



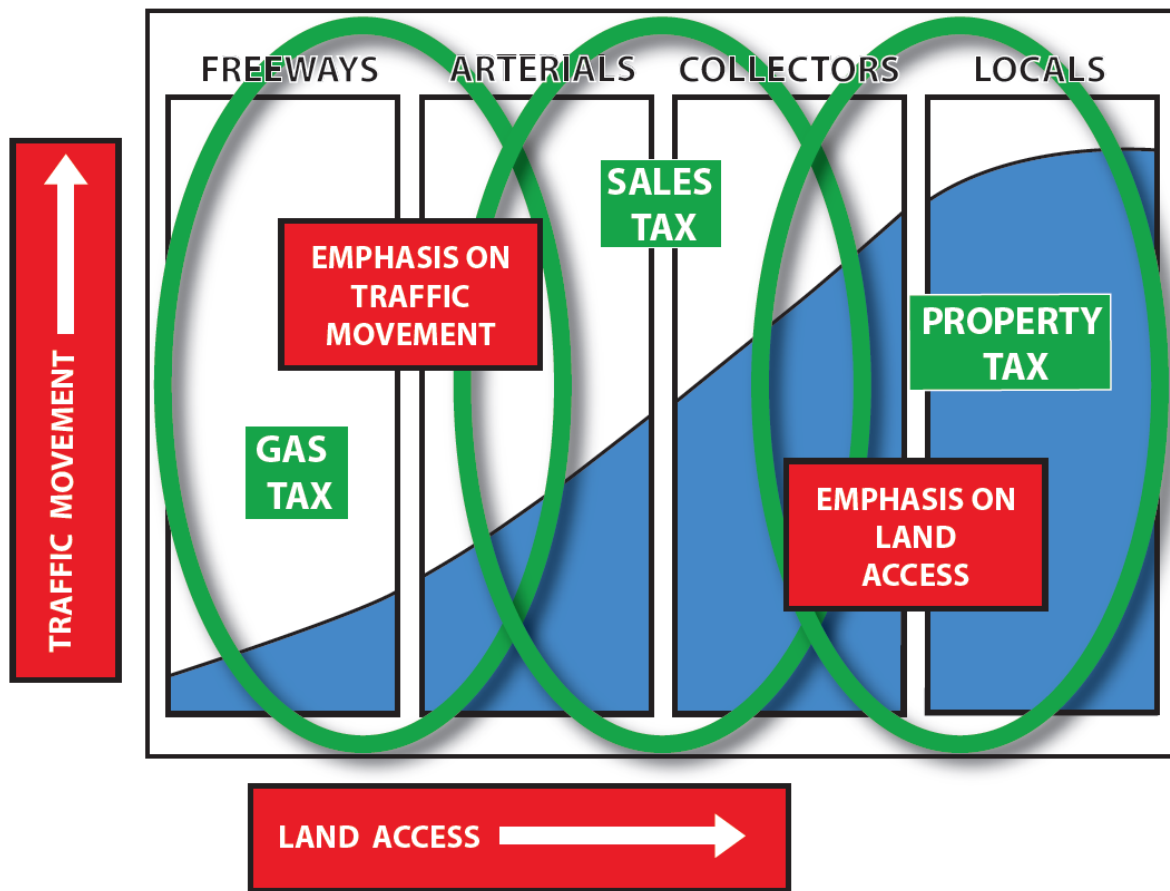
**M A G**

Expert Resources. Enriching Lives.



The difference between a tax, a fee and a penalty is based on the purpose of the revenue.

- A tax is a levy collected for general government services.
- A fee is levy collected to provide a service that benefits the group of people from which the money is collected.
- A penalty is a levy collected with the express aim of deterring some kind of undesirable behavior.
- A penalty on people who do not understand statistics





<p>1<sup>st</sup> Quarter MT Mass Transit Tax 2213 (County, City or Town) up to .30 100% UTA transit</p>	<p>1<sup>st</sup> Quarter HT Highway Tax 2215 (City or Town) .30 100% transit</p>
<p>2<sup>nd</sup> Quarter MA Additional Mass Transit 2214 (County, City or Town) .25 100% transit unless SLC 80% transit, 20% roads. State Legislature authorizes funding in UCA (1/5 of 1/4)</p>	<p>2<sup>nd</sup> Quarter MF Mass Transit Fixed Guideway 2216 (County) .30 87% Frontrunner, 5% BRT, 8% roads</p>
<p>3<sup>rd</sup> Quarter CT County Option Sales Tax 2217 (County) .25 Weighted priority process approved by State Legislature, COG recommends list to County once a year</p>	<p>3<sup>rd</sup> Quarter HH County Airport, Highway, Public Transit 2218 (County, City or Town) .25 Roads, transit, airport, trails. MPO recommends projects</p>
<p>4<sup>th</sup> Quarter AT Transportation Infrastructure 2219 (County) 40% UTA transit, 40% cities, towns, county, 20% county, must be adopted by June 30, 2022</p>	<p>4<sup>th</sup> Quarter AT Transportation Infrastructure 2219 (City or Town) 50% UTA transit, 50% cities, towns, if county doesn't adopt by June 30, 2020</p>
<p>5<sup>th</sup> Fifth CP County Public Transit 2220 (County) 100% to County for transit, must be adopted by June 30, 2022 and only <b>after</b> the other 4 are adopted</p>	



Andrew Jackson

Mountainland Association of Government

[ajackson@mountainland.org](mailto:ajackson@mountainland.org)

801-367-0699