

TOWN OF ALTA

ORDINANCE NO. 2023-O-4

AN ORDINANCE AMENDING TITLE 3 CHAPTER 6 ARTICLE D RESORT COMMUNITIES TAX SECTION 3-6D-3, IMPOSING AN ADDITIONAL .1% OF THE RESORT COMMUNITIES SALES TAX

WHEREAS, the Town Council finds and determines that the impact of tourism on the Town have created the need for additional revenue;

WHEREAS, the Town of Alta current imposes a resort communities sales tax of 1% on qualified transactions;

WHEREAS, Utah Code 59-12-401 allows the Town to impose a sale and use tax known as the resort communities sales tax of up to 1.1%

WHEREAS the Town may increase the resort communities sales tax by an additional .1%

WHEREAS, in 2004 an additional .5% of the additional resort communities sales tax was imposed after holding an election on November 4, 2003 in which the voters supported imposing such tax.

WHEREAS, Revenues generated by the resort communities sales tax may be used by the Town for general fund purposes.

WHEREAS, the Town Council finds that the health, safety and welfare of the Town's residents and tourist will be enhanced by the imposition of the additional .1% of the resort communities sales tax.

WHEREAS, the resort communities sales tax and the additional resort communities sale tax together total 1.6%

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF ALTA, UTAH, THAT:

SECTION I: The Town Council pursuant to Utah Code 59-12-401 hereby approves the imposition of an additional 0.1% of the resort communities sales tax

SECTION II: Amended. The following Section is hereby amended.

3-6D-3: TAX IMPOSED:

From and after the effective date hereof, there is levied and there shall be collected and paid a tax upon every retail sale within the town of tangible personal property, services, meals, lodging, admissions to places of recreation, entertainment or amusements, utility service and other personal property taxed under Utah Code Annotated title 59, chapter 12, as amended, at the rate of one and one tenth percent (1.1%) of the retail selling price, ~~an increase from the current rate~~

~~of seven-eighths of one percent (7/8%)~~. This tax is in addition to the "local sales and use tax" imposed by the town pursuant to Utah Code Annotated section 59-12-201 et seq., as amended.

SECTION III: Effective Date. This Ordinance shall take effect upon publication. Notification of the passage of this ordinance shall be given to the Utah Tax Commission.

PASSED AND ADOPTED by the Town Council of Alta, Utah, this ____ day of _____ in the year 2023.

TOWN OF ALTA

Roger Bourke, Mayor

ATTEST:

Jen Clancy, Town Clerk