

**ORDINANCE NO. 2023-25-O**

**AN ORDINANCE OF LINDON CITY, UTAH, ENACTING AND LEVYING A TAX TO FINANCE CULTURAL AND RECREATIONAL FACILITIES AND ONGOING OPERATIONS, AND TO FINANCE ONGOING OPERATIONS OF CULTURAL ORGANIZATIONS WITHIN LINDON CITY PURSUANT TO U. C. A. § 59-12-1402. (KNOWN AS THE PARKS, ARTS, RECREATION, AND CULTURE TAX OR "PARC" TAX)**

WHEREAS, the Lindon City voters and City Council voted in favor of enacting the PARC tax in the 2013 General Election, which tax is to remain valid for a ten-year period until March 31, 2024; and

WHEREAS, in 2023 the Lindon City Council adopted a resolution submitting an opinion question to the residents of Lindon City as to whether or not Lindon City should be authorized to renew the existing PARC tax and impose a 0.1% (one tenth of one percent) sales and use tax for the purpose of financing cultural and recreational facilities and ongoing operations, and to finance ongoing operations of cultural organizations within Lindon City, and which tax would remain in place for a period of ten years; and

WHEREAS, § 59-12-1402 of the Utah Code Ann. 1953, authorizes the City to enact the PARC tax once the City Council has determined that a majority of the City's registered voters voting on the imposition of the tax have voted in favor of the imposition of the tax; and

WHEREAS, the City Council has determined that 76.22% of the citizens of Lindon City who voted in the general election held on November 21, 2023 favored enactment of the PARC tax, and

WHEREAS, the votes were canvassed and certified by the Lindon City Board of Canvassers (City Council) on December 5, 2023; and

WHEREAS, § 59-12-1402 requires that this Ordinance enacting the PARC tax be approved by a majority of all of the members of the City Council and having had at least three members of Lindon City's Council vote in the affirmative in adopting this Ordinance.

NOW THEREFORE, BE IT ORDAINED by the Lindon City Council of Lindon City, Utah as follows:

PART I. Chapter 3.05 - Parks, Arts, Recreation and Culture Tax - of the Lindon City Code is hereby amended and adopted and shall read as follows:

**CHAPTER 3.05  
PARKS, ARTS, RECREATION AND CULTURE TAX**

3.05.010	Short Title
3.05.020	Statutory Authority
3.05.030	Purpose
3.05.040	Imposition of Tax and Amount
3.05.050	Use of Revenues
3.05.060	Collection and Duration
3.05.070	Distribution of Revenues
3.05.080	Effective Date

3.05.010	<p>Short Title.</p> <p>This Chapter shall be known as the Parks, Arts, Recreation and Culture Tax (PARC Tax) Ordinance.</p>
3.05.020	<p>Statutory Authority.</p> <p>The authority for imposing the PARC tax is derived from Title 59, Chapter 12, Section 1401 et seq., U.C.A.</p>
3.05.030	<p>Purpose.</p> <p>The purpose of this Chapter is to enact and levy a Parks, Arts, Recreation and Culture Tax (known as the PARC Tax) to be used to finance cultural and recreational facilities and associated ongoing operations, and to finance ongoing operations of cultural organizations within Lindon City.</p>
3.05.040	<p>Imposition of Tax and Amount.</p> <ol style="list-style-type: none"> <li>1. There is levied for collection a local sales and use tax in the amount of one-tenth of one percent (0.1%) on the transactions within Lindon City as described in Subsection 59-12-103(1) of the U.C.A., except such transactions that are exempt from sales and use tax under §59-12-104 of the U.C.A.</li> <li>2. Pursuant to U.C.A. §59-12-1402(1)(c) and (e) of the U.C.A., the PARC Tax shall not be imposed on amounts paid for food or food ingredients, unless the food or food ingredients are sold as part of a bundled transaction attributable to food and food ingredients and tangible personal property other than food and food ingredients.</li> </ol>
3.05.050	<p>Use of Revenues.</p> <p>Revenues received from local sales and use taxes levied pursuant to this Chapter shall be used solely for the purpose of financing cultural and recreational facilities and associated ongoing operations, and for financing ongoing operations of cultural organizations within Lindon City.</p>
3.05.060	<p>Collection and Duration.</p> <p>Taxes enacted under this Chapter shall be:</p>

1. Collected, and enforced in accordance with the same procedures used to administer, collect, and enforce taxes under U.C.A., Title 59, Part 1(Tax Collection) and Part 2 (Local Sales and Use Tax Act); and
2. Levied for a period of ten years, and may be reauthorized pursuant to the procedures set for in § 59-12-1401 et seq. of the U.C.A.

3.05.070 Distribution of Revenues.

1. The distribution and use of revenues and the determination of eligible operating expenses shall be made by the Lindon City Council. The City Council may adopt supplementary policies and procedures to regulate the distribution of PARC Tax revenues.
2. The determination of uses of revenue and of eligible operating expenses shall be made in accordance with the provision of this Chapter and with the requirements of § 59-12-1401 et seq. of the U.C.A.

3.05.080 Effective Date and Term.

The re-enactment of the PARC Tax Ordinance is ~~December 3, 2013~~ December 18, 2023 and the effective date of the tax is ~~April 1, 2014~~ April 1, 2024. The tax shall take effect pursuant to the requirements and procedures set forth in § 59-12-1402 of the U.C.A. and shall be levied for a period of ten years, ending on March 31, 2034.

**PART II. Severability.**

Severability is intended throughout and within the provisions of this ordinance. If any section, subsection, sentence, clause, phrase or portion of this ordinance is held to be invalid or unconstitutional by a court of competent jurisdiction, then that decision shall not affect the validity of the remaining portions of this ordinance.

**PART III. Effective Date.**

This ordinance shall be deemed to be enacted immediately upon its passage and posting as provided by law and shall take effect pursuant to the requirements and procedures set forth in § 59-12-1402 of the U.C.A.

PASSED AND APPROVED by the City Council of Lindon City, Utah, this 18th day of December, 2023.



ATTEST

Kathryn A. Moosman  
KATHRYN A. MOOSMAN,  
City Recorder

Carolyn O. Lundberg  
CAROLYN O. LUNDBERG,  
Mayor

Lindon City  
100 North State Street  
Lindon, UT 84042-1808



TEL 801-785-5043  
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[www.lindoncity.org](http://www.lindoncity.org)

Utah State Tax Commission  
Attn: Jim Clayton  
210 North 1950 West  
Salt Lake City, Utah 84134

December 19, 2023

**Re: Notice of enactment of .1% sales and use tax for Lindon City arts & recreation funding.**

Mr. Clayton,

I was provided your name as the contact at the Tax Commission for notice of newly enacted municipal taxes. If you're not the correct individual responsible for this matter, please forward to the appropriate party.

On December 18, 2023 the Lindon City Council enacted a renewal of the 0.1% increase to the sales and use tax to fund arts and recreational facilities as statutorily permitted per § 59-12-1402 of the Utah Code Ann. 1953, and as further described in the attached copy of Lindon City Ordinance No. 2023-25-O, which tax in Lindon City is herein referred to as the PARC tax (Parks, Arts, Recreation, and Culture). This tax shall remain in place for a period of 10-years, expiring on March 31, 2034 unless renewed by the Lindon voters and City Council.

Per § 59-12-1401 et seq. of the Utah Code Ann. 1953, notice is hereby given to the Utah State Tax Commission that Lindon City has enacted the renewal of the sales and use tax (PARC tax), which tax shall have an effective date of April 1, 2024 at the rate of 0.1%.

If you need additional information to process this notice and request for the State to implement this tax, or have other questions about this matter, please contact our City Administrator, Adam Cowie, at 801-785-5043 or by email at [acowie@lindoncity.org](mailto:acowie@lindoncity.org).

Sincerely,

A handwritten signature in cursive script that reads "Carolyn O. Lundberg".

Carolyn O. Lundberg  
Mayor

Attachments: Lindon City Ordinance No. 2023-25-O

Cc: Kathy Moosman, City Recorder

CERTIFICATE OF PASSAGE

STATE OF UTAH                }  
  }ss.  
COUNTY OF UTAH            }

I, Kathryn A. Moosman, City Recorder of Lindon City, Utah do hereby certify and declare that the above and foregoing is a true, full, and correct copy of an ordinance passed and adopted by the City Council of Lindon City, Utah on the 18<sup>th</sup> day of December 2023 entitled:

AN ORDINANCE OF THE CITY COUNCIL OF LINDON CITY, UTAH ENACTING AND LEVYING A TAX TO FINANCE CULTURAL AND RECREATIONAL FACILITIES AND ONGOING OPERATIONS, AND TO FINANCE ONGOING OPERATIONS OF CULTURAL ORGANIZATIONS WITHIN LINDON CITY PURSUANT TO U.C.A. §59-12-1402. (KNOWN AS THE PARKS, ARTS, RECREATION, AND CULTURE TAX OR "PARC TAX") AND PROVIDING FOR AN EFFECTIVE DATE.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of Lindon City, Utah, this 18<sup>th</sup> day of December, 2023.

  
Kathryn A. Moosman, City Recorder





AFFIDAVIT OF POSTING


STATE OF UTAH                }  
  } ss.  
COUNTY OF UTAH         }

I, Kathryn A. Moosman, City Recorder of Lindon City, Utah do hereby certify and declare that I posted the attached ordinance in three public places on the 19<sup>th</sup> day of December 2023.

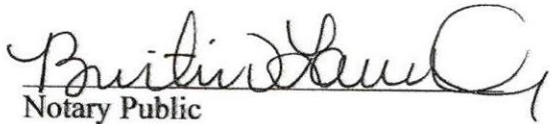
The three public places are as follows:

1. Lindon City Police Department
2. Lindon City Community Development Office
3. Lindon City Center

I further certify that the agenda of the meeting of the City Council containing notice of public hearing was published and posted according to law, and that copies of the ordinance so posted were true and correct copies of the original.

  
Kathryn A. Moosman, City Recorder

The foregoing instrument was acknowledged before me this 19<sup>th</sup> day of Dec., 2023 by Kathryn A. Moosman.

My Commission expires: January 7, 2025   
Notary Public

Residing at: Utah County

