

S.B. 30

LOCAL OPTION SALES AND USE TAXES FOR TRANSPORTATION ACT

Representative **R. Curt Webb** proposes the following amendments:

1. *Page 2, Line 44:*

44 not liable for a tax or interest;

= **► provides transition provisions;**

2. *Page 2, Line 52:*

52 This bill takes effect on July 1, 2010.

= **This bill provides revisor instructions.**

3. *Page 3, Line 81:*

81 59-12-2212, Utah Code Annotated 1953

= **59-12-2212.1, Utah Code Annotated 1953**

4. *Page 71, Line 2186:*

2186 (Cc) included in or excluded from a definition.

= **Section 20. Section 59-12-2212.1 is enacted to read:**

59-12-2212.1. Transition provisions.

= **Notwithstanding any other provision of this part, 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 and is not required to provide notice to the commission in accordance with Section 59-12-2209 if:**

(1) (a) on June 30, 2010, a county, city, or town imposes a sales and use tax under Section 59-12-501 that is repealed by this bill;

(b) on July 1, 2010 the authority for the county, city, or town to impose the sales and use tax described in Subsection (1)(a) is transferred to Section 59-12-2213; and

(c) the rate of the sales and use tax described under Subsection (1)(a) and the rate of the sales and use tax the county, city, or town imposes under Section 59-12-2213 are the same;

(2) (a) on June 30, 2010, a county, city, or town imposes a sales and use tax under Section 59-12-502 that is repealed by this bill;

(b) on July 1, 2010 the authority for the county, city, or town to impose the sales and use tax described in Subsection (2)(a) is transferred to Section 59-12-2214; and

(c) the rate of the sales and use tax described under Subsection (2)(a) and the rate of the sales and

use tax the county, city, or town imposes under Section 59-12-2214 are the same;

(3) (a) on June 30, 2010, a city or town imposes a sales and use tax under Section 59-12-1001 that is repealed by this bill;

(b) on July 1, 2010, the authority for the city or town to impose the sales and use tax described in Subsection (3)(a) is transferred to Section 59-12-2215; and

(c) the rate of the sales and use tax described under Subsection (3)(a) and the rate of the sales and use tax the city or town imposes under Section 59-12-2215 are the same;

(4) (a) on June 30, 2010, a county imposes a sales and use tax under Section 59-12-1503 that is repealed by this bill;

(b) on July 1, 2010, the authority for the county to impose the sales and use tax described in Subsection (4)(a) is transferred to Section 59-12-2216; and

(c) the rate of the sales and use tax described under Subsection (4)(a) and the rate of the sales and use tax the county imposes under Section 59-12-2216 are the same;

(5) (a) on June 30, 2010, a county imposes a sales and use tax under Section 59-12-1703 that is repealed by this bill;

(b) on July 1, 2010, the authority for the county to impose the sales and use tax described in Subsection (5)(a) is transferred to Section 59-12-2217; and

(c) the rate of the sales and use tax described under Subsection (5)(a) and the rate of the sales and use tax the county imposes under Section 59-12-2217 are the same; and

(6) (a) on June 30, 2010, a county, city, or town imposes a sales and use tax under Section 59-12-1903 that is repealed by this bill;

(b) on July 1, 2010, the authority for the county, city, or town to impose the sales and use tax described in Subsection (6)(a) is transferred to Section 59-12-2218; and

(c) the rate of the sales and use tax described under Subsection (6)(a) and the rate of the sales and use tax the county, city, or town imposes under Section 59-12-2218 are the same.

5. Page 72, Line 2224:

2224 County of the First Class State 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.

6. Page 75, Lines 2301 through 2303:

2301 (a) deposited into the ~~{State}~~ Highway Projects Within Counties Fund created by Section
2302 72-2-121.1; and
2303 (b) expended as provided in Section 72-2-121.1.

(10) (a) Notwithstanding Section 59-12-2206 and subject to Subsection (10)(b), revenues collected from a sales and use tax under this section that a county allocates for a purpose described in Subsection (2)(d) shall be transferred to the Department of Transportation if the transfer of the revenues is required under an interlocal agreement:

(i) entered into on or before January 1, 2010; and

(ii) established in accordance with Title 11, Chapter 13, Interlocal Cooperation Act.

(b) The Department of Transportation shall expend the revenues described in Subsection (10)(a) as provided in the interlocal agreement described in Subsection (10)(a).

7. Page 86, Line 2657:

2657 body under Subsection (1)(c)(iv).

(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; and

(b) a purpose for which the county, city, or town will expend revenues collected from the sales and use tax under this section is:

(i) a project or service described in Subsection (1)(b)(i)(B); or

(ii) a project or service described in Subsection (1)(b)(ii)(C)(IV).

8. Page 97, Lines 2997 through 2998:

2997 (b) the portion of the sales and use tax described in Subsection [59-12-502(5)(a)]
2998 59-12-2214(3) ~~{(a)}~~ **(b)** deposited in or transferred to the fund;

9. Page 99, Lines 3052 through 3054:

3052 (4) (a) The Highway Projects Within Counties Fund shall earn interest.

3053 (b) The department shall allocate the interest earned on the ~~{State}~~ Highway Projects
3054 Within Counties Fund:

10. Page 99, Line 3059 through Page 100, Line 3077:

3059 (5) ~~{(a)}~~ The department shall expend the revenues and interest deposited into the

3060 Highway Projects Within Counties Fund to pay:

3061 {~~(i)~~} (a) for a state highway project within the county:

3062 {~~(A)~~} (i) described in Subsection [~~59-12-1503(2)(a)(iii)(A)~~] 59-12-2216(2)(c)(i); and

3063 {~~(B)~~} (ii) for which the requirements of Subsection [~~59-12-1503(5)~~] 59-12-2216(6) are met;

3064 {~~(ii)~~} (b) debt service on a project described in Subsection (5)(a) {~~(i)~~} ; or

3065 {~~(iii)~~} (c) bond issuance costs [~~relating~~] related to a project described in Subsection

(5)(a) {~~(i)~~} .

3066 {~~(b)(i) If a county legislative body submits a request to the department in writing, the~~

3067 ~~department shall transfer revenues and interest deposited into the Highway Projects Within~~

3068 ~~Counties Fund to the county legislative body to pay:~~

3069 ~~—— (A) for a [local highway of regional significance] project described in Subsection~~

3070 ~~[59-12-1503(2)(a)(iii)(A)] 59-12-2216(2)(d);~~

3071 ~~—— (B) debt service on a project described in Subsection (5)(b)(i)(A); or~~

3072 ~~—— (C) bond issuance costs [~~relating~~] related to a project described in Subsection~~

3073 ~~(5)(b)(i)(A):~~

3074 ~~—— (ii) The request submitted under Subsection (5)(b)(i) shall specify:~~

3075 ~~—— (A) the amount of revenues requested for transfer; and~~

3076 ~~—— (B) the [local highway of regional significance] project described in Subsection~~

3077 ~~59-12-2216(2)(d) that the funds requested under this Subsection (5)(b) will be expended on- }~~

11. Page 104, Line 3193:

3193 This bill takes effect on July 1, 2010.

Section 35. Revisor instructions.

It is the intent of the Legislature that, in preparing the Utah Code database for publication, the Office of Legislative Research and General Counsel shall replace the references in Section 59-12-2212.1 from "this bill" to the bill's designated chapter number in the Laws of Utah.

Renumber remaining sections accordingly.