Title: Consideration, discussion and decision on whether the City of Moab shall impose a .1% sales and use tax to fund cultural facilities, recreational facilities, and zoological facilities and botanical organizations, cultural organizations, and zoological organizations in the City (RAP Tax)?

Presenter: Joel Linares

Attachment(s):
- Memorandum of Procedures
- Notice of Intent

Suggested Motion: "I move to submit an opinion question to the residents of the City of Moab so that each resident’s opinion on the imposition of a local sales and use tax of .1% located within the City to fund cultural facilities, recreational facilities, and zoological facilities and botanical organizations, cultural organizations, and zoological organizations may be considered and to provide the proper Notice of Intent to do so to Grant County.

Background/Summary:

The City of Moab (City) may submit an opinion question to the residents of the City, by majority vote of all members of the Moab City Council, so that each resident of the City has an opportunity to express the resident’s opinion on the imposition of a local sales and use tax of .1% on the transactions described in Utah Code § 59-12-103(1) located within the City, to fund cultural facilities, recreational facilities, and zoological facilities and botanical organizations, cultural organizations, and zoological organizations in the City of Moab.

The opinion question shall state: “Shall the City of Moab, Utah, be authorized to impose a .1% sales and use tax to fund cultural facilities, recreational facilities, and zoological facilities and botanical organizations, cultural organizations, and zoological organizations in the City?”

The election shall be held at a regular general election or a municipal general election and shall follow the procedures outlined in Title 11, Chapter 14, Local Government Bonding Act.

If the Moab City Council determines that a majority of the City’s registered voters voting on the imposition of the tax have voted in favor of the imposition of the tax, the Moab City Council may impose the tax by a majority vote of all members of the City Council.

A tax authorized under this part shall be levied for a period of eight years and may be reauthorized at the end of the eight-year period in following these same procedures.

Utah Code § 59-12-402(6) states before the Moab City Council submits an opinion question to the residents of the City, the City Council shall submit to the county legislative body in which the City is located a written Notice of the Intent to submit the opinion question to the residents of the City of Moab.