Memorandum of RAP Tax Procedures

A city legislative body may submit an opinion question to the residents of that city, by majority vote of all members of the legislative body, 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 Subsection 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 that city.

The opinion question required by this section 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 city legislative body 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 city legislative body may impose the tax by a majority vote of all members of the legislative body.

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.

Before a city legislative body submits an opinion question to the residents of the city, the city legislative body 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 and receive from the county legislative body a written resolution passed by the county legislative body stating that the county legislative body is not seeking to impose a RAP Tax. The city may also receive a written statement from the county legislative body that the results of a county opinion question submitted to the residents of the county permit the city legislative body to submit the opinion question to the residents of the city in accordance with this part.

Within 60 days after the day the county legislative body receives from a city legislative body the notice of the intent to submit an opinion question to the residents of the city, the county legislative body shall provide the city legislative body the written resolution described above or written notice that the county legislative body will submit an opinion question to the residents of the county for the county to impose a tax under that part.

If the county legislative body provides the city legislative body the written notice that the county legislative body will submit an opinion question to create its own RAP Tax, the county legislative body shall submit the opinion question by no later than, from the date the county legislative body sends the written notice, the later of a 12-month period; the next regular primary election; or the next regular general election.

Within 30 days of the date of the canvass of the election at which the opinion question is voted on, the county legislative body shall provide the city legislative body written results of the opinion question submitted by the county legislative body indicating that the city legislative body may not impose a tax under this part because a majority of the county’s registered voters voted in favor of the county imposing the tax and the county legislative body by a majority vote approved the imposition of the tax; or for at least 12 months from the date the written results are submitted to the city legislative body, the city legislative body may not submit to the county legislative body a written notice of the intent to submit an opinion question under this part because a majority of the county’s registered voters voted against the county imposing the tax, the majority of the registered voters who are residents of the city voted against the imposition of the county tax; or the city legislative body may submit the opinion question to the residents of the city in accordance with this part because although a majority of the county’s registered voters voted against the county imposing the tax, the majority of the registered voters who are residents of the city voted for the imposition of the county tax.

At any time a county legislative body may provide a city legislative body a written resolution passed by the county legislative body stating that the county legislative body is not seeking to impose a RAP Tax, which permits the city legislative body to submit an opinion question to the city’s residents.