

59 sales and use tax under this section.

60 ~~[(b)]~~ (2) For purposes of Subsection (1)~~[(a)]~~ and subject to the other provisions of this
 61 section, a county, city, or town legislative body that imposes a sales and use tax under this
 62 section may impose the tax at a rate of:

63 ~~[(i)]~~ (a) .10%~~[-to-be-];~~ or

64 ~~(b)~~ .25%.

65 (3) A sales and use tax imposed at a rate described in Subsection (2)(a) shall be
 66 expended as determined by the county, city, or town legislative body as follows:

67 ~~[(A)]~~ (a) ~~[as determined by the county, city, or town legislative body,]~~ deposited as
 68 provided in Subsection ~~[(3)]~~ ~~§~~→ ~~[(8)]~~ (9) ←~~§~~ (b)~~[(i)]~~ into the County of the Second Class State
 68a Highway

69 Projects Fund created by Section 72-2-121.2 and expended as provided in Section 72-2-121.2;

70 ~~[(B)]~~ (b) ~~[as determined by the county, city, or town legislative body,]~~ expended for a
 71 project or service relating to an airport facility for the portion of the project or service that is
 72 performed within the county, city, or town within which the tax is imposed:

73 ~~[(f)]~~ (i) for a county legislative body that imposes the sales and use tax, if that airport
 74 facility is part of the regional transportation plan of the area metropolitan planning organization
 75 if a metropolitan planning organization exists for the area; or

76 ~~[(H)]~~ (ii) for a city or town legislative body that imposes the sales and use tax, if:

77 ~~[(Aa)]~~ (A) that city or town owns or operates the airport facility; and

78 ~~[(Bb)]~~ (B) an airline is headquartered in that city or town; or

79 ~~[(C)]~~ (c) ~~[as determined by the county, city, or town legislative body,]~~ deposited or
 80 expended for a combination of Subsections ~~[(1)(b)(i)(A) and (B); or]~~ (3)(a) and (b).

81 ~~[(ii)]~~ subject to Subsection (1)(c), .25%, to be expended as follows:]

82 ~~[(A)]~~ .10% to be deposited as provided in Subsection (3)(b)(i) into the County of the
 83 Second Class State Highway Projects Fund created by Section 72-2-121.2 and expended as
 84 provided in Section 72-2-121.2;]

85 ~~[(B)]~~ .05%, to be deposited as provided in Subsection (3)(b)(ii) into the Local
 86 Transportation Corridor Preservation Fund created by Section 72-2-117.5 and expended and
 87 distributed in accordance with Section 72-2-117.5; and]

88 ~~[(C)]~~ as determined by the county, city, or town legislative body, .10% to be:]

89 (4) Subject to Subsections (5) §→ [and (6)] through (7) ←§ , a sales and use tax imposed
 89a at a rate described

90 in Subsection (2)(b) shall be expended as determined by the county, city, or town legislative
 91 body as follows:

92 ~~[(f)]~~ (a) deposited as provided in Subsection ~~[(3)]~~ ~~§~~→ ~~[(8)]~~ (9) ←~~§~~ (b)~~[(1)]~~ into the County
 92a of the

93 Second Class State Highway Projects Fund created by Section 72-2-121.2 and expended as
 94 provided in Section 72-2-121.2;

95 ~~[(H)]~~ (b) expended for:

96 ~~[(Aa)]~~ (i) a state highway designated under Title 72, Chapter 4, Part 1, State Highways;

97 ~~[(Bb)]~~ (ii) a local highway that is a principal arterial highway, minor arterial highway,
 98 major collector highway, or minor collector road; or

99 ~~[(Ce)]~~ (iii) a combination of Subsections ~~[(1)(b)(i)(C)(H)(Aa) and (Bb)]~~ (4)(b)(i) and
 100 (ii);

101 ~~[(Hh)]~~ (c) expended for a project or service relating to a system for public transit for the
 102 portion of the project or service that is performed within the county, city, or town within which
 103 the sales and use tax is imposed;

104 ~~[(IV)]~~ (d) expended for a project or service relating to an airport facility for the portion
 105 of the project or service that is performed within the county, city, or town within which the
 106 sales and use tax is imposed:

107 ~~[(Aa)]~~ (i) for a county legislative body that imposes the sales and use tax, if that airport
 108 facility is part of the regional transportation plan of the area metropolitan planning organization
 109 if a metropolitan planning organization exists for the area; or

110 ~~[(Bb)]~~ (ii) for a city or town legislative body that imposes the sales and use tax, if:

111 ~~[(H)]~~ (A) that city or town owns or operates the airport facility; and

112 ~~[(Hh)]~~ (B) an airline is headquartered in that city or town; ~~[or]~~

113 (e) expended for:

114 (i) a class B road, as defined in Section 72-3-103;

115 (ii) a class C road, as defined in Section 72-3-104; or

116 (iii) a combination of Subsections (4)(e)(i) and (ii);

117 (f) expended for traffic and pedestrian safety, including:

118 (i) for a class B road, as defined in Section 72-3-103, or class C road, as defined in

119 Section 72-3-104, for:

120 (A) a sidewalk;

121 (B) curb and gutter;
 122 (C) a safety feature;
 123 (D) a traffic sign;
 124 (E) a traffic signal;
 125 (F) street lighting; or
 126 (G) a combination of Subsections (4)(f)(i)(A) through (F);
 127 (ii) the construction of an active transportation facility that:
 128 (A) is for nonmotorized vehicles and multimodal transportation; and
 129 (B) connects an origin with a destination; or
 130 (iii) a combination of Subsections (4)(f)(i) and (ii); or
 131 [(V)] (g) deposited or expended for a combination of Subsections [(+)(b)(ii)(C)(f)
 132 through (IV)] (4)(a) through (f).

133 (5) A county, city, or town legislative body may not expend revenue collected within a
 134 county, city, or town from a tax under this part for a purpose described in Subsections (4)(b)
 135 through (f) unless the purpose is recommended by:

136 (a) for a county that is part of a metropolitan planning organization, the metropolitan
 137 planning organization of which the county is a part; or

138 (b) for a county that is not part of a metropolitan planning organization, the council of
 139 governments of which the county is a part.

139a **Š→ (6) (a) (i) Except as provided in Subsection (6)(b), a county, city, or town that**
 139b **imposes a tax described in Subsection (2)(b) shall deposit the revenue collected from a tax rate**
 139c **of .05% as provided in Subsection (9)(b)(i) into the Local Transportation Corridor**
 139d **Preservation Fund created by Section 72-2-117.5.**

139e **(ii) Revenue deposited in accordance with Subsection (6)(a)(i) shall be expended and**
 139f **distributed in accordance with Section 72-2-117.5.**

139g **(b) A county, city, or town is not required to make the deposit required by Subsection**
 139h **(6)(a)(i) if the county, city, or town:**

139i **(i) imposed a tax described in Subsection (2)(b) on July 1, 2010; or**

139j **(ii) has continuously imposed a tax described in Subsection (2)(b) for a five year period**
 139k **that begins the later of:**

139l **(A) the date the tax was first imposed; or**

139m **(B) July 1, 2010. ←Š**

140 **[(e)(+)] Š→ [(6)] (7) ←Š (a) Subject to the other provisions of this Subsection [(+)(e)]**

140a **Š→ [(6)] (7) ←Š , a city or**

141 town within which a sales and use tax is imposed at the tax rate described in Subsection
142 [~~(1)(b)(ii)~~] (2)(b) may:

143 [~~(A)~~] (i) expend the revenues in accordance with Subsection [~~(1)(b)(ii)~~] (4); or
144 [~~(B)~~] (ii) expend the revenues in accordance with Subsections [~~(1)(c)(ii) through (iv)~~]

145 ~~§~~ → ~~(6)~~ (7) ← ~~§~~ (b) through (d) if:

146 [~~(F)~~] (A) that city or town owns or operates an airport facility; and
147 [~~(H)~~] (B) an airline is headquartered in that city or town.

148 [~~(ii)-(A)~~] (b) (i) A city or town legislative body of a city or town within which a sales
149 and use tax is imposed at the tax rate described in Subsection [~~(1)(b)(ii)~~] (2)(b) may expend the
150 revenues collected from a tax rate of greater than .10% but not to exceed the revenues collected
151 from a tax rate of .25% for a purpose described in Subsection [~~(1)(c)(ii)(B)~~] ~~§~~ → ~~(6)~~ (7) ← ~~§~~ (b)(ii)
151a if:

152 ~~[(F)]~~ (A) that city or town owns or operates an airport facility; and

153 ~~[(H)]~~ (B) an airline is headquartered in that city or town.

154 ~~[(B)]~~ (ii) A city or town described in Subsection ~~[(1)(c)(ii)(A)]~~ ~~§~~→ ~~[(6)]~~ (7) ~~←~~§ (b)(i) may
154a expend

155 the revenues collected from a tax rate of greater than .10% but not to exceed the revenues
156 collected from a tax rate of .25% for:

157 ~~[(F)]~~ (A) a project or service relating to the airport facility; and

158 ~~[(H)]~~ (B) the portion of the project or service that is performed within the city or town
159 imposing the sales and use tax.

160 ~~[(iii)]~~ (c) If a city or town legislative body described in Subsection ~~[(1)(c)(ii)(A)]~~
161 ~~§~~→ ~~[(6)]~~ (7) ~~←~~§ (b)(i) determines to expend the revenues collected from a tax rate of greater than
161a .10% but

162 not to exceed the revenues collected from a tax rate of .25% for a project or service relating to
163 an airport facility as allowed by Subsection ~~[(1)(c)(ii)]~~ ~~§~~→ ~~[(6)]~~ (7) ~~←~~§ (b), any remaining
163a ~~[revenues that are]~~

164 revenue that is collected from the sales and use tax imposed at the tax rate described in
165 Subsection ~~[(1)(b)(ii)]~~ (2)(b) that ~~[are]~~ is not expended for the project or service relating to an
166 airport facility as allowed by Subsection ~~[(1)(c)(ii)]~~ ~~§~~→ ~~[(6)]~~ (7) ~~←~~§ (b) shall be expended as
166a follows:

167 ~~[(A)]~~ (i) 75% of the remaining revenues shall be deposited as provided in Subsection
168 ~~[(3)]~~ ~~§~~→ ~~[(8)]~~ (9) ~~←~~§ (c) into the County of the Second Class State Highway Projects Fund created
168a by
169 Section [72-2-121.2](#) and expended as provided in Section [72-2-121.2](#); and

170 ~~[(B)]~~ (ii) 25% of the remaining revenues shall be deposited as provided in Subsection
171 ~~[(3)]~~ ~~§~~→ ~~[(8)]~~ (9) ~~←~~§ (c) into the Local Transportation Corridor Preservation Fund created by
171a Section
172 [72-2-117.5](#) and expended and distributed in accordance with Section [72-2-117.5](#).

173 ~~[(iv)]~~ (d) A city or town legislative body that expends the revenues collected from a
174 sales and use tax imposed at the tax rate described in Subsection ~~[(1)(b)(ii)]~~ (2)(b) in
175 accordance with Subsections ~~[(1)(c)(ii) and (iii)]~~ ~~§~~→ ~~[(6)]~~ (7) ~~←~~§ (b) and (c):

176 ~~[(A)]~~ (i) shall, on or before the date the city or town legislative body provides the
177 notice described in Section [59-12-2209](#) to the commission stating that the city or town will
178 enact a sales and use tax under this section:

179 ~~[(F)]~~ (A) determine the tax rate~~[-(Aa)]~~, the percentage of which is greater than .10%
180 but does not exceed .25%, the collections from which the city or town legislative body will
181 expend for a project or service relating to an airport facility as allowed by Subsection
182 ~~[(1)(c)(ii)]~~ ~~§~~→ ~~[(6)]~~ (7) ~~←~~§ (b); and

183 ~~[(Bb) at a percentage that is greater than .10% but does not exceed .25%; and]~~
 184 ~~[(H)] (B)~~ notify the commission in writing of the tax rate the city or town legislative
 185 body determines in accordance with Subsection ~~[(1)(c)(iv)(A)(1)]~~ ~~§→ [(6)] (7) ←§~~ (d)(i)(A);
 186 ~~[(B)] (ii)~~ shall, on or before the April 1 immediately following the date the city or town
 187 legislative body provides the notice described in Subsection ~~[(1)(c)(iv)(A)]~~ ~~§→ [(6)] (7) ←§~~ (d)(i)
 187a to the
 188 commission:
 189 ~~[(1)] (A)~~ determine the tax rate~~[-(Aa)], the percentage of which is greater than .10%~~
 190 but does not exceed .25%, the collections from which the city or town legislative body will
 191 expend for a project or service relating to an airport facility as allowed by Subsection
 192 ~~[(1)(c)(ii)]~~ ~~§→ [(6)] (7) ←§~~ (b); and
 193 ~~[(Bb) at a percentage that is greater than .10% but does not exceed .25%; and]~~
 194 ~~[(H)] (B)~~ notify the commission in writing of the tax rate the city or town legislative
 195 body determines in accordance with Subsection ~~[(1)(c)(iv)(B)(1)]~~ ~~§→ [(6)] (7) ←§~~ (d)(ii)(A);
 196 ~~[(C)] (iii)~~ shall, on or before April 1 of each year after the April 1 described in
 197 Subsection ~~[(1)(c)(iv)(B)]~~ ~~§→ [(6)] (7) ←§~~ (d)(ii):
 198 ~~[(1)] (A)~~ determine the tax rate~~[-(Aa)], the percentage of which is greater than .10%~~
 199 but does not exceed .25%, the collections from which the city or town legislative body will
 200 expend for a project or service relating to an airport facility as allowed by Subsection
 201 ~~[(1)(c)(ii)]~~ ~~§→ [(6)] (7) ←§~~ (b); and
 202 ~~[(Bb) at a percentage that is greater than .10% but does not exceed .25%; and]~~
 203 ~~[(H)] (B)~~ notify the commission in writing of the tax rate the city or town legislative
 204 body determines in accordance with Subsection ~~[(1)(c)(iv)(C)(1)]~~ ~~§→ [(6)] (7) ←§~~ (d)(iii)(A); and
 205 ~~[(D)] (iv)~~ may not change the tax rate the city or town legislative body determines in
 206 accordance with Subsections ~~[(1)(c)(iv)(A) through (C)]~~ ~~§→ [(6)] (7) ←§~~ (d)(i) through (iii) more
 206a frequently
 207 than as prescribed by Subsections ~~[(1)(c)(iv)(A) through (C)]~~ ~~§→ [(6)] (7) ←§~~ (d)(i) through (iii).
 208 ~~[(2)]~~ ~~§→ [(7)] (8) ←§~~ Before a city or town legislative body may impose a sales and use tax
 208a under
 209 this section, the city or town legislative body shall provide a copy of the notice described in
 210 Section [59-12-2209](#) that the city or town legislative body provides to the commission:
 211 (a) to the county legislative body within which the city or town is located; and
 212 (b) at the same time as the city or town legislative body provides the notice to the
 213 commission.

214 ~~[(3)]~~ ~~§~~ ~~→~~ ~~[(8)]~~ ~~(9)~~ ~~←~~ ~~§~~ (a) Subject to Subsections ~~[(3)]~~ ~~§~~ ~~→~~ ~~[(8)]~~ ~~(9)~~ ~~←~~ ~~§~~ (b) through (e) and
 214a Section 59-12-2207, the
 215 commission shall transmit revenues collected within a county, city, or town from a tax under
 216 this part that will be expended for a purpose described in Subsection ~~[(1)(b)(i)(B)]~~ ~~(3)(b)~~ or
 217 Subsections ~~[(1)(b)(ii)(C)(H) through (IV)]~~ ~~(4)(b) through (f)~~ to the county, city, or town
 218 legislative body in accordance with Section 59-12-2206.

219 (b) Except as provided in Subsection ~~[(3)]~~ ~~§~~ ~~→~~ ~~[(8)]~~ ~~(9)~~ ~~←~~ ~~§~~ (c) and subject to Section
 219a 59-12-2207,

220 the commission shall deposit revenues collected within a county, city, or town from a sales and
 221 use tax under this section that ~~§~~ ~~→~~ ~~[f]~~ : ~~[f]~~ a county, city, or town legislative body determines to
 221a expend
 222 for a purpose described in Subsection (3)(a) or (4)(a) into the County of the Second Class State
 223 Highway Projects Fund created by Section 72-2-121.2 if the county, city, or town legislative
 224 body provides written notice to the commission requesting the deposit:] ~~←~~ ~~§~~

225 ~~[(i)]~~ are required to be expended for a purpose described in Subsection ~~(1)(b)(ii)(A)~~ into
 226 the County of the Second Class State Highway Projects Fund created by Section 72-2-121.2;

227 ~~§~~ ~~→~~ ~~[[~~ ~~§~~ ~~→~~ ~~[(ii)]~~ ~~(i)~~ ~~←~~ ~~§~~ are required to be expended for a purpose described in Subsection
 227a ~~§~~ ~~→~~ ~~[(1)(b)(ii)(B)]~~ ~~(6)(a)~~ ~~←~~ ~~§~~
 228 into the Local Transportation Corridor Preservation Fund created by Section 72-2-117.5; or ~~[[~~ ~~←~~ ~~§~~

229 ~~§~~ ~~→~~ ~~[[~~ ~~§~~ ~~→~~ ~~[(iii)]~~ ~~(ii)~~ ~~←~~ ~~§~~ a county, city, or town legislative body determines to expend for a
 229a purpose

230 described in Subsection ~~§~~ ~~→~~ ~~[(1)(b)(i)(A)]~~ ~~(3)(a)~~ ~~←~~ ~~§~~ or ~~§~~ ~~→~~ ~~[(1)(b)(ii)(C)(H)]~~ ~~(4)(a)~~ ~~←~~ ~~§~~ into the
 230a County of the Second Class

231 State Highway Projects Fund created by Section 72-2-121.2 if the county, city, or town
 232 legislative body provides written notice to the commission requesting the deposit. ~~[[~~ ~~←~~ ~~§~~

233 (c) Subject to Subsection ~~[(3)]~~ ~~§~~ ~~→~~ ~~[(8)]~~ ~~(9)~~ ~~←~~ ~~§~~ (d) or (e), if a city or town legislative body
 233a provides

234 notice to the commission in accordance with Subsection ~~[(1)(c)(iv)]~~ ~~§~~ ~~→~~ ~~[(6)]~~ ~~(7)~~ ~~←~~ ~~§~~ (d), the
 234a commission

235 shall:

236 (i) transmit the revenues collected from the tax rate stated on the notice to the city or
 237 town legislative body monthly by electronic funds transfer; and

238 (ii) deposit any remaining revenues described in Subsection ~~[(1)(c)(iii)]~~ ~~§~~ ~~→~~ ~~[(6)]~~ ~~(7)~~ ~~←~~ ~~§~~ (c)
 238a in

239 accordance with Subsection [~~(1)(c)(iii)~~] ~~§~~→ ~~(6)~~ (7) ←~~§~~ (c).

240 (d) (i) If a city or town legislative body provides the notice described in Subsection

241 [~~(1)(c)(iv)(A)~~] ~~§~~→ ~~(6)~~ (7) ←~~§~~ (d)(i) to the commission, the commission shall transmit or deposit

241a the

242 revenues collected from the sales and use tax:

243 (A) in accordance with Subsection [~~(3)~~] ~~§~~→ ~~(8)~~ (9) ←~~§~~ (c);

244 (B) beginning on the date the city or town legislative body enacts the sales and use tax;

245 and

246 (C) ending on the earlier of ~~[(+)(+)]~~ the June 30 immediately following the date the city or
 247 town legislative body provides the notice described in Subsection ~~[(+)(c)(iv)(B)]~~ ~~§→ [(6) (7) ←§~~

247a (d)(ii) to

248 the commission~~;~~ or ~~[(+)]~~ the date the city or town legislative body repeals the sales and use
 249 tax.

250 (ii) If a city or town legislative body provides the notice described in Subsection

251 ~~[(+)(c)(iv)(B) or (C)]~~ ~~§→ [(6) (7) ←§~~ (d)(ii) or (iii) to the commission, the commission shall

251a transmit or

252 deposit the revenues collected from the sales and use tax:

253 (A) in accordance with Subsection ~~[(3)]~~ ~~§→ [(8) (9) ←§~~ (c);

254 (B) beginning on the July 1 immediately following the date the city or town legislative

255 body provides the notice described in Subsection ~~[(+)(c)(iv)(B) or (C)]~~ ~~§→ [(6) (7) ←§~~ (d)(ii) or

255a (iii) to the

256 commission; and

257 (C) ending on the earlier of ~~[(+)(+)]~~ the June 30 of the year after the date the city or town

258 legislative body provides the notice described in Subsection ~~[(+)(c)(iv)(B) or (C)]~~ ~~§→ [(6) (7) ←§~~

258a (d)(ii) or

259 (iii) to the commission~~;~~ or ~~[(+)]~~ the date the city or town legislative body repeals the sales

260 and use tax.

261 (e) (i) If a city or town legislative body that is required to provide the notice described

262 in Subsection ~~[(+)(c)(iv)(A)]~~ ~~§→ [(6) (7) ←§~~ (d)(i) does not provide the notice described in

262a Subsection

263 ~~[(+)(c)(iv)(A)]~~ ~~§→ [(6) (7) ←§~~ (d)(i) to the commission on or before the date required by

263a Subsection

264 ~~[(+)(c)(iv)]~~ ~~§→ [(6) (7) ←§~~ (d) for providing the notice, the commission shall transmit, transfer, or

264a deposit

265 the revenues collected from the sales and use tax within the city or town in accordance with

266 Subsections ~~[(3)]~~ ~~§→ [(8) (9) ←§~~ (a) and (b).

267 (ii) If a city or town legislative body that is required to provide the notice described in

268 Subsection ~~[(+)(c)(iv)(B) or (C)]~~ ~~§→ [(6) (7) ←§~~ (d)(ii) or (iii) does not provide the notice

268a described in

269 Subsection ~~[(+)(c)(iv)(B) or (C)]~~ ~~§→ [(6) (7) ←§~~ (d)(ii) or (iii) to the commission on or before the

date

270 required by Subsection [~~(1)(c)(iv)] ~~§~~→ [~~(6)] (7) ←~~§~~ (d) for providing the notice, the commission
270a shall
271 transmit or deposit the revenues collected from the sales and use tax within the city or town in
272 accordance with:
273 (A) Subsection [~~(3)] ~~§~~→ [~~(8)] (9) ←~~§~~ (c); and
274 (B) the most recent notice the commission received from the city or town legislative
275 body under Subsection [~~(1)(c)(iv)] ~~§~~→ [~~(6)] (7) ←~~§~~ (d).~~~~~~~~~~~~