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PUBLIC TRANSIT TAX AMENDMENTS

2001 GENERAL SESSION

STATE OF UTAH

Sponsor: Wayne A. Harper

This act modifies the Revenue and Taxation Code by modifying the allocation of a portion of the additional public transit tax. This act provides an effective date.

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

AMENDS:

59-12-502 (Superseded 07/01/01), as last amended by Chapter 253, Laws of Utah 2000

59-12-502 (Effective 07/01/01), as last amended by Chapter 253, Laws of Utah 2000

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

Section 1. Section **59-12-502 (Superseded 07/01/01)** is amended to read:

59-12-502 (Superseded 07/01/01). Additional public transit tax for expanded system and fixed guideway and interstate improvements -- Rate -- Voter approval.

(1) (a) In addition to other sales and use taxes, and the public transit district tax authorized by Section 59-12-501, any county, city, or town within a transit district organized under Title 17A, Chapter 2, Part 10, Utah Public Transit District Act, may impose a sales and use tax of 1/4 of 1% on the sales and uses described in Subsection 59-12-103(1), subject to the exemptions provided in Section 59-12-104, to fund a fixed guideway and expanded public transportation system.

(b) A county, city, or town may impose the tax under this section only if the governing body of the county, city, or town submits, by resolution, the proposal to all the qualified voters within the county, city, or town for approval at a general or special election conducted in the manner provided by statute. Notice of the election shall be given by the county, city, or town governing body 15 days in advance in the manner prescribed by statute.

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

(3) This section may not be construed to require an election in jurisdictions where voters



28 have previously approved a public transit sales or use tax. This section shall be construed to
29 require an election to impose the sales and use tax authorized by this section, including
30 jurisdictions where the voters have previously approved the transit district sales and use tax
31 authorized by Section 59-12-501, but this section may not be construed to affect the sales and use
32 tax authorized by Section 59-12-501.

33 (4) No public funds shall be spent to promote the required election.

34 (5) Notwithstanding the designated use of revenues in Subsection (1), of the revenues
35 generated by the tax imposed under this section by any county of the first class[7]:

36 (a) 75% shall be allocated to fund a fixed guideway and expanded public transportation
37 system; and

38 (b) 25% shall be allocated to fund new construction, major renovations, [~~repairs,~~] and
39 improvements to Interstate 15 and state highways within the county and to pay any debt service
40 and bond issuance costs related to those projects.

41 Section 2. Section **59-12-502 (Effective 07/01/01)** is amended to read:

42 **59-12-502 (Effective 07/01/01). Additional public transit tax for expanded system and**
43 **fixed guideway and interstate improvements -- Base -- Rate -- Voter approval.**

44 (1) (a) (i) Except as provided in Subsection (1)(a)(ii), and in addition to other sales and use
45 taxes, including the public transit district tax authorized by Section 59-12-501, a county, city, or
46 town within a transit district organized under Title 17A, Chapter 2, Part 10, Utah Public Transit
47 District Act, may impose a sales and use tax of 1/4 of 1% on the transactions described in
48 Subsection 59-12-103(1), to fund a fixed guideway and expanded public transportation system.

49 (ii) Notwithstanding Subsection (1)(a)(i), a county, city, or town may not impose a tax
50 under this section on:

51 (A) the sales and uses described in Section 59-12-104 to the extent the sales and uses are
52 exempt from taxation under Section 59-12-104; and

53 (B) any amounts paid or charged by a vendor that collects a tax under Subsection
54 59-12-107(1)(b).

55 (b) A county, city, or town may impose the tax under this section only if the governing
56 body of the county, city, or town submits, by resolution, the proposal to all the qualified voters
57 within the county, city, or town for approval at a general or special election conducted in the
58 manner provided by statute. Notice of the election shall be given by the county, city, or town

59 governing body 15 days in advance in the manner prescribed by statute.

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

62 (3) (a) This section may not be construed to require an election in jurisdictions where
63 voters have previously approved a public transit sales or use tax.

64 (b) This section shall be construed to require an election to impose the sales and use tax
65 authorized by this section, including jurisdictions where the voters have previously approved the
66 sales and use tax authorized by Section 59-12-501, but this section may not be construed to affect
67 the sales and use tax authorized by Section 59-12-501.

68 (4) No public funds shall be spent to promote the required election.

69 (5) Notwithstanding the designated use of revenues in Subsection (1), of the revenues
70 generated by the tax imposed under this section by any county of the first class[;]:

71 (a) 75% shall be allocated to fund a fixed guideway and expanded public transportation
72 system; and

73 (b) 25% shall be allocated to fund new construction, major renovations, [repairs,] and
74 improvements to Interstate 15 and state highways within the county and to pay any debt service
75 and bond issuance costs related to those projects.

76 Section 3. **Effective date.**

77 If approved by two-thirds of all the members elected to each house, this act takes effect
78 upon approval by the governor, or the day following the constitutional time limit of Utah
79 Constitution Article VII, Section 8, without the governor's signature, or in the case of a veto, the
80 date of veto override, except that Section 59-12-502 (Effective 07/01/01) takes effect on July 1,
81 2001.

Legislative Review Note

as of 2-7-01 3:04 PM

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

Office of Legislative Research and General Counsel