

HB0162S05 compared with HB0162S06

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.**

26 (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.

29 (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.

33 (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).

38 (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.

42 (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
tax as authorized in this section on or after January 1, 2024, may allocate revenues to public safety
purposes.

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- (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:
- 48 (i) may use the funds for public safety infrastructure, including jails or other buildings; and
50 (ii) may not use the funds for:
- 51 (A) operations or maintenance of public safety entities;
52 (B) public safety or law enforcement vehicles or equipment; or
53 (C) except as provided in Subsection (3)(d), salaries of public safety or law enforcement personnel.
55 (d) A county of the third through sixth class that ~~imposed a tax under this section on or before January 1, 2025, that~~ has used or budgeted the funds generated by a sales and use tax imposed under this section to pay for salaries of public safety or law enforcement personnel { ~~on or before January 1, 2025,~~ } may continue to use the funds to pay for salaries of public safety or law enforcement personnel until December 31, 2027.
- 60 (4) 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.
- 63 (5) The revenues collected from a sales and use tax under this section shall be:
- 64 (a) allocated in accordance with the allocations specified in the resolution under Subsection (2); and
66 (b) expended as provided in this section.
- 67 (6) 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:
- 70 (a) obtain approval from the Transportation Commission to complete the project; and
71 (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.
- 74 (7)
- (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:
- 77 (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);~~and]~~

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- 81 (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
- 83 (iii) subject to Subsection (8)(a):
- 84 (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
- 88 (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.
- 91 (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.
- 95 (8)
- (a) Notwithstanding Section 59-12-2208, the opinion question required by Subsection [~~(7)(e)(i)~~] (7)(a)
(iii) shall state the allocations specified in the resolution adopted in accordance with Subsection (7)
(a)(i) and approved by the county legislative body in accordance with Subsection [~~(7)(b)~~] (7)(a)(ii).
- 99 (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.
- 104 (9) Revenues collected from a sales and use tax under this section that a county allocates for a state
highway within the county shall be:
- 106 (a) deposited into the Highway Projects Within Counties Fund created by Section 72-2-121.1; and
- 108 (b) expended as provided in Section 72-2-121.1.
- 109 (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 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:
- 116 (i) entered into on or before January 1, 2010; and

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- 117 (ii) established in accordance with Title 11, Chapter 13, Interlocal Cooperation Act.
- 118 (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).

124 Section 2. **Effective date.**

This bill takes effect on January 1, 2026.

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