

Effective 5/12/2015

59-12-2214 County, city, or town option sales and use tax to fund a system for public transit, an airport facility, a water conservation project, or to be deposited into the County of the First Class Highway Projects Fund -- Base -- Rate -- Voter approval exception.

- (1) Subject to the other provisions of this part, a county, city, or town may impose a sales and use tax of .25% on the transactions described in Subsection 59-12-103(1) located within the county, city, or town.
- (2) Subject to Subsection (3), a county, city, or town that imposes a sales and use tax under this section shall expend the revenues collected from the sales and use tax:
 - (a) to fund a system for public transit;
 - (b) to fund a project or service related to an airport facility for the portion of the project or service that is performed within the county, city, or town within which the sales and use tax is imposed:
 - (i) for a county that imposes the sales and use tax, if the airport facility is part of the regional transportation plan of the area metropolitan planning organization if a metropolitan planning organization exists for the area; or
 - (ii) for a city or town that imposes the sales and use tax, if:
 - (A) that city or town is located within a county of the second class;
 - (B) that city or town owns or operates the airport facility; and
 - (C) an airline is headquartered in that city or town; or
 - (c) for a combination of Subsections (2)(a) and (b).
- (3) A county of the first class that imposes a sales and use tax under this section shall expend the revenues collected from the sales and use tax as follows:
 - (a) 80% of the revenues collected from the sales and use tax shall be expended to fund a system for public transit; and
 - (b) 20% of the revenues collected from the sales and use tax shall be deposited into the County of the First Class Highway Projects Fund created by Section 72-2-121.
- (4) Notwithstanding Section 59-12-2208, a county, city, or town legislative body is not required to submit an opinion question to the county's, city's, or town's registered voters in accordance with Section 59-12-2208 to impose a sales and use tax under this section if:
 - (a) the county, city, or town imposes the sales and use tax under this section on or after July 1, 2010, but on or before July 1, 2011;
 - (b) on July 1, 2010, the county, city, or town imposes a sales and use tax under:
 - (i) Section 59-12-2213; or
 - (ii) Section 59-12-2215; and
 - (c) the county, city, or town obtained voter approval to impose the sales and use tax under:
 - (i) Section 59-12-2213; or
 - (ii) Section 59-12-2215.

Amended by Chapter 421, 2015 General Session