



## HB0162S03 compared with HB0162S06

16 **Money Appropriated in this Bill:**

17 None

18 **Other Special Clauses:**

19 This bill provides a special effective date.

21 AMENDS:

22 **59-12-2216**, as last amended by Laws of Utah 2024, Chapter 501, as last amended by Laws of  
Utah 2024, Chapter 501

23

24 *Be it enacted by the Legislature of the state of Utah:*

25 Section 1. Section **59-12-2216** is amended to read:

26 **59-12-2216. County option sales and use tax for a fixed guideway, to fund a system for  
public transit, or for highways -- Base -- Rate -- Allocation and expenditure of revenues.**

28 (1) Subject to the other provisions of this part, a county legislative body may impose a sales and use tax  
of up to .30% on the transactions described in Subsection 59-12-103(1) within the county, including  
the cities and towns within the county.

31 (2)

(a) Subject to Subsection (3), before obtaining voter approval in accordance with Section 59-12-2208,  
a county legislative body shall adopt a resolution specifying the percentage of revenues the  
county will receive from the sales and use tax under this section that will be allocated to fund uses  
described in Section 59-12-2212.2.

35 (b) A county legislative body of a county of the third through sixth class that imposes a sales and  
use tax as described in Subsection (1) on or after January 1, 2024, shall specify the percentage  
of revenues the county will receive from the sales and use tax under this section that will be  
allocated to fund uses described in Section 59-12-2212.2 or for public safety purposes as provided in  
Subsection (3)(b).

40 (3)

(a) Except as provided in Subsection (2)(b), a county legislative body shall in the resolution described  
in Subsection (2) allocate 100% of the revenues the county will receive from the sales and use tax  
under this section for one or more of the purposes described in Section 59-12-2212.2.

44 (b) ~~[H]~~ Subject to Subsection (3)(c), in addition to the purposes described in Section 59-12-2212.2,  
a county legislative body of a county of the third through sixth class that imposes a sales and use

## HB0162S03 compared with HB0162S06

tax as authorized in this section on or after January 1, 2024, may allocate revenues to public safety purposes.

- 48 (c) ~~{For}~~ Except as provided in Subsection (3)(d), for any funds distributed for public safety purposes  
as allowed in Subsection (3)(b), a county legislative body of a county of the third through sixth  
class:
- 50 (i) may use the funds for public safety infrastructure, including jails or other buildings; and
- 52 (ii) may not use the funds for:
- 53 (A) operations or maintenance of public safety entities;
- 54 (B) public safety or law enforcement vehicles~~or equipment~~; or
- 55 (C) except as provided in Subsection (3)(d), salaries of public safety or law enforcement personnel.
- 56 ~~{(d)} {Revenue used for public safety purposes as provided in Subsection (3)(c) may not be used to  
supplant existing appropriations that a county budgeted for public safety infrastructure, operations,  
maintenance, vehicles, personnel, or salaries related to public safety as of:}~~
- 60 ~~{(f)}~~ (d) A county of the third through sixth class that imposed a tax under this section on or before  
January 1, {2026} 2025, {if the county has enacted} that has used or budgeted the funds generated  
by a sales and use tax imposed under this section {on} to pay for salaries of public safety or {before  
January 1, 2026:} law enforcement personnel may continue to use the funds to pay for salaries of  
public safety or law enforcement personnel until December 31, 2027.
- 64 (4) {the date a sales and use tax imposed under this section becomes effective if the county has not  
enacted a sales and use tax under this section on or before January 1, 2026:}
- 65 ~~{(4)} {A county legislative body may not expend revenue collected within a county from a tax under  
this section for a purpose described in Section 59-12-2212.2 unless the purpose is recommended  
by:}~~
- 68 ~~{(a)} {for a county that is part of a metropolitan planning organization, the metropolitan planning  
organization of which the county is a part: or}~~
- 70 ~~{(b)} {for a county that is not part of a metropolitan planning organization, the council of governments  
of which the county is a part.}~~
- 72 ~~{(4)}{(5)}~~ Notwithstanding Section 59-12-2208, the opinion question required by Section 59-12-2208  
shall state the allocations the county legislative body makes in accordance with this section.
- 75 ~~{(5)}{}~~ ~~{(6)}~~ The revenues collected from a sales and use tax under this section shall be:
- 76 (a) allocated in accordance with the allocations specified in the resolution under Subsection (2); and

## HB0162S03 compared with HB0162S06

78 (b) expended as provided in this section.

79 ~~{(6){}}~~ ~~{(7){}}~~ If a county legislative body allocates revenues collected from a sales and use tax  
under this section for a state highway project, before beginning the state highway project within the  
county, the county legislative body shall:

82 (a) obtain approval from the Transportation Commission to complete the project; and

83 (b) enter into an interlocal agreement established in accordance with Title 11, Chapter 13, Interlocal  
Cooperation Act, with the Department of Transportation to complete the project.

86 ~~{(7){}}~~ ~~{(8){}}~~

(a) If after a county legislative body imposes a sales and use tax under this section the county legislative  
body seeks to change an allocation specified in the resolution under Subsection (2), the county  
legislative body may change the allocation by:

90 (i) adopting a resolution specifying the percentage of revenues the county will receive from the  
sales and use tax under this section that will be allocated to fund one or more of the items  
described in Section 59-12-2212.2 or Subsection (2)(b); ~~{(f)}~~ and]

94 (ii) obtaining approval to change the allocation of the sales and use tax by a majority of all of the  
members of the county legislative body; and

96 (iii) subject to Subsection ~~{(8)(a){}}~~ ~~{(9)(a)}~~:

97 (A) in accordance with Section 59-12-2208, submitting an opinion question to the county's registered  
voters voting on changing the allocation so that each registered voter has the opportunity to express  
the registered voter's opinion on whether the allocation should be changed; and

101 (B) in accordance with Section 59-12-2208, obtaining approval to change the allocation from a majority  
of the county's registered voters voting on changing the allocation.

104 (b) A county of the third through sixth class that imposes a sales and use tax as authorized in this  
section on or after January 1, 2024, that seeks to change the allocation of the revenues is not  
required to submit the opinion question to the county's registered voters.

108 ~~{(8){}}~~ ~~{(9){}}~~

(a) Notwithstanding Section 59-12-2208, the opinion question required by Subsection ~~{(7)(e)(i)}~~ ~~{(8)~~  
~~{(a)(iii)}~~ (7)(a)(iii) shall state the allocations specified in the resolution adopted in accordance with  
Subsection ~~{(7)(a)}~~ ~~{(8)(a)(i)}~~ (i) and approved by the county legislative body in accordance with  
Subsection ~~{(7)(b)}~~ ~~{(8)(a)(ii)}~~ (7)(a)(ii).

112

## HB0162S03 compared with HB0162S06

(b) Notwithstanding Section 59-12-2208, a county legislative body of a county of the third through sixth class that imposes a sales and use tax under this section on or after January 1, 2024, may, but is not required to, submit an opinion question to the county's registered voters in accordance with Section 59-12-2208 to impose a sales and use tax under this section.

117 ~~{(9){}}~~ ~~{(10)}~~ Revenues collected from a sales and use tax under this section that a county allocates  
for a state highway within the county shall be:

119 (a) deposited into the Highway Projects Within Counties Fund created by Section 72-2-121.1; and

121 (b) expended as provided in Section 72-2-121.1.

122 ~~{(10){}}~~ ~~{(11)}~~

(a) Notwithstanding Section 59-12-2206 and subject to Subsection ~~{(10)(b){}}~~ ~~{(11)(b)}~~, revenues collected from a sales and use tax under this section that a county allocates for a project, debt service, or bond issuance cost relating to a highway that is a principal arterial highway or minor arterial highway that is included in a metropolitan planning organization's regional transportation plan, but is not a state highway, shall be transferred to the Department of Transportation if the transfer of the revenues is required under an interlocal agreement:

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

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

131 (b) The Department of Transportation shall expend the revenues described in Subsection ~~{(10)(a){}}~~  
~~{(11)(a)}~~ as provided in the interlocal agreement described in Subsection ~~{(10)(a){}}~~ ~~{(11)(a)}~~.

124 Section 2. **Effective date.**

This bill takes effect on January 1, 2026.

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