

## **ORDINANCE NO. 2023-1**

AN ORDINANCE REAUTHORIZING THE IMPOSITION OF A TOWN OPTION BOTANICAL, CULTURAL, RECREATIONAL AND ZOOLOGICAL TAX(ZAP) BY THE GOVERNING BODY OF MAYFIELD TOWN, SANPETE COUNTY, UTAH (TOWN) APPROVING THE LIMITED SALES AND USE TAX OR ZAP TAX IN THE AMOUNT OF ONE-TENTH OF ONE PERCENT (0.1%) ON ALL APPLICABLE TRANSACTIONS WITHIN THE TOWN; PROVIDING FOR THE USES OF SAID TAX, PERIOD OF TIME FOR WHICH THE TAX WILL BE IMPOSED; AND RELATED MATTERS.

WHEREAS, the town provided written notice to Sanpete County (the County) and its governing body of intent of Mayfield to submit an opinion question to its residents regarding the reauthorization of the imposition of the Botanical, Cultural, Recreational and Zoological Tax (ZAP tax); and

WHEREAS, County authorized and adopted a resolution stating that the county legislative body was not seeking to impose a tax under 59-12 Part 7, Utah Code Annotated, 1953 as amended (U.C.A.), for purposes of a County option ZAP tax; and

WHEREAS, a local election was held in November 6, 2012 and the ballot proposition to institute a ZAP tax was approved by a majority of qualified electors; and

WHEREAS, after the November 2012 election, the Mayfield Town Council adopted Ordinance 2012-13-1, which enacted the voter approved ZAP tax within the Town; and

WHEREAS, the Mayfield Town Council desires to reauthorize said ZAP tax in accordance with Section 59-12-1042, U.C.A. in order to further the town's intent to provide additional recreation, and zoological facilities for city residents.

NOW THEREFORE, IT IS HEREBY ORDAINED by the Town Council of Mayfield Town as follows:

Section 1. Reauthorization of ZAP tax. The Town Council does hereby adopt this Ordinance reauthorizing imposition of the ZAP tax approved by voters during the November 2012 election.

Section 2. PURPOSES OF THE ZAP TAX. The sales and use tax collected hereunder shall be used for financing recreational and cultural facilities within the Town and providing revenue for the ongoing operating expenses of recreational and cultural facilities within the Town or within the geographical area of entities that are parties to an interlocal agreement to which the Town is a party, providing for recreational and cultural facilities.

Section 3. ADMINISTRATION, COLLECTION AND ENFORCEMENT. The tax collected under this ordinance shall be in accordance with the same procedures used to administer, collect and enforce the taxes collected under 59-12 Part 1, Tax Collection; or 59-12 Part 2, Local

Sales and Use Tax Act; and Chapter 1, General Taxation Policies as set forth in 59-12-1402, U.C.A.

Section 4. TERM OF ZAP TAX The sales and use tax collected hereunder shall be in effect for a ten (10) year period from the date on which the tax becomes effective. The Town has the right to reauthorize this tax for an additional ten (10) years pursuant to the requirements outlined in 59-12-1402, U.C.A.

Section 5. REPEALER The provisions of other ordinances in conflict with this ordinance are hereby repealed.

Section 6. SEVERABILITY. If any section, phrase, sentence, or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

Section 7. EFFECTIVE DATE. Posting and Effective Date. Prior to 7:00 p.m. on March 29, 2023, the Town Recorder shall: (a) deposit a copy of this ordinance in the official records of the Town; and (b) post a copy of this ordinance in three places within the Town. This ordinance shall become effective at 7:00 p.m. on March 29, 2023.

PASSED AND ADOPTED by the Town Council of Mayfield Town, State of Utah, and approved by the mayor on this 29<sup>th</sup> day of March, 2023.

Mayfield Town, a Utah Municipal Corporation

By: Steve N. Anderson

Steve N. Anderson, Mayor

ATTEST:

By: Amanda Bennett

Amanda Bennett, Town Recorder

