

29 **10-6-133.5**, Utah Code Annotated 1953

30 **17-36-31.5**, Utah Code Annotated 1953

31 REPEALS:

32 **9-7-401**, as last amended by Laws of Utah 2018, Chapter 436

33 **10-7-14.2**, as last amended by Laws of Utah 2007, Chapter 329

34 **10-8-91**, as last amended by Laws of Utah 2003, Chapter 292

35

36 *Be it enacted by the Legislature of the state of Utah:*

37 Section 1. Section **9-7-402** is amended to read:

38 **9-7-402. Establishment and maintenance of public library -- Library board of**
39 **directors -- Expenses.**

40 (1) A city's governing body may establish and maintain a public library.

41 [~~(1)~~] (2) When the city governing body decides to establish and maintain a city public
42 library under the provisions of this part, it shall appoint a library board of directors of not less
43 than five members and not more than nine members, chosen from the citizens of the city and
44 based upon their fitness for the office.

45 [~~(2)~~] (3) Only one member of the city governing body may be, at any one time, a
46 member of the board.

47 [~~(3)~~] (4) Each director shall serve without compensation, but their actual and necessary
48 expenses incurred in the performance of their official duties may be paid from library funds.

49 Section 2. Section **10-5-112.4** is enacted to read:

50 **10-5-112.4. Property taxes levied for specified services -- Special revenue fund --**
51 **Limitations on expenditures.**

52 (1) A town may account separately for the revenues derived from a property tax, that is
53 lawfully levied for a specific purpose, in accordance with this section.

54 (2) To levy a property tax under this section, the legislative body of the town that levies
55 the property tax shall indicate through ordinance:

56 (a) that the town levies the tax under this section; and
57 (b) the specific service for which the town levies the tax.
58 (3) A property tax levied under this section is subject to the maximum rate a town may
59 levy for property taxes under Section [10-5-112](#).
60 (4) (a) A town that collects a property tax under this section shall:
61 (i) create a special revenue fund to hold the revenues collected under this section; and
62 (ii) deposit revenues collected from that tax into the special revenue fund described in
63 Subsection (4)(a)(i).
64 (b) A town may only expend revenues from a special revenue fund described in
65 Subsection (4)(a) for a purpose that is solely related to the provision of the service described in
66 Subsection (2)(b) for which the town created the special revenue fund.
67 (5) Except as provided in Subsections (2) and (4), a town that levies a property tax
68 under this section shall:
69 (a) levy and collect the tax in accordance with Title 59, Chapter 2, Property Tax Act;
70 (b) account for revenues derived from the tax in accordance with this chapter; and
71 (c) levy and collect and account for revenues derived from the tax in the same general
72 manner as for the town's other property taxes.
73 Section 3. Section **10-5-112.5** is enacted to read:
74 **10-5-112.5. Property tax levy for culinary water, wastewater treatment, hospitals,**
75 **and recreational facilities.**
76 (1) A town may levy a property tax for a purpose described in this section.
77 (2) (a) A town that is not in an improvement district created to establish and maintain a
78 wastewater collection, treatment, or disposal system or a system for the supply, treatment, or
79 distribution of water under Title 17B, Chapter 2a, Part 4, Improvement District Act, may levy a
80 tax annually not to exceed .0008 per dollar of taxable value of taxable property in the town.
81 (b) The town shall place revenue raised by the levy described in Subsection (2)(a) in a
82 special fund and may only use the revenue to:

83 (i) finance the construction of facilities to purify the town's drinking water; or

84 (ii) construct facilities to treat and dispose of the town's wastewater.

85 (c) The town may accumulate from year to year and reserve in the special fund

86 described in Subsection (2)(b) the revenue collected through the levy described in this

87 Subsection (2).

88 (d) The town shall make and collect the levy described in this Subsection (2) in the

89 same manner as the town levies and collects other property taxes.

90 (3) A town may levy a tax not exceeding .001 per dollar of taxable value of taxable

91 property to own or operate a hospital under Section [10-8-90](#).

92 (4) The governing body of a town may, under Section [11-2-7](#), annually appropriate and

93 cause to be raised by taxation, money to cover an expense described in Section [11-2-7](#) for the

94 provision of recreational facilities or other services described in Title 11, Chapter 2,

95 Playgrounds.

96 Section 4. Section **10-6-133.4** is enacted to read:

97 **10-6-133.4. Property taxes levied for specified services -- Special revenue fund --**

98 **Limitations on use -- Collection, accounting, and expenditures.**

99 (1) A city may account separately for the revenues derived from a property tax, that is
100 lawfully levied for a specific purpose, in accordance with this section.

101 (2) To levy a property tax under this section, the legislative body of the city that levies
102 the property tax shall indicate through ordinance:

103 (a) that the city levies the tax under this section; and

104 (b) the specific service for which the city levies the tax.

105 (3) A property tax levied under this section is subject to the maximum rate a city may
106 levy for property taxes under Section [10-6-133](#).

107 (4) (a) A city that collects a property tax under this section shall:

108 (i) create a special revenue fund to hold the revenues collected under this section; and

109 (ii) deposit revenues collected from that tax into the special revenue fund described in

110 Subsection (4)(a)(i).

111 (b) A city may only expend revenues from a special revenue fund described in
112 Subsection (4)(a) for a purpose that is solely related to the provision of the service described in
113 Subsection (2)(b) for which the city created the special revenue fund.

114 (5) Except as provided in Subsections (2) and (4), a city that levies a property tax under
115 this section shall:

- 116 (a) levy and collect the tax in accordance with Title 59, Chapter 2, Property Tax Act;
- 117 (b) account for revenues derived from the tax in accordance with this chapter; and
- 118 (c) levy and collect and account for revenues derived from the tax in the same general
119 manner as for the city's other property taxes.

120 Section 5. Section **10-6-133.5** is enacted to read:

121 **10-6-133.5. Property tax levy for culinary water, wastewater treatment, hospitals,**
122 **recreational facilities, and libraries.**

123 (1) A city may levy a property tax for a purpose described in this section in accordance
124 with this section.

125 (2) (a) A city that is not in an improvement district created to establish and maintain a
126 wastewater collection, treatment, or disposal system or a system for the supply, treatment, or
127 distribution of water under Title 17B, Chapter 2a, Part 4, Improvement District Act, may levy a
128 tax annually not to exceed .0008 per dollar of taxable value of taxable property in the city.

129 (b) The city shall place revenue raised by the levy described in Subsection (2)(a) in a
130 special fund and may only use the revenue to:

- 131 (i) finance the construction of facilities to purify the city's drinking water; or
- 132 (ii) construct facilities to treat and dispose of the city's wastewater.
- 133 (c) The city may accumulate from year to year and reserve in the special fund described
134 in Subsection (2)(b) the revenue collected through the levy described in Subsection (1).

135 (d) The city shall make and collect the levy described in this Subsection (2) in the same
136 manner as the city levies and collects other property taxes.

137 (3) A city of the third, fourth, or fifth class may levy a tax not exceeding .001 per dollar
138 of taxable value of taxable property to own or operate a hospital under Section 10-8-90.

139 (4) The governing body of a city may, under Section 11-2-7, annually appropriate and
140 cause to be raised by taxation, money to cover an expense described in Section 11-2-7 for the
141 provision of recreational facilities or other services described in Title 11, Chapter 2,
142 Playgrounds.

143 (5) (a) A city that establishes or maintains a public library under Title 9, Chapter 7,
144 Part 4, City Libraries, may levy annually a tax not to exceed .001 of taxable value of taxable
145 property in the city.

146 (b) If bonds are issued for a library described in Subsection (5)(a) to purchase a site, or
147 construct or furnish a building, the city may levy taxes sufficient for the payment of the bonds
148 and any interest on the bonds.

149 (c) The city shall, for the taxes described in Subsection (5)(a) or (b):

150 (i) levy and collect the taxes in the same manner as other general taxes of the city; and

151 (ii) deposit revenues from the tax into a city library fund.

152 (d) The city library fund described in Subsection (5)(c) shall receive a portion of:

153 (i) the statewide uniform fee described in Section 59-2-405, in accordance with the
154 procedures established in Section 59-2-405;

155 (ii) the statewide uniform fee described in Section 59-2-405.1, in accordance with the
156 procedures established in Section 59-2-405.1;

157 (iii) the uniform statewide fee described in Section 59-2-405.2, in accordance with the
158 procedures established in Section 59-2-405.2;

159 (iv) the uniform statewide fee described in Section 59-2-405.3, in accordance with the
160 procedures established in Section 59-2-405.3; and

161 (v) the uniform fee described in Section 72-10-110.5, in accordance with the
162 procedures established in Section 72-10-110.5.

163 Section 6. Section **17-36-31.5** is enacted to read:

164 **17-36-31.5. Property taxes levied for specified services -- Special revenue fund --**
165 **Limitations on use -- Collection, accounting, and expenditures.**

166 (1) A county may account separately for the revenues derived from a property tax, that
167 is lawfully levied for a specific purpose, in accordance with this section.

168 (2) To levy a property tax under this section, the legislative body of the county that
169 levies the property tax shall indicate through ordinance:

170 (a) that the county levies the tax under this section; and

171 (b) the specific service for which the county levies the tax.

172 (3) A property tax levied under this section is subject to the maximum rate a county
173 may levy for property taxes under Section [59-2-908](#).

174 (4) (a) A county that collects a property tax under this section shall:

175 (i) create a special revenue fund to hold the revenues collected under this section; and

176 (ii) deposit revenues collected from that tax into the special revenue fund described in
177 Subsection (4)(a)(i).

178 (b) A county may only expend revenues from a special revenue fund described in
179 Subsection (4)(a) for a purpose that is solely related to the provision of the service described in
180 Subsection (2)(b) for which the county created the special revenue fund.

181 (5) Except as provided in Subsections (2) and (4), a county that levies a property tax
182 under this section shall:

183 (a) levy and collect the tax in accordance with Title 59, Chapter 2, Property Tax Act;

184 (b) account for revenues derived from the tax in accordance with this chapter; and

185 (c) levy and collect and account for revenues derived from the tax in the same general
186 manner as for the county's other property taxes.

187 **Section 7. Repealer.**

188 This bill repeals:

189 Section [9-7-401](#), **Tax for establishment and maintenance of public library -- City**
190 **library fund.**

191 Section **10-7-14.2**, Special tax -- Grant of power to levy.

192 Section **10-8-91**, Levy of tax by cities of the third, fourth, and fifth class and towns.