Bagels and Briefings
for Legislators

February 3, 2009

Transportation Funding in Utah: Where it Comes From and Where it Goes To

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OLRGC

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Transportation Funding in Utah

WHERE IT COMES FROM
AND WHERE IT GOES

OLRGC

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Overview

- Where Transportation Funding Comes From
  - State user fees
  - State Sales and Use Tax Earmarks
  - General Fund Appropriations
  - Local Option Sales and Use Taxes and Fees
  - Aviation Fuel Tax
  - Federal Funding
- Where Transportation Funding Goes
  - Transportation Fund
  - Centennial Highway Fund
  - Transportation Investment Fund of 2005
  - Critical Highway Needs Fund
  - Other Funds

WHERE IT COMES FROM

User Fees

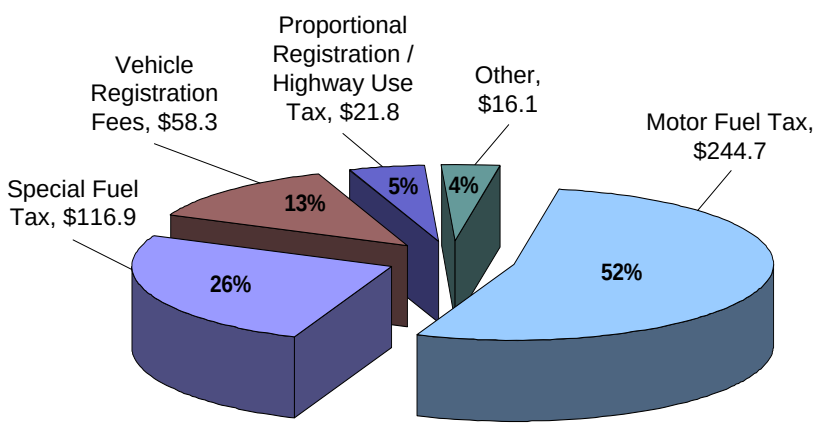
- Since 1961, the Utah Constitution has provided that the proceeds of any tax or fee related to the operation of a motor vehicle on a highway must be used for **highway purposes**, excluding costs of collection and administration, driver education, and enforcement of motor vehicle and traffic laws.

*Source: Utah Constitution, Article 13, Section 5.

User Fees

- Motor fuel tax
- Special fuel tax
- Vehicle registration fees
- Proportional registration
- Highway use tax
- Special transportation permits
- Motor vehicle control fees
- Safety inspection fee
- Temporary permit fees

FY 2008 User Fee Revenue (millions)



Total Revenue: $457,821,292

*Source: Utah State Tax Commission, TC-23; UDOT, 2008 Annual Statistical Summary

Motor Fuel Tax

- Motor Fuel = gasoline and gasohol
- Rate: 24.5 cents per gallon (cpg)
- Last rate change was a 5.5 cpg increase in 1997

Fiscal Year	Revenue	Growth	Revenue per 1¢ of rate
2008 (actual)	$244.7 m	-3.9%	$10.0 m
2009 (projected)	$242.0 m	-1.1%	$9.9 m

*Source: Utah Tax Commission, TC-23; Utah Code, Section 59-13-201.

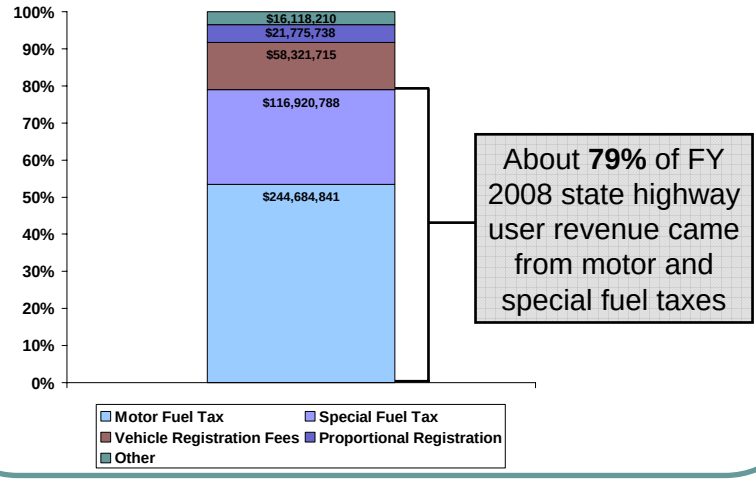
Special Fuel Tax

- Special Fuel = any fuel used to operate a vehicle on public highways other than aviation and motor fuels **including diesel fuel**
- Rate: 24.5 cpg
- Last rate change was a 5.5 cpg increase in 1997

Fiscal Year	Revenue	Growth	Revenue per 1¢ of rate
2008 (actual)	$116.9 m	5.2%	$4.8 m
2009 (projected)	$119.5 m	2.2%	$4.9 m

*Source: Utah Tax Commission, TC-23; Utah Code, Section 59-13-201.

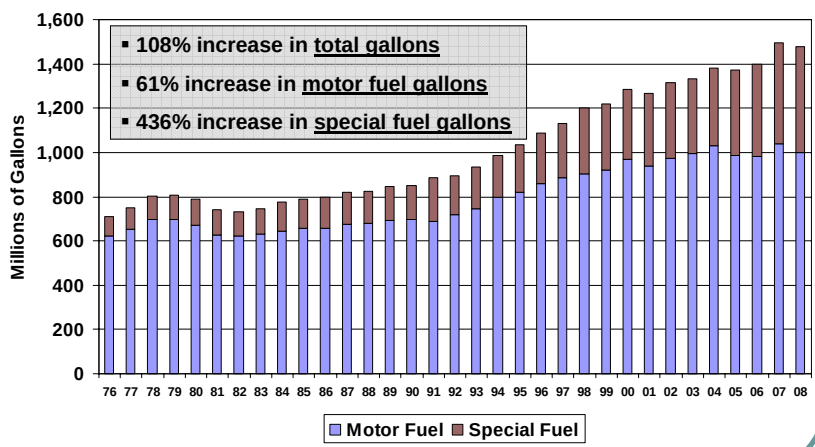
Motor and Special Fuel Tax



About **79%** of FY 2008 state highway user revenue came from motor and special fuel taxes

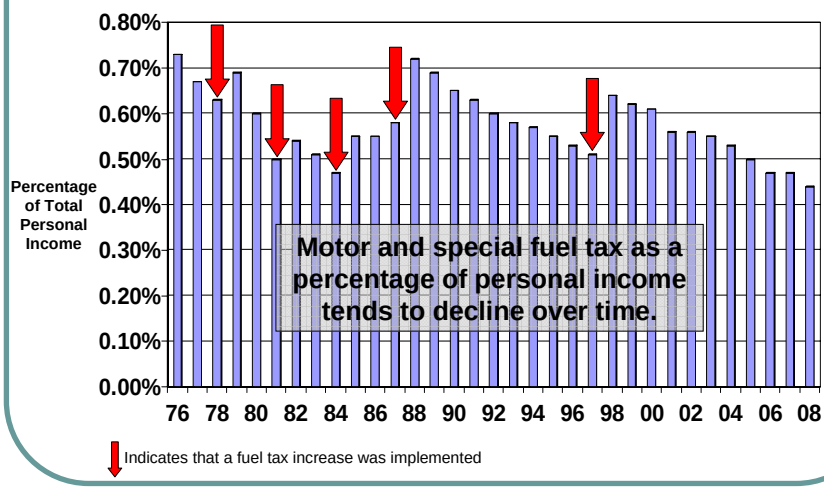
*Source: Utah State Tax Commission, TC-23; UDOT, 2008 Annual Statistical Summary

Fuel Consumption in Utah



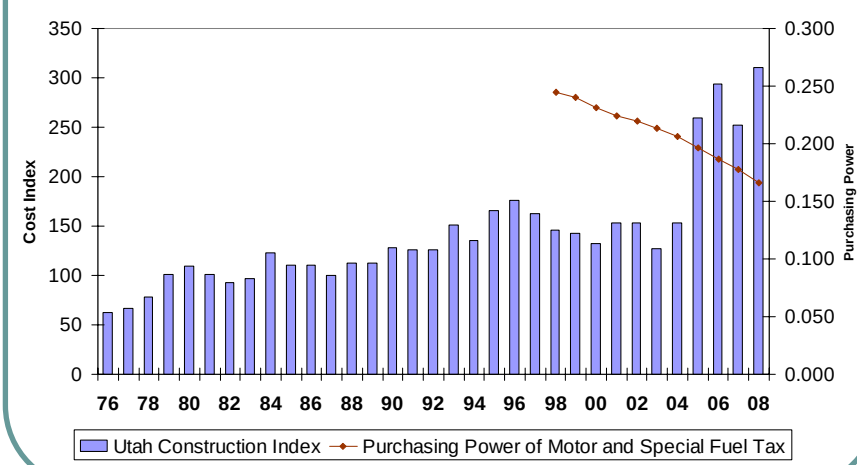
Source: Utah Department of Transportation Annual Statistical Surveys, years 1979-2007; Tax Commission

Motor and Special Fuel Tax as a Percentage of Personal Income



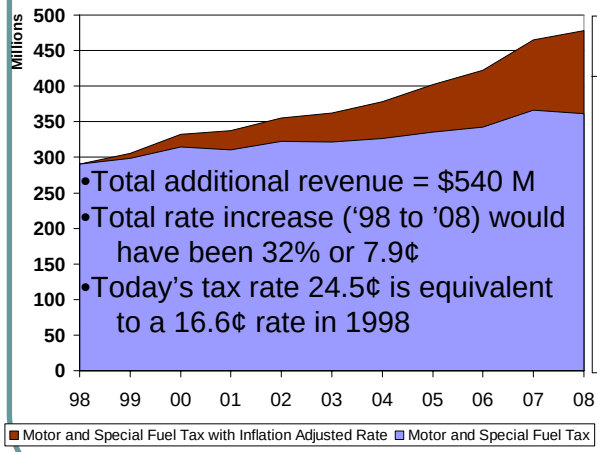
*Source: Bureau of Economic Analysis; Utah Department of Transportation Annual Statistical Surveys; State Tax Commission

Construction Material Costs and Purchasing Power



*Source: Utah Department of Transportation, Construction Cost Index Report for 4st Quarter, 2008; Bureau of Labor Statistics

Motor and Special Fuel Taxes



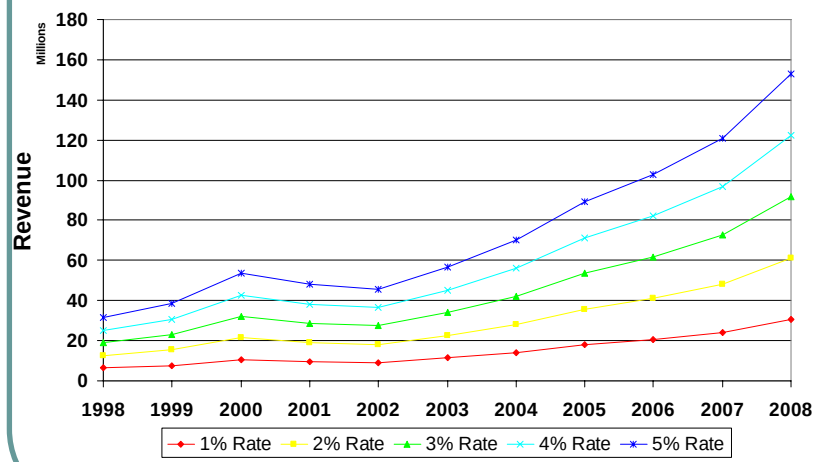
- Total additional revenue = $540 M
- Total rate increase ('98 to '08) would have been 32% or 7.9¢
- Today's tax rate 24.5¢ is equivalent to a 16.6¢ rate in 1998

FY	Additional Revenue	Rate
1999	$6M	.250
2000	$18M	.259
2001	$26M	.266
2002	$33M	.270
2003	$41M	.277
2004	$52M	.284
2005	$66M	.294
2006	$81M	.303
2007	$100M	.312
2008	$116M	.324

Note: Inflation adjustments were made using the CPI.

*Source: Bureau of Labor Statistics; Utah Department of Transportation Annual Statistical Surveys; State Tax Commission

Sales and Use Tax on Motor Fuel Purchases



Note: Gasoline price data is as of October 2008.

*Source: Energy Information Administration; Tax Commission

Vehicle Registration Fees

- Annual fee paid by vehicle owners to meet state registration requirements
- Fees include the following:

Vehicle Type	Fee
Motor vehicle (12,000 lbs or less)	$21.00
Motorcycle	$22.50
Trailer/semitrailer over 750 lbs	$11.00
Commercial trailer/semitrailer less than 750 lbs	$8.50
Vintage vehicle (initial registration only)	$20.00
There are various rates and fees for vehicles over 12,000 lbs.	

*Source: Utah Code, Section 41-1a-1206.

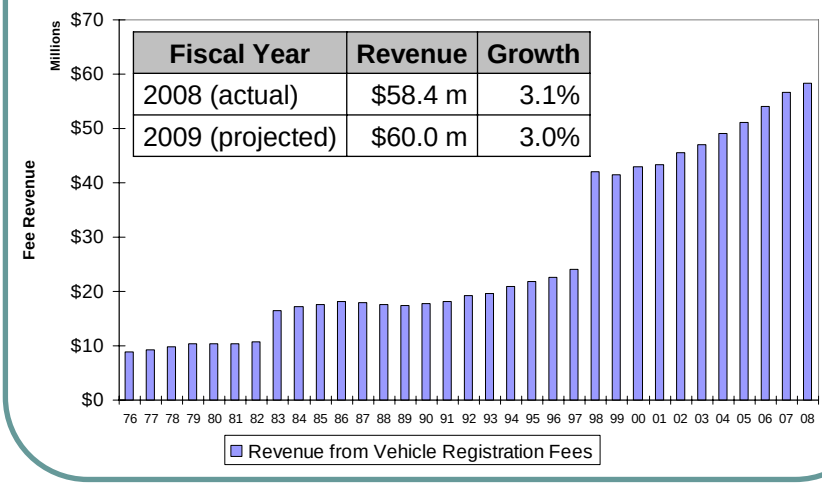
Vehicle Registration Fees

- Vehicle registration fees were last changed in 1997:

Vehicle Type	Current Fee	Prior Fee
Motor vehicle (12,000 lbs or less)	$21.00	$11.00
Motorcycle	$22.50	$12.50
Trailer/semitrailer over 750 lbs	$11.00	$10.00
Commercial trailer/semitrailer less than 750 lbs	$8.50	$7.50
Vintage Vehicle (initial registration only)	$20.00	$10.00
There are various rates and fees for vehicles over 12,000 lbs.		

*Source: Utah Code, Section 59-13-201; 1997 Laws of Utah, Ch. 262.

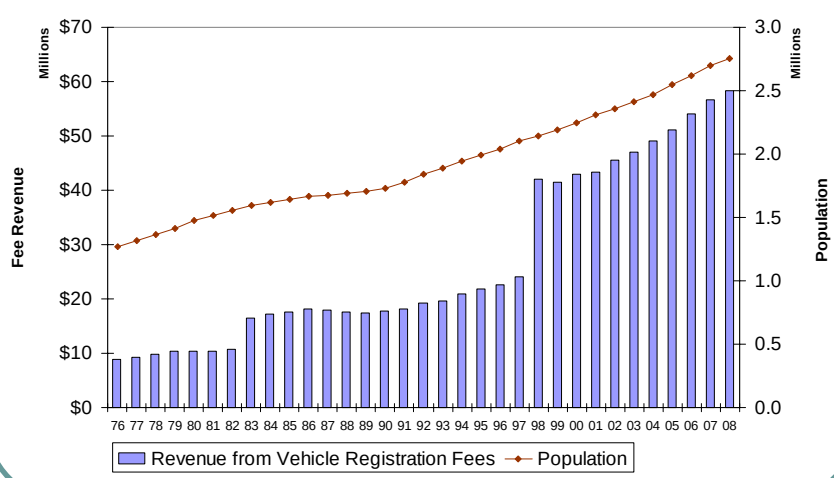
Vehicle Registration Fees



Fiscal Year	Revenue	Growth
2008 (actual)	$58.4 m	3.1%
2009 (projected)	$60.0 m	3.0%

Source: Utah Department of Transportation Annual Statistical Surveys, years 1979-2007; State Tax Commission, TC-23

Vehicle Registration Fees



Source: Utah Department of Transportation Annual Statistical Surveys, years 1979-2007; Utah Population Estimates Committee

Vehicle Registration Fees

- Fee increase scenarios:

Vehicle Type	Current Fee	New Revenue/$1 Increase
Motor vehicle (12,000 lbs or less)	$21.00	$1,900,000
Motorcycle	$22.50	$65,000
Trailer	$11.00 / $8.50	$250,000

Uniform Percentage Increase (millions)						
Increase	1%	**5%**	10%	15%	20%	25%
New Revenue	$0.6	**$3.0**	$6.0	$9.0	$12.0	$15.0

*Source: Utah Tax Commission, TC-23; Utah Code, Section 59-13-201.

Proportional Registration

- Paid by an owner or operator of a commercial vehicle operating in **at least two jurisdictions**
- Allows an owner to pay a proportional registration fee based on the percent of miles traveled in the jurisdiction
- The formula is as follows:

$$\frac{\text{In-jurisdiction miles}}{\text{Total miles generated during the preceding year}} \times \left(\text{Sum of all registration fees for each vehicle}\right)$$

- Revenues are as follows:

FY 2007	FY 2008
$14,772,484	$14,202,031

*Source: Utah Code, Section 41-1a-301; State Tax Commission.

Highway Use Tax

- Paid by an owner or operator of a proportionally registered commercial vehicle who:
  - is based out-of-state and
  - has not paid property tax or an in lieu fee
- Like a proportional property tax or an in lieu fee
- The formula is as follows:

$$\frac{\text{In-jurisdiction miles}}{\text{Total miles generated during the preceding year}} \times \left(\text{Sum of fees based on weight and vehicle age } (\$10 \text{ to } \$600)\right)$$

- Rates were last changed in 1999
- Revenues are as follows:

FY 2007	FY 2008
$8,089,959	$7,573,707

*Source: Utah Code, Section 41-1a-301; State Tax Commission.

Special Transportation Permits

- Paid by an owner or operator of a vehicle:
  - with a load weighing more than the maximum weight
  - that exceeds vehicle width, height, or length provisions
- There are various rates from $25 to $450
- Rates were last changed in 1994
- Revenues are as follows:

FY 2007	FY 2008
$7,780,428	$8,093,326

*Source: Utah Code, Section 72-7-406; State Tax Commission.

Motor Vehicle Control Fees

- Paid by vehicle owners upon ownership
- Fees include the following:
  - **$6 title fee or duplicate title fee**
  - **$5 per set of license plates**
  - $50 application fee for personalized license plates
  - $10 renewal fee for personalized license plates
  - $5 special group license plate fee
  - $5 replacement fee for license plates
- Rates were last changed in 1992
- Revenues are as follows:

FY 2007	FY 2008
$5,302,417	$5,294,423

*Source: Utah Code, Sections 41-1a-1210 and 41-1a-1211; State Tax Commission.

Safety Inspection Fee

- Inspection stations are charged a $2 fee for each state safety inspection certificate
- $0.75 of the fee is a dedicated credit used by UHP to enforce safety inspection laws
- The rate was last changed in 2003
- Revenues are as follows:

FY 2007	FY 2008
$1,624,518	$2,207,477

*Source: Utah Code, Sections 53-8-204, 53-8-205, and 53-8-206; Utah Department of Transportation Annual Statistical Surveys.

Temporary Permit Fee

- Alternative to full or proportional registration
- Paid by commercial vehicles meeting the registration requirements of another jurisdiction
- Temporary registration permit for 96 hours or less
- Fees are:
  - $25 for a single unit, and
  - $50 for multiple units
- Rates were last changed in 2003
- Revenues are as follows:

FY 2007	FY 2008
$401,335	$522,984

*Source: Utah Code, Section 41-1a-301; Utah Department of Transportation Annual Statistical Surveys.

State Sales and Use Tax Earmarks

- Earmark in this case means a **statutory requirement** that a specified portion of the sales and use tax be transferred to one of the transportation funds
- Earmarks can be found in Section 59-12-103 of the Utah Code

State Sales and Use Tax Earmarks

- Sales and use tax raised by 1/16% state rate (1998)
- Sales and use tax raised by 1/64% state rate (2000)
- 8.3% of revenue collected from state sales and use tax (2007)
- $90 million (2008)
  - $55 million in FY 2009 only
- Sales and use tax raised by .025% state rate (2009)
- Sales and use tax raised by .025% state rate (2009)

*Source: Utah Code, Section 59-12-103.

General Fund Appropriations

- Ongoing appropriations
  - Beginning in 2007:
    - $55 million for capacity projects
      - 2008 2nd Special Session changes:
        - Ongoing appropriation decreased to $20 million
        - One-time appropriation of $35 million
    - $35 million for the highway construction program
      - Cut to $32.3 million for FY 2009
  - One-time appropriations

Aviation Fuel Tax

- An aviation fuel tax is imposed on all aviation fuel purchased in the state
  - Rate is 9 cents per gallon for a person other than a federally certificated air carrier
  - Rate is 4 cents per gallon for a federally certificated air carrier
    - If purchased at Salt Lake International Airport a federally certificated air carrier is eligible for a 1.5 cent fuel tax refund

Source: Utah Code, Sections 59-13-401 and 59-13-404

Local Option Sales and Use Taxes and Fees

- Public Transit Basic (.25 or .30)
- Public Transit Additional (.25)
- Municipal Highways or Public Transit (.25 or .30)
- County Option Transportation (.25)
- County Option for Highways, Fixed Guideways, or Public Transit (.30)
- County of the Second Class Airport, Highway and Public Transit (.10 or .25)
- Supplemental State Sales and Use Tax (up to .30)
- Local Transportation Corridor Preservation Fee (up to $10)

*Source: Utah Code, Title 59 Chapter 12 and Section 41-1a-1222.

Local Option Sales and Use Taxes and Fees

- What are they used for:
  - Public transportation
  - Public transportation expansion
  - Local highways
  - State highway projects
  - Airport projects and services
- Often the city or county is given choices of how it can use revenues

Federal Funding

- Safe, Accountable, Flexible, Efficient, Transportation Equity Act: A Legacy for Users (SAFETEA-LU)
  - Federal transportation funding program for FFY 2005 to 2009
  - Monies come from the Federal Highway Trust Fund (HTF)
    - Major revenue stream is the federal tax on motor fuels
    - Balance is rapidly declining
    - **Congress passed a bill that allowed a $8 billion transfer from the general fund to the HTF which is enough to fully fund SAFETEA-LU until it expires in September 2009**
  - **Total apportionments have ranged between $240 and $320 million**

Source: http://www.fhwa.dot.gov/reports/fifahiwy/fifahi05.htm and *Transportation for Tomorrow: Report of the National Surface Transportation Policy and Revenue Study Commission Page 39*.

WHERE IT GOES

Transportation Funds

- Transportation Fund
- Centennial Highway Fund
- Transportation Investment Fund of 2005
- Critical Highway Needs Fund
- Transportation Corridor Preservation Revolving Loan Fund
- Local Transportation Corridor Preservation Fund
- Tollway Restricted Special Revenue Fund
- County of the First Class State Highway Projects Fund
- County of the Second Class State Highway Projects Fund
- Highway Projects within Counties Fund

Transportation Fund

- Highway user revenue:
  - Motor Fuel Tax
  - Special Fuel Tax
  - Vehicle Registration Fees
  - Proportional Registration Fees and other misc. fees
- Other revenues:
  - Sales and use tax revenue equal to an amount generated by a 1/16% tax rate
  - Sales and Use Tax revenue equal to an amount generated by a .025% tax rate (effective 01/01/09)
  - Voluntary contributions
  - Interest earned on account monies

Source: Utah Code, Sections 59-13-21, 59-13-301, 41-1a-1201, and 59-12-103; UDOT, "2007 Annual Statistical Summary."

Transportation Fund

- **Highway user revenue** is distributed as follows:
  - 70% to UDOT
  - 30% to cities and counties (B&C Road Fund)
    - 75/25 distribution before July 1, 2007
    - Funds are used under the direction of UDOT "as the Legislature shall provide"
    - Funds are distributed to cities and counties by formula based on length of road and pavement type
  - Revenue is divided after agency transfers that are used for collection/administration and law enforcement ($11.6 million statutory cap on transfers)

Source: Utah Code, Sections 72-2-107 and 72-2-103; Utah Department of Transportation 2007 Annual Statistical Survey.

Centennial Highway Fund

- Created in 1996
- Account monies are used to pay the costs of construction, major reconstruction, or major renovation to state and federal highways
- Projects are prioritized by the Transportation Commission
- List of projects is near completion

Source: Utah Code, Section 72-2-118.

Centennial Highway Fund

- Revenues:
  - Voluntary contributions
  - Appropriations made by the Legislature
  - Designated vehicle registration fees
  - Sales and use tax revenue equal to an amount generated by a 1/64% tax rate
  - 8.3% of revenues collected from various state sales and use tax rates (effective 07/01/07)
  - 5 cents per gallon motor fuel tax
  - $35 surcharge on clean special fuel tax certificate (repealed 01/01/09)
  - Interest earned on account monies

Source: Utah Code, Sections 72-2-118, 41-1a-1201, 59-12-103, and 59-13-304.

Transportation Investment Fund of 2005

- Created in 2005
- Account monies used for maintenance, construction, reconstruction, or renovation to state and federal highways prioritized for new transportation capacity
- Projects are prioritized by the Transportation Commission using a written prioritization process for transportation capacity projects

Source: Utah Code, Section 72-2-12.

Transportation Investment Fund of 2005

- Written prioritization process
  - Applies to new capacity projects with a cost over $5,000,000
  - Projects are assigned a rank based on factors
    - Safety Factors
    - Transportation Efficiency Factors
    - Other factors such as economic development

Source: Utah Code, Sections 72-1-304 and Utah Administrative Rule, R907-68

Transportation Investment Fund of 2005

- Revenues:
  - Voluntary contributions
  - Appropriations made by the Legislature
  - Interest earned on account monies
  - Unspent monies from the Centennial Highway Fund (CHF) and Critical Highway Needs Fund (CHNF)
  - CHF and CHNF revenue sources (once general obligation bonds have been paid off and the highway projects are completed)

Source: Utah Code, Sections 72-2-124 and 59-12-103.

Critical Highway Needs Fund

- Created in 2007
- Account monies used for right-of way acquisition, maintenance, construction, reconstruction, or renovation to state and federal highways identified by UDOT
- Projects are prioritized by the Transportation Commission
  - Eligible projects include:
    - A project that is a high priority due to high growth in the surrounding area
    - A project that addresses critical access needs that have a high impact due to commercial and energy development
    - A project that mitigates congestion
    - A project where local matching funds are available
    - A project that is a critical alternative route for priority Interstate 15 reconstruction projects

Source: Utah Code, Section 72-2-125.

Critical Highway Needs Fund

- Revenues:
  - Voluntary contributions
  - Appropriations made by the Legislature
  - Interest earned on account monies
  - $90,000,000 Sales and Use Tax revenue (effective 07/01/07)
  - Sales and Use Tax revenue equal to an amount generated by a .025% tax rate (effective 01/01/09)
- Bonds for highway projects may not exceed $1.2 billion (no bonds currently issued)

Source: Utah Code, Sections 72-2-125 and 59-12-103.

Transportation Corridor Preservation Revolving Loan Fund

- Created in 1996
- Transportation Commission authorizes the expenditure of monies to acquire real property for state, county, and municipal highway corridors
- Fund moneys must be used for projects that:
  - Preserve transportation corridors;
  - Promote long-term statewide transportation planning;
  - Save on acquisition costs; and
  - Promote the best interest of the state in a manner which minimizes impact on prime agricultural land

Source: Utah Code, Section 72-2-117.

Transportation Corridor Preservation Revolving Loan Fund

- Revenues:
  - Voluntary contributions
  - Appropriations made by the Legislature
  - Interest earned on account monies
  - **2.5% tax rate on all short-term leases and rentals of motor vehicles not exceeding 30 days**
  - Repayments to the fund
  - Rents and sales of real property acquired with fund monies
  - General obligation bond proceeds

Source: Utah Code, Sections 72-2-117 and 59-12-1201.

Local Transportation Corridor Preservation Fund

- Created in 2005
- UDOT authorizes the expenditure of monies to acquire real property for state, county, and municipal highway corridors within the county where the fee is imposed
- Purposes:
  - Preserve transportation corridors
  - Promote long-term statewide transportation planning
  - Save on acquisition costs
  - Promote the best interest of the state in a manner which minimizes impact on prime agricultural land

Source: Utah Code, Section 72-2-117.5.

Local Transportation Corridor Preservation Fund

- Revenues:
  - Voluntary contributions
  - Appropriations made by the Legislature
  - Interest earned on account monies
  - Repayments to the fund
  - Rents and sales of real property acquired with fund monies
  - General obligation bond proceeds
  - Up to $10 fee on motor vehicle registration within county
    - Salt Lake County keeps 30% of fee
  - Designated portion of County Option Transportation (up to .25% tax rate)*
  - Portion of County of the Second Class Airport, Highway and Public Transit (.05% tax rate, effective 01/01/09)*

Source: Utah Code, Sections 72-2-117.5, 41-1a-1222, 59-12-1703, and 59-12-1903.
*See Local Option Sales and Use Taxes handout for more information on this tax.

Tollway Restricted Special Revenue Fund

- Created in 2006
- Used by UDOT, as authorized by the Transportation Commission, to establish and operate tollways and related facilities
- Revenues:
  - Voluntary contributions
  - Appropriations made by the Legislature
  - Interest earned on account monies
  - Tolls collected from the High Occupancy Toll Lane

Source: Utah Code, Sections 72-2-120 and 72-6-118.

County of the First Class State Highway Projects Fund

- Created in 2001 (originally called Public Transportation System Tax Highway Fund)
- Used by UDOT for right-of-way acquisition, new construction, major renovations, and improvements to state highways within a county of the first class
- Revenues:
  - Voluntary contributions
  - Interest earned on account monies
  - 50% of up to $10 fee on motor vehicle registration within Salt Lake County
  - 20% of Public Transit Additional (.25% tax rate)*
  - Designated portion of County Option Transportation (.25% tax rate)*

Source: Utah Code, Sections 72-2-121, 41-1a-1222, 59-12-502, and 59-12-1703.
*See Local Option Sales and Use Taxes handout for more information on this tax.

County of the Second Class State Highway Projects Fund

- Created in 2008
- Used by UDOT for right-of-way acquisition, new construction, major renovations, and improvements to state highways within a county of the second class
- Revenues:
  - Voluntary contributions
  - Interest earned on account monies
  - Designated portion of County of the Second Class Airport, Highway and Public Transit (up to .20% tax rate, effective 01/01/09)*

Source: Utah Code, Sections 72-2-121.2 and 59-12-1903.
*See Local Option Sales and Use Taxes handout for more information on this tax.

Highway Projects Within Counties Fund

- Created in 2003
- Used by:
  - UDOT for state highway projects within the county
  - County for local highway of regional significance projects
- Revenues:
  - Interest earned on account monies
  - Designated portion of County Option for Highways, Fixed Guideways, or Public Transit (.30% tax rate)*

Source: Utah Code, Sections 72-2-121.1 and 59-12-1503.
*See Local Option Sales and Use Taxes handout for more information on this tax.

Aeronautical Operations Restricted Account

- Administered by UDOT for:
  - Construction, improvement, operation and maintenance of publicly used airports
  - Indebtedness incurred for purposes
  - Promotion of aeronautics in the state
  - Expenses and costs of UDOT in duty of regulating and supervising aeronautics in the state

Source: Utah Code, Section 59-13-402

Aviation Fuel Tax Distribution

Type of Air Carrier and Location of Purchase	Tax Allocation per Gallon to Airport	Tax Allocation per gallon to Aeronautical Operation	Total Tax Collected per gallon
Federally Certificated Air Carrier at Salt Lake Int'l Airport	$ .015	$ .01	$ .025
Federally Certificated Air Carrier other than at Salt Lake Int'l Airport	$ .03	$ .01	$ .04
Non-federally Certificated Air Carrier at Salt Lake Int'l Airport	$ .00	$ .09	$ .09
Non-federally Certificated Air Carrier other than at Salt Lake Int'l Airport	$ .03	$ .06	$ .09

Source: Utah Code, Section 59-13-402

Questions?

Utah Highway User Taxes and Fees

Tax or Fee	Rate/Basis	Who Pays	Last Rate Change	FY 2008 Revenue	Notes
Motor Fuel Tax	24.5 cents per gallon	Gasoline and gasohol users	July 1, 1997	$244,684,841	See Section 59-13-201
Special Fuel Tax (Diesel fuel)	24.5 cents per gallon	Diesel fuel users	July 1, 1997	$116,920,788	See Section 59-13-301
Clean Special Fuel Tax Certificate (propane, compressed natural gas, electricity, etc.)	$82 for passenger vehicles $126 for vehicles 26,000 lbs. or more	Clean Fuel users (in lieu of motor fuel and special fuel tax)	The $35 certificate fee was repealed as of January 1, 2009	$98,875	
Vehicle Registration Fees	$21 for vehicles 12,000 pounds or less (fee does not include $2.50 driver education fee and $1 uninsured motorist fee), $22.50 for motorcycles (fee does not include uninsured motorist fee), and varying fees for trailers and vehicles over 12,000 pounds	Vehicle owners	July 1, 1997	$58,321,715	See Sections 41-1a-1204, 41-1a-1206, and 41-1a-1218

Tax or Fee	Rate/Basis	Who Pays	Last Rate Change	FY 2008 Revenue	Notes
Proportional Registration	Based on a prorate percentage: the numerator is the fleet mileage traveled in Utah and the denominator is the total miles operated by the fleet in all jurisdictions - this number is multiplied by the registration fee applicable for that vehicle.	Commercial Motor Carriers based in Utah and operating in at least one other jurisdiction	July 1, 1997	$14,202,031	See Section 41-1a-301
Special Transportation Permits	Oversize and overweight permits vary based on weight and length of vehicle and the duration of the permit (single trip, semiannual, or annual.)	Owners of vehicles with a load weighing more than the maximum weight or a vehicle that exceeds vehicle width, height, or length provisions	July 1, 1994	$8,093,326	See Section 72-7-406
Highway Use Tax	Percentage used for proportional registration is also used - multiply by the applicable tax rate which varies based on age for vehicles 12,000 pounds or less and varies based on weight for vehicles greater than 12,000 pounds	Proportionally registered commercial vehicles that are based in another state	January 1, 1999	$7,573,707	See Section 41-1a-301

Tax or Fee	Rate/Basis	Who Pays	Last Rate Change	FY 2008 Revenue	Notes
Motor Vehicle Control Fees	$6 title fee & duplicate title fee, $5 per set license plate fees ($1 of which goes to the Transportation Fund), and miscellaneous fees	Vehicle owners upon ownership transfer of a vehicle	1992	$5,294,423	See Sections 41-1a-1210 and 41-1a-1211
Safety Inspection Fee	$2 of total fee goes to the Transportation Fund $.75 of that is a dedicated credit to the UHP. The fees charged to motorists are: $17 for vehicles, $9 for motorcycles, $22 for 4-wheel drive, split axle, etc. Paid every 2 years for vehicles younger than 8 years and annually for vehicles 8 years or older	Vehicle owners	January 1, 2003	$2,207,477	See Section 53-8-205
Temporary Permit Fee	$25 for a single unit or $50 for multiple units; valid for a period not to exceed 96 hours	Commercial vehicles meeting the registration requirements of another jurisdiction may pay as an alternative to full or apportioned registration.	July 1, 2003	$522,984	See section 41-1a-301

Total State and Federal Taxes Levied on Motor Fuel by State

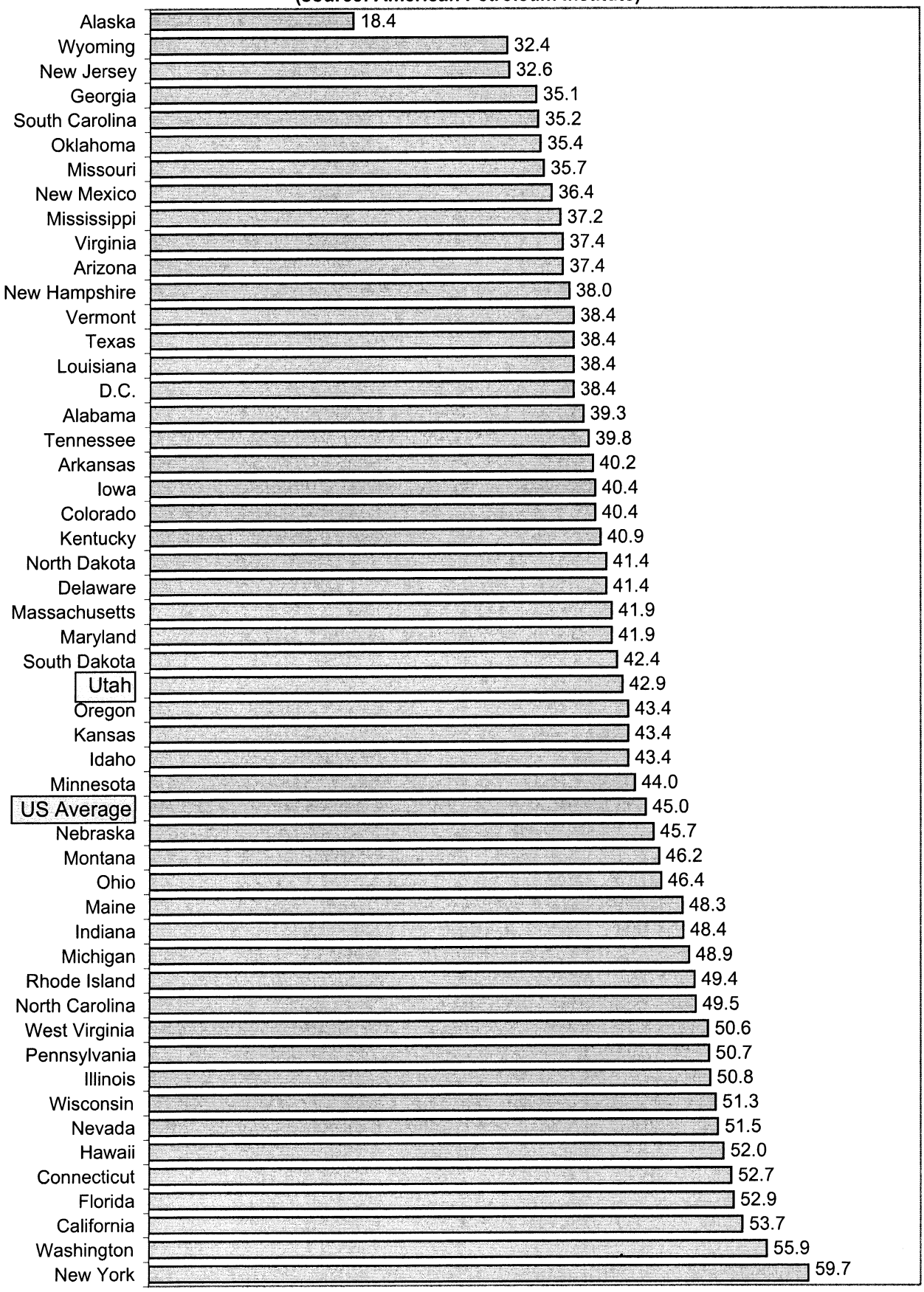
State	Gasoline	Diesel
Alabama	39.3	46.3
Alaska	18.4	24.4
Arizona	37.4	43.4
Arkansas	40.2	47.2
California	53.7	63.6
Colorado	40.4	44.9
Connecticut	52.7	67.8
Delaware	41.4	46.4
District of Columbia	38.4	55.4
Florida	52.9	56.7
Georgia	35.1	45.7
Hawaii	52.0	70.6
Idaho	43.4	49.7
Illinois	50.8	63.3
Indiana	48.4	64.7
Iowa	40.4	47.9
Kansas	43.4	51.4
Kentucky	40.9	43.9
Louisiana	38.4	44.4
Maine	48.3	55.5
Maryland	41.9	48.7
Massachusetts	41.9	47.9
Michigan	48.9	54.0
Minnesota	44.0	50.0
Mississippi	37.2	43.2
Missouri	35.7	41.7
Montana	46.2	53.0
Nebraska	45.7	51.7
Nevada	51.5	53.6
New Hampshire	38.0	44.0
New Jersey	32.6	41.9
New Mexico	36.4	43.4
New York	59.7	67.8
North Carolina	49.5	54.6
North Dakota	41.4	47.4
Ohio	46.4	52.4
Oklahoma	35.4	38.4
Oregon	43.4	48.7
Pennsylvania	50.7	63.6
Rhode Island	49.4	55.4
South Carolina	35.2	41.2
South Dakota	42.4	48.4
Tennessee	39.8	42.8
Texas	38.4	44.4
Utah	**42.9**	**48.9**
Vermont	38.4	50.4
Virginia	37.4	43.7
Washington	55.9	61.9
West Virginia	50.6	56.5
Wisconsin	51.3	57.3
Wyoming	32.4	38.4
US Average	**45.0**	**50.8**

Total State and Federal Taxes Levied on Motor Fuel by Gasoline

Rank	State	Gasoline	Diesel
1	New York	59.7	67.8
2	Washington	55.9	61.9
3	California	53.7	63.6
4	Florida	52.9	56.7
5	Connecticut	52.7	67.8
6	Hawaii	52.0	70.6
7	Nevada	51.5	53.6
8	Wisconsin	51.3	57.3
9	Illinois	50.8	63.3
10	Pennsylvania	50.7	63.6
11	West Virginia	50.6	56.5
12	North Carolina	49.5	54.6
13	Rhode Island	49.4	55.4
14	Michigan	48.9	54.0
15	Indiana	48.4	64.7
16	Maine	48.3	55.5
17	Ohio	46.4	52.4
18	Montana	46.2	53.0
19	Nebraska	45.7	51.7
	US Average	**45.0**	**50.8**
20	Minnesota	44.0	50.0
21	Idaho	43.4	49.7
21	Kansas	43.4	51.4
21	Oregon	43.4	48.7
24	**Utah**	**42.9**	**48.9**
25	South Dakota	42.4	48.4
26	Maryland	41.9	48.7
26	Massachusetts	41.9	47.9
28	Delaware	41.4	46.4
28	North Dakota	41.4	47.4
30	Kentucky	40.9	43.9
31	Colorado	40.4	44.9
31	Iowa	40.4	47.9
33	Arkansas	40.2	47.2
34	Tennessee	39.8	42.8
35	Alabama	39.3	46.3
36	D.C.	38.4	55.4
36	Louisiana	38.4	44.4
36	Texas	38.4	44.4
36	Vermont	38.4	50.4
40	New Hampshire	38.0	44.0
41	Arizona	37.4	43.4
41	Virginia	37.4	43.7
43	Mississippi	37.2	43.2
44	New Mexico	36.4	47.2
45	Missouri	35.7	41.7
46	Oklahoma	35.4	38.4
47	South Carolina	35.2	41.2
48	Georgia	35.1	45.7
49	New Jersey	32.6	41.9
50	Wyoming	32.4	38.4
51	Alaska	18.4	24.4

Gasoline Taxes as of January 1, 2009

(source: American Petroleum Institute)

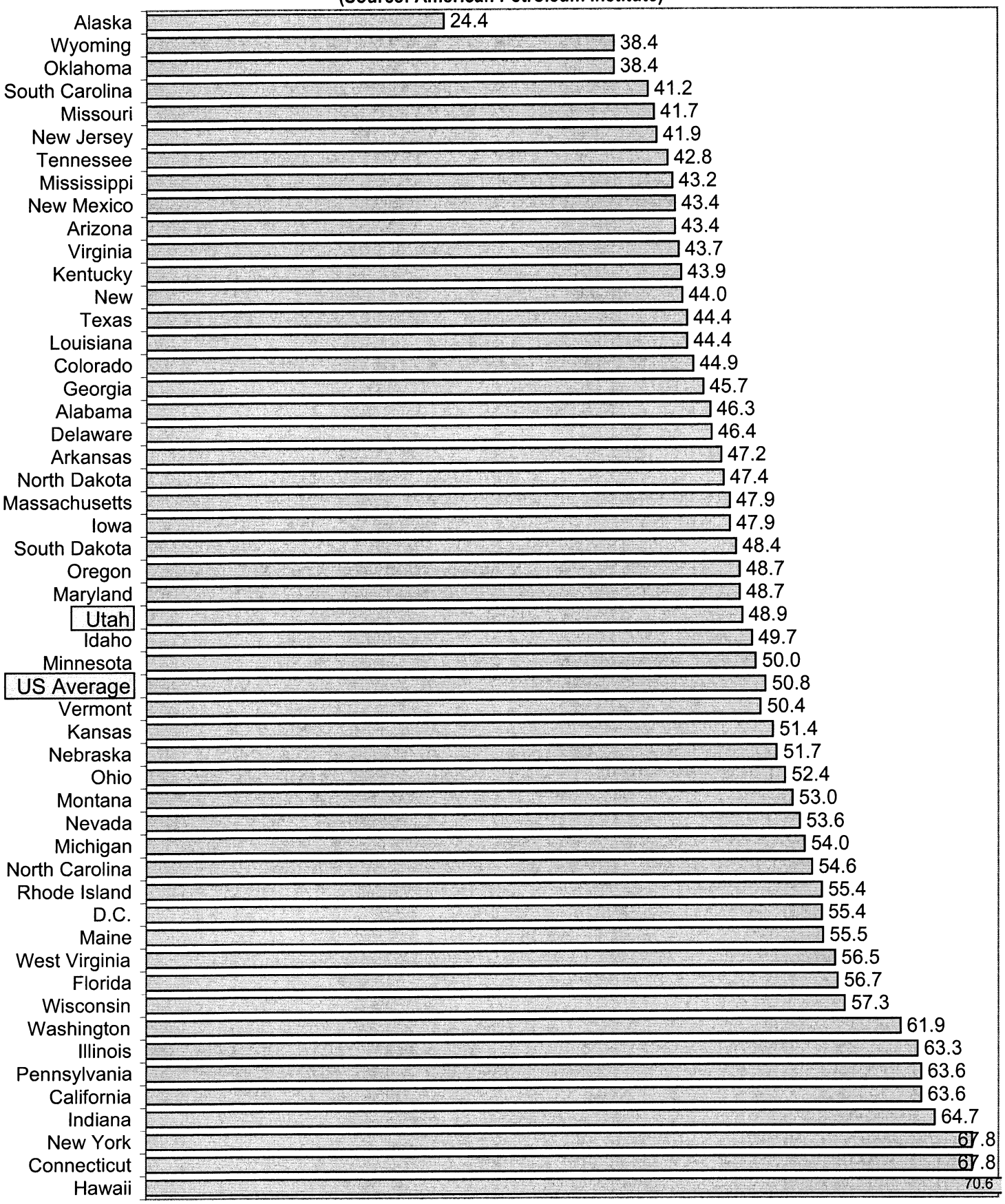


Total State and Federal Taxes Levied on Motor Fuel by Diesel

Rank	State	Gasoline	Diesel
1	Hawaii	52.0	70.6
2	Connecticut	52.7	67.8
2	New York	59.7	67.8
4	Indiana	48.4	64.7
5	California	53.7	63.6
5	Pennsylvania	50.7	63.6
7	Illinois	50.8	63.3
8	Washington	55.9	61.9
9	Wisconsin	51.3	57.3
10	Florida	52.9	56.7
11	West Virginia	50.6	56.5
12	Maine	48.3	55.5
13	D.C.	38.4	55.4
13	Rhode Island	49.4	55.4
15	North Carolina	49.5	54.6
16	Michigan	48.9	54.0
17	Nevada	51.5	53.6
18	Montana	46.2	53.0
19	Ohio	46.4	52.4
20	Nebraska	45.7	51.7
21	Kansas	43.4	51.4
22	Vermont	38.4	50.4
	US Average	**45.0**	**50.8**
23	Minnesota	44.0	50.0
24	Idaho	43.4	49.7
25	**Utah**	**42.9**	**48.9**
26	Maryland	41.9	48.7
26	Oregon	43.4	48.7
28	South Dakota	42.4	48.4
29	Iowa	40.4	47.9
29	Massachusetts	41.9	47.9
31	North Dakota	41.4	47.4
32	Arkansas	40.2	47.2
33	Delaware	41.4	46.4
34	Alabama	39.3	46.3
35	Georgia	35.1	45.7
36	Colorado	40.4	44.9
37	Louisiana	38.4	44.4
37	Texas	38.4	44.4
39	New Hampshire	38.0	44.0
40	Kentucky	40.9	43.9
41	Virginia	37.4	43.7
42	Arizona	37.4	43.4
42	New Mexico	36.4	43.4
44	Mississippi	37.2	43.2
45	Tennessee	39.8	42.8
46	New Jersey	32.6	41.9
47	Missouri	35.7	41.7
48	South Carolina	35.2	41.2
49	Oklahoma	35.4	38.4
49	Wyoming	32.4	38.4
51	Alaska	18.4	24.4

Diesel Fuel Taxes as of January 1, 2009

(Source: American Petroleum Institute)



Fuel Tax Comparison: Oct 1, 2008 and Jan 12, 2009

Highlight means sales tax levied on fuel.	Gasoline Tax		Diesel Tax	
	10/1/2008	1/1/2009	10/1/2008	1/1/2009
US Average Price	$3.65	$1.84	$3.96	$2.30
Alabama	39.3	39.3	46.3	46.3
Alaska	18.4	18.4	24.4	24.4
Arizona	37.4	37.4	52.4	43.4
Arkansas	40.2	40.2	47.2	47.2
California	67.1	53.7	76.4	63.6
Colorado	40.4	40.4	44.9	44.9
Connecticut	65.6	52.7	67.8	67.8
Delaware	41.4	41.4	46.4	46.4
District of Columbia	38.4	38.4	44.4	55.4
Florida	51.6	52.9	53.4	56.7
Georgia	46.5	35.1	55.5	45.7
Hawaii	51	52	75.6	70.6
Idaho	43.4	43.4	49.4	49.7
Illinois	64.4	50.8	74.6	63.3
Indiana	59.4	48.4	75.9	64.7
Iowa	40.4	40.4	47.9	47.9
Kansas	43.4	43.4	51.4	51.4
Kentucky	40.9	40.9	43.9	43.9
Louisiana	38.4	38.4	44.4	44.4
Maine	48.3	48.3	54.7	55.5
Maryland	41.9	41.9	48.7	48.7
Massachusetts	41.9	41.9	47.9	47.9
Michigan	59.4	48.9	63.3	54
Minnesota	44	44	50	50
Mississippi	37.2	37.2	43.2	43.2
Missouri	36	35.7	42	41.7
Montana	46.2	46.2	52.2	53
Nebraska	45.3	45.7	50.7	51.7
Nevada	50.7	51.5	48.7	53.6
New Hampshire	38	38	44	44
New Jersey	32.6	32.6	41.9	41.9
New Mexico	36.4	36.4	43.4	43.4
New York	60.9	59.7	66.9	67.8
North Carolina	48.6	49.5	54.6	54.6
North Dakota	41.4	41.4	47.4	47.4
Ohio	46.4	46.4	52.4	52.4
Oklahoma	35.4	35.4	38.4	38.4
Oregon	43.4	43.4	48.7	48.7
Pennsylvania	50.7	50.7	63.6	63.6
Rhode Island	49.4	49.4	55.4	55.4
South Carolina	35.2	35.2	41.2	41.2
South Dakota	42.4	42.4	48.4	48.4
Tennessee	39.8	39.8	42.8	42.8
Texas	38.4	38.4	44.4	44.4
Utah	42.9	42.9	48.9	48.9
Vermont	38.4	38.4	50.4	50.4
Virginia	38.4	37.4	44.6	43.7
Washington	55.9	55.9	61.9	61.9
West Virginia	50.6	50.6	56.6	56.5
Wisconsin	51.3	51.3	57.3	57.3
Wyoming	32.4	32.4	38.4	38.4
US Average	48.4	45	53.6	50.8

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Source: American Petroleum Institute and EIA 1/12/2009

State Excise Taxes on Motor Fuel by State

State	Gasoline (cpg)	Diesel (cpg)	Notes
Alabama	16.0	19.0	
Alaska	0.0	0.0	Suspended from 9/1/08 to 8/31/09.
Arizona	18.0	18.0	
Arkansas	21.5	22.5	
California	18.0	18.0	
Colorado	22.0	20.5	
Connecticut	25.0	43.4	
Delaware	23.0	22.0	
D.C.	20.0	20.0	
Florida	4.0	4.0	
Georgia	7.5	7.5	
Hawaii	17.0	17.0	
Idaho	25.0	25.0	
Illinois	19.0	21.5	
Indiana	18.0	16.0	
Iowa	21.0	22.5	
Kansas	24.0	26.0	
Kentucky	21.1	18.1	5 cpg base plus 9% of wholesale price of gasoline.
Louisiana	20.0	20.0	
Maine	28.4	29.6	Annually indexed to inflation.
Maryland	23.5	24.3	
Massachusetts	21.0	21.0	
Michigan	19.0	15.0	
Minnesota	25.5	25.5	
Mississippi	18.0	18.0	
Missouri	17.0	17.0	
Montana	27.0	27.8	
Nebraska	26.4	26.4	12.5 cpg base plus variable rate set by DOR.
Nevada	23.0	27.0	
New Hampshire	18.0	18.0	
New Jersey	10.5	13.5	
New Mexico	17.0	18.0	
New York	8.0	8.0	
North Carolina	29.9	29.9	17.5 cpg base plus 7% of wholesale price of gasoline.
North Dakota	23.0	23.0	
Ohio	28.0	28.0	
Oklahoma	16.0	13.0	
Oregon	24.0	24.0	
Pennsylvania	12.0	12.0	
Rhode Island	30.0	30.0	
South Carolina	16.0	16.0	
South Dakota	22.0	22.0	
Tennessee	20.0	18.0	
Texas	20.0	20.0	
Utah	**24.5**	**24.5**	
Vermont	19.0	25.0	
Virginia	17.5	17.5	
Washington	37.5	37.5	
West Virginia	20.5	20.5	
Wisconsin	30.9	30.9	Indexing to inflation ended 04/01/07.
Wyoming	13.0	13.0	
US Average	**18.4**	**19.0**	

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Source: American Petroleum Institute 1/12/2009

State Excise Taxes on Motor Fuel by Gasoline Rate

Rank	State	Gasoline (cpg)	Diesel (cpg)	Notes
1	Washington	37.5	37.5	
2	Wisconsin	30.9	30.9	Indexing to inflation ended 04/01/07.
3	Rhode Island	30.0	30.0	
4	North Carolina	29.9	29.9	17.5 cpg base plus 7% of wholesale price of gasoline.
5	Maine	28.4	29.6	Annually indexed to inflation.
6	Ohio	28.0	28.0	
7	Montana	27.0	27.8	
8	Nebraska	26.4	26.4	12.5 cpg base plus variable rate set by DOR.
9	Minnesota	25.5	25.5	
10	Connecticut	25.0	43.4	
10	Idaho	25.0	25.0	
12	**Utah**	**24.5**	**24.5**	
13	Kansas	24.0	26.0	
13	Oregon	24.0	24.0	
15	Maryland	23.5	24.3	
16	Delaware	23.0	22.0	
16	Nevada	23.0	27.0	
16	North Dakota	23.0	23.0	
19	Colorado	22.0	20.5	
19	South Dakota	22.0	22.0	
21	Arkansas	21.5	22.5	
22	Kentucky	21.1	18.1	5 cpg base plus 9% of wholesale price of gasoline.
23	Iowa	21.0	22.5	
23	Massachusetts	21.0	21.0	
25	West Virginia	20.5	20.5	
26	D.C.	20.0	20.0	
26	Louisiana	20.0	20.0	
26	Tennessee	20.0	18.0	
26	Texas	20.0	20.0	
30	Illinois	19.0	21.5	
30	Michigan	19.0	15.0	
30	Vermont	19.0	25.0	
	US Average	**18.4**	**19.0**	
33	Arizona	18.0	18.0	
33	California	18.0	18.0	
33	Indiana	18.0	16.0	
33	Mississippi	18.0	18.0	
33	New Hampshire	18.0	18.0	
38	Virginia	17.5	17.5	
39	Hawaii	17.0	17.0	
39	Missouri	17.0	17.0	
39	New Mexico	17.0	18.0	
42	Alabama	16.0	19.0	
42	Oklahoma	16.0	13.0	
42	South Carolina	16.0	16.0	
45	Wyoming	13.0	13.0	
46	Pennsylvania	12.0	12.0	
47	New Jersey	10.5	13.5	
48	New York	8.0	8.0	
49	Georgia	7.5	7.5	
50	Florida	4.0	4.0	
51	Alaska	0.0	0.0	Suspended from 9/1/08 to 8/31/09.

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Source: American Petroleum Institute 1/12/2009

State Excise Taxes on Motor Fuel by Diesel Rate

Rank	State	Gasoline (cpg)	Diesel (cpg)	Notes
1	Connecticut	25.0	43.4	
2	Washington	37.5	37.5	
3	Wisconsin	30.9	30.9	Indexing to inflation ended 04/01/07.
4	Rhode Island	30.0	30.0	
5	North Carolina	29.9	29.9	17.5 cpg base plus 7% of wholesale price of gasoline.
6	Maine	28.4	29.6	Annually indexed to inflation.
7	Ohio	28.0	28.0	
8	Montana	27.0	27.8	
9	Nevada	23.0	27.0	
10	Nebraska	26.4	26.4	12.5 cpg base plus variable rate set by DOR.
11	Kansas	24.0	26.0	
12	Minnesota	25.5	25.5	
13	Idaho	25.0	25.0	
13	Vermont	19.0	25.0	
15	**Utah**	**24.5**	**24.5**	
16	Maryland	23.5	24.3	
17	Oregon	24.0	24.0	
18	North Dakota	23.0	23.0	
19	Arkansas	21.5	22.5	
19	Iowa	21.0	22.5	
21	Delaware	23.0	22.0	
21	South Dakota	22.0	22.0	
23	Illinois	19.0	21.5	
24	Massachusetts	21.0	21.0	
25	Colorado	22.0	20.5	
25	West Virginia	20.5	20.5	
27	D.C.	20.0	20.0	
27	Louisiana	20.0	20.0	
27	Texas	20.0	20.0	
30	Alabama	16.0	19.0	
	US Average	**18.4**	**19.0**	
31	Kentucky	21.1	18.1	5 cpg base plus 9% of wholesale price of gasoline.
32	Arizona	18.0	18.0	
32	California	18.0	18.0	
32	Mississippi	18.0	18.0	
32	New Hampshire	18.0	18.0	
32	New Mexico	17.0	18.0	
32	Tennessee	20.0	18.0	
38	Virginia	17.5	17.5	
39	Hawaii	17.0	17.0	
39	Missouri	17.0	17.0	
41	Indiana	18.0	16.0	
41	South Carolina	16.0	16.0	
43	Michigan	19.0	15.0	
44	New Jersey	10.5	13.5	
45	Oklahoma	16.0	13.0	
45	Wyoming	13.0	13.0	
47	Pennsylvania	12.0	12.0	
48	New York	8.0	8.0	
49	Georgia	7.5	7.5	
50	Florida	4.0	4.0	
51	Alaska	0.0	0.0	Suspended from 9/1/08 to 8/31/09.

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Source: American Petroleum Institute 1/12/2009

States that Levy a Sales Tax on Motor Fuel*

State	Gasoline	Diesel	Notes
California	6%	6%	The rate is applied to the total retail sales price.
Florida	12.1 cpg	12.1 cpg	Indexed to inflation.
Georgia	4%	4%	The sales tax is the cpg equal to 4% of the average retail sales price of a gallon of gas over a six month period.
Illinois	6.25%	6.25%	The rate is applied to the retail sales price less state and federal excise taxes.
Indiana	7%	7%	The rate is applied to the retail sales price less state and federal excise taxes (currently a multiplier of 6.54% is used).
Michigan	6%	6%	The rate is applied to the total retail sales price.
New York	4%	4%	The rate is applied to the retail sales price less the state excise tax and is capped at 8 cpg.
West Virginia	5%	5%	The sales tax is 5% of the statewide average wholesale price of gasoline with a minimum price of $2.20 (currently set at 11.7 cpg).

* With the exception of Florida, rates are the same as the state's general sales tax rate.

Other State Taxes Levied on Motor Fuel

State	Gasoline	Diesel	Tax Type / Explanation
Connecticut	7%	7%	Gross Earnings Tax: A tax is levied on the gross earnings of companies distributing petroleum products.
Hawaii	4%	4%	Gross Earnings Tax: A tax is levied on the gross earnings of companies distributing petroleum products.
New York	16.4 cpg	14.65 cpg	Petroleum Business Tax: A tax is levied on all petroleum products imported or produced in the state.
Pennsylvania	19.2 cpg	26.1 cpg	Company Franchise Tax: A tax on the first sell of petroleum products after importation or production.
Virginia	2%	2%	Transportation District Sales Tax: Sales tax on motor fuels in the Northern Virginia Transportation District or a contiguous transportation district

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Source: American Petroleum Institute 1/12/2009

Tax Rates that are/may be Levied by Local Governments on Motor Fuel

State	Gasoline	Diesel
Alabama	.5 to 6 cpg	.5 to 6 cpg
California	County: 1.25% City: up to 1.5%	County: 1.25% City: up to 1.5%
Florida	15.4 cpg (indexed to inflation)	13.4 cpg (indexed to inflation)
Georgia*	4.25 cpg	6.63 cpg
Hawaii	8.8 to 18 cpg	8.8 to 18 cpg
Illinois	Cook County: 6 cpg Chicago: 5 cpg	
Nevada	up to 10 cpg	up to 10 cpg
New York	3.125% to 4.75%	3.125% to 4.75%
Oregon	County: 1 to 3 cpg City: 1 to 5 cpg	City: 1 to 5 cpg

* Represents a volume weighted average rate

Fuel Tax Laws Enacted by State Legislatures

State	2006	2007	2008
Alabama	No motor fuel tax laws enacted in 2006.	No motor fuel tax laws enacted in 2007.	
Alaska			• Suspends 8 cpg motor fuel tax until Aug 31, 2009
Arizona			
Arkansas			
California			
Colorado			
Connecticut			• Freezes gross receipts petroleum tax at 7 cents instead of the 7.5 cents it would have increased to on July 1, 2008
Delaware			
D.C.			
Florida			
Georgia			
Hawaii			
Idaho			
Illinois			
Indiana			• Raises retail sales and use tax on gasoline from 6% to 7%
Iowa			
Kansas			
Kentucky			
Louisiana			
Maine			
Maryland			
Massachusetts			
Michigan			
Minnesota			• Raises the tax on gasoline 5 cpg • Establishes a surcharge on gasoline that starts at .5 cpg and could be as high as 3.5 cpg in 2013 • Establishes a low income motor fuel tax credit
Mississippi			
Missouri			
Montana			
Nebraska			• Lowers motor fuel tax at the wholesale level by 7.5 cpg • Lowers gasoline excise tax by 8 cpg • Establishes a 5% tax rate on the average price of wholesale gasoline (like a sales tax on gasoline)
Nevada			
New Hampshire			
New Jersey			

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State	2006	2007	2008
New Mexico	No motor fuel tax laws enacted in 2006.	No motor fuel tax laws enacted in 2007.	
New York			
North Carolina			
North Dakota			
Ohio			
Oklahoma			
Oregon			
Pennsylvania			
Rhode Island			
South Carolina			
South Dakota			
Tennessee			
Texas			
Utah			
Vermont			
Virginia			
Washington			
West Virginia			
Wisconsin			
Wyoming			

Sources: NCSL Transportation Funding Legislation Database (http://www.ncsl.org/programs/transportation/fundingdb.cfm and State Transportation Funding in 2007 (http://www.ncsl.org/programs/fiscal/xportn07.htm)

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Office of Legislative Research and General Counsel

UTAH CODE TITLE 59, CHAPTER 12

SALES & USE TAX ACT

COMBINED SALES AND USE TAX RATES

Tax Rates Subject to Streamline Sales Tax Rules

OTHER TAXES APPLY TO CERTAIN TRANSACTIONS

Rates In effect as of January 1, 2009

Please see instructions below

ST = State Sales & Use Tax
LS = Local Sales & Use Tax
MT = Mass Transit Tax
MA = Add'l Mass Transit Tax
MF = Mass tran Fixed Guideway
CT = County Option Transportation
SM = Supplemental State Sales & Use
HH = County Airport, Highway, Public Transit
RH = Rural Hospital Tax
CZ = Botanical, Cultural, Zoo Tax (County)
MZ = Botanical, Cultural, Zoo Tax (Municipality)
HT = Highways Tax
CO = County Option Sales Tax
TO = Town Option Tax
TN = City or Town Option Tax
RR = Resort Community Tax
RA = Add'l Resort Comm. Tax
(b) Taxing entity is not an incorporated city or town
*See instructions below.

Location	Cnty/ City Code	Section of 59-12 103 ST*	204 LS	501 MT	502 MA	1503 MF	1703 CT	2003 SM	1903 HH	802 RH	703 CZ	1402 MZ	1001 HT	1102 CO	1302 TO	2103 TN	401 RR	402 RA	Combined Sales Rate
Beaver County	01-000	4.70% *	1.00%											0.25%					5.95%
Beaver City	01-002	4.70% *	1.00%							1.00%				0.25%					6.95%
Milford	01-008	4.70% *	1.00%											0.25%					5.95%
Minersville	01-009	4.70% *	1.00%											0.25%					5.95%
Box Elder County	02-000	4.70% *	1.00%											0.25%					5.95%
Bear River	02-004	4.70% *	1.00%											0.25%					5.95%
Brigham	02-017	4.70% *	1.00%	0.30%	0.25%									0.25%					6.50%
Corinne	02-025	4.70% *	1.00%											0.25%					5.95%
Deweyville	02-032	4.70% *	1.00%											0.25%					5.95%
Elwood	02-035	4.70% *	1.00%											0.25%					5.95%
Fielding	02-041	4.70% *	1.00%											0.25%					5.95%
Garland	02-044	4.70% *	1.00%											0.25%					5.95%
Honeyville	02-054	4.70% *	1.00%											0.25%					5.95%
Howell	02-057	4.70% *	1.00%											0.25%					5.95%
Mantua	02-069	4.70% *	1.00%											0.25%					5.95%
Perry	02-086	4.70% *	1.00%	0.30%	0.25%									0.25%					6.50%
Plymouth	02-090	4.70% *	1.00%											0.25%					5.95%
Portage	02-092	4.70% *	1.00%											0.25%					5.95%
Snowville	02-100	4.70% *	1.00%											0.25%	1.00%				6.95%
Tremonton	02-113	4.70% *	1.00%											0.25%					5.95%
Willard	02-120	4.70% *	1.00%	0.30%	0.25%									0.25%					6.50%
Cache County	03-000	4.70% *	1.00%				0.25%				0.10%			0.25%					6.30%
Amalga	03-001	4.70% *	1.00%				0.25%				0.10%			0.25%					6.30%
Clarkston	03-014	4.70% *	1.00%				0.25%				0.10%			0.25%					6.30%
Cornish	03-017	4.70% *	1.00%				0.25%				0.10%			0.25%					6.30%
Hyde Park	03-032	4.70% *	1.00%	0.25%			0.25%				0.10%			0.25%					6.55%
Hyrum	03-033	4.70% *	1.00%	0.30%			0.25%				0.10%			0.25%					6.60%
Lewiston	03-036	4.70% *	1.00%	0.25%			0.25%				0.10%			0.25%					6.55%
Logan	03-038	4.70% *	1.00%	0.30%			0.25%				0.10%			0.25%					6.60%
Mendon	03-041	4.70% *	1.00%				0.25%				0.10%			0.25%					6.30%
Millville	03-044	4.70% *	1.00%	0.25%			0.25%				0.10%			0.25%					6.55%
Newton	03-047	4.70% *	1.00%				0.25%				0.10%			0.25%					6.30%
North Logan	03-049	4.70% *	1.00%	0.30%			0.25%				0.10%			0.25%					6.60%
Paradise	03-053	4.70% *	1.00%				0.25%				0.10%			0.25%					6.30%
Providence	03-056	4.70% *	1.00%	0.30%			0.25%				0.10%			0.25%					6.60%
Richmond	03-059	4.70% *	1.00%	0.30%			0.25%				0.10%			0.25%					6.60%
River Heights	03-060	4.70% *	1.00%	0.30%			0.25%				0.10%			0.25%					6.60%
Smithfield	03-062	4.70% *	1.00%	0.30%			0.25%				0.10%			0.25%					6.60%

Location	Cnty/ City Code	Section of 59-12																	
		103 ST*	204 LS	501 MT	502 MA	1503 MF	1703 CT	2003 SM	1903 HH	802 RH	703 CZ	1402 MZ	1001 HT	1102 CO	1302 TO	2103 TN	401 RR	402 RA	Combined Sales Rate
Wellsville	03-076	4.70% *	1.00%				0.25%				0.10%			0.25%					**6.30%**
Trenton	03-081	4.70% *	1.00%				0.25%				0.10%			0.25%					**6.30%**
Nibley	03-098	4.70% *	1.00%	0.30%			0.25%				0.10%			0.25%					**6.60%**
Cache Valley Transit (b)	03-900	4.70% *	1.00%	0.25%			0.25%				0.10%			0.25%					**6.55%**
Carbon County	04-000	4.70% *	1.00%											0.25%					**5.95%**
Helper	04-016	4.70% *	1.00%											0.25%					**5.95%**
Price	04-035	4.70% *	1.00%									0.10%	0.30%	0.25%					**6.35%**
Scofield	04-040	4.70% *	1.00%											0.25%					**5.95%**
Sunnyside	04-046	4.70% *	1.00%											0.25%					**5.95%**
Wellington	04-053	4.70% *	1.00%										0.30%	0.25%					**6.25%**
East Carbon	04-058	4.70% *	1.00%											0.25%					**5.95%**
Daggett County	05-000	4.70% *	1.00%							1.00%				0.25%					**6.95%**
Manila	05-006	4.70% *	1.00%							1.00%				0.25%					**6.95%**
Davis County	06-000	4.70% *	1.00%	0.25%	0.25%			0.05%						0.25%					**6.50%**
Bountiful	06-004	4.70% *	1.00%	0.25%	0.25%			0.05%				0.10%		0.25%					**6.60%**
Centerville	06-006	4.70% *	1.00%	0.25%	0.25%			0.05%				0.10%		0.25%					**6.60%**
Clearfield	06-008	4.70% *	1.00%	0.25%	0.25%			0.05%						0.25%					**6.50%**
Fruit Heights	06-010	4.70% *	1.00%	0.25%	0.25%			0.05%						0.25%					**6.50%**
Farmington	06-017	4.70% *	1.00%	0.25%	0.25%			0.05%						0.25%					**6.50%**
Kaysville	06-026	4.70% *	1.00%	0.25%	0.25%			0.05%						0.25%					**6.50%**
Layton	06-030	4.70% *	1.00%	0.25%	0.25%			0.05%						0.25%					**6.50%**
North Salt Lake	06-035	4.70% *	1.00%	0.25%	0.25%			0.05%						0.25%					**6.50%**
South Weber	06-045	4.70% *	1.00%	0.25%	0.25%			0.05%						0.25%					**6.50%**
Sunset	06-048	4.70% *	1.00%	0.25%	0.25%			0.05%						0.25%					**6.50%**
Syracuse	06-049	4.70% *	1.00%	0.25%	0.25%			0.05%						0.25%					**6.50%**
West Point	06-056	4.70% *	1.00%	0.25%	0.25%			0.05%						0.25%					**6.50%**
Woods Cross	06-057	4.70% *	1.00%	0.25%	0.25%			0.05%						0.25%					**6.50%**
Clinton	06-059	4.70% *	1.00%	0.25%	0.25%			0.05%						0.25%					**6.50%**
West Bountiful	06-061	4.70% *	1.00%	0.25%	0.25%			0.05%						0.25%					**6.50%**
Duchesne County	07-000	4.70% *	1.00%											0.25%					**5.95%**
Altamont	07-001	4.70% *	1.00%											0.25%					**5.95%**
Duchesne City	07-008	4.70% *	1.00%											0.25%					**5.95%**
Myton	07-017	4.70% *	1.00%											0.25%					**5.95%**
Roosevelt	07-019	4.70% *	1.00%									0.10%	0.30%	0.25%					**6.35%**
Tabiona	07-020	4.70% *	1.00%											0.25%					**5.95%**
Emery County	08-000	4.70% *	1.00%											0.25%					**5.95%**
Castle Dale	08-001	4.70% *	1.00%											0.25%					**5.95%**
Clawson	08-003	4.70% *	1.00%											0.25%					**5.95%**
Cleveland	08-004	4.70% *	1.00%											0.25%					**5.95%**
Elmo	08-007	4.70% *	1.00%											0.25%					**5.95%**
Emery City	08-008	4.70% *	1.00%											0.25%					**5.95%**
Ferron	08-009	4.70% *	1.00%											0.25%					**5.95%**
Green River	08-011	4.70% *	1.00%										0.30%	0.25%			1.00%	0.50%	**7.75%**
Huntington	08-012	4.70% *	1.00%											0.25%					**5.95%**
Orangeville	08-016	4.70% *	1.00%											0.25%					**5.95%**
Garfield County	09-000	4.70% *	1.00%							1.00%				0.25%					**6.95%**
Antimony	09-001	4.70% *	1.00%							1.00%				0.25%					**6.95%**

Location	Cnty/ City Code	Section of 59-12 103 ST*	204 LS	501 MT	502 MA	1503 MF	1703 CT	2003 SM	1903 HH	802 RH	703 CZ	1402 MZ	1001 HT	1102 CO	1302 TO	2103 TN	401 RR	402 RA	Combined Sales Rate
Boulder	09-002	4.70% *	1.00%							1.00%				0.25%			1.00%		**7.95%**
Bryce Canyon	09-003	4.70% *	1.00%							1.00%				0.25%			1.10%		**8.05%**
Cannonville	09-004	4.70% *	1.00%							1.00%				0.25%					**6.95%**
Escalante	09-005	4.70% *	1.00%							1.00%				0.25%					**6.95%**
Hatch	09-006	4.70% *	1.00%							1.00%				0.25%					**6.95%**
Henrieville	09-008	4.70% *	1.00%							1.00%				0.25%					**6.95%**
Panguitch	09-011	4.70% *	1.00%							1.00%				0.25%			1.00%		**7.95%**
Tropic	09-015	4.70% *	1.00%							1.00%				0.25%			1.00%		**7.95%**
Grand County	10-000	4.70% *	1.00%											0.25%					**5.95%**
Castle Valley	10-005	4.70% *	1.00%											0.25%					**5.95%**
Moab	10-011	4.70% *	1.00%										0.30%	0.25%			1.10%	0.50%	**7.85%**
Iron County	11-000	4.70% *	1.00%											0.25%					**5.95%**
Cedar City	11-003	4.70% *	1.00%									0.10%		0.25%					**6.05%**
Enoch	11-005	4.70% *	1.00%											0.25%					**5.95%**
Kanarraville	11-012	4.70% *	1.00%											0.25%					**5.95%**
Paragonah	11-018	4.70% *	1.00%											0.25%					**5.95%**
Parowan	11-019	4.70% *	1.00%											0.25%					**5.95%**
Brian Head	11-028	4.70% *	1.00%									0.10%	0.30%	0.25%			1.00%	0.50%	**7.85%**
Juab County	12-000	4.70% *	1.00%											0.25%					**5.95%**
Eureka	12-009	4.70% *	1.00%											0.25%					**5.95%**
Levan	12-019	4.70% *	1.00%											0.25%					**5.95%**
Mona	12-024	4.70% *	1.00%											0.25%					**5.95%**
Nephi	12-026	4.70% *	1.00%										0.30%	0.25%					**6.25%**
Rocky Ridge Town	12-030	4.70% *	1.00%											0.25%					**5.95%**
Kane County	13-000	4.70% *	1.00%							1.00%				0.25%					**6.95%**
Alton	13-001	4.70% *	1.00%							1.00%				0.25%					**6.95%**
Glendale	13-002	4.70% *	1.00%							1.00%				0.25%					**6.95%**
Kanab	13-004	4.70% *	1.00%							1.00%				0.25%			1.00%		**7.95%**
Orderville	13-007	4.70% *	1.00%							1.00%				0.25%			1.00%		**7.95%**
Big Water	13-010	4.70% *	1.00%							1.00%				0.25%					**6.95%**
Millard County	14-000	4.70% *	1.00%											0.25%					**5.95%**
Delta	14-010	4.70% *	1.00%											0.25%					**5.95%**
Fillmore	14-014	4.70% *	1.00%											0.25%					**5.95%**
Hinckley	14-023	4.70% *	1.00%											0.25%					**5.95%**
Holden	14-024	4.70% *	1.00%											0.25%					**5.95%**
Kanosh	14-026	4.70% *	1.00%											0.25%					**5.95%**
Leamington	14-028	4.70% *	1.00%											0.25%					**5.95%**
Lynndyl	14-030	4.70% *	1.00%											0.25%					**5.95%**
Meadow	14-034	4.70% *	1.00%											0.25%					**5.95%**
Oak City	14-037	4.70% *	1.00%											0.25%					**5.95%**
Scipio	14-040	4.70% *	1.00%											0.25%					**5.95%**
Morgan County	15-000	4.70% *	1.00%											0.25%					**5.95%**
Morgan City	15-007	4.70% *	1.00%											0.25%					**5.95%**
Piute County	16-000	4.70% *	1.00%											0.25%					**5.95%**
Circleville	16-003	4.70% *	1.00%											0.25%					**5.95%**
Junction	16-005	4.70% *	1.00%											0.25%					**5.95%**

Location	Cnty/ City Code	Section of 59-12 103 ST*	204 LS	501 MT	502 MA	1503 MF	1703 CT	2003 SM	1903 HH	802 RH	703 CZ	1402 MZ	1001 HT	1102 CO	1302 TO	2103 TN	401 RR	402 RA	Combined Sales Rate
Kingston	16-006	4.70% *	1.00%											0.25%					**5.95%**
Marysvale	16-007	4.70% *	1.00%											0.25%					**5.95%**
Rich County	17-000	4.70% *	1.00%											0.25%					**5.95%**
Garden City	17-001	4.70% *	1.00%											0.25%			1.00%		**6.95%**
Laketown	17-002	4.70% *	1.00%											0.25%					**5.95%**
Randolph	17-005	4.70% *	1.00%											0.25%					**5.95%**
Woodruff	17-010	4.70% *	1.00%											0.25%					**5.95%**
Salt Lake County	18-000	4.70% *	1.00%	0.30%	0.25%		0.25%				0.10%			0.25%					**6.85%**
Alta	18-003	4.70% *	1.00%	0.30%	0.25%		0.25%				0.10%			0.25%			1.00%	0.50%	**8.35%**
Bluffdale	18-019	4.70% *	1.00%	0.30%	0.25%		0.25%				0.10%			0.25%					**6.85%**
Cottonwood Heights	18-020	4.70% *	1.00%	0.30%	0.25%		0.25%				0.10%			0.25%					**6.85%**
Draper	18-039	4.70% *	1.00%	0.30%	0.25%		0.25%				0.10%			0.25%					**6.85%**
Herriman	18-060	4.70% *	1.00%	0.30%	0.25%		0.25%				0.10%			0.25%					**6.85%**
Holladay	18-065	4.70% *	1.00%	0.30%	0.25%		0.25%				0.10%			0.25%					**6.85%**
Midvale	18-093	4.70% *	1.00%	0.30%	0.25%		0.25%				0.10%			0.25%					**6.85%**
Murray	18-096	4.70% *	1.00%	0.30%	0.25%		0.25%				0.10%			0.25%					**6.85%**
Riverton	18-118	4.70% *	1.00%	0.30%	0.25%		0.25%				0.10%			0.25%					**6.85%**
Salt Lake City	18-122	4.70% *	1.00%	0.30%	0.25%		0.25%				0.10%			0.25%					**6.85%**
Sandy	18-131	4.70% *	1.00%	0.30%	0.25%		0.25%				0.10%			0.25%					**6.85%**
South Jordan	18-138	4.70% *	1.00%	0.30%	0.25%		0.25%				0.10%			0.25%					**6.85%**
South Salt Lake	18-139	4.70% *	1.00%	0.30%	0.25%		0.25%				0.10%			0.25%					**6.85%**
Taylorsville	18-142	4.70% *	1.00%	0.30%	0.25%		0.25%				0.10%			0.25%					**6.85%**
West Jordan	18-155	4.70% *	1.00%	0.30%	0.25%		0.25%				0.10%			0.25%					**6.85%**
West Valley City	18-167	4.70% *	1.00%	0.30%	0.25%		0.25%				0.10%			0.25%					**6.85%**
San Juan County	19-000	4.70% *	1.00%											0.25%					**5.95%**
Blanding	19-002	4.70% *	1.00%									0.10%	0.25%	0.25%					**6.30%**
Monticello	19-009	4.70% *	1.00%											0.25%					**5.95%**
Sanpete County	20-000	4.70% *	1.00%											0.25%					**5.95%**
Centerfield	20-004	4.70% *	1.00%											0.25%					**5.95%**
Ephraim	20-008	4.70% *	1.00%										0.30%	0.25%					**6.25%**
Fairview	20-009	4.70% *	1.00%											0.25%					**5.95%**
Fayette	20-010	4.70% *	1.00%											0.25%					**5.95%**
Fountain Green	20-011	4.70% *	1.00%											0.25%					**5.95%**
Gunnison	20-014	4.70% *	1.00%										0.30%	0.25%					**6.25%**
Manti	20-020	4.70% *	1.00%											0.25%					**5.95%**
Mayfield	20-021	4.70% *	1.00%											0.25%					**5.95%**
Moroni	20-023	4.70% *	1.00%											0.25%					**5.95%**
Mt. Pleasant	20-024	4.70% *	1.00%										0.30%	0.25%					**6.25%**
Spring City	20-031	4.70% *	1.00%											0.25%					**5.95%**
Sterling	20-032	4.70% *	1.00%											0.25%					**5.95%**
Wales	20-033	4.70% *	1.00%											0.25%					**5.95%**
Sevier County	21-000	4.70% *	1.00%											0.25%					**5.95%**
Annabella	21-001	4.70% *	1.00%											0.25%					**5.95%**
Aurora	21-002	4.70% *	1.00%									0.10%		0.25%					**6.05%**
Central Valley	21-007	4.70% *	1.00%											0.25%					**5.95%**
Elsinore	21-014	4.70% *	1.00%											0.25%					**5.95%**
Glenwood	21-018	4.70% *	1.00%											0.25%					**5.95%**

Location	Cnty/ City Code	Section of 59-12																	
		103 ST*	204 LS	501 MT	502 MA	1503 MF	1703 CT	2003 SM	1903 HH	802 RH	703 CZ	1402 MZ	1001 HT	1102 CO	1302 TO	2103 TN	401 RR	402 RA	Combined Sales Rate
Joseph	21-025	4.70% *	1.00%											0.25%					**5.95%**
Koosharem	21-029	4.70% *	1.00%											0.25%					**5.95%**
Monroe	21-031	4.70% *	1.00%											0.25%					**5.95%**
Redmond	21-033	4.70% *	1.00%									0.10%		0.25%					**6.05%**
Richfield	21-034	4.70% *	1.00%										0.30%	0.25%					**6.25%**
Salina	21-035	4.70% *	1.00%									0.10%	0.30%	0.25%					**6.35%**
Sigurd	21-038	4.70% *	1.00%											0.25%					**5.95%**
Summit County	22-000	4.70% *	1.00%								0.10%			0.25%					**6.05%**
Coalville	22-006	4.70% *	1.00%								0.10%			0.25%					**6.05%**
Francis	22-013	4.70% *	1.00%								0.10%			0.25%					**6.05%**
Henefer	22-017	4.70% *	1.00%								0.10%			0.25%					**6.05%**
Kamas	22-022	4.70% *	1.00%								0.10%			0.25%					**6.05%**
Oakley	22-029	4.70% *	1.00%								0.10%			0.25%					**6.05%**
Park City	22-030	4.70% *	1.00%	0.30%							0.10%			0.25%			1.10%		**7.45%**
Snyderville Basin Tr Dist (b)	22-900	4.70% *	1.00%	0.30%							0.10%			0.25%					**6.35%**
Tooele County	23-000	4.70% *	1.00%											0.25%					**5.95%**
Erda (b)	23-017	4.70% *	1.00%	0.30%										0.25%					**6.25%**
Grantsville	23-023	4.70% *	1.00%	0.30%										0.25%					**6.25%**
Lakepoint (b)	23-030	4.70% *	1.00%	0.30%										0.25%					**6.25%**
Lincoln (b)	23-065	4.70% *	1.00%	0.30%										0.25%					**6.25%**
Ophir	23-037	4.70% *	1.00%											0.25%					**5.95%**
Stockton	23-046	4.70% *	1.00%											0.25%					**5.95%**
Tooele City	23-048	4.70% *	1.00%	0.30%								0.10%		0.25%					**6.35%**
Vernon	23-050	4.70% *	1.00%											0.25%					**5.95%**
Wendover	23-052	4.70% *	1.00%											0.25%					**5.95%**
Rush Valley	23-056	4.70% *	1.00%											0.25%					**5.95%**
Stansbury Park (b)	23-066	4.70% *	1.00%	0.30%										0.25%					**6.25%**
Uintah County	24-000	4.70% *	1.00%							0.40%	0.10%			0.25%					**6.45%**
Naples	24-014	4.70% *	1.00%							0.40%	0.10%		0.25%	0.25%					**6.70%**
Vernal	24-024	4.70% *	1.00%							0.40%	0.10%		0.30%	0.25%					**6.75%**
Ballard	24-028	4.70% *	1.00%							0.40%	0.10%			0.25%					**6.45%**
Utah County	25-000	4.70% *	1.00%			0.30%			0.25%					0.25%					**6.50%**
Alpine	25-001	4.70% *	1.00%	0.25%		0.30%			0.25%					0.25%					**6.75%**
American Fork	25-002	4.70% *	1.00%	0.25%		0.30%			0.25%					0.25%					**6.75%**
Cedar Fort	25-019	4.70% *	1.00%			0.30%			0.25%					0.25%					**6.50%**
Draper City South	25-029	4.70% *	1.00%			0.30%			0.25%					0.25%					**6.50%**
Eagle Mountain	25-030	4.70% *	1.00%			0.30%			0.25%					0.25%					**6.50%**
Fairfield	25-035	4.70% *	1.00%			0.30%			0.25%					0.25%					**6.50%**
Genola	25-038	4.70% *	1.00%			0.30%			0.25%					0.25%					**6.50%**
Goshen	25-043	4.70% *	1.00%			0.30%			0.25%					0.25%					**6.50%**
Lehi	25-066	4.70% *	1.00%	0.25%		0.30%			0.25%					0.25%					**6.75%**
Lindon	25-070	4.70% *	1.00%	0.25%		0.30%			0.25%					0.25%					**6.75%**
Mapleton	25-073	4.70% *	1.00%	0.25%		0.30%			0.25%					0.25%					**6.75%**
Orem	25-083	4.70% *	1.00%	0.25%		0.30%			0.25%			0.10%		0.25%					**6.85%**
Payson	25-085	4.70% *	1.00%	0.25%		0.30%			0.25%					0.25%					**6.75%**
Pleasant Grove	25-088	4.70% *	1.00%	0.25%		0.30%			0.25%					0.25%					**6.75%**
Provo	25-090	4.70% *	1.00%	0.25%		0.30%			0.25%					0.25%					**6.75%**
Provo Canyon	25-093	4.70% *	1.00%	0.25%		0.30%			0.25%					0.25%					**6.75%**

Location	Cnty/ City Code	Section of 59-12 103 ST*	204 LS	501 MT	502 MA	1503 MF	1703 CT	2003 SM	1903 HH	802 RH	703 CZ	1402 MZ	1001 HT	1102 CO	1302 TO	2103 TN	401 RR	402 RA	Combined Sales Rate
Salem	25-096	4.70% *	1.00%	0.25%		0.30%			0.25%					0.25%					**6.75%**
Santaquin	25-097	4.70% *	1.00%			0.30%			0.25%					0.25%					**6.50%**
Saratoga Springs	25-098	4.70% *	1.00%			0.30%			0.25%					0.25%					**6.50%**
Highland	25-099	4.70% *	1.00%	0.25%		0.30%			0.25%					0.25%					**6.75%**
Spanish Fork	25-103	4.70% *	1.00%	0.25%		0.30%			0.25%					0.25%					**6.75%**
Springville	25-106	4.70% *	1.00%	0.25%		0.30%			0.25%					0.25%					**6.75%**
Vineyard	25-117	4.70% *	1.00%			0.30%			0.25%					0.25%					**6.50%**
Cedar Hills	25-123	4.70% *	1.00%	0.25%		0.30%			0.25%					0.25%					**6.75%**
Elk Ridge	25-124	4.70% *	1.00%			0.30%			0.25%					0.25%					**6.50%**
Woodland Hills	25-125	4.70% *	1.00%			0.30%			0.25%					0.25%					**6.50%**
Wasatch County	26-000	4.70% *	1.00%											0.25%					**5.95%**
Charleston	26-003	4.70% *	1.00%											0.25%					**5.95%**
Daniel	26-005	4.70% *	1.00%											0.25%					**5.95%**
Heber	26-008	4.70% *	1.00%										0.30%	0.25%					**6.25%**
Independence	26-009	4.70% *	1.00%											0.25%			1.10%		**7.05%**
Midway	26-011	4.70% *	1.00%										0.30%	0.25%			1.10%		**7.35%**
Park City East	26-013	4.70% *	1.00%	0.30%										0.25%			1.10%		**7.35%**
Wallsburg	26-014	4.70% *	1.00%											0.25%					**5.95%**
Washington County	27-000	4.70% *	1.00%											0.25%					**5.95%**
Apple Valley	27-002	4.70% *	1.00%											0.25%					**5.95%**
Enterprise	27-005	4.70% *	1.00%											0.25%					**5.95%**
Hurricane	27-008	4.70% *	1.00%										0.30%	0.25%					**6.25%**
Ivins	27-010	4.70% *	1.00%										0.30%	0.25%					**6.25%**
La Verkin	27-011	4.70% *	1.00%										0.30%	0.25%					**6.25%**
Leeds	27-012	4.70% *	1.00%											0.25%					**5.95%**
New Harmony	27-015	4.70% *	1.00%											0.25%					**5.95%**
Rockville	27-019	4.70% *	1.00%											0.25%					**5.95%**
St George	27-020	4.70% *	1.00%										0.30%	0.25%					**6.25%**
Santa Clara	27-021	4.70% *	1.00%										0.30%	0.25%					**6.25%**
Springdale	27-023	4.70% *	1.00%											0.25%			1.10%	0.50%	**7.55%**
Toquerville	27-024	4.70% *	1.00%											0.25%					**5.95%**
Virgin	27-026	4.70% *	1.00%											0.25%					**5.95%**
Washington City	27-027	4.70% *	1.00%										0.30%	0.25%					**6.25%**
Hildale	27-035	4.70% *	1.00%											0.25%					**5.95%**
Wayne County	28-000	4.70% *	1.00%											0.25%					**5.95%**
Bicknell	28-001	4.70% *	1.00%											0.25%					**5.95%**
Hanksville	28-005	4.70% *	1.00%											0.25%					**5.95%**
Loa	28-007	4.70% *	1.00%											0.25%					**5.95%**
Lyman	28-008	4.70% *	1.00%											0.25%					**5.95%**
Torrey	28-010	4.70% *	1.00%											0.25%					**5.95%**
Weber County	29-000	4.70% *	1.00%	0.25%	0.25%		0.25%	0.05%			0.10%			0.25%					**6.85%**
Farr West	29-012	4.70% *	1.00%	0.25%	0.25%		0.25%	0.05%			0.10%			0.25%					**6.85%**
Harrisville	29-016	4.70% *	1.00%	0.25%	0.25%		0.25%	0.05%			0.10%			0.25%					**6.85%**
Hooper	29-018	4.70% *	1.00%	0.25%	0.25%		0.25%	0.05%			0.10%			0.25%					**6.85%**
Huntsville	29-019	4.70% *	1.00%	0.25%	0.25%		0.25%	0.05%			0.10%			0.25%					**6.85%**
Marriott-Slaterville	29-022	4.70% *	1.00%	0.25%	0.25%		0.25%	0.05%			0.10%			0.25%					**6.85%**
North Ogden	29-026	4.70% *	1.00%	0.25%	0.25%		0.25%	0.05%			0.10%			0.25%					**6.85%**
Ogden	29-027	4.70% *	1.00%	0.25%	0.25%		0.25%	0.05%			0.10%			0.25%					**6.85%**

Location	Cnty/ City Code	Section of 59-12																	
		103 ST*	204 LS	501 MT	502 MA	1503 MF	1703 CT	2003 SM	1903 HH	802 RH	703 CZ	1402 MZ	1001 HT	1102 CO	1302 TO	2103 TN	401 RR	402 RA	Combined Sales Rate
Plain City	29-030	4.70% *	1.00%	0.25%	0.25%		0.25%	0.05%			0.10%			0.25%					**6.85%**
Pleasant View	29-031	4.70% *	1.00%	0.25%	0.25%		0.25%	0.05%			0.10%			0.25%					**6.85%**
Riverdale	29-036	4.70% *	1.00%	0.25%	0.25%		0.25%	0.05%			0.10%			0.25%		0.20%			**7.05%**
Roy	29-037	4.70% *	1.00%	0.25%	0.25%		0.25%	0.05%			0.10%			0.25%					**6.85%**
South Ogden	29-040	4.70% *	1.00%	0.25%	0.25%		0.25%	0.05%			0.10%			0.25%					**6.85%**
Uintah	29-043	4.70% *	1.00%	0.25%	0.25%		0.25%	0.05%			0.10%			0.25%					**6.85%**
Washington Terrace	29-049	4.70% *	1.00%	0.25%	0.25%		0.25%	0.05%			0.10%			0.25%					**6.85%**
West Haven	29-051	4.70% *	1.00%	0.25%	0.25%		0.25%	0.05%			0.10%			0.25%					**6.85%**

Location	Cnty/ City Code	Section of 59-12																	
		103 ST*	204 LS	501 MT	502 MA	1503 MF	1703 CT	2003 SM	1903 HH	802 RH	703 CZ	1402 MZ	1001 HT	1102 CO	1302 TO	2103 TN	401 RR	402 RA	Combined Sales Rate

INSTRUCTIONS:

The combined sales rate for the various localities in this section applies to all taxable sales in the state. Other taxes and fees, such as transient room, short-term vehicle leasing, restaurant, telecommunications and municipal energy are in addition to the combined rate. Please see the following section for these rates. Refer to Publication 25 for more information on the taxability of certain transactions.

*** The tax on food and food ingredients is 3.0% statewide. This includes the state rate of 1.75%, local option rate of 1.0% and county option rate of 0.25%.**

For sales of residential energy, the combined rate is reduced by 2.70%.

COMMENTS:

Changes to combined sales and use tax rates with an effective date of 01/01/2009:

◆◆◆◆ The state sales tax rate has been increased from 4.65% to 4.70%. ◆◆◆◆

Location	County City Code	Rate	Tax Type
Utah County	25-ALL	0.25% †	County of the Second Class Airport, Highway and Public Transit
Riverdale	29-036	0.20% †	City or Town Option

† New Tax

Aviation Fuel Tax Summary

Type of Air Carrier and Location Aviation Fuel Is Purchased	Tax Allocation per Gallon to Airport	Tax Allocation per Gallon to Aeronautical Operations	Total Tax Collected per Gallon
Federally certificated air carrier at Salt Lake City Airport (minus the amount for a refund or credit claimed under Section 59-13-404)	**$0.015**	**$0.01**	**$0.025**
Federally certificated air carrier at airport other than Salt Lake City Airport	**$0.03**	**$0.01**	**$0.04**
Non-federally certificated air carrier at Salt Lake City Airport	**$0.00**	**$0.09**	**$0.09**
Non-federally certificated air carrier at airport other than Salt Lake City Airport	**$0.03**	**$0.06**	**$0.09**
Source: Sections 59-13-402 and 59-13-404, Utah Code Annotated 1953, January 2009			

OLRGC
Office of Legislative Research and General Counsel

State of Utah

Local Option Sales and Use Taxes and Supplemental State Sales and Use Tax for Transportation

January 2009

Sales and Use Tax	Utah Code Ann. Section Imposing Tax	Maximum Tax Rate (%)	Expenditure of Revenues Collected	FY 2008 Total Disbursements
Public Transit (Basic)	§59-12-501	.25 or .30[1]	Public transportation system	$199,098,865
Public Transit (Additional)	§59-12-502	.25	Fixed guideway, expanded public transportation system, or both except in counties of the first class where rate of .20% is for a fixed guideway, expanded public transportation system, or both and rate of .05% is for certain purposes relating to highways located within the county	
Municipal Highways or Public Transit System Tax	§59-12-1001	.25 or .30[2]	Highways within the municipality, public transit, or both	$11,956,979
County Option Transportation	§59-12-1703	.25	Expenditure of revenues collected varies by county; see attached chart	
County Option for Highways, Fixed Guideways, or Public Transit	§59-12-1503	.30	Imposed only in Utah county: Rate of .261% = Fixed guideways Rate of .015% = Public transit Rate of .024% = State highway projects within county	$18,622,576

Sales and Use Tax	Utah Code Ann. Section Imposing Tax	Maximum Tax Rate (%)	Expenditure of Revenues Collected	FY 2008 Total Disbursements
County of the Second Class Airport, Highway, and Public Transit[3]	§59-12-1903	.10 or .25	County may impose either: (1) a rate of .10% to be expended for purposes related to the County of the Second Class State Highway Projects Fund, a project or service relating to certain airport facilities, or a combination of both; or (2) a rate of .25% to be expended as follows: Rate of .10% = County of the Second Class State Highway Projects Fund; Rate of .05% = Local Transportation Corridor Preservation Fund; Rate of .10% = to be allocated by the county legislative body for one or more of the following uses; the County of the Second Class State Highway Projects Fund; public transit, fixed guideways, state highways, local highways of regional significance, certain airport facilities; or a combination of these purposes.	Authorized to be imposed effective January 1, 2009
Supplemental State Sales and Use Tax[4]	§59-12-2003	Varies[5]		Authorized to be imposed effective July 1, 2008

1. A county or municipality that does not impose a tax under Title 59, Chapter 12, Part 15, County Option Sales and Use Tax for Highways, Fixed Guideways, or Systems for Public Transit, may impose a tax of up to .30%. All other counties and municipalities may impose a tax of up to .25%. Utah Code Ann. §59-12-501 (2008).

2. A city or town that does not impose the public transit tax under Utah Code Ann. §59-12-501 may impose a tax under this section of .25% or .30%, as determined by the city or town. Utah Code Ann. §59-12-1001 (2008).

3. If a county legislative body imposes this tax, the county legislative body may not impose a tax under Title 59, Chapter 12, Part 17, County Option Sales and Use Tax for Transportation Act.

4. Only imposed within counties of the first and second class.

5. If the state imposes a tax under Title 59, Chapter 12, Part 20, Supplemental State Sales and Use Tax Act, the tax rate imposed within a city, town, or the unincorporated area of a county of the first or second class is a percentage equal to the difference between: (i) .30%; and (ii) for a city, town or unincorporated area within the county of the first or second class, the highest tax rate imposed within that city under Section 59-12-501, Section 59-12-1001, or Section 59-12-1503. As of January 2009, this tax is imposed at a .05% rate throughout Davis and Weber County.

Expenditure of Revenue Collected
Sales and Use Taxes Imposed Under Title 59, Chapter 12, Part 17,
County Option Sales and Use Tax for Transportation Act

Rate of .25%

County	Pct. of Revenue	Expenditure of Revenue Collected
Salt Lake	25	Corridor Preservation
	35.25	Mid Jordan and West Valley Light Rail
	37.68	Commuter Rail
	2.07	I-80 Widening
Weber	25	Corridor Preservation
	75	To be determined. Initial projects suggested by Weber County Council of Governments include widening of I-15, upgrade of I-84, and improvements to several principal and minor arterial highways in Weber county. A bus rapid transit line from the Ogden Intermodal Center to Weber State University is also proposed. [1]
Cache	100	State and local highways. No specific projects identified.

1. "Transportation Project Prioritization Process: Weber County Third Quarter Cent Sales Tax Increase." April 2, 2008. Document presented to Executive Appropriations Committee, May 21, 2008.

State and Local Taxes and Fees Used to Fund Transportation

	Utah Code Reference	Rate	Fund	Imple-mented	2007	2008	2009[1]
State User Fees							
Motor Fuel Tax	59-13-201	24.5 cents	TF, CHF	1923	254,676,020	244,684,841	242,000,000
Special Fuel Tax	59-13-301	24.5 cents	TF, CHF	1941	111,173,568	116,920,788	119,500,000
Motor Vehicle Registration Fees	41-1a-1206	Various	TF		34,292,547	35,365,683	36,430,000
Proportional Registration Fees	41-1a-301	Formula	TF		14,772,484	14,202,031	
Highway Use Tax	41-1a-301(11)	Various	TF	1953	8,089,959	7,573,707	
Centennial Highway MV Registration Fee	41-1a-1201(6)(a)	Various	CHF	1998	22,297,129	22,956,032	
Motor Vehicle Control Fees	41-1a-1210 & 1211	Varous	TF	Various	5,302,417	5,294,423	
Special Transportation Permits	72-7-406		TF		7,780,428	8,093,326	
Safety Inspection Fee	53-8-205	$2	TF		1,624,518	2,207,477	
Temporary Permits	41-1a-301	$25 and $50	TF	1935	401,335	522,984	
Subtotal					460,410,405	457,821,292	
State Sales and Use Tax Earmarks							
Transportation Projects: Sales Tax -	59-12-103(6)	1/16%	TF	1998	18,743,000	30,712,445	28,000,000
Centennial Highway Sales Tax & Transfers	59-12-103(7)	1/64%, 8.3%, and transfers	CHF	2000	201,906,753	177,321,026	
Critical Highway Needs Fund Transfer	59-12-103(9)	$90 Million	CHNF	2008		90,000,000	55,000,000
Critical Highway Needs Fund Transfer	59-12-103(11)	0.025%	CHNF	2009			8,500,000
Transportation Fund Transfer	59-12-103(12)	0.025%	TF	2009			8,500,000
Subtotal					220,649,753	298,033,471	
Miscellaneous State Taxes and Fees							
Motor Vehicle Rental Tax - Restricted	59-12-1201	2.50%	TCP	1998	4,030,263	4,933,041	
Uninsured Motorist Fees - Restricted	41-12a-806	$1 and $100	TF-Res	1994	2,585,469	2,834,471	
DUI Impound Fees - Restricted	41-6a-1406(6)(iv)	$330	TF-Res	2000	1,029,668	1,095,624	
Motorcycle Safety Fees - Dedicated	53-3-905	$2.50 and $5.00	DPS	1993	326,996	382,410	
Clean Fuel Incentive Surcharge[2]	59-13-304	$35	CHF	2001	56,875	98,875	
Subtotal					8,029,271	9,344,421	0

	Utah Code Reference	Rate	Fund	Imple-mented	2007	2008	2009[1]
Local Option Sales and Use Tax and Fees							
Public Transit (Basic and Additional)	59-12-501 & -502	Up to .55%	CFC, L, PTD	1974 & 1991	152,013,654	199,098,865	?
Municipal Highways or Public Transit	59-12-1001	0.25% or 0.30%	Local	1998	11,324,318	11,956,979	?
County Option Transportation[3]	59-12-1703	0.25%	LTCP, CFC, Other	2007		?	?
County Option for Highways, Fixed Guideways, or Mass Transit[3]	59-12-1503	0.30%	PTD, L, HWC	2004	1,499,204	18,622,576	?
County of the Second Class Airport, Highway and Public Transit	59-12-1903	0.10% or 0.25%	LTCP, CSC, Other	2009			?
Supplemental State Sales and Use Tax*							?
Local Trans Corridor Preservation Fee	41-1a-1222	Up to $10	LTCP, CFC	2006	11,090,035	9,926,487	?
Subtotal					186,209,029	269,716,648	
Federal Highway Funds†				1956	313,527,995	311,641,759	273,548,912
Grand Total					1,178,544,635	1,316,445,850	

[1] Estimated Revenues.
[2] Repealed January 1, 2009.
[3] Imposed for the first time on April 1, 2007.
* Imposed for the first time on July 1, 2008
† Federal Highway Funds does not include federal grants.

Fund Abreviations

CFC	County of the First Class State Highway Projects Fund
CHF	Centennial Highway Fund
CHNF	Critical Highway Needs Fund
CSC	County of the Second Class State Highway Projects Fund
DPS	Department of Safety
HWC	Highway Projects within Counties Fund
L	Local government
LTCP	Local Transportation Corridor Preservation Fund
PTD	Public Transit District
TCP	Transportation Corridor Preservation Revolving Loan Fund
TF	Transportation Fund
TF- Res	Transportation Fund Restricted Account

CENTENNIAL HIGHWAY FUNDING
FY1997 to FY2017
1/31/2009

2008 Special Session

Sales Tax Commitment to 8.33% > 2% per year w/9-08 adj.
General Fund $249,000 One Time FY 2008
Includes 2008 Status CHF Projections (Finishes CHF in 2010)

		FY97-07	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	TOTALS
	AVAILABLE FUNDING SOURCES												
1	**Beginning Balances**	2,243,191	108,069	107,329	33,999	117,350	247,162	383,649	528,336	733,482	942,803	1,173,867	
2	**I-15 Project/Debt Service Savings Used**	(39,600)											
3	**STATE SOURCES**												
4	**General Fund**	1,589,000											1,589,000
5	General Fund One Time	237,000	249,000										486,000
6	General Fund Reductions	(596,620)											(596,620)
7	Less: Debt Service Interest	(451,830)	(45,352)	(37,519)	(34,758)	(28,939)	(22,810)	(16,122)	(12,150)	(7,712)	(3,811)	(1,464)	(662,467)
8	Less: Debt Service Principal	(348,785)	(91,370)	(99,080)	(113,585)	(120,245)	(126,155)	(131,260)	(81,550)	(88,760)	(78,035)	(40,670)	(1,319,495)
9	**Net General Funds Available**	428,765	112,278	(136,599)	(148,343)	(149,184)	(148,965)	(147,382)	(93,700)	(96,472)	(81,846)	(42,134)	(503,582)
10	**New Transportation Funds**												
11	Fuel Tax Change (UST Shift)	65,917	7,728	7,959	8,198	8,444	8,697	8,958	9,227	9,504	9,789	10,083	154,505
12	Fuel Tax Increase (5.0 Cents)	659,184	77,277	79,595	81,983	84,442	86,976	89,585	92,273	95,041	97,892	100,829	1,545,076
13	Diesel Tax Collection Change	114,639	13,439	13,842	14,258	14,685	15,126	15,580	16,047	16,528	17,024	17,535	268,704
14	Less: B&C Allocation (25% to FY07 30	(210,062)	(29,533)	(30,419)	(31,332)	(32,272)	(33,240)	(34,237)	(35,264)	(36,322)	(37,412)	(38,534)	(548,625)
15	Fuel Tax Increase (No B&C Allocation)	(70,000)		0	0	0	0	0	0	0	0	0	(70,000)
16	Registration Increase(Autos)	162,589	19,399	19,981	20,581	21,198	21,834	22,489	23,164	23,859	24,574	25,312	384,981
17	Registration Increase(Commercial Carrie	24,272	2,893	2,980	3,070	3,162	3,256	3,354	3,455	3,558	3,665	3,775	57,441
18	Departmental Efficiencies	67,413	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	127,413
19	**Net Transportation Funds Available**	813,952	97,203	99,939	102,757	105,660	108,650	111,729	114,901	118,168	121,533	124,999	1,919,493
20	Half Cent(UST)												0.5
21	Cents of Increases												5.0
22	**Sales Tax Revenue (Olympics 1/64 cent)**	41,700	6,682	6,600	6,600	6,600	6,732	6,867	7,004	7,144	7,287	7,433	110,648
23	**Sales Tax Revenue (8.3% rev collected)**	194,129	170,639	166,736	166,736	166,736	170,071	173,472	176,942	180,480	184,090	187,772	1,937,803
24	**Local Governments**	6,884											6,884
25	**Transit Tax**	8,579											8,579
26	**Investment Income & Bond Premiums**	112,039											112,039
27	**General Obligation Bonds**												
28	Par Amount of Bond Issued	1,328,095											1,328,095
29	Par Amount of Bond Anticipation Notes	0											0
30	Less Issuance Costs	6,977	0	0	0	0	0	0	0	0	0	0	6,977
31	**Subtotal Bonds Proceeds**	1,321,118	0	0	0	0	0	0	0	0	0	0	1,321,118
32													
33	**Subtotal State Sources**	2,927,166	386,802	136,676	127,750	129,812	136,488	144,686	205,147	209,321	231,064	278,070	2,975,179
34	**Olympic Maintenance**												0
35	**New Federal Funds**	404,987	15,013										420,000
36	**Total Project Funds Available**	5,535,744	509,884	244,006	161,749	247,162	383,649	528,336	733,482	942,803	1,173,867	1,451,937	3,395,179
37	**Capital Expenditures**												
38	I-15 Construction	1,549,729	8,271										1,558,000
39	Statewide Construction	1,653,175	394,284	210,007	44,399								2,301,865
40	Unfunded Corridor Projects												0
41	**Net Capital Expenditures**	3,202,904	402,555	210,007	44,399	0	0	0	0	0	0	0	3,859,865
42	**Projected Ending Balances**		107,329	33,999	117,350	247,162	383,649	528,336	733,482	942,803	1,173,867	1,451,937	1,451,937
43	**Total Capital Expend. & Ending Balances**		509,884	244,006	161,749	247,162	383,649	528,336	733,482	942,803	1,173,867	1,451,937	5,311,802

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Rule R907-68. Prioritization of New Transportation Capacity Projects.

As in effect on December 1, 2008

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- KEY
- Date of Enactment or Last Substantive Amendment
- Authorizing, Implemented, or Interpreted Law

R907-68-1. Definitions

(1) "ADT" means Average Daily Traffic, which is the volume of traffic on a road, annualized to a daily average.

(2) "Capacity" means the maximum hourly rate at which vehicles reasonably can be expected to traverse a point or a uniform section of a lane or roadway during a given time period under prevailing roadway, traffic, and control conditions.

(3) "Commission" means the Transportation Commission, which is created in Utah Code Ann. Section 72- 1-301.

(4) "Economic Development" may include such things as employment growth, employment retention, retail sales, tourism growth, freight movements, tax base increase, and traveler or user cost savings in relation to construction costs.

(5) "Functional Classification" means the description of the road as one of the following:

(a) Rural Interstate;

(b) Rural Other Principal Arterial;

(c) Rural Minor Arterial;

(d) Rural Major Collector;

(e) Urban Interstate;

(f) Urban Other Freeway and Expressway;

(g) Urban Other Principal Arterial;

(h) Urban Minor Arterial;

(i) Urban Collector;

(6) "Major New Capacity Project" means a transportation project that costs more than $5,000,000 and accomplishes any of

the following:

(a) Add new roads and interchanges;

(b) Add new lanes;

(c) Modify existing interchange(s) for capacity or economic development purpose.

(7) "MPO" as used in this section means metropolitan planning organization as defined in Utah Code Ann. Section 72-1-208.5.

(8) "Safety" means an analysis of the current safety conditions of a transportation facility. It includes an analysis of crash rates and crash severity.

(9) "Strategic Goals" means the Utah Department of Transportation Strategic Goals.

(10) "Strategic Initiatives" means the implementation strategies the Department will use to achieve the "Strategic Goals".

(11) "Transportation Efficiency" is the roadway attributes such as ADT, Truck ADT, Volume to Capacity Ratio, roadway Functional Classification, and Transportation Growth.

(12) "Transportation Growth" means the projected percentage of average annual increase in ADT.

(13) "Truck ADT" means the ADT of truck traffic on a road, annualized to a daily average.

(14) "Volume to Capacity Ratio" means the ratio of hourly volume of traffic to capacity for a transportation facility (measure of congestion).

R907-68-2. Authority and Purpose.

Utah Code Ann. Section 72-1-304, as enacted by Senate Bill 25, 2005 General Session, directs the Commission, in consultation with the Department and the Metropolitan Planning Organizations in the State, to issue rules that establish a prioritization process for new transportation projects that meet the Department's strategic goals. This rule fulfills that directive.

R907-68-3. Application of Strategic Initiatives to Projects.

The Department will use the Strategic Goals to guide the process:

(1) The Department will first seek to preserve current infrastructure and to optimize the capacity of the existing highway infrastructure before applying funds to increase capacity by adding new lanes.

(2) The Department will address means to improve the capacity of the existing system through technology like intelligent transportation systems, access management, transportation demand management, and others.

(3) The Department will assess safety through projects addressed in paragraph (1) and (2) above. The Department will also target specific highway locations for safety improvements.

(4) Adding new capacity projects will be recommended after considering items in paragraph (1), (2) and (3).

(5) All recommendations will be forwarded to the Transportation Commission for its review/action.

R907-68-4. Prioritization of Major New Capacity Projects List.

(1) Major New Capacity Projects will be compiled from the State of Utah Long Range Transportation Plan.

(2) The list will be first prioritized based upon Transportation Efficiency Factors, and Safety Factors. Each criterion of these factors will be given a specific weight.

(3) The Major New Capacity Projects will be ranked from highest to lowest with priority being assigned to the projects with highest overall rankings.

(4) The Commission will further evaluate the projects with highest rankings considering contributing components that include other factors such as Economic Development.

(5) For each Major New Capacity Project, the Department will provide a description of how completing that project will fulfill the Department's strategic goals.

(6) In the final selection process, the Commission may consider other factors not listed above. Its decision will be made in a public meeting forum.

R907-68-5. Commission Discretion.

The Commission, in consultation with the department and with MPOs, may establish additional criteria or use other considerations in prioritizing Major New Capacity Projects. If the Commission prioritizes a project over another project that has a higher rank under the criteria set forth in R907-68-4, the Commission shall identify the change and the reasons for it, and accept public comment at one of the public hearings held pursuant to R907-68-7.

R907-68-6. Need for Local Government Participation for Interchanges.

New interchanges for Economic Development purposes on existing roads will not be included on the Major New Capacity Project list unless the local government with geographical jurisdiction over the interchange location contributes at least 50% of the cost of the interchange from private, local, or other non-UDOT, funds.

R907-68-7. Public Hearings.

Before deciding the final prioritization list and funding levels, the Commission shall hold public hearings at locations around the state to accept public comments on the prioritization process and on the merits of the projects.

KEY

transportation commission, transportation, roads, capacity

Date of Enactment or Last Substantive Amendment

June 1, 2006

Authorizing, Implemented, or Interpreted Law

72-1-201

Rule converted into HTML by the Division of Administrative Rules.

For questions regarding the *content* or *application* of rules under Title R907, please contact the promulgating agency (Transportation, Administration). A list of agencies with links to their homepages is available at http://www.utah.gov/government/agencylist.html.

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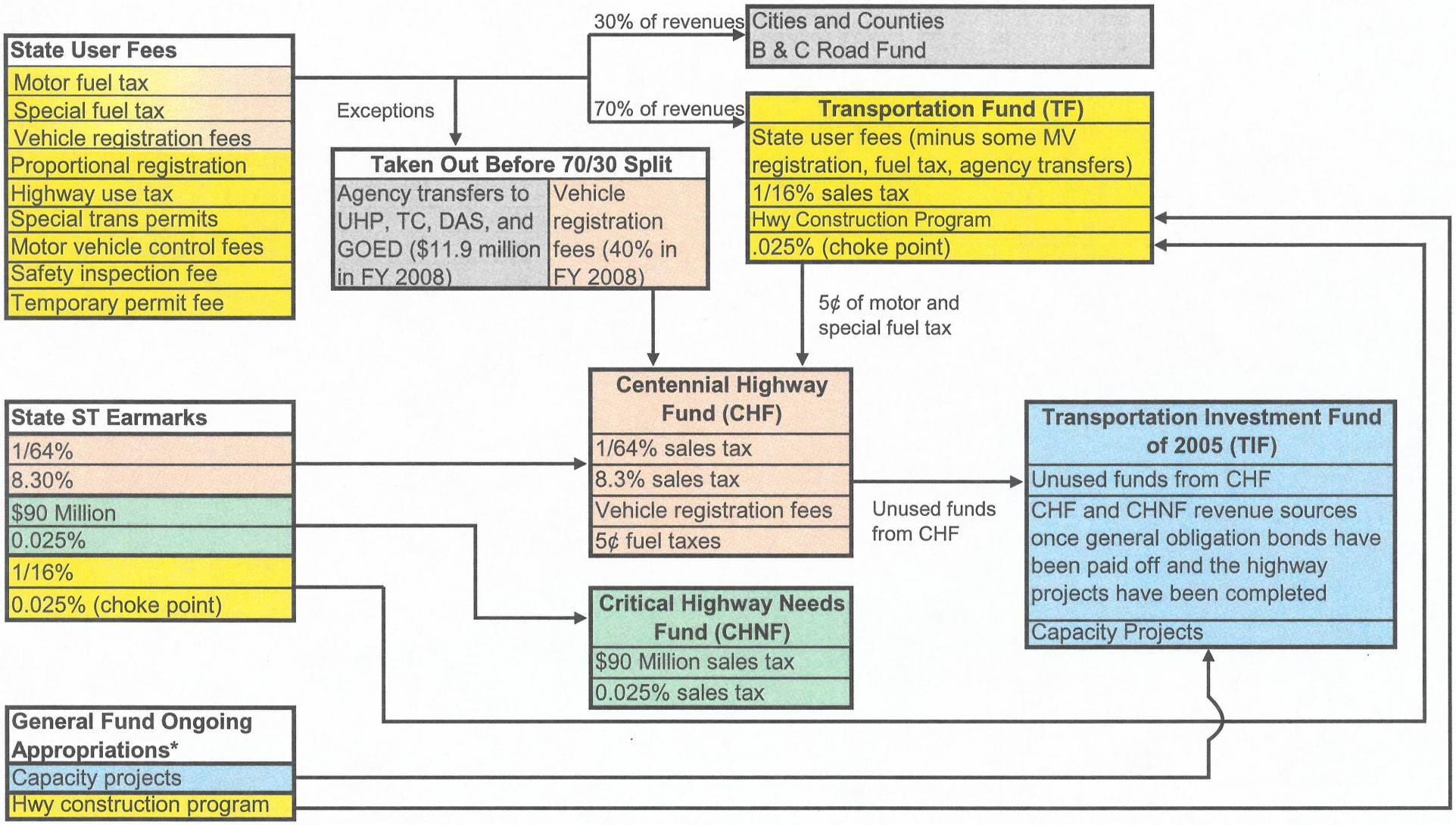
State Revenue Streams for Major Transportation Funds: Transportation Fund, Centennial Highway Fund, Critical Highway Needs Fund, and Transportation Investment Fund of 2005



General Fund One-Time Appropriations*

***General Fund Ongoing Appropriations:** The two ongoing appropriations listed were first appropriated in FY 2007. Fifty-five million dollars was appropriated to the TIF in FYs 2007 and 2008 for capacity projects. The FY 2009 appropriation was cut to $20 million during the 2008 special session and could be cut again. Thirty-five million dollars was appropriated to the TF in FYs 2007 and 2008 for the highway construction program. The FY 2009 appropriation was cut to $32.3 million during the 2008 special session.

General Fund One-Time Appropriations: The Legislature may appropriate one-time money to any of the transportation funds.

OLRGC
Office of Legislative Research and General Counsel

January 2009