



ORDINANCE ACTION

TO: Huntsville Town

FROM: Huntsville Town Council

DATE: November 13, 2024

RE: Ordinance 2024-11-7-A, 2024-11-7-B, 2024-11-7-C Sales
and Option Tax and Energy Sale and Use Tax

The Huntsville Town Council approved Ordinance numbers 2024-11-7-A, 2024-11-7-B, and 2024-11-7-C adopting sales and energy and use taxes.

In recognition of the large increase in fees for the Weber County Sheriff's Department, the Huntsville Town Council adopted, by unanimous vote, an additional sales tax and energy tax that will be in effect in January 2025.

A handwritten signature in blue ink, appearing to read "Nikki Wolthuis", is written over a horizontal line.

Nikki Wolthuis, Clerk

**HUNTSVILLE TOWN
ORDINANCE NO. 2024-11-7-A**

MUNICIPAL ENERGY SALE AND USE TAX

**AN ORDINANCE OF HUNTSVILLE, UTAH, ADOPTING CHAPTER 4.5
OF THE HUNTSVILLE MUNICIPAL CODE TO ADOPT THE
MUNICIPAL ENERGY SALES AND USE TAX AS PROVIDED IN STATE
LAW; SEVERABILITY; AND EFFECTIVE DATE**

WHEREAS, Huntsville Town (hereafter “Town”) is a municipal corporation, duly organized and existing under the laws of the state of Utah;

WHEREAS, Title 10, Chapter 1, Part 3 of the *Utah Code Annotated* §10-3-818 enables the Town to adopt the Municipal Energy Sales and Use Tax;

WHEREAS, the Town Council desires to adopt this Ordinance to comply with state law;

NOW, THEREFORE, be it ordained by the Town Council of Huntsville Town, Utah, as follows:

Section 1: Repealer. Any ordinance or compensation schedule adopted by the Town is hereby repealed in its entirety.

Section 2: Amendment. Chapter 4.5 of the *Huntsville Municipal Code* is adopted to read as follows:

**Chapter 4.5
Municipal Energy Sales And Use Tax**

- 4.5.1 Title and Purpose.**
- 4.5.2 Municipal Energy Sales And Use Tax Adopted.**
- 4.5.3 Exemptions.**
- 4.5.4 Effect on Existing Franchises.**
- 4.5.5 Collection.**
- 4.5.6 Incorporation By Reference.**

4.5.1 Title and Purpose.

The title of this Chapter is the “Huntsville Municipal Energy Sales and Use Tax” and the purpose is to adopt the “Municipal Energy Sales and Use Tax” in accordance with Title 10, Chapter, 1, Part 3 of the Utah Code Annotated.

4.5.2 Municipal Energy Sales And Use Tax Adopted.

In accordance with Utah Code Annotated §10-1-304, there is hereby imposed a tax on every sale or use of taxable energy made within the Town at a rate not to exceed six (6) percent of the

delivered value of the taxable energy to the consumer. The adoption of the Municipal Energy Sales and Use Tax in this Chapter is substantially the same as those required by Title 59, Chapter 12, Part 1, Tax Collection, as they relate to sales and use tax, except as provided in state law. The Municipal Energy Sales and Use Tax in this Chapter shall be in addition to any sales or use tax on taxable energy imposed by the Town authorized by Title 59, Chapter 12, Part 2 of the Utah Code Annotated, Local Sales and Use Tax Act.

4.5.3 Exemptions.

No exemptions are granted from the Municipal Energy Sales and Use Tax, except as expressly provided in Utah Code Annotated §10-1-305(2); notwithstanding any exemption granted in accordance with Utah Code Annotated §59-1-104.

4.5.4 Effect on Existing Franchises.

This Chapter shall not alter any existing franchise agreements between the Town and any other energy suppliers. Where applicable, there is a credit against the tax due from any consumer in the amount of a contractual franchise fee paid if:

1. The energy supplier pays a franchise fee to the Town pursuant to a franchise agreement.
2. The contractual franchise fee is passed through by the energy supplier to a consumer as a separately itemized charge; and
3. The energy supplier has accepted the franchise.

4.5.5 Collection.

The Town has or will contract with the Utah State Tax Commission to perform all functions necessary for the administration and collection of the Municipal Energy Sales and Use Tax, in accordance with this Chapter and the applicable state law relating to the administration and collection of the Municipal Energy Sales and Use Tax by the Utah State Tax Commission. The Mayor is hereby authorized to enter into any supplementary contract with the Utah State Tax Commission necessary to effectuate the administration and collection of the Municipal Energy Sales and Use Tax set forth in this Chapter.

4.5.6 Incorporation By Reference.

1. Reference. Except as herein provided, and except insofar as they are inconsistent with Utah Code Annotated §10-1-305, and this Chapter, the provisions of Part 1, Chapter 12, Title 50 of the Utah Code Annotated 1953, as amended, are effective date of this Ordinance, insofar as such relate to sales and use taxes, excepting Utah Code Annotated §§59-12-101 and 95-12-119 thereof, and excepting for the amount of the sales and use taxes levied therein, are hereby adopted and made a part of this Chapter as if fully set forth herein.
2. Entity. Wherever, and to the extent that in Part 1, Chapter 12, Title 50, Utah Code Annotated 1953, as amended, the State of Utah is named or referred to as the "taxing agency," Huntsville Town shall be substituted, insofar as is necessary for the purposes of that part, as well as Part 3 Chapter 1, Title 10, Utah Code Annotated 1953, as amended.

Nothing in this Section shall be deemed to require substitution of the Town for the word "state" when said word is used as part of the title of the Utah State Tax Commission, or of the Constitution of Utah, nor shall the name of the Town be substituted for that of the state when the result of such substitution would require action to be taken by or against the Town or any agency thereof, rather than by or against the Utah State Tax Commission in performing the functions incident to the administration or operation of this Chapter. Any amendments made to Title 59, Chapter 12, Part 1 of the Utah Code Annotated, as amended, which would be applicable to the Town for the purposes of carrying out this Chapter are hereby incorporated herein by reference and shall be effective upon the date that the amendment is effective under state law.

3. License. No additional license to collect or report is required under this Chapter, provided the energy supplier subject to this Chapter is duly issued a license under Title 59, Chapter 12, Part 1 of the Utah Code Annotated.

Section 3: Severability. If a court of competent jurisdiction determines that any part of this Ordinance is unconstitutional or invalid, then such portion of this Ordinance, or specific application of this Ordinance, shall be severed from the remainder, which shall continue in full force and effect.

Section 4: Effective date. This Ordinance takes effect immediately upon approval and posting.

PASSED AND ADOPTED by the Town Council on this 7 day of November, 2024.

Sandy Hite
Mayor Pro Tem

ATTEST:
Phillip Walter
Town Clerk

CERTIFICATE OF PASSAGE AND PUBLICATION OR POSTING

In accordance with Utah Code Annotated §10-3-713, 1953 as amended, I, the Town Clerk of Huntsville Town, hereby certify that the foregoing Ordinance was duly passed and published or posted as required by state law.

Phillip Walter DATE: 11-13-2024
Town Clerk

**HUNTSVILLE TOWN
ORDINANCE NO. 2024-11-7-B**

TOWN .20 % OPTION SALE AND USE TAX

AN ORDINANCE OF HUNTSVILLE, UTAH, ADOPTING CHAPTER 4.6 OF THE HUNTSVILLE MUNICIPAL CODE TO ADOPT THE TOWN .20% OPTION SALES AND USE TAX AS PROVIDED IN STATE LAW; SEVERABILITY; AND EFFECTIVE DATE

WHEREAS, Huntsville Town (hereafter "Town") is a municipal corporation, duly organized and existing under the laws of the state of Utah;

WHEREAS, Title 59, Chapter 12, Part 21 of the *Utah Code Annotated* enables the Town to adopt the Town or Town Option Sales and Use Tax;

WHEREAS, the Town Council desires to adopt this Ordinance to comply with state law;

NOW, THEREFORE, be it ordained by the Town Council of Huntsville Town, Utah, as follows:

Section 1: Repealer. Any ordinance or compensation schedule adopted by the Town is hereby repealed in its entirety.

Section 2: Amendment. Chapter 4.6 of the *Huntsville Municipal Code* is adopted to read as follows:

**Town .20% Option Sales and Use Tax
Chapter 4.09**

4.6.1 Title and Purpose.

4.6.2 Tax Imposed.

4.6.3 Collection.

4.6.1 Title and Purpose.

This Chapter is known as the "Town Local Option Sales and Use Tax" adopted in accordance with Title 59, Chapter 12, Part 21 of the *Utah Code Annotated* with the intent to adopt this local option sales and use tax as provided in state law.

4.6.2 Local Option Sales and Use Tax Imposed.

1. **Local Option.** There is hereby levied an additional local option sales and use tax commencing within the earliest time limits provided in state law, and ending as provided in state law, as amended.
2. **Amount.** The amount of the local option sales and use tax shall be 0.20 percent on all transactions:

- a. Described in Utah Code Annotated §59-12-103(1); and
- b. Occurring within the Town.
- 3. Modification. Subject to Utah Code Annotated §59-12-210, et seq., the Town may decrease the tax at any time by adopting an ordinance amending this Chapter.
- 4. General Fund. The revenues generated under this Chapter shall be expended under this Town's General Fund.
- 5. Point of Sale. For purposes of this Chapter, the location or point of sale of a transaction shall be determined in accordance with Utah Code Annotated §59-12-210.
- 6. Except. The Town shall not impose a tax under this Chapter on any transaction that is exempt or otherwise prohibited under state law.

4.6.3 Collection.

The Town Optional Sales and Use Tax collected under this Chapter shall be collected in the same manner as provided in Title 59, Chapter 12, Part 2 of the Utah Code Annotated, as amended, and the Mayor may enter any additional or amended agreement with the Utah State Tax Commission for collection under this Chapter. Penalties and interest equal to those authorized by state law shall be imposed on any person who is required to pay the tax under this Chapter, and does not remit the same to the Utah State Tax Commission.

Section 3: Severability. If a court of competent jurisdiction determines that any part of this Ordinance is unconstitutional or invalid, then such portion of this Ordinance, or specific application of this Ordinance, shall be severed from the remainder, which shall continue in full force and effect.

Section 4: Effective date. This Ordinance takes effect immediately upon mayoral approval and posting.

PASSED AND ADOPTED by the Town Council on this 7 day of November, 2024.

Sandy Harte
 Mayor Pro Tem

ATTEST:
Shelli Walker
 Town Clerk

RECORDED this 13 day of November, 2024.
 PUBLISHED OR POSTED this 13 day of November 2024.

CERTIFICATE OF PASSAGE AND PUBLICATION OR POSTING

In accordance with Utah Code Annotated §10-3-713, 1953 as amended, I, the Town Clerk of Huntsville Town, hereby certify that the foregoing Ordinance was duly passed and published or posted as required by state law.



Town Clerk

DATE: 11-13-2024

**HUNTSVILLE TOWN
ORDINANCE NO. 2024-11-7-C**

TOWN 1 % OPTION SALE AND USE TAX

AN ORDINANCE OF HUNTSVILLE UTAH, ADOPTING CHAPTER 4.7 OF THE HUNTSVILLE MUNICIPAL CODE TO ADOPT THE TOWN 1% OPTION SALES AND USE TAX AS PROVIDED IN STATE LAW; SEVERABILITY; AND EFFECTIVE DATE

WHEREAS, Huntsville Town (hereafter "Town") is a municipal corporation, duly organized and existing under the laws of the state of Utah;

WHEREAS, Title 59, Chapter 12, Part 13 of the *Utah Code Annotated* enables the Town to adopt the Town or Town Option Sales and Use Tax;

WHEREAS, the Town Council desires to adopt this Ordinance to comply with state law;

NOW, THEREFORE, be it ordained by the Town Council of Huntsville Town, Utah, as follows:

Section 1: Repealer. Any ordinance or compensation schedule adopted by the Town is hereby repealed in its entirety.

Section 2: Amendment. Chapter 4.7 of the *Huntsville Municipal Code* is adopted to read as follows:

**Town 1% Option Sales and Use Tax
Chapter 4.7**

4.7.1 Title and Purpose.

4.7.2 Tax Imposed.

4.7.3 Collection.

4.7.1 Title and Purpose.

This Chapter is known as the "Town Option Sales and Use Tax" adopted in accordance with Title 59, Chapter 12, Part 13 of the *Utah Code Annotated* with the intent to adopt this option sales and use tax as provided in state law.

4.7.2 Local Option Sales and Use Tax Imposed.

1. Local Option. There is hereby levied an additional Town option sales and use tax commencing within the earliest time limits provided in state law as provided in Title 59, Chapter 12, Part 13 of the *Utah Code Annotated*.
2. Amount. The amount of the local option sales and use tax imposed herein shall be one (1)

- percent on all transactions occurring within the Town as provided in state law.
- 3. General Fund. The revenues generated under this Chapter shall be expended under this Town's General Fund.
- 4. Point of Sale. For purposes of this Chapter, the location or point of sale of a transaction shall be determined in accordance with Utah Code Annotated §59-12-210.
- 5. Except. The Town shall not impose a tax under this Chapter on any transaction that is exempt or otherwise prohibited under state law.

4.7.3 Collection.

The Town Optional Sales and Use Tax collected under this Chapter shall be collected in the same manner as provided in Title 59, Chapter 12, Part 2 of the Utah Code Annotated, as amended, and the Mayor may enter any additional or amended agreement with the Utah State Tax Commission for collection under this Chapter. Penalties and interest equal to those authorized by state law shall be imposed on any person who is required to pay the tax under this Chapter, and does not remit the same to the Utah State Tax Commission.

Section 3: Severability. If a court of competent jurisdiction determines that any part of this Ordinance is unconstitutional or invalid, then such portion of this Ordinance, or specific application of this Ordinance, shall be severed from the remainder, which shall continue in full force and effect.

Section 4: Effective date. This Ordinance takes effect immediately upon mayoral approval and posting.

PASSED AND ADOPTED by the Town Council on this 7 day of November, 2024.

Sandy Hite
Mayor Pro Tem

ATTEST:

Diana Walker
Town Clerk

RECORDED this 13 day of November, 2024.

PUBLISHED OR POSTED this 13 day of November, 2024.

CERTIFICATE OF PASSAGE AND PUBLICATION OR POSTING

In accordance with Utah Code Annotated §10-3-713, 1953 as amended, I, the Town Clerk of Huntsville Town, hereby certify that the foregoing Ordinance was duly passed and published or posted as required by state law.

Diana Walker DATE: 11-13-2024
Town Clerk