

MONROE CITY, UTAH
ORDINANCE 12 01 2025

AN ORDINANCE ENACTING A LOCAL SALES AND USE TAX IN THE AMOUNT OF ONE-TENTH OF ONE PERCENT TO ASSIST IN FUNDING ITEMS SUCH AS MONROE CITY PARK FACILITIES, AND PROGRAMS.

PREAMBLE: Pursuant to the authority granted to Monroe City by the State of Utah, this Ordinance enacts a local sales and use tax in the amount of one-tenth of one percent to assist in funding items such as Monroe City Park facilities, and programs.

WHEREAS, Monroe City (“the City”) has a strong history of and continued interest in supporting facilities, programs and organizations designed to improve Recreation, Arts, and Parks (“RAP”) opportunities for its residents; and

WHEREAS, the City’s support of such RAP facilities, programs and organizations for its residents could be enhanced by providing additional revenue to be used for those purposes; and

WHEREAS, the City submitted an opinion question to voters during the General Municipal Election held on November 4, 2025, regarding the imposition of a local sales and use tax to assist in funding items such as the Monroe City Recreation, Arts, and Parks (“RAP”) facilities, programs and/or organizations in accordance with Utah Code Ann. § 59-12-1402; and

WHEREAS, Monroe City voters supported the imposition of the one-tenth of one percent local sales and use tax with 407(68%) votes cast for the imposition of the tax and 192 (32%) votes cast against the imposition of the tax; and

WHEREAS, the City Council determined that the imposition of a one-tenth of one percent (.1%) sales and use tax for funding Recreation, Arts, and Parks (“RAP”) facilities, programs and organizations is in the best interests of Monroe City, its residents and the surrounding community;

NOW THEREFORE BE IT ORDAINED, by the Monroe City Council that:

Section I. Enactment: Monroe City hereby authorizes, to impose a one-tenth of one percent (.1%) local sales and use tax for funding Recreation, Arts, and Parks (“RAP”) facilities, programs, and organizations.

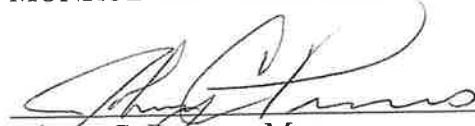
Section II. Pursuant to Title 59, Chapter 12, Part 14 of the Utah Code, City staff is hereby directed to file notice of this enactment and imposition of the RAP Tax in Monroe with the Utah State Tax Commission and to post this Ordinance in three public places within the City.

Section III. Effective Date: Pursuant to Utah Code Ann. § 59-12-1402 (5)(b) (2014), this enactment and imposition of the RAP Tax shall take effect on April 1, 2025, and shall be levied for a period of eight years from the effective date unless repealed or reauthorized.

Signatures On Next Page

Passed and adopted by the City Council, this 9th day of December 2025.

MONROE CITY CORPORATION


Johnny C. Parsons, Mayor

ATTEST


Allison Leavitt, City Recorder



City Council Vote as Recorded:

Councilmember	AYE	NAY	ABSTAIN	ABSENT
JANET CARTWRIGHT				X
RYAN JOHNSON	X			
MICHAEL MATHIE	X			
PERRY PAYNE	X			
ERICA SIRRINE				X