

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.

- (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.
- (2) 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 one or more of the following:
 - (a) a project or service relating to a fixed guideway for the portion of the project or service that is performed within the county;
 - (b) a project or service relating to a system for public transit, except for a fixed guideway, for the portion of the project or service that is performed within the county;
 - (c) the following relating to a state highway within the county:
 - (i) a project within the county if the project:
 - (A) begins on or after the day on which a county legislative body imposes a tax under this section; and
 - (B) involves an environmental study, an improvement, new construction, or a renovation;
 - (ii) debt service on a project described in Subsection (2)(c)(i); or
 - (iii) bond issuance costs related to a project described in Subsection (2)(c)(i); or
 - (d) a project, debt service, or bond issuance cost described in Subsection (2)(c) relating to a highway that is:
 - (i) a principal arterial highway or minor arterial highway;
 - (ii) included in a metropolitan planning organization's regional transportation plan; and
 - (iii) not a state highway.
- (3) 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 Subsection (2).
- (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.
- (5) The revenues collected from a sales and use tax under this section shall be:
 - (a) allocated in accordance with the allocations specified in the resolution under Subsection (2); and
 - (b) expended as provided in this section.
- (6) If a county legislative body allocates revenues collected from a sales and use tax under this section for a state highway project described in Subsection (2)(c)(i), before beginning the state highway project within the county, the county legislative body shall:
 - (a) obtain approval from the Transportation Commission to complete the project; and
 - (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.
- (7) 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:
 - (a) adopting a resolution in accordance with Subsection (2) 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 Subsection (2);
 - (b) 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

- (c) subject to Subsection (8):
 - (i) 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
 - (ii) 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.
- (8) Notwithstanding Section 59-12-2208, the opinion question required by Subsection (7)(c)(i) shall state the allocations specified in the resolution adopted in accordance with Subsection (7)(a) and approved by the county legislative body in accordance with Subsection (7)(b).
- (9) Revenues collected from a sales and use tax under this section that a county allocates for a purpose described in Subsection (2)(c) shall be:
 - (a) deposited into the Highway Projects Within Counties Fund created by Section 72-2-121.1; and
 - (b) expended as provided in Section 72-2-121.1.
- (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 purpose described in Subsection (2)(d) shall be transferred to the Department of Transportation if the transfer of the revenues is required under an interlocal agreement:
 - (i) entered into on or before January 1, 2010; and
 - (ii) established in accordance with Title 11, Chapter 13, Interlocal Cooperation Act.
 - (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).

Enacted by Chapter 263, 2010 General Session