

2nd Sub. S.B. 242

Transportation Amendments

Senate Amendments

Amendment 3

February 26, 2026 11:16 AM

Senator **Wayne A. Harper** proposes the following amendments:

1. *Line 14 through 21:*

- 14 a conveyance of real property;
- 15 →provides a sales tax exemption for construction materials purchased by the Department of
- 16 Transportation for certain public transit capital development projects;
- 17 → { ~~phases out~~ } amends certain allowed uses of local option sales taxes for transportation { ~~to~~ direct the
- 18 revenue to the respective county for public transit purposes } ;
- 19 →increases bonding authorization related to commuter rail expansion;
- 20 →defines the Utah trail network;
- 21 →delegates certain authority to the executive director of the Department of Transportation

2. *Line 1479 through 1511:*

- 1479 beginning on the day three years after the date on which at least three counties
- 1480 described in Subsections (4) and (5) have imposed a tax under this section, or
- 1481 beginning on July 1, 2030, whichever comes first, for revenue designated for
- 1482 public transit as described in Subsection (4)(a)[:] { ~~, the revenue~~ §→ shall be }
- 1482a { transferred into the County of the First Class Highway Projects Fund created in }
- 1482b { Section 72-2-121 and ←§ shall be used for a }
- 1483 { purpose described in Subsection (11)(a). } :
- 1484 { } (A) { } 50% of the revenue from a sales and use tax imposed under this section in a
- 1485 county of the first class shall be transferred to the County of the First Class
- 1486 Highway Projects Fund created in Section 72-2-121 to be used for a purpose described in
- Subsection (11)(a); and { }
- 1487 { } (B) { } 50% of the revenue from a sales and use tax imposed under this section in a
- 1488 county of the first class shall be transferred to the Transit Transportation
- 1489 Investment Fund Commuter Rail Subaccount created in Subsection
- { ~~72-2-124(9)~~ } 72-2-124(13). { }
- 1490 (c) { } (i) { } If a county that is not a county of the first class for which the entire boundary
- 1491 of the county is annexed into a large public transit district imposes a sales and use
- 1492 tax described in this section, beginning on the date on which the county imposes
- 1493 the sales and use tax under this section { } , **and for a three-year period following the**
- 1494 **date on which at least three counties described in Subsections (4) and (5) have**

1495 **imposed a tax under this section, or until June 30, 2030, whichever comes first, {}**
1496 **revenue designated for public transit as described in Subsection (5)(a) shall be**
1497 **transferred to the relevant county legislative body to be used for a purpose**
1498 **{~~described in Subsection (11)(a)~~} determined by the county legislative body.**
1499 **{ ~~}~~ (ii) { ~~}~~ If a county that is not a county of the first class for which the entire boundary**
1500 **of**
1501 **the county is annexed into a large public transit district imposes a sales and use**
1502 **tax described in this section, beginning on the day three years after the date on**
1503 **which at least three counties described in Subsections (4) and (5) have imposed a**
1504 **tax under this section, or beginning on July 1, 2030, whichever comes first, for the**
1505 **revenue that is designated for public transit in Subsection (5)(a): {}**
1506 **[~~(A)~~] {} 50% shall be transferred to the Transit Transportation Investment Fund**
1507 **Commuter Rail Subaccount created in Subsection {~~72-2-124(9)~~} 72-2-124(13); and {}**
1508 **[~~(B)~~] {} 50% shall be transferred to the relevant county legislative body to be used for**
1509 **a purpose described in Subsection (11)(a). {}**
1510 **(d) Except as provided in Subsection [~~(13)(c)~~](14)(c), for a county that imposes a sales**
1511 **and use tax under this section, for revenue designated for public transit as described**
in Subsection (6)(b)(i), the revenue shall be transferred to the relevant county