

**MILLVILLE CITY CODE
TITLE 3 - REVENUE AND FINANCE
CHAPTER 3.12 - SALES AND USE TAX**

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3.12.010: TITLE

The ordinance codified in this chapter shall be known as the *SALES AND USE TAX ORDINANCE OF THE CITY*. (Ord. 90-03-06 § 1)

3.12.020: PURPOSE

The 48th session of the Utah legislature of Utah has authorized the counties and municipalities of the state of Utah to enact sales and use tax ordinances imposing a one percent (1%) tax.

It is the purpose of this chapter to conform the sales and use tax of the municipality to the requirements of the sales and use tax act, chapter 12 of title 59, Utah Code Annotated, 1953, as currently amended. (Ord. 90-03-06 § 2)

3.12.030: SALES AND USE TAX

A.

1. From and after the effective date hereof, there is levied and there shall be collected and paid a tax upon every retail sale of tangible personal property, services and meals made within the municipality at the rate of one percent (1%).

2. An excise tax is imposed on the storage, use, or other consumption in this municipality of tangible personal property from any retailer on or after the operative date of this chapter at the rate of one percent (1%) of the sales price of the property.
3. For the purpose of this chapter all retail sales shall be presumed to have been consummated at the place of business delivered by the retailer or his or her 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, the place or places at which the retail sales are consummated shall be as determined under the rules and regulations prescribed by and adopted by the state tax commission. Public utilities as defined by title 54, Utah Code Annotated, 1953, shall not be obligated to determine the place or places within any county or municipality where public utilities services are rendered, but the place of sale or the sales tax revenue arising from such service allocable to the city 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.

B.

1. Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the sales and use tax act, all of the provisions of chapter 12, title 59, Utah Code Annotated, 1953, as amended, and in force and effect on the effective date hereof, insofar as they relate to sales taxes, excepting sections 59-12-101 and 59-12-119 thereof, are adopted and made a part of this chapter as though fully set forth herein.
2. Wherever, and to the extent that in chapter 12 of title 59, Utah Code Annotated, 1953, the state of Utah is named or referred to as the taxing agency, the name of this municipality shall be substituted therefor. Nothing in this subsection B shall be deemed to require substitution of the name of the municipality for the word "state" when that word is used as part of the title of the state tax commission, or of the constitution of the state of Utah, nor shall the name of the municipality 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 municipality or any agency thereof, rather than by or against the state tax commission in performing the functions incident to the administration or operation of the chapter.
3. If an annual license has been issued to a retailer under section 59-12-106 of the Utah Code Annotated, 1953, an additional license shall not be required by reason of this section.

4. There shall be excluded from the purchase price paid or changed by which the tax is measured:
 - a. The amount of any sales or use tax imposed by the state of Utah upon a retailer or consumer;
 - b. The gross receipts from the sale of or the cost of storage, use or other consumption of tangible personal property upon which a sales or use tax has become due by reason of the sale transaction to any other municipality and any county in the state of Utah, under the sales or use tax ordinance enacted by that county or municipality in accordance with the sales and use tax act. (Ord. 90-03-06 § 4)

3.12.040: CONTRACT WITH STATE OF UTAH

The existing contract between the municipality and the state tax commission, which provides that the commission will perform all functions incident to the administration and operation of the sales and use tax ordinance of this municipality, is declared to be in full force and effect. (Prior code § 6-102)