

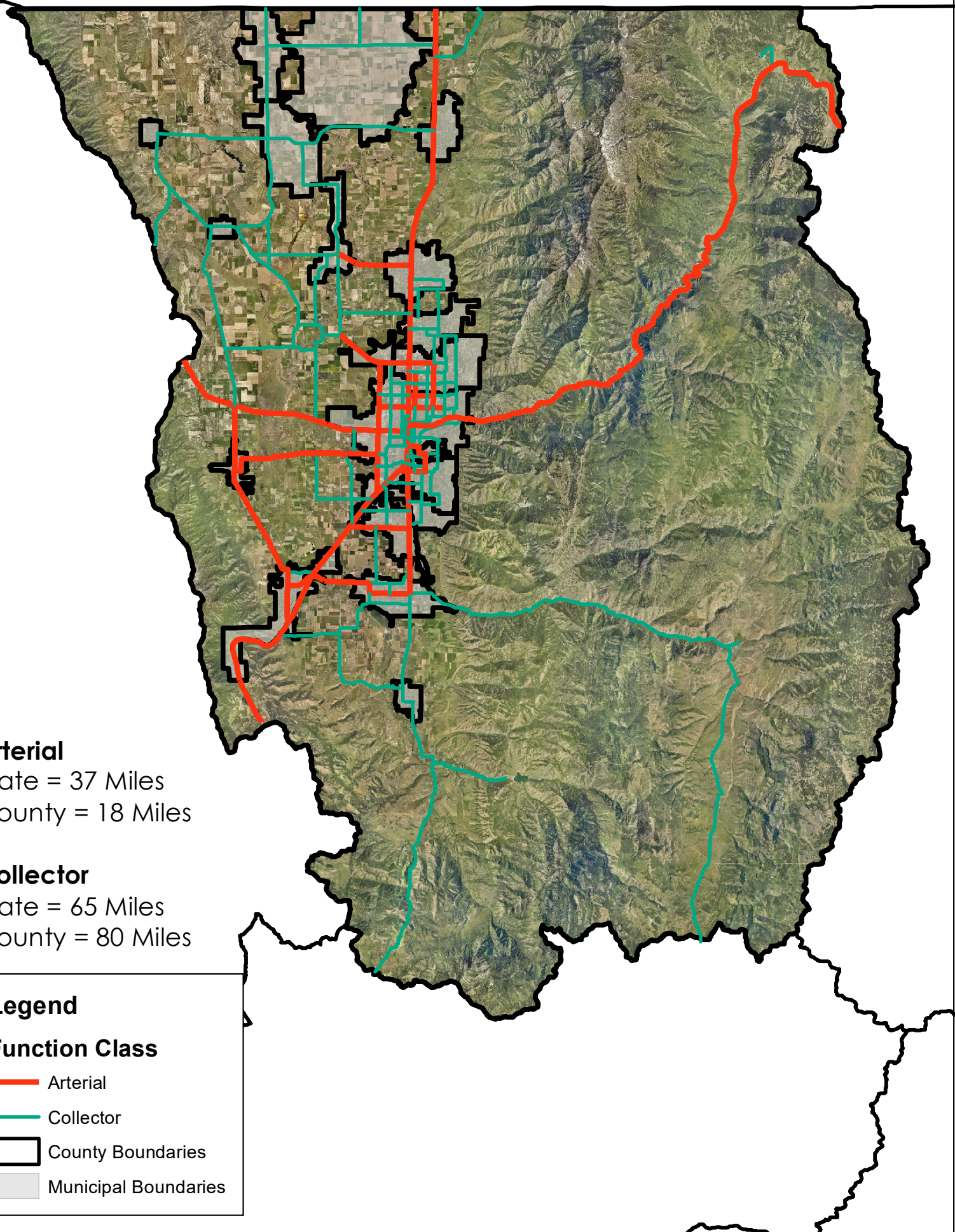
Transportation Funding Legislative Issues - Cache County

Issue 1: Transportation Sales Tax Option outlined - State Code 59-12-2219

- These changes would add the flexibility to adjust the portion going to transit (currently allowed for counties of the 6th – 3rd class) to counties of the 2nd class where the entire boundary is not annexed into a single transit district (thereby excluding UTA counties).
- This flexibility was added in 2015 by Representative Jack Draxler specifically with Cache County in mind. These possible changes would restore that flexibility for Cache now that we are moving to a 2nd class county.
- In the future, if CVTD expands and provides service to the whole County, this option would phase out. This allows for small transit systems to take a portion of the funding now, and grow that allocation as they scale up their operations.
- This change also fixes a technical oversight in the enrolled version of SB 136 lines 4650-4651 that refers to the tax being imposed by voters, which was removed as the basis of this tax in SB 136.

Issue 2: Alterations to Definitions - State Code 59-12-2202

- Currently, counties of the 6th – 3rd class are able to use Council of Government (COG) funds on collector and arterial roads while counties of the 2nd and 1st class are only able to use COG funds on arterial roads.
- Cache County (and possibly other smaller non-Wasatch front counties) is more dependent on collector roads to handle traffic. In fact, in Cache County this tax has been in place since 2008 and has yet to fund a project on the arterial system.
 - Cache County has only 18 miles of locally owned arterial roads compared to 80 miles of collector roads. (See attached map)
- Changes would allow counties of the 2nd class (that are not annexed into a single transit district) to prioritize road project funds collected under this section on collector class roads (as well as arterials).
 - As with Issue 1 above, this option would transition out over time if transit grew to the point that it provided countywide service, which could be a good indication of further urbanization and the need to position these funds to a narrower class of roads.



Arterial

State = 37 Miles

County = 18 Miles




Collector

State = 65 Miles

County = 80 Miles

Legend

Function Class

-  Arterial
-  Collector
-  County Boundaries
-  Municipal Boundaries

4511 tax within the city or town in accordance with:

4512 (A) Subsection (9)(c); and

4513 (B) the most recent notice the commission received from the city or town legislative
4514 body under Subsection (7)(d).

4515 (10) Notwithstanding Section 59-12-2208, a county, city, or town legislative body may,
4516 but is not required to, submit an opinion question to the county's, city's, or town's registered
4517 voters in accordance with Section 59-12-2208 to impose a sales and use tax under this section.

4518 (11) (a) (i) Notwithstanding any other provision in this section, if the entire boundary
4519 of a county, city, or town is annexed into a large public transit district, if the county, city, or
4520 town legislative body wishes to impose a sales and use tax under this section, the county, city,
4521 or town legislative body shall pass the ordinance to impose a sales and use tax under this
4522 section on or before June 30, 2022.

4523 (ii) If the entire boundary of a county, city, or town is annexed into a large public
4524 transit district, the county, city, or town legislative body may not pass the ordinance to impose
4525 a sales and use tax under this section on or after July 1, 2022.

4526 (b) Notwithstanding the deadline described in Subsection (11)(a), any sales and use tax
4527 imposed under this section on or before June 30, 2022, may remain in effect.

4528 Section 34. Section 59-12-2219 is amended to read:

4529 **59-12-2219. County, city, and town option sales and use tax for highways and**
4530 **public transit -- Base -- Rate -- Distribution and expenditure of revenue -- Revenue may**
4531 **not supplant existing budgeted transportation revenue.**

4532 (1) As used in this section:

4533 (a) "Class B road" means the same as that term is defined in Section 72-3-103.

4534 (b) "Class C road" means the same as that term is defined in Section 72-3-104.

4535 (c) "Eligible political subdivision" means a political subdivision that:

4536 (i) (A) on May 12, 2015, provides public transit services; or

4537 (B) after May 12, 2015, provides written notice to the commission in accordance with

4538 Subsection (10)(b) that it intends to provide public transit service within a county;

4539 (ii) is not a public transit district; and

4540 (iii) is not annexed into a public transit district.

4541 (d) "Public transit district" means a public transit district organized under Title 17B,
4542 Chapter 2a, Part 8, Public Transit District Act.

4543 (2) Subject to the other provisions of this part, and subject to Subsection (17), a county
4544 legislative body may impose a sales and use tax of .25% on the transactions described in
4545 Subsection 59-12-103(1) within the county, including the cities and towns within the county.

4546 (3) ~~[The]~~ Subject to Subsections (11) and (12), the commission shall distribute sales
4547 and use tax revenue collected under this section as provided in Subsections (4) through (10).

4548 (4) If the entire boundary of a county that imposes a sales and use tax under this section
4549 is annexed into a single public transit district, the commission shall distribute the sales and use
4550 tax revenue collected within the county as follows:

4551 (a) .10% shall be transferred to the public transit district in accordance with Section
4552 59-12-2206;

4553 (b) .10% shall be distributed as provided in Subsection (8); and

4554 (c) .05% shall be distributed to the county legislative body.

4555 (5) If the entire boundary of a county that imposes a sales and use tax under this section
4556 is not annexed into a single public transit district, but a city or town within the county is
4557 annexed into a single public transit district that also has a county of the first class annexed into
4558 the same public transit district, the commission shall distribute the sales and use tax revenue
4559 collected within the county as follows:

4560 (a) for a city or town within the county that is annexed into a single public transit
4561 district, the commission shall distribute the sales and use tax revenue collected within that city
4562 or town as follows:

4563 (i) .10% shall be transferred to the public transit district in accordance with Section
4564 59-12-2206;

4565 (ii) .10% shall be distributed as provided in Subsection (8); and
4566 (iii) .05% shall be distributed to the county legislative body;
4567 (b) for an eligible political subdivision within the county, the commission shall
4568 distribute the sales and use tax revenue collected within that eligible political subdivision as
4569 follows:
4570 (i) .10% shall be transferred to the eligible political subdivision in accordance with
4571 Section [59-12-2206](#);
4572 (ii) .10% shall be distributed as provided in Subsection (8); and
4573 (iii) .05% shall be distributed to the county legislative body; and
4574 (c) the commission shall distribute the sales and use tax revenue, except for the sales
4575 and use tax revenue described in Subsections (5)(a) and (b), as follows:
4576 (i) .10% shall be distributed as provided in Subsection (8); and
4577 (ii) .15% shall be distributed to the county legislative body.
4578 (6) For a county not described in Subsection (4) or (5), if the entire boundary of a
4579 county of the first or second class that imposes a sales and use tax under this section is not
4580 annexed into a single public transit district, or if there is not a public transit district within the
4581 county, the commission shall distribute the sales and use tax revenue collected within the
4582 county as follows:
4583 (a) for a city or town within the county that is annexed into a single public transit
4584 district, the commission shall distribute the sales and use tax revenue collected within that city
4585 or town as follows:
4586 (i) .10% shall be transferred to the public transit district in accordance with Section
4587 [59-12-2206](#);
4588 (ii) .10% shall be distributed as provided in Subsection (8); and
4589 (iii) .05% shall be distributed to the county legislative body;
4590 (b) for an eligible political subdivision within the county, the commission shall
4591 distribute the sales and use tax revenue collected within that eligible political subdivision as

4592 follows:

4593 (i) .10% shall be transferred to the eligible political subdivision in accordance with
4594 Section 59-12-2206;

4595 (ii) .10% shall be distributed as provided in Subsection (8); and

4596 (iii) .05% shall be distributed to the county legislative body; and

4597 (c) the commission shall distribute the sales and use tax revenue, except for the sales
4598 and use tax revenue described in Subsections (6)(a) and (b), as follows:

4599 (i) .10% shall be distributed as provided in Subsection (8); and

4600 (ii) .15% shall be distributed to the county legislative body.

4601 (7) For a county not described in Subsection (4) or (5), if ~~the entire boundary of a~~
4602 county of the **second**, third, fourth, fifth, or sixth class that imposes a sales and use tax under this
4603 section is not **part of a large transit district as defined in 17B-2a-802** ~~annexed into a single public transit~~
4604 ~~district~~, or if there is not a public transit

district within the county, the commission shall distribute the sales and use tax revenue
4605 collected within the county as follows:

4606 (a) for a city or town within the county that is annexed into a single public transit
4607 district, the commission shall distribute the sales and use tax revenue collected within that city
4608 or town as follows:

4609 (i) .10% shall be distributed as provided in Subsection (8);

4610 (ii) .10% shall be distributed as provided in Subsection (9); and

4611 (iii) .05% shall be distributed to the county legislative body;

4612 (b) for an eligible political subdivision within the county, the commission shall
4613 distribute the sales and use tax revenue collected within that eligible political subdivision as
4614 follows:

4615 (i) .10% shall be distributed as provided in Subsection (8);

4616 (ii) .10% shall be distributed as provided in Subsection (9); and

4617 (iii) .05% shall be distributed to the county legislative body; and

4618 (c) the commission shall distribute the sales and use tax revenue, except for the sales

4619 and use tax revenue described in Subsections (7)(a) and (b), as follows:

4620 (i) .10% shall be distributed as provided in Subsection (8); and

4621 (ii) .15% shall be distributed to the county legislative body.

4622 (8) (a) Subject to Subsection (8)(b), the commission shall make the distributions

4623 required by Subsections (4)(b), (5)(a)(ii), (5)(b)(ii), (5)(c)(i), (6)(a)(ii), (6)(b)(ii), (6)(c)(i),

4624 (7)(a)(i), (7)(b)(i), (7)(c)(i), [~~and~~] (9)(d)(ii)(A), and (12)(c)(i) as follows:

4625 (i) 50% of the total revenue collected under Subsections (4)(b), (5)(a)(ii), (5)(b)(ii),

4626 (5)(c)(i), (6)(a)(ii), (6)(b)(ii), (6)(c)(i), (7)(a)(i), (7)(b)(i), (7)(c)(i), [~~and~~] (9)(d)(ii)(A), and

4627 (12)(c)(i) within the counties and cities that impose a tax under this section shall be distributed

4628 to the unincorporated areas, cities, and towns within those counties and cities on the basis of

4629 the percentage that the population of each unincorporated area, city, or town bears to the total

4630 population of all of the counties and cities that impose a tax under this section; and

4631 (ii) 50% of the total revenue collected under Subsections (4)(b), (5)(a)(ii), (5)(b)(ii),

4632 (5)(c)(i), (6)(a)(ii), (6)(b)(ii), (6)(c)(i), (7)(a)(i), (7)(b)(i), (7)(c)(i), [~~and~~] (9)(d)(ii)(A), and

4633 (12)(c)(i) within the counties and cities that impose a tax under this section shall be distributed

4634 to the unincorporated areas, cities, and towns within those counties and cities on the basis of

4635 the location of the transaction as determined under Sections [59-12-211](#) through [59-12-215](#).

4636 (b) (i) Population for purposes of this Subsection (8) shall be determined on the basis

4637 of the most recent official census or census estimate of the United States Census Bureau.

4638 (ii) If a needed population estimate is not available from the United States Census

4639 Bureau, population figures shall be derived from an estimate from the Utah Population

4640 Estimates Committee created by executive order of the governor.

4641 (9) (a) (i) Subject to the requirements in Subsections (9)(b) and (c), a county legislative


4642 body:

4643 (A) for a county that obtained approval from a majority of the county's registered

4644 voters voting on the imposition of a sales and use tax under this section prior to May 10, 2016,

4645 may, in consultation with any cities, towns, or eligible political subdivisions within the county,

4646 and in compliance with the requirements for changing an allocation under Subsection (9)(e),
4647 allocate the revenue under Subsection (7)(a)(ii) or (7)(b)(ii) by adopting a resolution specifying
4648 the percentage of revenue under Subsection (7)(a)(ii) or (7)(b)(ii) that will be allocated to a
4649 public transit district or an eligible political subdivision; or

4650 (B) for a county that ~~obtains approval from a majority of the county's registered voters~~
4651 ~~voting on the imposition of a~~ imposes a sales and use tax under this section on or after May 10, 2016,
4652 shall, in consultation with any cities, towns, or eligible political subdivisions within the county,
4653 allocate the revenue under Subsection (7)(a)(ii) or (7)(b)(ii) by adopting a resolution specifying
4654 the percentage of revenue under Subsection (7)(a)(ii) or (7)(b)(ii) that will be allocated to a
4655 public transit district or an eligible political subdivision. 

4656 (ii) If a county described in Subsection (9)(a)(i)(A) does not allocate the revenue under
4657 Subsection (7)(a)(ii) or (7)(b)(ii) in accordance with Subsection (9)(a)(i)(A), the commission
4658 shall distribute 100% of the revenue under Subsection (7)(a)(ii) or (7)(b)(ii) to:

4659 (A) a public transit district for a city or town within the county that is annexed into a
4660 single public transit district; or

4661 (B) an eligible political subdivision within the county.

4662 (b) If a county legislative body allocates the revenue as described in Subsection
4663 (9)(a)(i), the county legislative body shall allocate not less than 25% of the revenue under
4664 Subsection (7)(a)(ii) or (7)(b)(ii) to:

4665 (i) a public transit district for a city or town within the county that is annexed into a
4666 single public transit district; or

4667 (ii) an eligible political subdivision within the county.

4668 (c) Notwithstanding Section 59-12-2208 the opinion question ~~required by~~ described in Section
4669 59-12-2208 shall state the allocations the county legislative body makes in accordance with this
4670 Subsection (9).

4671 (d) The commission shall make the distributions required by Subsection (7)(a)(ii) or
4672 (7)(b)(ii) as follows:

4673 (i) the percentage specified by a county legislative body shall be distributed in
4674 accordance with a resolution adopted by a county legislative body under Subsection (9)(a) to an
4675 eligible political subdivision or a public transit district within the county; and

4676 (ii) except as provided in Subsection (9)(a)(ii), if a county legislative body allocates
4677 less than 100% of the revenue under Subsection (7)(a)(ii) or (7)(b)(ii) to a public transit district
4678 or an eligible political subdivision, the remainder of the revenue under Subsection (7)(a)(ii) or
4679 (7)(b)(ii) not allocated by a county legislative body through a resolution under Subsection
4680 (9)(a) shall be distributed as follows:

4681 (A) 50% of the revenue as provided in Subsection (8); and

4682 (B) 50% of the revenue to the county legislative body.

4683 (e) If a county legislative body seeks to change an allocation specified in a resolution
4684 under Subsection (9)(a), the county legislative body may change the allocation by:

4685 (i) adopting a resolution in accordance with Subsection (9)(a) specifying the percentage
4686 of revenue under Subsection (7)(a)(ii) or (7)(b)(ii) that will be allocated to a public transit
4687 district or an eligible political subdivision;

4688 (ii) obtaining approval to change the allocation of the sales and use tax by a majority of
4689 all the members of the county legislative body; and

4690 (iii) subject to Subsection (9)(f):

4691 (A) in accordance with Section 59-12-2208, submitting an opinion question to the
4692 county's registered voters voting on changing the allocation so that each registered voter has the
4693 opportunity to express the registered voter's opinion on whether the allocation should be
4694 changed; and

4695 (B) in accordance with Section 59-12-2208, obtaining approval to change the
4696 allocation from a majority of the county's registered voters voting on changing the allocation.

4697 (f) Notwithstanding Section 59-12-2208, the opinion question required by Subsection
4698 (9)(e)(iii)(A) shall state the allocations specified in the resolution adopted in accordance with
4699 Subsection (9)(e) and approved by the county legislative body in accordance with Subsection

4700 (9)(e)(ii).

4701 (g) (i) If a county makes an allocation by adopting a resolution under Subsection (9)(a)
4702 or changes an allocation by adopting a resolution under Subsection (9)(e), the allocation shall
4703 take effect on the first distribution the commission makes under this section after a 90-day
4704 period that begins on the date the commission receives written notice meeting the requirements
4705 of Subsection (9)(g)(ii) from the county.

4706 (ii) The notice described in Subsection (9)(g)(i) shall state:

4707 (A) that the county will make or change the percentage of an allocation under
4708 Subsection (9)(a) or (e); and

4709 (B) the percentage of revenue under Subsection (7)(a)(ii) or (7)(b)(ii) that will be
4710 allocated to a public transit district or an eligible political subdivision.

4711 (10) (a) If a public transit district is organized after the date a county legislative body
4712 first imposes a tax under this section, a change in a distribution required by this section may
4713 not take effect until the first distribution the commission makes under this section after a
4714 90-day period that begins on the date the commission receives written notice from the public
4715 transit district of the organization of the public transit district.

4716 (b) If an eligible political subdivision intends to provide public transit service within a
4717 county after the date a county legislative body first imposes a tax under this section, a change
4718 in a distribution required by this section may not take effect until the first distribution the
4719 commission makes under this section after a 90-day period that begins on the date the
4720 commission receives written notice from the eligible political subdivision stating that the
4721 eligible political subdivision intends to provide public transit service within the county.

4722 (11) (a) (i) Notwithstanding Subsections (4) through (10), for a county that has not
4723 imposed a sales and use tax under this section before May 8, 2018, and if the county imposes a
4724 sales and use tax under this section before June 30, 2019, the commission shall distribute all of
4725 the sales and use tax revenue collected by the county before June 30, 2019, to the county for
4726 the purposes described in Subsection (11)(a)(ii).

4727 (ii) For any revenue collected by a county pursuant to Subsection (11)(a)(i) before June
4728 30, 2019, the county may expend that revenue for:

4729 (A) reducing transportation related debt;

4730 (B) a regionally significant transportation facility; or

4731 (C) a public transit project of regional significance.

4732 (b) For a county that has not imposed a sales and use tax under this section before May
4733 8, 2018, and if the county imposes a sales and use tax under this section before June 30, 2019,
4734 the commission shall distribute the sales and use tax revenue collected by the county on or after
4735 July 1, 2019, as described in Subsections (4) through (10).

4736 (c) Subject to Subsection (12), for a county that has not imposed a sales and use tax
4737 under this section before June 30, 2019, if the entire boundary of that county is annexed into a
4738 large public transit district, and if the county imposes a sales and use tax under this section on
4739 or after July 1, 2019, the commission shall distribute the sales and use tax revenue collected by
4740 the county as described in Subsections (4) through (10).

4741 (12) (a) Beginning on July 1, 2020, if a county has not imposed a sales and use tax
4742 under this section, subject to the provisions of this part, the legislative body of a city or town
4743 described in Subsection (12)(b) may impose a .25% sales and use tax on the transactions
4744 described in Subsection [59-12-103\(1\)](#) within the city or town.

4745 (b) The following cities or towns may impose the sales and use tax as described in
4746 Subsection (12)(a):

4747 (i) in a county of the first, second, or third class, a city or town that:

4748 (A) has been annexed into a public transit district; or

4749 (B) is an eligible political subdivision; or

4750 (ii) a city or town that:

4751 (A) is in a county of the third or smaller class; and

4752 (B) has been annexed into a large public transit district.

4753 (c) If a city or town imposes a sales and use tax as provided in this section, the

4754 commission shall distribute the sales and use tax revenue collected by the city or town as
4755 follows:

4756 (i) .125% to the city or town that imposed the sales and use tax, to be distributed as
4757 provided in Subsection (8); and

4758 (ii) .125%, as applicable, to:

4759 (A) the large public transit district in which the city or town is annexed; or

4760 (B) the eligible political subdivision for public transit services.

4761 (d) If a city or town imposes a sales and use tax under this section and the county
4762 subsequently imposes a sales and use tax under this section, the commission shall distribute the
4763 sales and use tax revenue collected within the city or town as described in Subsection (12)(c).

4764 ~~[(H)]~~ (13) A county, city, or town may expend revenue collected from a tax under this
4765 section, except for revenue the commission distributes in accordance with Subsection (4)(a),
4766 (5)(a)(i), (5)(b)(i), or (9)(d)(i) for:

4767 (a) a class B road;

4768 (b) a class C road;

4769 (c) traffic and pedestrian safety, including for a class B road or class C road, for:

4770 (i) a sidewalk;

4771 (ii) curb and gutter;

4772 (iii) a safety feature;

4773 (iv) a traffic sign;

4774 (v) a traffic signal;

4775 (vi) street lighting; or

4776 (vii) a combination of Subsections ~~[(H)]~~ (13)(c)(i) through (vi);

4777 (d) the construction, maintenance, or operation of an active transportation facility that
4778 is for nonmotorized vehicles and multimodal transportation and connects an origin with a
4779 destination;

4780 (e) public transit system services; or

4781 (f) a combination of Subsections [~~(H)~~] (13)(a) through (e).

4782 [~~(12)~~] (14) A public transit district or an eligible political subdivision may expend
4783 revenue the commission distributes in accordance with Subsection (4)(a), (5)(a)(i), (5)(b)(i), or
4784 (9)(d)(i) for capital expenses and service delivery expenses of the public transit district or
4785 eligible political subdivision.

4786 [~~(13)~~] (15) (a) Revenue collected from a sales and use tax under this section may not be
4787 used to supplant existing general fund appropriations that a county, city, or town has budgeted
4788 for transportation as of the date the tax becomes effective for a county, city, or town.

4789 (b) The limitation under Subsection [~~(13)~~] (15)(a) does not apply to a designated
4790 transportation capital or reserve account a county, city, or town may have established prior to
4791 the date the tax becomes effective.

4792 (16) Notwithstanding Section 59-12-2208, a county, city, or town legislative body may,
4793 but is not required to, submit an opinion question to the county's, city's, or town's registered
4794 voters in accordance with Section 59-12-2208 to impose a sales and use tax under this section.

4795 (17) (a) (i) (A) Notwithstanding any other provision in this section, if the county, city,
4796 or town legislative body wishes to impose a sales and use tax under this section, the city or
4797 town legislative body shall pass the ordinance to impose a sales and use tax under this section
4798 on or before June 30, 2022.

4799 (B) A city legislative body may not pass an ordinance to impose a sales and use tax
4800 under this section on or after July 1, 2022.

4801 (ii) (A) Notwithstanding any other provision in this section, if the entire boundary of a
4802 county is annexed into a large public transit district, if the county legislative body wishes to
4803 impose a sales and use tax under this section, the county legislative body shall pass the
4804 ordinance to impose a sales and use tax under this section on or before June 30, 2022.

4805 (B) If the entire boundary of a county is annexed into a large public transit district, the
4806 county legislative body may not pass an ordinance to impose a sales and use tax under this
4807 section on or after July 1, 2022.

4808 (b) Notwithstanding the deadline described in Subsection (17)(a), any sales and use tax
4809 imposed under this section on or before June 30, 2022, may remain in effect.

4810 Section 35. Section **59-12-2220** is enacted to read:

4811 **59-12-2220. County option sales and use tax to fund a system for public transit --**
4812 **Base -- Rate.**

4813 (1) Subject to the other provisions of this part and subject to the requirements of this
4814 section, beginning on July 1, 2019, the following counties may impose a sales and use tax
4815 under this section:

4816 (a) a county legislative body may impose the sales and use tax on the transactions
4817 described in Subsection 59-12-103(1) located within the county, including the cities and towns
4818 within the county if:

4819 (i) the county is annexed into a large public transit district; and

4820 (ii) the county has imposed the maximum amount of sales and use tax authorizations
4821 allowed pursuant to Section 59-12-2203 and authorized under the following sections:

4822 (A) Section 59-12-2213;

4823 (B) Section 59-12-2214;

4824 (C) Section 59-12-2215;

4825 (D) Section 59-12-2216;

4826 (E) Section 59-12-2217;

4827 (F) Section 59-12-2218; and

4828 (G) Section 59-12-2219;

4829 (b) if the county is not annexed into a large public transit district, the county legislative
4830 body may impose the sales and use tax on the transactions described in Subsection
4831 59-12-103(1) located within the county, including the cities and towns within the county if:

4832 (i) the county is an eligible political subdivision as defined in Section 59-12-2219; or

4833 (ii) a city or town within the boundary of the county is an eligible political subdivision
4834 as defined in Section 59-12-2219; or

4052 deposit into the Transportation Investment Fund of 2005 any tax revenue generated by amounts
4053 paid or charged for food and food ingredients, except for tax revenue generated by a bundled
4054 transaction attributable to food and food ingredients and tangible personal property other than
4055 food and food ingredients described in Subsection (2)(d).

4056 (11) Notwithstanding Subsection (3)(a), beginning the second fiscal year after the
4057 fiscal year during which the Division of Finance receives notice under Section 63N-2-510 that
4058 construction on a qualified hotel, as defined in Section 63N-2-502, has begun, the Division of
4059 Finance shall, for two consecutive fiscal years, annually deposit \$1,900,000 of the revenue
4060 generated by the taxes listed under Subsection (3)(a) into the Hotel Impact Mitigation Fund,
4061 created in Section 63N-2-512.

4062 (12) (a) Notwithstanding Subsection (3)(a), for the 2016-17 fiscal year only, the
4063 Division of Finance shall deposit \$26,000,000 of the revenues generated by the taxes listed
4064 under Subsection (3)(a) into the Throughput Infrastructure Fund created by Section 35A-8-308.

4065 (b) Notwithstanding Subsection (3)(a), for the 2017-18 fiscal year only, the Division of
4066 Finance shall deposit \$27,000,000 of the revenues generated by the taxes listed under
4067 Subsection (3)(a) into the Throughput Infrastructure Fund created by Section 35A-8-308.

4068 (13) Notwithstanding Subsections (4) through (12), an amount required to be expended
4069 or deposited in accordance with Subsections (4) through (12) may not include an amount the
4070 Division of Finance deposits in accordance with Section 59-12-103.2.

4071 Section 30. Section 59-12-2202 is amended to read:

4072 **59-12-2202. Definitions.**

4073 As used in this part:

4074 (1) "Airline" [~~is as~~] means the same as that term is defined in Section 59-2-102.

4075 (2) "Airport facility" [~~is as~~] means the same as that term is defined in Section
4076 59-12-602.

4077 (3) "Airport of regional significance" means an airport identified by the Federal
4078 Aviation Administration in the most current National Plan of Integrated Airport Systems or an

4079 update to the National Plan of Integrated Airport Systems.

4080 (4) "Annexation" means an annexation to:

4081 (a) a county under Title 17, Chapter 2, County Consolidations and Annexations; or

4082 (b) a city or town under Title 10, Chapter 2, Part 4, Annexation.

4083 (5) "Annexing area" means an area that is annexed into a county, city, or town.

4084 (6) "Council of governments" [~~is as~~] means the same as that term is defined in Section

4085 [72-2-117.5](#).

4086 (7) "Fixed guideway" [~~is as~~] means the same as that term is defined in Section

4087 [59-12-102](#).

4088 (8) "Large public transit district" means the same as that term is defined in Section

4089 [17B-2a-802](#).

4090 [~~8~~] (9) "Major collector highway" [~~is as~~] means the same as that term is defined in

4091 Section [72-4-102.5](#).

4092 [~~9~~] (10) "Metropolitan planning organization" [~~is as~~] means the same as that term is

4093 defined in Section [72-1-208.5](#).

4094 [~~10~~] (11) "Minor arterial highway" [~~is as~~] means the same as that term is defined in

4095 Section [72-4-102.5](#).

4096 [~~11~~] (12) "Minor collector road" [~~is as~~] means the same as that term is defined in

4097 Section [72-4-102.5](#).

4098 [~~12~~] (13) "Principal arterial highway" [~~is as~~] means the same as that term is defined

4099 in Section [72-4-102.5](#).

4100 [~~13~~] (14) "Regionally significant transportation facility" means:

4101 (a) in a county of the first or second class:

4102 (i) a principal arterial highway;

4103 (ii) a minor arterial highway;

4104 (iii) a fixed guideway that:

4105 (A) extends across two or more cities or unincorporated areas; or

- 4106 (B) is an extension to an existing fixed guideway; or (iv) an airport of regional significance;
- 4107 or
- 4108 (b) in a county of the third, fourth, fifth, or sixth class **or a county of the second class that is**
not part of a large transit district as defined by 17b-2A-802
- 4109 (i) a principal arterial highway;
- 4110 (ii) a minor arterial highway;
- 4111 (iii) a major collector highway;
- 4112 (iv) a minor collector road; or
- 4113 (v) an airport of regional significance.
- 4114 ~~[(14)]~~ (15) "State highway" means a highway designated as a state highway under Title
- 4115 72, Chapter 4, Designation of State Highways Act.
- 4116 ~~[(15)]~~ (16) (a) Subject to Subsection ~~[(15)]~~ (16)(b), "system for public transit" ~~[has the~~
- 4117 ~~same meaning as]~~ means the same as the term "public transit" [as] is defined in Section
- 4118 17B-2a-802.
- 4119 (b) "System for public transit" includes:
- 4120 (i) the following costs related to public transit:
- 4121 (A) maintenance costs; or
- 4122 (B) operating costs;
- 4123 (ii) a fixed guideway;
- 4124 (iii) a park and ride facility;
- 4125 (iv) a passenger station or passenger terminal;
- 4126 (v) a right-of-way for public transit; or
- 4127 (vi) the following that serve a public transit facility:
- 4128 (A) a maintenance facility;
- 4129 (B) a platform;
- 4130 (C) a repair facility;
- 4131 (D) a roadway;
- 4132 (E) a storage facility;

4133 (F) a utility line; or

4134 (G) a facility or item similar to Subsections [~~(15)~~] (16)(b)(vi)(A) through (F).

4135 Section 31. Section **59-12-2203** is amended to read:

4136 **59-12-2203. Authority to impose a sales and use tax under this part.**

4137 (1) As provided in this Subsection (1), one of the following sales and use taxes may be
4138 imposed within the boundaries of a local taxing jurisdiction:

4139 (a) a county, city, or town may impose the sales and use tax authorized by Section
4140 [59-12-2213](#) in accordance with Section [59-12-2213](#); or

4141 (b) a city or town may impose the sales and use tax authorized by Section [59-12-2215](#)
4142 in accordance with Section [59-12-2215](#).

4143 (2) As provided in this Subsection (2), one of the following sales and use taxes may be
4144 imposed within the boundaries of a local taxing jurisdiction:

4145 (a) a county, city, or town may impose the sales and use tax authorized by Section
4146 [59-12-2214](#) in accordance with Section [59-12-2214](#); or

4147 (b) a county may impose the sales and use tax authorized by Section [59-12-2216](#) in
4148 accordance with Section [59-12-2216](#).

4149 (3) As provided in this Subsection (3), one of the following sales and use taxes may be
4150 imposed within the boundaries of a local taxing jurisdiction:

4151 (a) a county may impose the sales and use tax authorized by Section [59-12-2217](#) in
4152 accordance with Section [59-12-2217](#); or

4153 (b) a county, city, or town may impose the sales and use tax authorized by Section
4154 [59-12-2218](#) in accordance with Section [59-12-2218](#).

4155 (4) A county may impose the sales and use tax authorized by Section [59-12-2219](#) in
4156 accordance with Section [59-12-2219](#).

4157 (5) A county, city, or town may impose the sales and use tax authorized by Section
4158 [59-12-2220](#) in accordance with Section [59-12-2220](#).

4159 Section 32. Section **59-12-2217** is amended to read: