

**Ordinance No. 12-33**

**AN ORDINANCE ADOPTING AN ADDITIONAL RESORT COMMUNITIES SALES AND USE TAX WITHIN THE CITY OF PARK CITY, UT, OF ONE HALF OF ONE PERCENT (0.5%).**

**WHEREAS**, the City Council has the power to establish a sales tax on retail sales where the city has a transient room capacity greater than or equal to 66%; and

**WHEREAS**, Park City has a permanent census population of 7,558 and a transient room capacity of 27,178; and

**WHEREAS**, Park City enacted a resort communities sales tax of 1% in 1986 and increased the tax to 1.1% in 2007 pursuant to UCA Section 59-12-401; and

**WHEREAS**, the State of Utah enables cities to levy an additional resort communities sales tax of 0.5% pursuant to UCA Section 59-12-402, provided such increase is voter approved at the next regular or municipal general election; and

**WHEREAS**, Park City passed a resolution 20-12 on June 28, 2012, approving the tax; and

**WHEREAS**, pursuant to a full reprioritization of the 5 Year Capital Plan, the City Council intends to allocate all revenue generated with the added .5% Additional Resort Communities Sales Tax directly in to the Capital Improvement Fund (Fund 31) to be used for but not limited to the following capital projects: Historic Park City/ Main Street & Downtown Projects, OTIS, Storm Drain Improvements, Open Space Acquisitions and other capital improvement projects as determined appropriate by City Council; and

**WHEREAS**, on November 6, 2012, during the general election, Park City voters approved the ballot question: "Shall Park City, Utah be authorized to levy an Additional Resort Communities Sales and Use Tax in the amount of .5% (one-half of a percent) for the primary purpose of funding capital improvement projects and open space acquisition?"

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PARK CITY, UTAH THAT:**

**SECTION 1. ESTABLISHMENT OF A 0.5% ADDITIONAL RESORT COMMUNITIES SALES TAX:** In addition to any other tax authorized by the laws of the State of Utah and/or of this municipality, there hereby is established, approved, and levied an Additional Resort Communities Sales and Use tax upon the retail sales, as defined and included in UCA Subsection 59-12-103(1), located within the municipality, and as restricted in UCA Subsection 59-12-402(1)(b), as established, of one half of one percent (0.5%).

SECTION 2. EFFECTIVE DATE. This Ordinance shall become effective on April 1, 2013.

PASSED AND ADOPTED this 29th day of November, 2012


PARK CITY MUNICIPAL CORPORATION

  
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Dana Williams, Mayor

Attest:

  
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City Recorder

Approved as to Form:

  
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City Attorney

