Approval by City Council to provide County Council with intent to 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. §59-12-1402(1) (City Council 2/11/2020, Item 9.5)

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. §59-12-1402(6) & 2/13/2020 (Notice Letter)

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. §59-12-1402(6)(b) (Deadline 4/17/2020)

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. §59-12-1402(6)(b) (County Council 2/21/2020, Item K)

The opinion question shall be placed on a regular general election or a municipal general election and shall follow the procedures outlined in Title 11, Chapter 14, Local Government Bonding Act. The majority of registered voters who are residents of the city shall vote for the imposition of the tax. §59-12-1402(1)(d) & (2)

The governing body shall at least 75 days before the date of election approve a resolution submitting the question of the issuance of the bonds to the voters of the local political subdivision and provide a copy of the resolution to the lieutenant governor and the election officer charged with conducting the election. §11-14-201(a) (8/20/2020)

The resolution calling the election shall include a ballot proposition, in substantially final form, that complies with the requirements of Subsection. §11-14-206(2)

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?” §59-12-1402(1)(b)

The arguments for or against a ballot proposition shall conform to the requirements of this section. The governing body of a taxing entity shall submit to the election officer an argument in favor of a ballot proposition. To prepare an argument for or against a ballot proposition, an eligible voter shall file a request with the election officer at least 65 days before the election at which the ballot proposition is to be voted on. If two or more eligible voters wish to submit an argument for, or an argument against, a ballot proposition, the election officer shall designate one of the eligible voters to submit the argument. §59-1-1604 (8/30/2020)

An eligible voter who submits an argument under this section shall ensure that the argument does not exceed 500 words in length. Submit the argument to the election officer no less than 60 days before the determination date and include with the argument the eligible voter’s name, residential address, postal address, email address if available, and phone number. An election officer shall refuse to accept and publish an argument that is submitted after the deadline described in Subsection. §59-1-1604(c) (9/04/2020)

An election officer who timely receives the arguments in favor of and against a ballot proposition shall, within one business day after the day on which the election officer receives both arguments, send, via email or mail a copy of the argument in favor of the ballot proposition to the eligible voter who submitted the argument against the ballot proposition and a copy of the argument against the ballot proposition to the eligible voter who submitted the argument in favor of the ballot proposition. §59-1-1604(3)

The eligible voter who submitted a timely argument in favor of the ballot proposition may submit to the election officer a rebuttal argument of the argument against the ballot proposition shall ensure that the rebuttal argument does not exceed 250 words in
The election officer, and the eligible voter who submits an argument or rebuttal argument, may jointly agree to modify an argument or rebuttal argument in favor of the ballot proposition. They shall ensure that the rebuttal argument does not exceed 250 words in length and shall submit the rebuttal argument no later than 45 days before the election day on which the ballot proposition will be submitted to the voters. An election officer shall refuse to accept and publish a rebuttal argument that is submitted after the deadline described in Subsection. §59-1-1604(3)(c) (9/19/2020)

- Except as provided an eligible voter may not modify an argument or rebuttal argument after the eligible voter submits the argument or rebuttal argument to the election officer and a person other than the eligible voter described may not modify an argument or rebuttal argument. §59-1-1604(4)(a)

- The election officer, and the eligible voter who submits an argument or rebuttal argument, may jointly agree to modify an argument or a rebuttal argument in order to correct factual, grammatical, and spelling errors and reduce the number of words to come into compliance with the requirements of this section. An election officer shall refuse to accept and publish an argument or rebuttal argument if the eligible voter who submits the argument or rebuttal argument fails to negotiate, in good faith, to modify the argument or rebuttal argument in accordance with section. §59-1-1604(b) & (c)

- The election officer of a taxing entity shall post the arguments and rebuttal arguments on the Statewide Electronic Voter Information Website as described in Section 20A-7-801 for 30 consecutive days before the election date. If a taxing entity has a public website, post all arguments and rebuttal arguments in a prominent place on the taxing entity’s public website for 30 consecutive days before the determination date. If the taxing entity publishes a newsletter or other periodical, post all arguments and rebuttal arguments in the next scheduled newsletter or other periodical published before the determination date. §59-1-1604(6) (10/04/2020)

- When posting an argument and rebuttal argument, the election officer of a taxing entity shall ensure that a rebuttal argument is posted in the same manner as a direct argument. Each rebuttal argument follows immediately after the direct argument that it seeks to rebut and information regarding the public meeting required by Section 59-1-1605 follows immediately after the posted arguments, including the date, time, and place of the public meeting. §59-1-1604(7)

- The governing body of a taxing entity shall conduct a public meeting in accordance with this section no more than 45, but at least four, days before the determination date. The governing body of the taxing entity shall allow equal time, within a reasonable limit, for a presentation of the arguments in favor of the ballot proposition and against the ballot proposition. A governing body of a taxing entity conducting a public meeting described herein shall provide an interested party desiring to be heard an opportunity to present oral testimony within reasonable time limits. A taxing entity shall hold a public meeting described in this section beginning at or after 6 p.m. §59-1-1605(1), (2) & (3) (9/19/2020 - 10/30/2020)

- A taxing entity shall provide a digital audio recording of a public meeting described herein no later than three days after the date of the public meeting. For purposes of providing the digital audio recording described herein, a governing body of a taxing entity shall if a taxing entity has a public website, provide access to the digital audio recording described herein on the taxing entity’s public website or provide a digital copy of the recording to members of the public at the taxing entity’s primary government office building. §59-1-1605(4)

- The governing body shall publish notice of the election once per week for three consecutive weeks before the election in a newspaper of general circulation in the local political subdivision, in accordance with Section 11-14-316, the first publication occurring not less than 21, nor more than 35, days before the day of the election. §11-14-202 (October 1, October 8 & October 15 OR October 8, October 15 & October 22)

- On the Utah Public Notice Website for three weeks before the day of the election; if the local political subdivision has a website, on the local political subdivision’s website for at least three weeks before the day of the election. §11-14-202 (October 3, 2020.)

- The notice and the voter information pamphlet shall include, in the following order: the date of the election; the hours during which the polls will be open; the address of the Statewide Electronic Voter Information Website and, if available, the address of the election officer’s website, with a statement indicating that the election officer will post on the website the location of each polling place for each voting precinct, each early voting polling place, and each election day voting center, including any changes to the location of a polling place and the location of an additional polling place; a phone number that a voter may call to obtain information regarding the location of a polling place; and the title and text of the ballot proposition, including the property tax
cost of the bond described in Subsection 11-14-206(2)(a); and may include the location of each polling place. §11-14-202

☐ 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 ten years and may be reauthorized at the end of the ten-year period in following these same procedures. §59-12-1402(2) & (4)(b)

☐ If a city enacts this RAP Tax, CONGRATULATIONS!!! Now go to UCA§59-12-1402 to start this process all over again to enact it.

RAP TAX TIMELINE

☒ Approval by City Council to provide County Council with intent to submit. (City Council 2/11/2020, Item 9.5)

☒ Submit to the county written notice of the intent. (Notice Letter 2/13/2020)

☒ Within 60 days the county shall provide the city a resolution that the county legislative body will not submit an opinion question to the residents of the county. (Deadline 4/17/2020)

☒ County Passed resolution. (County Council 2/21/2020, Item K)

☐ By August 20, 2020, the governing body shall approve a resolution submitting the question of the issuance of the bonds to the voters of the local political subdivision and provide a copy of the resolution to the lieutenant governor and the election officer charged with conducting the election.

☐ By August 30, 2020, the governing body of a taxing entity shall submit to the election officer an argument in favor of a ballot proposition.


☐ The eligible voter who submitted a timely argument in favor may submit a rebuttal argument of the argument against the ballot proposition by September 19, 2020.

☐ The eligible voter who submitted a timely argument against may submit to the election officer a rebuttal argument of the argument in favor of the ballot proposition by September 19, 2020.

☐ Recorder shall post the arguments and rebuttal arguments on the Statewide Electronic Voter Information Website and the City website for 30 consecutive days starting on October 4, 2020.

☐ Public meeting between September 19, 2020 and October 30, 2020 beginning at or after 6 p.m.

☐ The governing body shall publish notice of the election once per week for three consecutive weeks before the election in the TI on October 1, October 8 & October 15 OR October 8, October 15 & October 22.

☐ The governing body shall publish notice of the election on the City website for at least three weeks on October 3, 2020.