A RESOLUTION OF THE CITY OF MOAB, UTAH 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)

WHEREAS, the City Council for the City of Moab considered and approved Item 9.5 on its February 11, 2020 regularly scheduled city council meeting which authorized the of imposing a .1% sales and use tax to fund cultural facilities, recreational facilities, and zoological and facilities and botanical organizations, cultural organizations, and zoological organizations (RAP Tax) in the City which requires the City to follow Utah Code Annotated §59-12-1401, et seq, and allows the City to initiate the process of imposing a RAP Tax; and

WHEREAS, the Utah State Legislature in Utah Code Annotated §59-12-1401, et seq, allows for cities to submit an opinion question to the residents of their jurisdiction, by majority vote of all members of the jurisdiction, so that each resident of the jurisdiction 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 jurisdiction, to fund cultural facilities, recreational facilities, and zoological facilities and botanical organizations, cultural organizations, and zoological organizations in the jurisdiction; and

WHEREAS, that opinion question shall be on the next general election or municipal general election and 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”; and

WHEREAS, 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

WHEREAS, the City of Moab submitted to the Grand County Council such notice on February 17, 2020; and

WHEREAS, Utah Code §59-12-1402(6)(b) requires that a county that receives such notice shall provide the noticing city a written resolution passed by the county legislative body stating that the county legislative body is not seeking to impose a tax under Part 7, County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities within 60 days of receiving such notice; and

WHEREAS, the Grand County Council adopted a resolution providing notice to the City of Moab that the County is not seeking to impose a tax under Title 59, Revenue
and Taxation, Chapter 12, Sales and Use Tax, Part 7, County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities; and

WHEREAS, the Utah State Legislature in Utah Code Annotated §11-14-201, requires a governing body of any local political subdivision that wishes to issue a RAP Tax under the authority granted in §11-14-103 shall adopt a resolution at least 75 days before the election approving the submittal of the RAP Tax to the voters.

THEREFORE, be it resolved that the City of Moab City Council hereby adopts this Resolution that the City of Moab shall submit the question 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 (RAP Tax) to the City’s registered voters.

That the City of Moab may submit an opinion question to the City’s residents to be held at its next general election as those terms are defined in Utah Code §20A-1-102, and shall follow the procedures outlined in Title 11, Chapter14, Local Government Bonding Act.

That 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?”

This Resolution shall take effect on June 9, 2020.

Passed and adopted by action of the Governing Body of the City of Moab in open session on this 9th day of June 2020.

SIGNED: ATTEST:

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Emily Niehaus, Mayor Sommar Johnson, Recorder