

TITLE 3

CHAPTER 2

TAXES

ARTICLE A. SALES AND USE TAX

SECTION:

- 3-2A-1: Title
- 3-2A-2: Purpose
- 3-2A-3: Effective Date
- 3-2A-4: Tax Imposed
- 3-2A-5: Penalty

3-2A-1: TITLE

This article shall be known as THE SALES AND USE TAX ORDINANCE OF RIVER HEIGHTS CITY. (Ord. 1-90, 1-23-1990)

3-2A-2: PURPOSE

- A. Authorization of Tax: The City of River Heights enacts sales and use tax ordinances imposing a tax rate. Said tax rate shall be adopted by ordinance and is available for review at the City Office. (6-2006, 5-9-06)
- B. Tax Established: It is the purpose of this article to conform the sales and use tax of the city to the requirements of the sales and use tax act, Utah Code Annotated title 59, chapter 12, as currently amended. (Ord. 1-90, 1-23-1990)

3-2A-3: EFFECTIVE DATE

This article shall become effective as of one minute after twelve o'clock (12:01)A.M., January 1, 1990. (Ord. 1-90, 1-23-1990)

3-2A-4: TAX IMPOSED

- A. Imposed:
 - 1. From and after the effective date hereof, there is levied and there shall be collected and paid a tax upon every retail sale of tangible personal property, services and meals made within the city at the rate adopted by ordinance, which is available for review at the City Office. (6-2006, 5-9-06)
 - 2. An excise tax is hereby imposed on the storage, use or other consumption in the city of tangible personal property from any retailer on or after the operative date hereof at a rate based on percentage of the sales price of

the property as adopted by ordinance. Said ordinance is available for review at the City Office.(6-2006, 5-9-06)

3. For the purposes of this article, all retail sales shall be presumed to have been consummated at the place of business delivered by the retailer or his agent to an out of state destination or to a common carrier for delivery to an out of state destination. In the event a retailer has no permanent place of business, the place or places at which the retail sales are consummated shall be as determined under the rules and regulations prescribed and adopted by the state tax commission. "Public utilities", as defined by Utah Code Annotated title 54, shall not be obligated to determine the place or places within any county or municipality where public utilities are rendered, but the place of sale or the sales tax revenue arising from such service allocable to the city shall be as determined by the state tax commission pursuant to an appropriate formula and other rules and regulations to be prescribed and adopted by it.

B. Adoption of State Codes; Provisions:

1. Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the sales and use tax act, all of the provisions of Utah Code Annotated title 59, chapter 12, as amended, insofar as they relate to sales taxes, excepting sections 59-12-101 and 59-12-119 thereof, are hereby adopted and made a part of this article as though fully set forth herein.
2. Wherever, and to the extent that in Utah Code Annotated title 59, chapter 12, the state of Utah is named or referred to as the taxing agency, the name of this city shall be substituted therefor. Nothing in subsection B of this section shall be deemed to require substitution of the name of the city for the word "state" when the word is used as part of the title of the state tax commission, or of the constitution of the state of Utah, nor shall the name of the city be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the city or any agency thereof, rather than by or against the state tax commission in performing the functions incident to the administration or operation of this article.
3. There shall be excluded from the purchase price paid or charged by which the tax is measured:
 - a. The amount of any sales or use tax imposed by the state upon a retailer or consumer.
 - b. The gross receipts from the sale of or the cost of storage, use or other consumption of tangible personal property upon which a sales or use tax has become due by reason of the sales transaction to any other municipality and any county in the state under the sales and use tax ordinance enacted by that county or municipality in accordance with the sales and use tax act. (Ord. 1-90, 1-23-1990; amd. 2005 Code)

3-2A-5: PENALTY

Any person violating any of the provisions of this article shall be deemed guilty of a class C misdemeanor and, upon conviction thereof, shall be subject to penalty as provided in section: 1-4-1 of this code. (Ord. 1-90, 1-23-1990; amd. 2005 Code)