

## Earmarks of State Sales and Use Tax Revenues

Category	Description	Statutory Reference (UCA Section)	How Amount Determined	FY 2013 estimate (\$ in millions)
Water	Water development	59-12-103(4)(e) 59-12-103(5)(d)	(a) Specified dollar amount (up to \$17.5 million x 41%) & (b) If a 1/16% tax rate on entire tax base exceeds \$18.15 million, 94% of the remaining amount	(a) \$7.2 + (b) \$10.7 = \$17.9
Water	Drinking water	59-12-103(4)(g)	Specified dollar amount (up to \$17.5 million x 20.5%)	\$3.6
Water	Water quality	59-12-103(4)(f)	Specified dollar amount (up to \$17.5 million x 20.5%)	\$3.6
Water	Endangered species	59-12-103(4)(b)	Specified dollar amount (up to \$17.5 million x 14%)	\$2.5
Water	Water rights	59-12-103(4)(d) 59-12-103(5)(e)	(a) Specified dollar amount (up to \$17.5 million x 1%) & (b) If a 1/16% tax rate on entire tax base exceeds \$18.15 million, 6% of the remaining amount	(a) \$0.2 + (b) \$0.7 = \$0.9
Water	Agricultural resource development	59-12-103(4)(c)	Specified dollar amount (up to \$17.5 million x 3%)	\$0.5
Water	Watershed rehabilitation	59-12-103(5)(b)	If a 1/16% tax rate on entire tax base exceeds \$17.5 million, up to a specified dollar amount	\$0.5
Water	Cloud seeding	59-12-103(5)(c)	If a 1/16% tax rate on entire tax base exceeds \$18.0 million, up to a specified dollar amount	\$0.15
Transportation	Transportation Fund	59-12-103(6)	1/16% tax rate on entire tax base	\$29.5
Transportation	Transportation Investment Fund of 2005	59-12-103(7)	1/64% tax rate on entire tax base	\$7.4
Transportation	Transportation Investment Fund of 2005	59-12-103(8)(a)(i)	8.3% of sales and use tax revenues	\$168.3
Transportation	Transportation Investment Fund of 2005	59-12-103(8)(a)(ii) & (8)(b)	30% growth in sales and use tax revenues over FY 2010-11 (subject to overall limit of 17% of sales and use tax revenues when combined with 8.3% earmark under Section 59-12-103(8)(a)(i), and may not be less than 17% of sales and use tax revenues once 17% threshold met)	\$71.3 (Begins FY 2012-13)
Transportation	Transportation Investment Fund of 2005	59-12-103(9)	Specified dollar amount	\$90.0
Transportation	Transportation Investment Fund of 2005	59-12-103(11)	0.025% tax rate on tax base other than food and food ingredients not in a bundled transaction	\$10.5
Transportation	Transportation Fund – address construction chokepoints	59-12-103(12)	0.025% tax rate on tax base other than food and food ingredients not in a bundled transaction	\$10.5
Other	Qualified Emergency Food Agencies Fund	59-12-103(10)	Specified dollar amount	\$0.5
<b>Earmark Total</b>	<b>Total of state sales and use tax earmarks</b>	<b>Various</b>	<b>Sum of earmarks listed above</b>	<b>\$417</b>
<b>Unrestricted General Fund Total</b>	<b>Total unrestricted General Fund revenue from sales and use tax</b>	<b>59-12-103(3)(a)</b>	<b>State sales and use tax revenues deposited as unrestricted revenues into the General Fund</b>	<b>\$1,610</b>