

# RECREATION, ARTS, AND PARKS

# RAP TAX



**Cedar City's Recreation, Arts, and Parks Tax** (commonly known as the RAP tax), is a 0.1% local option sales tax that can be used to fund items defined by the state tax commission. Cedar City has its own ordinance directing the proceeds to be split between recreation, arts, and parks. The tax is collected from visitors and residents on sales per the state tax code and distributed to Cedar City on a monthly basis by the state tax commission. The RAP tax was re-authorized by voters in 2013 and has been active in our community for 16 fiscal years. Voters are required to re-authorize the tax every 10 years and will see it on the November 2023 General Election ballot to re-authorize the existing tax with no changes.

## HOW MUCH MONEY IS GENERATED?

In the past 16 fiscal years:

**\$3 MILLION** *for the Arts*

**\$6 MILLION** *for Parks and Recreation projects*



CEDAR CITY LEISURE SERVICES

## PARKS & REC PROJECTS

FUNDED BY RAP TAX

- Pickleball Courts at Bicentennial
- Upcoming Skate Park renovations
- New Fiddlers Canyon Park
- Playground equipment
- Trail system
- Cross Hollow Arena bleachers and air conditioners
- Parking lot asphalt at Veterans and Bicentennial Complexes
- Cedar Ridge Golf Course roof and cart shed
- Aquatic Center kayaks and paddle boards

... and more

EVERY YEAR, APPLICATIONS ARE SUBMITTED BY VARIOUS ORGANIZATIONS IN THE COMMUNITY THAT WISH TO ACCESS THE RAP TAX FUNDING. THE RAP TAX BOARDS (ONE FOR ARTS AND ONE FOR PARKS AND RECREATION) MEET TWICE A YEAR TO REVIEW APPLICATIONS AND PRESENT RECOMMENDATIONS TO THE CITY COUNCIL REGARDING ALLOCATIONS TO APPLICANTS.

RAP TAX RECIPIENTS SUPPORTING

## THE ARTS

- Cedar City Public Library
- Cedar City Heritage Theater
- Cedar City Arts Council
- Cedar Valley Community Theater
- Cedar City Junior Ballet
- Cedar City Music Arts
- Community Band



- Johnson Center
- Masters Singers
- Orchestra of Southern Utah
- Southern Utah Museum of Art
- Utah Shakespeare Festival

... and more

LEARN MORE:



[CEDARCITY.ORG/RAP](https://cedarcity.org/rap)