit and remit the net tax less any amount the energy supplier retains under the authority of Utah Code § 10-1-307(4).

(Ord. 11-9; Ord. 01-0628-01)

**6.01.06. Incorporation of Utah Code Title 59, Chapter 12, Part 1, Including Future Amendments Thereto.**

1. Except as specifically provided herein, and except as they are inconsistent with the provisions of this Ordinance or Utah Code Title 10, Chapter 1, Part 3, and the provisions of Utah Code Title 59, Chapter 12, Part 1, in force and effect on the effective date of this Ordinance—insofar as they relate to sales and use taxes, excepting Sections 59-12-101 and 59-12-119 thereof, and excepting the amount of the sales and use taxes levied therein—are hereby adopted and made a part of this Ordinance as if fully set forth herein.
2. Wherever and to the extent that—in Utah Code Title 59, Chapter 12, Part 1, and in Title 10, Chapter 1, Part 3—the State of Utah is named or referred to as the “taxing agency,” “the City of Saratoga Springs” shall be substituted insofar as is necessary to effectuate the intent and purposes of those parts of the Code. Nothing herein shall be deemed to require the substitution of “the City of Saratoga Springs” for the word “State” when that word is used as part of the title of the Utah State Tax Commission, or of the Constitution of Utah; nor shall the name of the City be substituted for that of the State in any section when the result of such a substitution would require action to be taken by or against the City or any

agency thereof, rather than by or against the Utah State Tax Commission, in performing the functions incident to the administration or operation of the “Municipal Energy Sales and Use Tax Act” and this Ordinance.

3. Any amendments hereafter made to Utah Code Title 59, Chapter 12, which would be applicable to the City of Saratoga Springs for the purposes of carrying out the provisions and intent of this Ordinance, are hereby incorporated herein by reference and shall be effective upon the date that they shall become effective as a Utah statute.

(Ord. 11-9; Ord. 01-0628-01)

**6.01.07.      No Additional License to Collect the Municipal Energy Sales and Use Tax Required—Reporting Requirements.**

No additional license to collect or report the Municipal Energy Sales and Use Tax levied by this Ordinance is required, provided that the energy supplier collecting the tax has procured and maintained a license issued under Utah Code § 59-12-106.

(Ord. 11-9; Ord. 01-0628-01)

**6.01.08.      Report to City on Delivered Value of Taxable Energy and Tax Due—Direct Payment of Tax.**

Energy suppliers paying the Municipal Energy Sales and Use Tax directly to the City of Saratoga Springs shall—at the time they remit the appropriate tax due to the City of Saratoga Springs under the provisions of this Ordinance and Utah Code §§ 59-12-107(4) and 59-12-108, which set forth whether such remittance is to be made on a monthly or quarterly basis—file with the City Treasurer a report setting forth the delivered value of the taxable energy sold or used within the City of Saratoga Springs, Utah, for such quarter, as well as the appropriate tax due and payable directly to the City of Saratoga Springs less any credits, adjustments, or corrections provided under this Ordinance and the “Municipal Energy Sales and Use Tax Act”. The records of energy suppliers shall be open for inspection by the City Council or its duly authorized representatives at all reasonable hours for the purpose of verifying such reports.

(Ord. 11-9; Ord. 01-0628-01)

**6.01.09.      Attorneys' Fees and Costs of Collection.**

Every person obligated to pay the tax levied or imposed under this Ordinance shall be required to pay all costs of collection of the tax imposed herein—including reasonable attorneys' fees, court costs, and all other costs incident to the collection of the tax—as are or may be incurred by the City of Saratoga Springs in the enforcement of this Ordinance.

(Ord. 11-9; Ord. 01-0628-01)

## **Chapter 6.02.        Transit Tax.**

### **Sections:**

- 6.02.01.        Transit Tax Imposed.**
- 6.02.02.        Application.**
- 6.02.03.        Exclusions.**
- 6.02.04.        Location of Retail Sales.**

### **6.02.01.        Transit Tax Imposed.**

There is hereby levied and there shall be collected and paid a transit tax of one-quarter percent upon those transactions described in Utah Code § 59-12-103(1) and located within the City.

(Ord. 11-9; Ord. 08-31)

### **6.02.02.        Application.**

The transit tax shall not be applied to:

1. the sales and uses described in Utah Code § 59-12-104, to the extent that such sales and uses are exempt from taxation under Utah Code § 59-12-104;
2. amounts paid or charged by a seller that collects a tax under Utah Code § 59-12-107; and
3. amounts paid or charged for food and food ingredients unless such food and ingredients are not exempt from taxation under Utah Code § 59-12-2204.

(Ord. 11-9; Ord. 08-31)

### **6.02.03.        Exclusions.**

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

1. the amount of any sales or use tax imposed by the State of Utah upon a retailer of consumer; and
2. 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 sale 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. 11-9; Ord. 08-31)

### **6.02.04.        Location of Retail Sales.**

1. For the purpose of this Ordinance 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.

2. 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 by and adopted by the State Tax Commission.
3. Public utilities, as defined by Utah Code § 54-2-1, shall not be obligated to determine the place or places within any county or municipality 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.

(Ord. 11-9; Ord. 08-31)

## Chapter 6.03. Municipal Telecommunications License Tax.

### Sections:

#### 6.03.01. Definitions.

#### 6.03.02. Levy of Tax.

#### 6.03.03. Rate.

#### 6.03.04. Rate Limitation and Exemption Therefrom.

#### 6.03.05. Effective Date of Tax Levy.

#### 6.03.06. Interlocal Agreement for Collection of the Tax.

#### **6.03.01. Definitions.**

As used in this Chapter:

1. **“Commission”** means the State Tax Commission.
2. **“Customer”:**
  - a. means the person who is obligated under a contract with a telecommunications provider to pay for telecommunications service received under the contract or, if the end user is not the person described above, the end user of telecommunications service; and
  - b. does not include:
    - i. a reseller of telecommunications service; or
    - ii. a reseller—for mobile telecommunications service—of a serving carrier under an agreement to serve the customer outside the telecommunications provider’s licensed service area.
3. **“End user”** means the person who uses a telecommunications service. For purposes of telecommunications service provided to a person who is not an individual, “end user” means the individual who uses the telecommunications service on behalf of the person who is provided the telecommunications service.
4. **“Gross Receipts attributed to the municipality”** means those gross receipts from a transaction for telecommunications services that is located within the municipality for the purposes of sales and use taxes under Utah Code Title 59, Chapter 12, Sales and Use Tax Act, and determined in accordance with Utah Code § 10-1-402.
5. **“Gross receipts from telecommunications service”** means the revenue that a telecommunications provider receives for telecommunications service rendered except for amounts collected or paid as:
  - a. a tax, fee, or charge:
    - i. imposed by a governmental entity;
    - ii. separately identified as a tax, fee, or charge in the transaction with the customer for the telecommunications service; and
    - iii. imposed only on a telecommunications provider;
  - b. sales and use taxes collected by the telecommunications provider from a customer under Utah Code Title 59, Chapter 12, Sales and Use Tax Act; or

- c. interest, a fee, or a charge that is charged by a telecommunications provider on a customer for failure to pay for telecommunications service when payment is due.
- 6. **“Mobile telecommunications service”** is as defined in the Mobile Telecommunications Sourcing Act, 4 U.S.C. § 124.
- 7. **“Municipality”** means the City of Saratoga Springs.
- 8. **“Place of primary use”:**
  - a. for telecommunications service other than mobile telecommunications service, means the street address representative of where the customer’s use of the telecommunications service primarily occurs, which shall be:
    - i. the residential street address of the customer; or
    - ii. the primary business street address of the customer; or
  - b. for mobile telecommunications service, is as defined in the Mobile Telecommunications Sourcing Act, 4 U.S.C. § 124.
- 9. **“Service address”**—notwithstanding where a call is billed or paid—means:
  - a. if the location described in this Subsection (9)(a) is known, the location of the telecommunications equipment:
    - i. to which a call is charged; and
    - ii. from which the call originates or terminates;
  - b. if the location described in Subsection (9)(a) is not known but the location described in this Subsection (8)(b) is known, the location of the origination point of the signal of the telecommunications service first identified by:
    - i. the telecommunications system of the telecommunications provider; or
    - ii. if the system used to transport the signal is not a system of the telecommunications provider, information received by the telecommunications provider from its service provider; or
    - iii. if the locations described in Subsection (9)(a) or (b) are not known, the location of a customer’s place of primary use.
- 10. **“Telecommunications provider”** means:
  - a. a person that:
    - i. owns, controls, operates, or manages a telecommunications service; or
    - ii. engages in an activity described in Subsection (10)(a)(i) for the shared use with or resale to any person of the telecommunications service.
  - b. A person described in Subsection (10)(a) is a telecommunications provider whether or not the Public Service Commission of Utah regulates:
    - i. that person; or
    - ii. the telecommunications service that the person owns, controls, operates, or manages.
  - c. **“Telecommunications provider”** does not include an aggregator as defined in Utah Code § 54-8b-2.

**11. “Telecommunications service” means:**

- a. telecommunications service, as defined in Utah Code § 59-12-102, other than mobile telecommunications service, that originates and terminates within the boundaries of this state; and
- b. mobile telecommunications service, as defined in Utah Code § 59-12-102:
  - i. that originates and terminates within the boundaries of one state; and
  - ii. only to the extent permitted by the Mobile Telecommunications Sourcing Act, 4 U.S.C. § 116 et seq.

(Ord. 11-9; Ord. 04-10)

**6.03.02. Levy of Tax.**

There is hereby levied a municipal telecommunications license tax on the gross receipts from telecommunications service attributed to the City of Saratoga Springs.

(Ord. 11-9; Ord. 04-10)

**6.03.03. Rate.**

1. The rate of the tax levy shall be three and a half percent (3.5 percent) of the telecommunication provider’s gross receipts from telecommunication services that are attributed to the municipality subject to the conditions set forth in Subsection (2) of this Section.
2. If the location of a transaction is determined to be other than this municipality, then the rate imposed on the gross receipts for telecommunications services shall be the lower of:
  - a. the rate imposed by the taxing jurisdiction in which the transaction is located; or
  - b. the rate:
    - i. for non-mobile telecommunication services, imposed by the municipality in which the customer’s service address is located; or
    - ii. for mobile telecommunications service, imposed by the municipality of the customer’s primary place of use.

(Ord. 19-25; Ord. 11-9; Ord. 04-10)

**6.03.04. Rate Limitation and Exemption Therefrom.**

The rate of this levy shall not exceed three and a half percent (3.5 percent) of the telecommunication provider’s gross receipts from telecommunication service attributed to the City of Saratoga Springs unless a higher rate is approved by a majority vote of the voters in the City that vote in:

1. a municipal general election;
2. a regular general election; or
3. a local special election.

(Ord. 19-25; Ord. 11-9; Ord. 04-10)



**6.03.05.        Effective Date of Tax Levy.**

This tax shall be levied beginning the earlier of July 1, 2004, or the first day of any calendar quarter after a 75 day period beginning on the date the Commission received notice pursuant to Utah Code § 10-1-403, that this municipality has enacted this ordinance.

(Ord. 11-9; Ord. 04-10)

**6.03.06.        Interlocal Agreement for Collection of the Tax.**

1. On or before the effective date of the ordinance, the municipality shall enter into the uniform interlocal agreement with the Commission as described in Utah Code § 10-1-405 for the collection, enforcement, and administration of this municipal telecommunications license tax.
2. Nothing in this ordinance shall be interpreted to repeal any municipal ordinance or fee which provides that the municipality may recover from a telecommunications provider the management costs of the municipality caused by the activities of the telecommunications provider in the rights-of-way of the municipality, if the fee is imposed in accordance with Utah Code § 72-7-102, and is not related to the municipality's loss of use of a highway as a result of the activities of the telecommunications provider in a right of way, or increased deterioration of a highway as a result of the activities of the telecommunications provider in a right-of-way.
3. Nothing in this ordinance shall be interpreted to limit this municipality's right to charge fees or taxes on persons that are not subject to the municipal telecommunications license tax under this ordinance and locate telecommunications facilities, as defined in Utah Code § 72-7-108, in this municipality.

(Ord. 11-9; Ord. 04-10)

## **Chapter 6.04. Municipal Sales and Use Tax.**

### **Sections:**

- 6.04.01. Title.**
- 6.04.02. Purpose.**
- 6.04.03. Effective Date.**
- 6.04.04. Sales and Use Tax.**
- 6.04.05. Penalties.**
- 6.04.06. Severability.**

### **6.04.01. Title.**

This ordinance shall be known as the Sales and Use Tax Ordinance of the City of Saratoga Springs.

(Ord. 11-9; Ord. 98-006)

### **6.04.02. Purpose.**

The 48th Session of the Utah Legislature of Utah has authorized the counties and municipalities of the state of Utah to enact sales and use tax ordinances imposing a one percent tax. It is the purpose of this ordinance to conform the Sales and Use Tax of the municipality to the requirements of the Sales and Use Tax Act, Utah Code Title 59, Chapter 12.

(Ord. 11-9; Ord. 98-006)

### **6.04.03. Effective Date.**

This ordinance shall become effective as of 12:01 a.m., April 1, 1998.

(Ord. 11-9; Ord. 98-006)

### **6.04.04. Sales and Use Tax.**

1. From and after the effective date of this ordinance, 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 the municipality at the rate of one percent.
2. An excise tax is hereby imposed on the storage, use, or other consumption in this municipality of tangible personal property from any retailer on or after the operative date of this ordinance at the rate of one percent of the sales price of the property.
3. For the purpose of this ordinance, 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 by and adopted by the State Tax Commission.

4. Public utilities, as defined by Utah Code § 54-2-1, shall not be obligated to determine the place or places within any county or Municipality 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.
5. 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 Utah Code Title 59, Chapter 12, and in force and effect on the effective date of this ordinance, 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 the ordinance as though fully set forth herein.
6. Wherever, and to the extent that in Utah Code Title 59, Chapter 12, the State of Utah is named or referred to as the taxing agency, the name of this municipality shall be substituted therefor. Nothing in this subparagraph shall be deemed to require substitution of the name of the municipality 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 the municipality 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 municipality or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of the ordinance.
7. If an annual license has been issued to a retailer under Utah Code § 59-12-106, an additional license shall not be required by reason of this Section.
8. There shall be excluded from the purchase price paid or changed by which the tax is measured:
  - a. the amount of any sales or use tax imposed by the State of Utah upon a retailer or consumer; and
  - b. 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 sale 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. 11-9; Ord. 98-006)

#### **Section 6.04.05.      Penalties.**

Any person violating any of the provisions of this ordinance shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punishable by a fine in an amount less than \$300.00 or imprisonment for a period of not more than six months, or by both such fine and imprisonment.

(Ord. 11-9; Ord. 98-006)

**Section 6.04.06.      Severability.**

1. If any section, subsection, sentence, clause, phrase, or portion of this ordinance including any exemption, 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.
2. It is the intention of the City Council that each separate provision of this ordinance shall be deemed independent of all other provisions herein.

(Ord. 11-9; Ord. 98-006)

## **Chapter 6.05. Water Rights Enterprise Fund.**

### **Sections:**

- 6.05.01. Establishment.**
- 6.05.02. Accounting.**
- 6.05.03. Restrictions on Use of Funds.**
- 6.05.04. Audit and Reporting.**

### **6.05.01. Establishment.**

The City Council hereby creates and establishes a Water Rights Enterprise Fund as part of the City's accounting ledgers including the General Fund, Special Funds, Capital Project Funds, and Enterprise Funds. All transactions related to acquiring and appropriating water rights, including charging fees, purchasing water rights, valuating water rights, and receiving legal advice related to water rights, shall be accounted for in the Water Rights Enterprise Fund.

(Ord. 11-9; Ord. 10-9)

### **6.05.02. Accounting.**

The Water Rights Enterprise Fund is an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives (e.g., the acquisition of water rights) in accordance with special regulations, restrictions, or limitations.

(Ord. 11-9; Ord. 10-9)

### **6.05.03. Restrictions on Use of Funds.**

The City receives revenue from fees charged for water rights. The City Council chooses to apply self-imposed restrictions on the use of this revenue such that they are used only for the acquisition of water rights.

(Ord. 11-9; Ord. 10-9)

### **6.05.04. Audit and Reporting.**

For audit and reporting purposes, the Water Rights Enterprise Fund will be consolidated with the Water Enterprise Fund.

(Ord. 11-9; Ord. 10-9)

## **Chapter 6.06. Municipal Transient Room Tax.**

### **Sections:**

- 6.06.01. Transient Room Tax Imposed.**
- 6.06.02. Transient Room Tax Administration and Collection.**
- 6.06.03. Transient Room Tax Revenue Use.**
- 6.06.04. Amendment of Conflicting Provisions.**

### **6.06.01. Transient Room Tax Imposed.**

As authorized by Utah Code Section 59-12-352, as amended, there is hereby levied a one percent (1%) tax on amounts paid or charged within the City of Saratoga Springs for those services described in Utah Code Section 59-12-103(1)(i), as amended, which, as of the date of adoption of this Chapter, authorizes such tax for tourist home, hotel, motel, or trailer court accommodations and services that are regularly rented for less than 30 consecutive days. This tax shall be called a “municipal transient room tax.”

(Ord. 23-24)

### **6.06.02. Transient Room Tax Administration and Collection.**

The municipal transient room tax shall be administered and collected by the state tax commission as provided in Utah Code Section 59-12-354, as amended.

(Ord. 23-24)

### **6.06.03. Transient Room Tax Revenue Use.**

As provided by Utah Code Section 59-12-352, as amended, revenue from the municipal transient room tax may be used by the City for general fund purposes.

(Ord. 23-24)

### **6.06.04. Amendment of Conflicting Provisions.**

The text in this Chapter is intended to comply with the authorizations granted by Utah Code Title 59, Chapter 12. In the event of a conflict or authorization of a municipal transient room tax different than the one percent (1%) authorized by this Chapter, the text in this Chapter shall be deemed automatically amended to the maximum tax allowed by state law.

(Ord. 23-24)

**Chapter 6.07. Botanical, Cultural, Recreational, and Zoological Organizations or Facilities Sales and Use Tax.**

**Sections:**

- 6.07.01. RAP Tax Imposed.**
- 6.07.02. Administration and Collection.**
- 6.07.03. RAP Tax Revenue Use.**
- 6.07.04. Amendment of Conflicting Provisions.**

**6.07.01. RAP Tax Imposed.**

As authorized by Utah Code Section 59-12-1401 *et seq.*, as amended, there is hereby levied a sales and use tax at the rate of one-tenth of one percent (.1%) on all transactions described in Utah Code § 59-12-103(1), as amended, that are located within the City of Saratoga Springs, which, as of the date of adoption of this Chapter, authorizes such tax to fund cultural facilities, recreational facilities, and zoological facilities, and botanical organizations, cultural organizations, and zoological organizations in the City. This tax shall be called a “RAP tax.”

(Ord. 24-50)

**6.07.02. Administration and Collection.**

The RAP Tax shall be administered and collected by the state tax commission as provided in Utah Code § 59-12-1401 *et seq.*, as amended.

(Ord. 24-50)

**6.07.03. RAP Tax Revenue Use.**

As provided by Utah Code Section 59-12-1402—1403, as amended, revenue from the RAP Tax may be used to:

1. finance cultural facilities, recreational facilities, and zoological facilities within the City or within the geographic area of entities that are parties to an interlocal agreement, to which the City is a party, providing for cultural facilities, recreational facilities, or zoological facilities
2. to finance ongoing operating expenses of:
  - a. recreational facilities described in Utah Code § 1402(3)(a) within the City or within the geographic area of entities that are parties to an interlocal agreement, to which the City is a party, providing for recreational facilities; or
  - b. botanical organizations, cultural organizations, and zoological organizations within the City or within the geographic area of entities that are parties to an interlocal agreement, to which the City is a party, providing for the support of botanical organizations, cultural organizations, or zoological organizations.

(Ord. 24-50)

**6.07.04. Amendment of Conflicting Provisions.**

The text in this Chapter is intended to comply with the authorizations granted by Utah Code Title 59, Chapter 12. In the event of a conflict or authorization of a RAP tax different than the one-tenth of one percent (.1%) authorized by this Chapter, the text in this Chapter shall be deemed automatically amended to the maximum tax allowed by state law.

(Ord. 24-50)