

**INTERLAKEN TOWN**  
**ORDINANCE LEVYING GENERAL 1% SALES AND USE TAX**  
**June 8, 2015**

**ORDINANCE NO. 1**

**PREAMBLE:**

WHEREAS, Interlaken Town is a newly incorporated municipality; and

WHEREAS, Pursuant to Utah Code all taxable sales are charged a 1% sales and use tax within the State of Utah; and

WHEREAS, Title 59, Chapter 12, Part 2 of the Utah Code authorizes the Town to levy a 1% optional sales and use tax, which will not increase the amount of taxes paid within the Town or the State of Utah, but which will enable the Town to receive its portion of the State Sales and Use Tax as provided in the Utah Code:

**ORDINANCE:**

THEREFORE, Be it ordained by the Town Council of Interlaken Town as follows:

A. Levy Of Tax: There is hereby levied a tax upon the transactions described in Utah Code Annotated section 59-12-103(1) made within the town at the rate of one percent (1%).

B. Situs Of Levy: For the purposes of this article, all retail sales shall be presumed to have been consummated at the place of business of the retailer unless the tangible personal property sold is 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 in the state, or has more than one 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 city where public utilities services are rendered, but the place of sale or the sales tax revenues arising from such service allocable to the town 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.

C. Exemptions: The tax levied hereunder shall not include any sales and uses described in Utah Code Annotated section 59-12-104 to the extent such sales and uses are exempt under that section. Furthermore, the town is prohibited from imposing a tax under Utah Code Annotated section 59-12-204 or 59-12-205 on any amounts paid or charged by a vendor that collects a tax under Utah Code Annotated section 59-12-107(1)(b) unless all the counties, cities and towns in the state impose such a tax, and in such case the rate of said tax shall be that of the lowest rate established by any county, city or town in the state.

D. Substitution Of City/Town For State: Except as hereinafter provided and except insofar as they are inconsistent with Utah Code Annotated title 59, chapter 12, part 2, the local sales and

use tax act, or with any other state law, all definitions and provisions of Utah Code Annotated title 59, chapter 12, part 1 (tax collection), as amended, in force and effect on the effective date hereof insofar as they relate to the town's sales or use tax, are adopted and made a part of this article as though fully set forth herein, except that the name of the town shall be substituted for that of the state where necessary and that an additional license is not required if one has been or is issued under Utah Code Annotated section 59- 12-106. However, nothing in this subsection shall be deemed to require substitution of the name of the town for the word "state" when that word is used as part of the title of the state tax commission, or of the constitution of Utah, nor shall the name of the town 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 town, or any agency thereof, rather than by or against the state tax commission in performing the functions incidental to the administration or operation of this article.

E. Exemption For Tax Ordinances Of Other Municipalities: The sale, storage, use or other consumption of tangible personal property, the gross receipts from the sale of or the cost of which has been subject to sales or use tax under a sales and use tax ordinance enacted in accordance with this part by any county other than Wasatch County, or city or town in this state, shall be exempt from the tax due under this article.

F. State Tax Not Included In Purchase Price: There shall be excluded from the purchase price paid or charged by which the tax is measured the amount of any sales or use tax imposed by the state under Utah Code Annotated title 59, chapter 12, part 1, tax collection, upon a retailer or consumer.

G. Exemption From Wasatch County Sales And Use Tax: Any person subject to the provisions of the sales and use tax provided for in this article shall be exempt from the Wasatch County sales and use tax.

H. Effective Date: This ordinance shall become effective upon publication of a summary in a newspaper or 20 days after adoption, whichever shall be first.

(MOTION ON FOLLOWING PAGE)

Motion by Councilmember GREG HARRIGAN

Seconded by Councilmember LISA SIMPKINS

ADOPTED by the Town Council of Interlaken Town, Wasatch County, Utah this June 8, 2015.

	Yea	Nay
Mayor Headley	<u>✓</u>	<u>        </u>
Councilmember Simpkins	<u>✓</u>	<u>        </u>
Councilmember Onan	<u>✓</u>	<u>        </u>
Councilmember Harrigan	<u>✓</u>	<u>        </u>
Councilmember Bowen	<u>✓</u>	<u>        </u>

INTERLAKEN TOWN

Laurena Headley  
Mayor Headley

ATTEST:

Lisa Mon  
Town Clerk

(SEAL)



# Interlaken Town Council Meeting

**Entity:** Interlaken Town

**Body:** Interlaken Town Council

**Subject:** Business

**Notice Title:** Interlaken Town Council Meeting

**Notice Type:** Meeting

**Event Start Date & Time:** June 8, 2015 6:30 PM

**Event End Date & Time:** June 8, 2015 8:30 PM

**Description/Agenda:**

1. **CALL TO ORDER.**
2. **ROLL CALL:** and acknowledgment that Councilmembers have been seated.
3. **APPOINTMENT:** of Acting Town Clerk and authorization to take records and attest the minutes and proceedings.
4. **APPOINTMENT:** of Treasurer/Bookkeeper to handle the books and finances.
5. **APPOINTMENT:** of Town Attorney.
6. **APPOINTMENT:** of Town Engineer.
7. **DISCUSSION:** on ways for the Town to raise funds.
8. **ADOPTION:** Ordinance No. 1, Levy of General 1% Sales and Use Tax.
9. **ADOPTION:** Ordinance No. 2, Moratorium on Issuance of Building Permits, its duration subject to Town adoption of a land use code.
10. **DISCUSSION:** transfer of roads from County and timing.
11. **ACCEPT FUNDING FROM IMWC:** for road maintenance, bookkeeping services, Town insurance, and related administrative functions. Choice of banking relationship.
12. **PRESENTATION:** Greg Baumgartner, Utah Local Governments Trust, insurance for Interlaken Town.
13. **RESOLUTION 2015-01:** approval of insurance for Town offered by Utah Local Governments Trust.
14. **DISCUSSION:** benefits of transfer of water system to Town and timing.
15. **DISCUSSION:** intention to hold a public hearing on the transfer of water system to Town and its timing; to set a budget; and to establish Special Assessment Area for flat rate for water and road services.
16. **AUTHORIZATION:** to work with Utah State Tax Commission to receive B&C road funds.
17. **DISCUSSION & DECISION:** allocation of funds for additional 2015 road repair and maintenance.
18. **REPORTS:** from Mayor and Councilmembers.
19. **PUBLIC INPUT**
20. **ADJOURNMENT**