

1 **PUBLIC TRANSIT TAX AMENDMENTS**

2 1998 GENERAL SESSION

3 STATE OF UTAH

4 **Sponsor: Marda Dillree**

5 AN ACT RELATING TO REVENUE AND TAXATION; ELIMINATING CERTAIN
6 REQUIRED USES OF THE ADDITIONAL PUBLIC TRANSIT DISTRICT TAX.

7 This act affects sections of Utah Code Annotated 1953 as follows:

8 AMENDS:

9 **59-12-502**, as last amended by Chapter 30, Laws of Utah 1992

10 *Be it enacted by the Legislature of the state of Utah:*

11 Section 1. Section **59-12-502** is amended to read:

12 **59-12-502. Additional public transit tax for expanded system and fixed guideway --**
13 **Rate -- Voter approval.**

14 (1) In addition to other sales and use taxes, and the public transit district tax authorized
15 by Section 59-12-501, any county, city, or town within a transit district organized under Title 17A,
16 Chapter 2, Part 10, may impose a sales and use tax of 1/4 of 1% to fund a fixed guideway and
17 expanded public transportation system only if the governing body of the county, city, or town
18 submits, by resolution, the proposal to all the qualified voters within the county, city, or town for
19 approval at a general or special election conducted in the manner provided by statute. Notice of
20 the election shall be given by the county, city, or town governing body 15 days in advance in the
21 manner prescribed by statute.

22 (2) If the majority of the voters voting in this election approve the proposal, it shall
23 become effective on the date provided by the county, city, or town governing body.

24 (3) This section may not be construed to require an election in jurisdictions where voters
25 have previously approved a public transit sales or use tax. This section shall be construed to
26 require an election to impose the sales and use tax authorized by this section, including
27 jurisdictions where the voters have previously approved the transit district sales and use tax

1 authorized by Section 59-12-501, but this section may not be construed to affect the sales and use
2 tax authorized by Section 59-12-501.

3 (4) ~~[No public]~~ Public funds ~~[shall]~~ may not be spent to promote the required election
4 under this section.

5 ~~[(5) Notwithstanding the designated use of revenues in Subsection (1), of the revenues~~
6 ~~generated by the tax imposed under this section by any county of the first class, 75% shall be~~
7 ~~allocated to fund a fixed guideway and expanded public transportation system and 25% shall be~~
8 ~~allocated to fund renovations, repairs, and improvements to Interstate 15.]~~

Legislative Review Note
as of 11-14-97 12:59 PM

A limited legal review of this bill raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel