



Local Option Transportation Sales Taxes

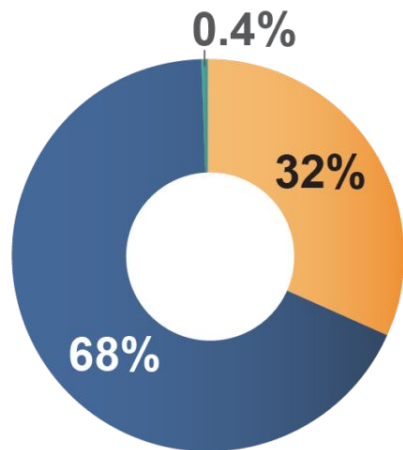


WASATCH FRONT REGIONAL COUNCIL

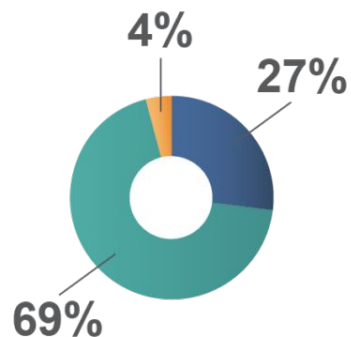
Funding Snapshot: 2024

Total Transportation Budget: \$3.2 Billion

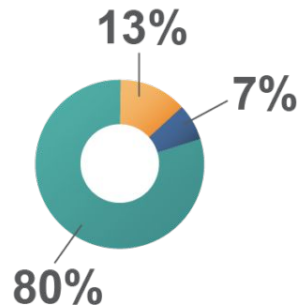
State Roads
\$1.6 Billion



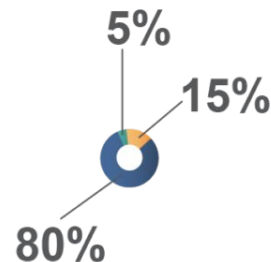
Local Roads
\$812 Million



Transit
\$687 Million



Active Transportation
\$100 Million



Federal funding sources included federal motor fuel tax, discretionary grants, and other formula programs

State funding sources include state motor fuel tax, vehicle registration, and state sales tax

Local funding sources include options sales tax, general fund contributions, and transit fare box

Eligible Uses of Revenue (59-12-2212.2)

- » **Development, construction, maintenance or operation of Class A, B, C, D roads**
- » **Pedestrian / active transportation**
- » **Public transit** (required by certain options)
- » **Debt service or bond issuance costs**
- » **Corridor preservation**
- » **All other forms of transportation**
- » **Public safety** (allowed by certain options)

“Quarter”	Code Section	Rate	Uses
1st	2213	Up to .30%	Transit
	2215	Up to .30%	All modes
2nd	2214	.25%	Transit
	2216	Up to .30%	All modes / public safety
3rd	2217	Up to .25%	All modes (prioritized by COG)
	2218	.25%	All modes
4th	2219	.25%	All modes / transit (statutory distribution for transit, county, cities)
5th	2220	.20%	All modes / transit / public safety* (statutory distribution for transit, county, cities)

Local Option Sales Taxes for Transportation

	1st Quarter (1)		2nd Quarter (1)		3rd Quarter (1)		4th Quarter	5th Fifth	Total Rate Transferred to UTA
Code Section	59-12-2213	59-12-2215	59-12-2214	59-12-2216	59-12-2217	59-12-2218	59-12-2219	59-12-2220	
Mode/Use	Transit	All modes	Transit	All modes (7)	All modes (8)	All modes (9)	Transit / All modes (3)	Transit / All modes (4)	
Imposed by	County / city	City	County / city	County	County	County/city	County	County	
Beaver							0.25%		
Box Elder (5)	*0.30%	*0.30%	*0.25%				0.25%		0.40%
Cache	*0.25%/0.30%				0.25%		0.25%		
Carbon		*0.30%					0.25%		
Daggett							0.25%		
Davis (6)	0.30%		0.25%		0.25%		0.25%		0.65%
Duchesne		*0.30%					0.25%		
Emery		*0.30%					0.25%		
Garfield							0.25%		
Grand		*0.30%					0.25%		
Iron		*0.30%		0.30%	0.25%				
Juab		*0.30%			0.25%				
Kane							0.25%		
Millard		*0.30%					0.25%		
Morgan		*0.25%			0.25%		0.25%		
Piute					0.25%				
Rich							0.25%		
Salt Lake (2)(6)	0.30%		0.25%		0.25%		0.25%		0.70%
San Juan		*0.30%					0.25%		
Sanpete		*0.30%					0.25%		
Sevier		*0.30%					0.25%		
Summit	*0.30%		0.25%		0.25%		0.25%	0.20%	
Tooele (5)	*0.30%				0.25%		0.25%		0.65%
Uintah		*0.30%					0.25%		
Utah (6)	0.25%			0.30%		0.25%	0.25%	0.20%	0.73%
Wasatch	*0.30%	*0.30%			0.25%				
Washington		*0.30%					0.25%		
Wayne		*0.30%			0.25%				
Weber (6)	0.30%		0.25%		0.25%		0.25%		0.65%

(1) For first three quarters, entity must choose between two options. Two cities in the same county may choose different options for a given quarter (i.e., Box Elder).

(2) A portion of SLCo's 2nd (20%) and 3rd (26.5%) quarters must go to the County of the First Class Highway Projects Fund (CFCHPF). SLCo sends 73.5% of the 3rd quarter to UTA.

(3) For areas with transit: 0.10% to transit district, 0.10% city, 0.05% county. For areas without transit: 0.10% city, 0.15% county.

(4) For SLCo: 0.05% to cities; 0.05% to counties; 0.10% to CFCHPF for three years, and then 0.05% to CFCHPF and 0.05% to TTIF. For Weber, Davis, Utah: 0.05% to cities; 0.05% to counties; 0.10% to UTA for three years, and then 0.05% to UTA and 0.05% to TTIF. First-class counties can use their 0.05% of this quarter for transportation and/or public safety purposes. Different allocations in other counties.

(5) County is partially annexed into UTA service area.

(6) County is entirely annexed into UTA service area.

(7) Third-sixth class counties can use this quarter for transportation and/or public safety purposes.

(8) COG process to prioritize funds.

(9) Can only be imposed by second-class counties.

Tax is imposed
county-wide

* Tax is not
imposed
county wide

Tax could be
imposed

Tax may not
be imposed

Sales and use tax rates can be found at <https://tax.utah.gov/sales/rates>

August 21, 2024

Example: Salt Lake County

Quarters Imposed

2213 (first quarter)
2214 (second quarter)
2217 (third quarter)
2219 (fourth quarter)

1.05%

Revenue Generated

\$394.8 Million annually

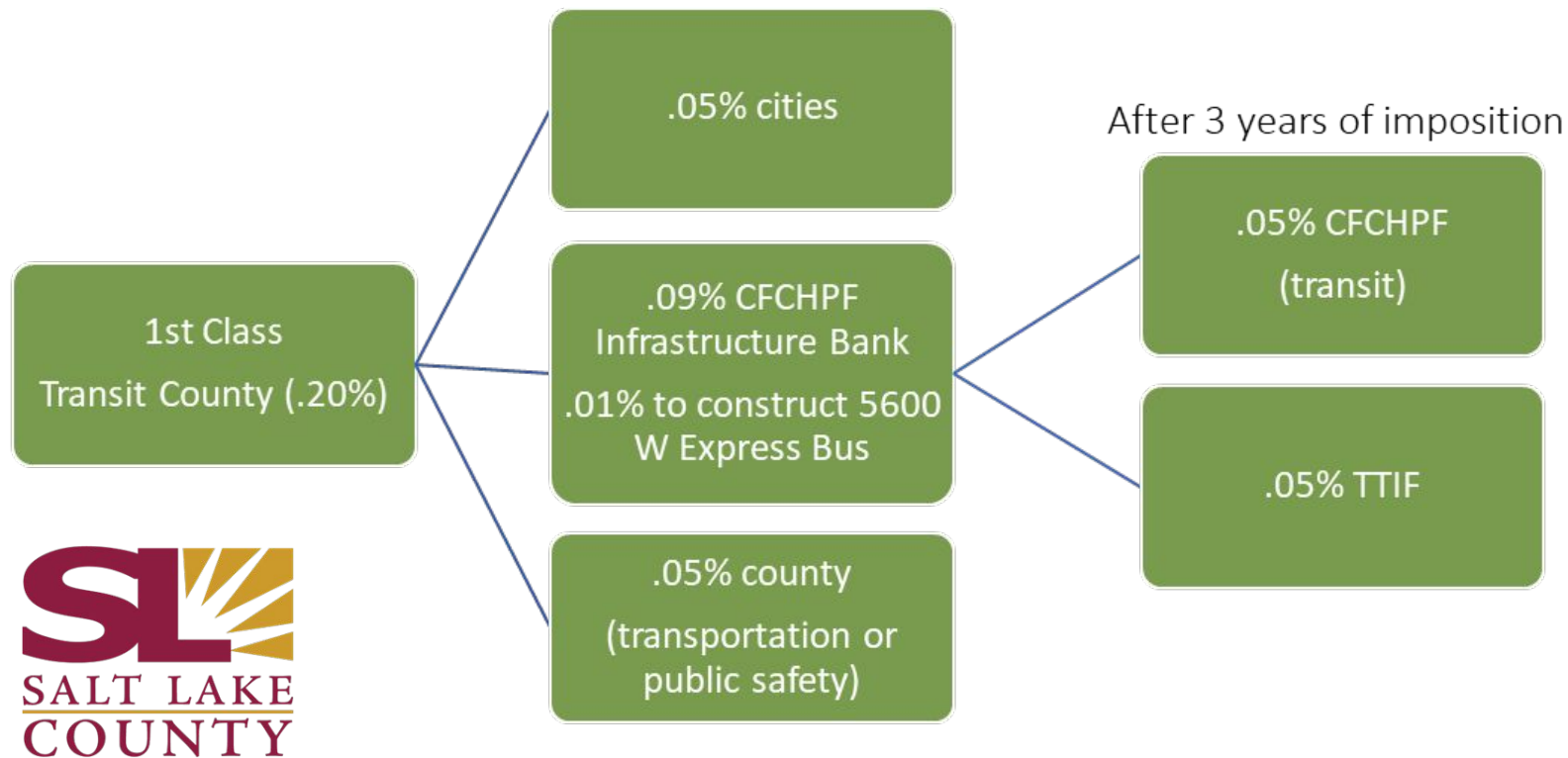
Distribution of Funds

Salt Lake County:	\$19.5 Million
Cities:	\$34.8 Million
UTA:	\$297.9 Million*
CFCHPF:	\$42.6 Million

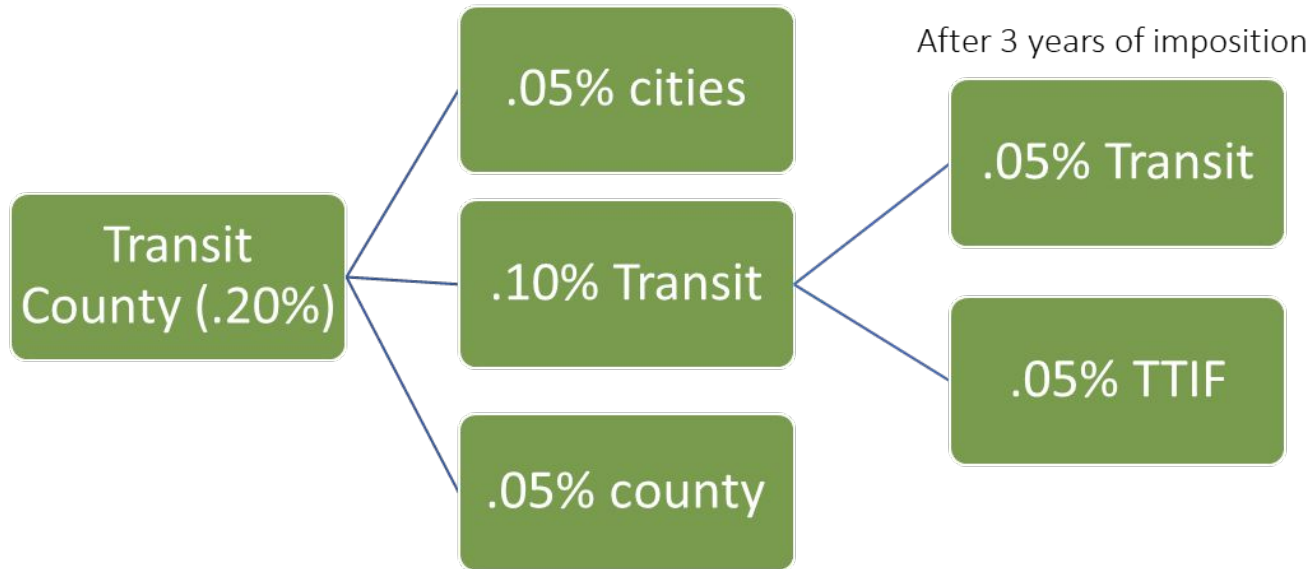
Example: Morgan County

	Unincorporated Morgan County	Morgan City Only
Quarters Imposed	2217 (third quarter) 2219 (fourth quarter) 0.50%	2217 (third quarter) 2219 (fourth quarter) 2215 (first quarter) 0.75%
Revenue Generated	\$1.53 Million annually	
Distribution of Funds	Morgan County: \$1.08 Million Morgan City: \$0.45 Million	

5th Quarter or the “5th 5th”



5th Quarter or the “5th 5th”





Partial Transit
County(.20%)

Transit Area

.05% Transit

.075% Cities

.075% County

No Transit

.08% Cities

.12% County

16

other Counties

County without
transit(.20%)

.08% cities

.12% County