

Nephi City Council has decided to give residents the opportunity to vote for or against **Proposition #12**, an opinion question regarding a Parks, Arts, and Recreation Tax (PAR), in the November 6th election. This is a fact sheet about the PAR Tax. You may contact Nephi City Hall at (435) 623-0822 if you have further questions about Proposition #12.

Proposition #12: PAR Tax Fact Sheet

What does PAR stand for?	Parks, Arts, and Recreation
What is the PAR Tax?	The Par tax is 1/10 th of 1% sales and use tax that would be included on sales within Nephi City. It is not a property tax. It does not include sales of some grocery food items or food ingredients.
Who pays for the PAR Tax?	The tax is collected on sales and uses within Nephi City. Therefore, it is not solely on Nephi residents. It is a tax on anyone that purchases a good or service within Nephi City boundaries. A visitor or tourist that may shop in Nephi or attend events within Nephi City will also contribute to the PAR tax.
How much can I expect to pay?	1/10 th of 1% is equal to one cent for every \$10 spent. A family that spends \$100 a month on qualifying purchases will pay an additional 10 cents per month.
How is the PAR Tax used?	According to Utah State code, the PAR tax can be used for a broad list of recreational, cultural, zoological facilities and recreational, cultural, or zoological programs or organizations that provide a benefit to the City.
Who determines how the PAR tax will be used?	Nephi City residents will have the opportunity to provide feedback and input into how the funds are distributed. The City will suggest potential projects. As is with each budget year, residents will have the opportunity to be informed of those projects and provide input during public hearings. The City Council will make the final decision.
What is the official stance of the City and City Council on the PAR tax?	The City or City Council does not have an official stance on this issue. By law, the City is not permitted to advocate for this tax, nor is it permitted to show opposition. The City Council showed support for and approved a resolution to have the PAR tax on the November ballot. This should not be considered an act of support for the tax, but an act of support for the residents of Nephi to have the opportunity to vote on the PAR tax.
Is this a property tax?	No, this is not a property tax. This is a sales and use tax. Therefore, it is not automatically assessed on each resident. It is only charged at the point of sale.
Have projects already been identified?	The City Council has agreed upon a phased approach to building future recreation facilities. The PAR Tax could be used to begin this phased approach. The details of the facilities will be worked out as funding sources become available.
How long will the PAR tax last?	The Par tax would be available for 10 years at which time it may be placed on the ballot to be reauthorized

