RESOLUTION NO. 2023-06R

A RESOLUTION OF IVINS CITY, UTAH, REQUESTING THE WASHINGTON COUNTY COMMISSION ENACT A 1% SALES TAX TO FUND THE PROVISION OF EMERGENCY MEDICAL SERVICES BY SANTA CLARA/IVINS FIRE & RESCUE

WHEREAS, Santa Clara City currently operates, with funding from Santa Clara City and Ivins City, the Santa Clara/Ivins Fire & Rescue Department ("SCI Fire"), which provides fire, emergency medical services ("EMS"), and rescue services within a service area covering both cities and a portion of unincorporated Washington County; and

WHEREAS, the citizens residing in Santa Clara City and Ivins City have a disparate funding impact due in part to the disproportionate number of visitors or tourists requiring services from SCI Fire, and the fact that the SCI Fire service area includes a portion of unincorporated Washington County, whose residents do not participate in funding of SCI Fire; and

WHEREAS, imposing a sales tax will help to mitigate the need for other new funding sources for SCI Fire, including but not limited to, an increase in property taxes, ensuring that a larger portion of the costs of SCI Fire services is funded by sales taxes within the SCI Fire service area, which are paid by residents of the cities, residents of the unincorporated county which is part of the SCI Fire service area, and visitors to the SCI Fire service area; and

WHEREAS, the Utah State Legislature has authorized a County of the Second Class which has a National Park and at least two Utah State Parks to fund EMS through the enaction of up to a 1% sales tax on eligible items to fund EMS operations; and

WHEREAS, Utah Code § 59-12-802 requires approval to impose the tax from a majority of the members of the county's legislative body, and from a majority of the members of the legislative body of each municipality located within the affected area; and

WHEREAS, in addition to the approval of the county and municipal legislative bodies, the registered voters residing within the affected area must vote on the imposition of the tax; and

WHEREAS, August 15, 2023, is the first available date to present the sales tax proposition to the registered voters residing in the SCI Fire service area; and

WHEREAS, the County may present a ballot proposition before the voters that may read,

> Shall Washington County adopt a sales tax of up to 1% on eligible sales within the boundaries of the Santa Clara/Ivins Fire & Rescue service area and use the money collected from the tax to fund emergency medical services ("EMS") provided within said service area?

and

WHEREAS, presenting the ballot proposition to the voters satisfies the requirements established by Code; and

WHEREAS, the enactment of a sales tax will help meet SCI Fire's 2024 funding requirements, and mitigate the need to establish other sources of revenue from residents of the SCI Fire service area, including but not limited to a potential increase in property taxes.

NOW THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF IVINS CITY, STATE OF UTAH, requests that the Washington County Commission approve the imposition of up to 1% sales tax on eligible purchases within the boundaries of the SCI Fire service area, and place the proposition before the voters on the August 15, 2023 ballot.

This resolution shall be effective on the date it is adopted.

PASSED AND ADOPTED BY THE IVINS CITY COUNCIL, STATE OF UTAH, ON THIS _____ DAY OF JUNE, 2023 BY THE FOLLOWING VOTE:

	AYE	**NAY**	**ABSTAIN**	**ABSENT**
Dennis Mehr	_____	_____	_____	_____
Mike Scott	_____	_____	_____	_____
Jenny Johnson	_____	_____	_____	_____
Adel Murphy	_____	_____	_____	_____
Lance Anderson	_____	_____	_____	_____

_____
Chris Hart, Mayor

ATTEST:

_____
Kari Jimenez, City Recorder