

SALT LAKE COUNTY ORDINANCE

ORDINANCE NO. _____, 2025

**ADOPTION OF COUNTY OPTION SALES AND USE TAX CONSISTENT WITH
UTAH CODE § 59-12-2220**

AN ORDINANCE OF THE LEGISLATIVE BODY OF SALT LAKE COUNTY, UTAH, ENACTING CHAPTER 3.13 OF THE SALT LAKE COUNTY CODE OF ORDINANCES, 2001, ENTITLED “OPTIONAL SALES AND USE TAX TO FUND HIGHWAYS, A SYSTEM FOR PUBLIC TRANSIT, AND PUBLIC SAFETY PURPOSES,” FOR THE PURPOSE OF IMPOSING A COUNTY OPTION SALES AND USE TAX OF 0.2% ON THE RETAIL SALES AND USES IN THE COUNTY AND AUTHORIZING A DISTRIBUTION OF REVENUE FOR SPECIFIC PURPOSES AUTHORIZED BY UTAH CODE, INCLUDING FUNDING FOR TRANSPORTATION AND PUBLIC SAFETY

The County Legislative Body of Salt Lake County ordains as follows:

SECTION I. Chapter 3.13 of the Salt Lake County Code of Ordinances, 2001 is hereby enacted to read as follows:

Chapter 3.13 – OPTIONAL SALES AND USE TAX TO FUND HIGHWAYS, A SYSTEM OF PUBLIC TRANSIT, AND PUBLIC SAFETY PURPOSES

3.13.010 - Title.

The ordinance codified in this chapter shall be known as the “optional sales and use tax to fund highways, a system of public transit, and public safety purposes.”

3.13.020 - Purpose.

The ordinance codified in this chapter is enacted to provide a source of revenue to fund the following purposes that will benefit county residents: the development, construction, maintenance, or operation of highways, streets, roads, and thoroughfares of any kind including connected structures; traffic and pedestrian safety infrastructure; a system of public transit; active

transportation facilities; public safety purposes; all other necessary and proper purposes authorized by law. The council directs that the provisions hereof be interpreted and construed to accomplish these stated purposes.

3.13.030 – Statutory authority.

The authority for imposing this tax is derived from Utah Code Ann. § 59-12-2220 (2024), as may be amended.

3.13.040 – Imposition – Amount.

Pursuant to Utah Code Ann. § 59-12-2220, and in addition to other sales and use taxes imposed by this title, the county does impose a levy for collection a twenty hundredths percent (0.2%) sales and use tax upon the retail sales and uses in the county as such sales and uses are described in § 59-12-103(1), subject to the exemptions provided for in § 59-12-104. The foregoing tax is imposed and levied for collection on a countywide basis, including the areas within the corporate limits of the cities and towns of the county. The provisions of this chapter shall be subject to the provisions of the sales and use tax laws of Utah to which reference is hereinafter made in this chapter, and which are enacted and made a part of this chapter as though fully set forth herein. The funds received from the imposition of this tax shall be used and expended as allowed by state statute, including more specifically at § 59-12-2212.2 and § 59-12-2220.

3.13.050 – Notification – Collection – Auditing.

The clerk shall notify the Utah Tax Commission in writing of the passage of the ordinance codified by this Chapter. The sales and use tax imposed by this Chapter shall take effect on the first day of the calendar quarter after a 90-day period that begins on the date that the Utah Tax Commission receives the written notice from the clerk. Any records, tax returns or

other information of any person, corporation, company or other group or organization subject to the taxes imposed by this chapter that relates to the calculation, collection or remittance to the Utah Tax Commission of said taxes shall be subject to review, inspection, and auditing by Salt Lake County.

SECTION II. This ordinance shall become effective fifteen (15) days after its passage and upon at least one publication in a newspaper published and having general circulation in Salt Lake County.

APPROVED and ADOPTED this _____ day of _____, 2025.

SALT LAKE COUNTY COUNCIL

By: _____
Dea Theodore, Chair

ATTEST:

Salt Lake County Clerk Lannie Chapman

REVIEWED AS TO FORM

Timothy Bodily
Deputy District Attorney

Date 02/05/2025

Council Member Bradshaw voting _____
Council Member Harrison voting _____
Council Member Moreno voting _____
Council Member Pinkney voting _____
Council Member Romero voting _____
Council Member Stewart voting _____
Council Member Stringham voting _____

Council Member Theodore voting _____
Council Member Winder Newton voting _____

Complete as Applicable:

Vetoed and dated this ___ day of _____, 2025.

By: _____
Jennifer Wilson, Mayor

Veto override: Yes ___ No ___ Date _____

Ordinance published in the newspaper: Date _____

Effective date of ordinance: _____

SUMMARY OF

SALT LAKE COUNTY ORDINANCE NO. _____

On the ____ day of _____, 2025, the County Council of Salt Lake County adopted Ordinance No. _____, enacting Chapter 3.13 of the Salt Lake County Code of Ordinances, 2001, in order to impose a county option sales and use tax in the amount of 0.2% on the retail sales and uses in the county, and authorizing a distribution of revenue for specific purposes authorized by Utah Code, including funding for transportation and public safety.

SALT LAKE COUNTY COUNCIL

By: _____
Dea Theodore, Chair

ATTEST:

Lannie Chapman
Salt Lake County Clerk

- Council Member Bradshaw voting _____
- Council Member Harrison voting _____
- Council Member Moreno voting _____
- Council Member Pinkney voting _____
- Council Member Romero voting _____
- Council Member Stewart voting _____
- Council Member Stringham voting _____
- Council Member Theodore voting _____
- Council Member Winder Newton voting _____

A complete copy of the ordinance is available in the office of the Salt Lake County Clerk, 2001 South State Street, N2-700, Salt Lake City, Utah.