

# 2024 GENERAL ELECTION

## Voter Information Pamphlet

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### PROPOSITION #12

Shall Uintah County Resolution #5-21-2024 R1 imposing a 0.3% local option sales tax for public safety purposes under U.C.A. 59-12-2216 be repealed?

- FOR
  - AGAINST
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In 2024, the Utah Legislature authorized counties, such as Uintah County, to impose a sales and use tax to include funding for public safety purposes. The Uintah County Commission adopted by resolution the imposition of said tax to generate an estimated \$4,485,000 in annual revenue. The Uintah County Commission allocated 100% of this revenue to the Uintah County Sheriff's Office for public safety purposes.

The repeal of this resolution will result in a loss of that revenue for public safety services. Currently, the Uintah County Sheriff's Office is being funded by revenues, property tax, sales tax, and county savings. Repeal of this 0.3% sales tax will require Uintah County to continue the current funding configuration.

### Argument FOR

The arguments for or against a ballot proposition are the opinions of the authors.

None submitted timely.

### Argument AGAINST

In the fall of 2023 Uintah County held a Truth in Taxation hearing where Uintah County residents expressed a preference to explore alternative funding sources, rather than a property tax rate increase. This year the State of Utah authorized counties to implement a 0.3% sales tax increase, which is \$.30 on a \$100.00 purchase. This provided the Uintah County Commission with an option to continue to support public safety services while not increasing property tax rates. As a result, the Uintah County Commission adopted Resolution #5-21-2024 R1 imposing a 0.3% local option sales tax for public safety purposes under U.C.A. 59-12-2216. The sales tax is expected to generate an estimated \$4,485,000 in revenue annually, distributing the financial responsibility more broadly to residents, tourists, and visitors, rather than solely on property owners.

With the costs to provide public safety services continually on the rise nationwide, the Commission will allocate 100% of this additional revenue to a dedicated special fund to support the Uintah County Sheriff's Office for public safety services.

The Uintah County Sheriff's Office is currently funded by contracts for services, sales tax revenues, property tax, and County savings. Without the proposed sales tax, the County will face a revenue shortfall, potentially leading to service reductions. To balance the 2024 County Operating Budget, the County has allocated \$3,727,900 from savings. The requested 2025 County Operating Budget would require \$4,596,100 from savings. The local sales tax option will assist in alleviating these strains.

The Uintah County Commission urges voters to vote against Proposition #12.

A vote AGAINST Proposition #12 is a vote in support of your local law enforcement.

John Laursen, Commissioner

Sonja Norton, Commissioner

## Fiscal and Legal Impact Statement

- i. This fiscal and legal impact statement prepared on behalf of Uintah County as presented regarding Resolution #5-21-2024 R1, approved on May 21, 2024, for the purpose of imposing a 0.3% Sales and Use Tax for Public Safety purposes as permitted under UCA 59-12-2216. The fiscal impact of repealing Resolution #5-21-2024 R1 is estimated to be a \$4,485,000 loss in revenue intended solely for the purpose of Public Safety. Specifically referring to the services involving the Uintah County Jail and the Uintah County Sheriff Department.
- ii. Repealing Resolution #5-21-2024 R1 would decrease the County sales tax by 0.30%, an estimated revenue of \$4,485,000.
- iii. Repealing Resolution #5-21-2024 R1 would result in no change in the issuance or status of bonds, notes, or other debt instruments.
- iv. The repeal of Resolution #5-21-2024 R1 will result in an estimated loss of \$4,485,000 for public safety services that will have to be funded by property tax.
- v. The repeal of Resolution #5-21-2024 R1 will cost the County \$4,485,000 to provide Public Safety services to the citizens of Uintah County. The approved 2024 budget for Public Safety services for the Sheriff and Jail alone are \$14,584,500. Revenues from Public Safety services are \$4,518,900 leaving expenses over revenues of \$10,065,000. The County is currently funding this short fall with \$3.5 million from savings. Property tax and other sales tax cover the balance. This will secure funding for Public Safety without the use of savings.
- vi. There are no legal impacts that would result from repealing Resolution #5-21-2024 R1.
- vii. Concise explanation of the information described in this section and estimated fiscal impact if repealed.

If Resolution #5-21-2024 R1 is repealed, the imposed 0.3% Sales and Use Tax will not provide Public Safety with the estimated \$4,485,000 in revenue for ongoing expenses for the Uintah County Jail and the Sheriff Department. Public Safety is a crucial service to the community. Considering inflation, demand for services, and other unknown future events, Resolution #5-21-2024 R1 is expected to reduce the deficits that are not currently being covered by revenues the Jail and Sheriff generate. This Resolution is intended to help Public Safety with specific funds for growth, safety, and security for the citizens of Uintah County.

**You can find a copy of Resolution #5-21-2024 R1 on the County Website:  
[Uintah.gov/referendum](https://uintah.gov/referendum).**

For more information regarding other items on the ballot, constitutional amendments and candidates, please go to **[votesearch.utah.gov](https://votesearch.utah.gov)**

If you have any questions regarding the Election, please contact the Uintah County Clerk-Auditor's office at 435-781-5360 or visit the website: **[Uintah.gov/Elections](https://uintah.gov/Elections)**.