

RESOLUTION NO. 2026-_____

A RESOLUTION OF THE SAN JUAN COUNTY, UTAH BOARD OF COMMISSIONERS CONFIRMING THAT SAN JUAN COUNTY WILL NOT SEEK TO IMPOSE A COUNTY OPTION RECREATION, ARTS, PARKS, ZOO, BOTANICAL, CULTURAL, RECREATIONAL, OR ZOOLOGICAL ORGANIZATIONS OR FACILITIES SALES AND USE TAX

WHEREAS, the San Juan County Board of Commissioners is the legislative body and governing authority of San Juan County, Utah; and

WHEREAS, Utah law authorizes counties, subject to applicable statutory requirements, to seek voter approval for a county option local sales and use tax for botanical, cultural, recreational, and zoological organizations or facilities, commonly referred to as a RAP, ZAP, or similar tax; and

WHEREAS, the Board of Commissioners has considered the question of whether San Juan County should seek to impose such a county option tax within the County; and

WHEREAS, the Board of Commissioners desires to state clearly, for the benefit of County residents, municipalities, taxing authorities, and other interested parties, that San Juan County does not intend to submit to the voters or otherwise seek authorization to impose a countywide RAP/ZAP tax at this time; and

WHEREAS, this resolution is intended to confirm the present position and intent of the Board of Commissioners and to provide notice that San Juan County will not pursue imposition of a countywide RAP/ZAP tax unless and until the Board takes further formal action in accordance with applicable law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF SAN JUAN COUNTY, UTAH, AS FOLLOWS:

Section 1. Confirmation of Intent. The Board of Commissioners hereby confirms that San Juan County will not seek to impose a county option sales and use tax for botanical, cultural, recreational, or zoological organizations or facilities, including any tax commonly referred to as a RAP, ZAP, or similar tax, at this time.

Section 2. No Ballot Submission or Countywide Imposition. The Board of Commissioners will not submit an opinion question, ballot proposition, ordinance, or other measure seeking voter approval or authorization for a countywide RAP/ZAP tax unless the Board first adopts a subsequent resolution or other formal action expressly authorizing such a proposal in accordance with applicable law.

Section 3. No Restriction on Future Lawful Action. Nothing in this resolution limits the authority of a future Board of Commissioners to consider, notice, or act upon any matter permitted by Utah law; however, absent such future formal action, San Juan County shall not seek to impose a countywide RAP/ZAP tax.

Section 4. Effective Date. This resolution shall take effect immediately upon passage and adoption.

APPROVED AND ADOPTED by the Board of Commissioners of San Juan County, Utah, this ____ day of _____, 2026.

**SAN JUAN COUNTY, UTAH
BOARD OF COMMISSIONERS**

By: _____
Chair, San Juan County Board of Commissioners

ATTEST:

San Juan County Clerk/Auditor