WEST BOUNTIFUL CITY

ORDINANCE #518-26

AN ORDINANCE IMPOSING A ONE-TENTH OF ONE PERCENT (0.10%) LOCAL SALES AND USE TAX ON QUALIFYING TAXABLE TRANSACTIONS WITHIN WEST BOUNTIFUL CITY TO FUND RECREATIONAL AND CULTURAL FACILITIES AND ORGANIZATIONS ("RAP TAX") AND MODIFYING TITLE 3, CHAPTER 3.10, OF THE WEST BOUNTIFUL MUNICIPAL CODE PROVIDING FOR THE IMPOSITION, COLLECTION AND DISTRIBUTION OF THE RAP TAX

WHEREAS, the residents of West Bountiful City authorized a one-tenth of one percent (0.10%) local sales and use tax on qualifying taxable transactions within West Bountiful City to fund recreational and cultural facilities and organizations ("RAP Tax") in the 2008 general election which took effect April 1, 2009, and which will expire March 31, 2027; and

WHEREAS, the City Council adopted Resolution 574-25 on June 17, 2025, submitting an opinion question providing each voter an opportunity to express an opinion on the reauthorization of the RAP Tax; and

WHEREAS, at the regular municipal general election held on November 4, 2025, a majority of the City's voters who participated in the election voted in favor of reauthorizing the RAP Tax; and

WHEREAS, pursuant to Utah Code § 59-12-1402(2), the City Council desires to impose the RAP Tax as provided herein to be effective April 1, 2027. The RAP Tax shall be imposed, collected and distributed in accordance with applicable provisions of State law and the provisions of Chapter 3.10 of the West Bountiful Municipal Code as more particularly set forth and adopted herein; and

WHEREAS, pursuant to Utah Code § 59-12-1402(4)(b)(ii), the RAP Tax is reauthorized for a ten-year period which expires on March 31, 2037.

NOW, THEREFORE BE IT ORDAINED BY THE WEST BOUNTIFUL CITY COUNCIL THAT THE RAP TAX IS REAUTHORIZED FOR A TEN-YEAR PERIOD EXPIRING MARCH 31, 2037, AND CHAPTER 3.10 OF THE WEST BOUNTIFUL CITY CODE IS AMENDED AS SHOWN IN THE ATTACHED EXHIBIT A.

Passed and Adopted by the City Council of West Bountiful, Utah, this 17th day of November, 2026. This ordinance will become effective upon signing and posting.

By:

James Ahlstrom, Mayor Pro-Tem

Voting by the City Council:	AYE	NAY
Councilmember Ahlstrom	✓	
Councilmember Butterfield	✓	
Councilmember Enquist	✓	
Councilmember Nielsen	✓	
Councilmember Thompson	✓	

WEST BOUNTIFUL CITY CORPORATE SEAL DAVIS COUNTY UTAH

Attest:

Remington Whiting, City Recorder

EXHIBIT A

Amendment to Chapter 3.10 of West Bountiful Municipal Code

CHAPTER 3.10 RECREATIONAL, ARTS AND PARKS (RAP) TAX

3.10.010 Purpose
3.10.020 Compliance
3.10.030 Recreational, Arts and Parks (RAP) TAX.
3.10.040 Collection.
3.10.050 Use of Funds.
3.10.060 Distribution of Funds.
3.10.070 Effective Date.

3.10.010 Purpose

a. West Bountiful City submitted an opinion question to the residents of the City at the regular general election held on November 4, 2008, providing each resident an opportunity to express the resident's opinion on the imposition of a local sales and use tax of one-tenth of one percent (0.10%) on certain qualifying transactions within the City to fund recreational and cultural facilities and organizations within the community (the RAP Tax). A majority of the City's registered voters voting on the opinion question voted in favor of authorizing the RAP Tax. The purpose of this Chapter is to impose the RAP Tax as authorized by West Bountiful City voters and to provide for the collection and distribution of the revenues generated by the RAP Tax.

b. West Bountiful City submitted an opinion question to the residents of the City at the municipal election held on November 3, 2015, providing each voter an opportunity to express an opinion on whether to reauthorize the imposition of a local sales and use tax of one-tenth of one percent (0.10%) on certain qualifying transactions within the City to fund recreational and cultural organizations and facilities, including to finance ongoing operating expenses of recreational facilities and cultural organizations within the City. A majority of the City's registered voters voting on the ballot proposition voted in favor of re-authorizing the imposition of the RAP Tax. The purpose of this Chapter, as amended, is to impose and continue the RAP Tax as authorized by West Bountiful voters and to provide for the collection and distribution of the revenues generated by the RAP Tax.

c. West Bountiful City submitted an opinion question to the residents of the City at the municipal election held on November 4, 2025, providing each voter an opportunity to express an opinion on whether to reauthorize the imposition of a local sales and use tax of one-tenth of one percent (0.10%) on certain qualifying transactions by the City to fund recreational and cultural organizations and facilities, including to finance ongoing operating expenses of recreational facilities and cultural organizations by the City. A majority of the City's registered voters voting on the ballot proposition voted in favor of re-authorizing the imposition of the RAP Tax. The purpose of this Chapter, as amended, is to impose and continue the RAP Tax as authorized by West Bountiful voters and to provide for the collection and distribution of the revenues generated by the RAP Tax.

3.10.020 Compliance.

It is the intent of the City to comply with all applicable provisions and restrictions set forth in *Utah Code Ann.* § 59-12-1401, *et seq.*, *as* amended, regarding local sales and use tax to fund recreational and cultural organizations and facilities, including to finance ongoing operating expenses of recreational facilities and cultural organizations ~~within~~ by the City .

3.10.030 Recreational, Arts and Parks (RAP) Tax.

a. There is hereby levied a local option sales and use tax on qualifying taxable transactions ~~within~~ by West Bountiful City at the rate of one-tenth of one percent (0.10%). This tax shall be known as the Recreation, Arts and Parks (RAP) Tax. The RAP Tax may be levied for a period of eight (8) years commencing April 1, 2009, and may be reauthorized at the end of the eight-year period in accordance with applicable provisions of *Utah Code Ann.* § 59-12-1402, as amended.

b. There is hereby levied a local option sales and use tax on qualifying taxable transactions within West Bountiful City at the rate of one-tenth of one percent (0.10%). This tax shall be known as the Recreation, Arts and Parks (RAP) Tax. The RAP Tax shall be levied for a period of ten (10) years commencing April 1, 2017, and may be reauthorized at the end of the ten-year period in accordance with applicable provisions of *Utah Code Ann.* § 59-12-1402.

c. There is hereby levied a local option sales and use tax on qualifying taxable transactions by West Bountiful City at the rate of one-tenth of one percent (0.10%). This tax shall be known as the Recreation, Arts and Parks (RAP) Tax. The RAP Tax shall be levied for a period of ten (10) years commencing April 1, 2027, and may be reauthorized at the end of the ten-year period in accordance with applicable provisions of *Utah Code Ann.* § 59-12-1402.

3.10.040 Collection.

The RAP Tax shall be administered, collected and enforced in accordance with the procedures set forth in Title 59 Chapter 12, Parts 1 and 2 of the *Utah Code Annotated,* as amended, regarding Tax Collection and Local Sales and Use Tax Act (excluding Subsections 59-12-205(2) through (7), and Title 59, Chapter 1, of the same, as amended, regarding General Taxation Policies).

3.10.050 Use of Funds.

The monies generated from the RAP Tax shall be used to fund recreational and cultural organizations and facilities, including to finance ongoing operating expenses of recreational facilities and cultural organizations within the City or within the geographic area of entities that are parties to an interlocal agreement with the City providing for the support of recreational or cultural organizations or facilities; and other eligible facilities, organizations or purposes provided by law.

3.10.060 Distribution of Funds.

Funds generated by the RAP Tax may be used for qualifying facilities and organizations approved by the City Council. The City may also enter into an interlocal agreement with other qualifying entities and distribute the revenues generated by the RAP Tax to participants in the interlocal agreement as provided by law.

3.10.070 Effective Date.

a) Except as otherwise provided by law for billing cycle transactions and catalogue sales, the enactment and imposition of the RAP Tax shall take effect on the first day of the calendar quarter following a ninety (90) day waiting period beginning on the date the Utah State Tax Commission receives notice from the City regarding its creation of the RAP Tax in accordance with *Utah Code Ann. § 59-12-1402(5),* as amended. Pursuant to such provision, the West Bountiful RAP Tax shall take effect on April 1, 2009.

b) The enactment and imposition of the RAP Tax approved in this Chapter, as amended, and authorized by the voters of West Bountiful City on November 3, 2015, shall take effect on April 1, 2017, and continue in effect for a period of ten years thereafter.

c) The enactment and imposition of the RAP Tax approved in this Chapter, as amended, and authorized by the voters of West Bountiful City on November 4, 2025, shall take effect on April 1, 2027, and continue in effect for a period of ten years thereafter.

~~b)~~

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b. West Bountiful City submitted an opinion question to the residents of the City at the municipal election held on November 3, 2015, providing each voter an opportunity to express an opinion on whether to reauthorize the imposition of a local sales and use tax of one-tenth of one percent (0.10%) on certain qualifying transactions within the City to fund recreational and cultural organizations and facilities, including to finance ongoing operating expenses of recreational facilities and cultural organizations within the City. A majority of the City's registered voters voting on the ballot proposition voted in favor of re-authorizing the imposition of the RAP Tax. The purpose of this Chapter, as amended, is to impose and continue the RAP Tax as authorized by West Bountiful voters and to provide for the collection and distribution of the revenues generated by the RAP Tax.

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3.10.020 Compliance.

CERTIFICATE OF PASSAGE
AND POSTING ORDINANCE

I, the duly appointed and acting recorder for the City of West Bountiful, do hereby certify that the foregoing Ordinance No. 518-26 was duly passed and posted on the Utah Public Notice Website, the City Website, and at West Bountiful City Hall on November 18th, 2026.

Remington Whiting, City Recorder *DATE:* 11/18/26