

**CITY OF MOAB
ORDINANCE NO. 2020-16**

AN ORDINANCE IMPOSING A LOCAL SALES AND USE TAX OF ONE-TENTH (1/10) OF ONE PERCENT (0.1%) TO FUND CULTURAL ARTS FACILITIES AND PROGRAMS AND RECREATION FACILITIES IN THE CITY OF MOAB, PROVIDING SEVERABILITY AND AN EFFECTIVE DATE FOR THE ORDINANCE.

WHEREAS, the City of Moab placed a question on the 2020 ballot to seek approval from its residents to adopt a local sales and use tax of 0.1 percent within the City on authorized transactions to fund recreation amenities and cultural arts facilities in the City (commonly referred to as the "RAP" Tax), pursuant to Utah Code Annotated §59-12-1401 et seq.; and

WHEREAS, the ballot proposition passed by a margin of 57% to 43% and a cultural arts and recreation sales tax was approved by the voters of the City; and

WHEREAS, pursuant to Utah Code Annotated §59-12-1402, the tax may now be imposed by a majority vote of the Governing Body;

NOW THEREFORE, BE IT ORDAINED AND ENACTED BY THE MOAB CITY COUNCIL AS FOLLOWS:

Section I. Recreation, Arts and Parks Tax

The City Council for the City of Moab hereby imposes and levies a RAP tax in accordance with Utah Code §59-12-1401 et seq.

The RAP Tax hereby imposed and levied shall be collected, a local sales and use tax of 1/10 of 1% (0.1) of the sales price upon all retail sales transactions, including personal property, services, and meals, made within the City of Moab, except for the exempt transactions listed in Utah Code Annotated §59-12-104.

All retail sales shall be presumed to have been consummated at the place of business delivered by the retailer or their 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 at which the retail sales are consummated shall be as determined under the rules and regulations adopted by the Utah State Tax Commission.

The tax revenues earned by the RAP tax shall be used to fund City or non-profit projects within the City for recreational, cultural, and/or botanical facilities, including, but not limited to, capital projects, programs, and ongoing operation expenses of recreational and cultural facilities as such terms are defined in Utah Code Annotated §59-12-1401 et seq.

The effective date of Moab City RAP Tax shall be April 1, 2021.

Section II. Severability

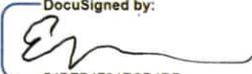
If any part of this ordinance or the application thereof to any person or circumstances shall, for any reason, be adjudged by a court of competent jurisdiction to be unconstitutional or invalid, such judgement shall not affect, impair or invalidate the remainder of this ordinance or the application thereof to other persons and circumstances, but shall be confined to its operation to the section, subdivision, sentence or part of the section and the persons and circumstances directly involved in the controversy in which such judgement shall have been rendered. It is hereby declared to be the intent of the City Council that this section would have been adopted if such invalid section, provisions, subdivision, sentence or part of a section or application had not been included.

Section III. Posting and Effective Date

This ordinance shall become effective at upon passing on December 8, 2020.

ADOPTED AND PASSED BY THE CITY COUNCIL OF THE CITY OF MOAB,

THIS 8th DAY OF DECEMBER, 2020.

DocuSigned by:

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By Emily Niehaus
Mayor

ATTEST:


Sommar Johnson, City Recorder
(SEAL)