

State of Utah
Local Option Sales and Use Taxes
Local Entities that Impose Each Tax and FY 2006 Total Disbursements

May 3, 2007

Name of Local Option Sales and Use Tax	Title 59, Chapter 12 Part	Rate * (%)	Entities That Impose This Tax as of April 1, 2007	FY 2006 Total Disbursements
Local	2	1	All	\$402,847,650
County Option **	11	.25	All counties except Emery, Kane, and Millard	\$99,646,188
Town Option	13	Up to 1%	Snowville	\$33,112
Public Transit (Basic and Additional)	5	.25 (Each)	<u>Entities within the UTA:</u> Davis County and all municipalities within Davis County, Salt Lake County and all municipalities within Salt Lake County, Weber County and all municipalities within Weber County, Brigham City, Perry, Willard, Erda, Grantsville, Lakepoint, Lincoln, Tooele City, Stansbury Park, Alpine, American Fork, Lehi, Lindon, Mapleton, Orem, Payson, Pleasant Grove, Provo, Provo Canyon, Salem, Highland, Spanish Fork, Springville, Cedar Hills <u>Entities within the Logan Rapid Transit District:</u> Hyde Park, Hyrum, Logan, Millville, North Logan, Providence, Richmond, River Heights, Smithfield, Nibley, Cache Valley Transit District <u>Entities within Park City Transit District:</u> Park City Synderville Basin Transit District	\$132,422,488
Municipal Highways or Public Transit System Tax	10	.25	Brian Head, Ephriam, Green River, Gunnison, Heber, Hurricane, Ivins, LaVerkin, Midway, Moab, Mt. Pleasant, Nephi, Price, Richfield, Roosevelt, Salina, Santa Clara, St. George, Vernal, Washington City, Wellington	\$9,965,975
County Option Transportation	17	.25	Salt Lake County	Imposed for first time on April 1, 2007

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County Option for Highways, Fixed Guideways, or Mass Transit	15	.25	Utah County	Imposed for first time on April 1, 2007
Resort Communities (Basic and Additional)	4	Up to 1.5 for both rates	Alta, Boulder, Brian Head, Garden City, Green River, Midway, Moab, Kanab, Orderville, Monticello, Panguitch, Park City, Springdale, Tropic	\$10,326,953
County ZAP	7	.1	Cache County Salt Lake County Summit County Uintah County Weber County	\$24,653,491
Municipal ZAP	14	.1	Cedar City, Brian Head, Roosevelt, Orem, Price, Redmond, Salina, Aurora, Tooele	\$509,308 (Note: some entities did not impose this tax for all of FY 06)
Rural County and Rural City Health Care Facility	8	Up to 1	Beaver City Daggett County Uintah County Garfield County Kane County	\$6,184,882 (Note: Daggett County did not impose this tax in FY 06)

* Beginning January 1, 2008, 2007 General Session S.B. 223 allows a county or municipality to increase its basic transit sales and use tax rate from .25% to .30% (except within the boundaries of a county, city, or town where the County Option Sales and Use Tax for Highways, Fixed Guideways, or Systems for Public Transit is imposed), a municipality to increase its Basic Resort Community Sales and Use Tax rate from up to 1% to up to 1.1%, a municipality to increase its Municipal Highways Sales and Use Tax Rate from .25% to .30%, and a county to increase its County Option Sales and Use Tax for Highways, Fixed Guideways, or Systems for Public Transit from .25% to .30%.

** 2007 General Session S.B. 223 provides that if a county does not impose the County Option Sales and Use Tax on or before January 1, 2008 that a state sales and use tax rate is imposed in that county and the revenue is deposited into the General Fund.