

121 (2) Except as provided in Subsections (3) through (5) and subject to Subsection (6):

122 (a) 50% of each dollar collected from the sales and use tax authorized by this part shall
 123 be ~~[paid]~~ distributed to each county, city, and town on the basis of the percentage that the
 124 population of the county, city, or town bears to the total population of all counties, cities, and
 125 towns in the state; and

126 (b) (i) except as provided in Subsection (2)(b)(ii), 50% of each dollar collected from
 127 the sales and use tax authorized by this part shall be ~~[paid]~~ distributed to each county, city, and
 128 town on the basis of the location ~~[where]~~ of the transaction ~~[is consummated]~~ as determined
 129 under Sections 59-12-211 through 59-12-215; and

130 (ii) 50% of each dollar collected from the sales and use tax authorized by this part
 131 within a project area described in a project area plan adopted by the military installation
 132 development authority under Title 63H, Chapter 1, Military Installation Development
 133 Authority Act, shall be ~~[paid]~~ distributed to the military installation development authority
 134 created in Section 63H-1-201.

135 (3) (a) ~~§~~→ **[The] Beginning on July 1, 2011, and ending on June 30, 2016, the** ←~~§~~
 135a commission shall each year distribute to a county, city, or town the
 136 distribution required by this Subsection (3) if:

137 (i) the county, city, or town is a:

138 (A) county of the third, fourth, fifth, or sixth class;

139 (B) city of the fifth class; or

140 (C) town;

141 (ii) the county, city, or town received a distribution under this section for the calendar
 142 year beginning on January 1, 2008, that was less than the distribution under this section that the
 143 county, city, or town received for the calendar year beginning on January 1, 2007; ~~§~~→ **[and]** ←~~§~~

144 (iii) (A) for a county described in Subsection (3)(a)(i)(A), the county had located
 145 within the unincorporated area of the county for one or more days during the calendar year
 146 beginning on January 1, 2008, an establishment described in NAICS ~~§~~→ **[Subsector 212, Mining**
 147 **(except Oil and Gas)] Industry Group 2121, Coal Mining** ←~~§~~ , or NAICS Code 213113, Support
 147a Activities for Coal Mining, ~~§~~→ **[213114,**
 148 **Support Activities for Metal Mining, or 213115, Support Activities for Nonmetallic Minerals**
 149 **(except Fuels) Mining,]** ←~~§~~ of the 2002 North American Industry Classification System of the
 150 federal Executive Office of the President, Office of Management and Budget; or

151 (B) for a city described in Subsection (3)(a)(i)(B) or a town described in Subsection

152 (3)(a)(i)(C), the city or town had located within the city or town for one or more days during
 153 the calendar year beginning on January 1, 2008, an establishment described in NAICS
 154 ~~§~~ → **[Subsector 212, Mining (except Oil and Gas)] Industry Group 2121, Coal Mining** ← ~~§~~ , or
 154a NAICS Code 213113, Support Activities for
 155 Coal Mining, ~~§~~ → [213114, Support Activities for Metal Mining, or 213115, Support Activities for
 156 Nonmetallic Minerals (except Fuels) Mining,] ← ~~§~~ of the 2002 North American Industry
 157 Classification System of the federal Executive Office of the President, Office of Management
 158 and Budget ~~H~~ → [] ; and

158a (iv) (A) for a county described in Subsection (3)(a)(i)(A), at least one establishment
 158b described in Subsection (3)(a)(iii)(A) located within the unincorporated area of the county for
 158c one or more days during the calendar year beginning on January 1, 2008, was not the holder of
 158d a direct payment permit under Section 59-12-107.1; or

158e (B) for a city described in Subsection (3)(a)(i)(B) or a town described in Subsection
 158f (3)(a)(i)(C), at least one establishment described in Subsection (3)(a)(iii)(B) located within the
 158g city or town for one or more days during the calendar year beginning on January 1, 2008, was
 158h not the holder of a direct payment permit under Section 59-12-107.1. ~~H~~

159 (b) The commission shall make the distribution required by this Subsection (3) to a
 160 county, city, or town described in Subsection (3)(a):

161 (i) from the distribution required by Subsection (2)(a); and
 162 (ii) before making any other distribution required by this section.

163 (c) (i) For purposes of this Subsection (3), the distribution is the amount calculated by
 164 multiplying the fraction calculated under Subsection (3)(c)(ii) by ~~H~~ → [\$267,299] \$333,583 ← ~~H~~ .

165 (ii) For purposes of Subsection (3)(c)(i):

166 (A) the numerator of the fraction is the difference calculated by subtracting the
 167 distribution a county, city, or town described in Subsection (3)(a) received under this section
 168 for the calendar year beginning on January 1, ~~§~~ → [2007] 2008 ← ~~§~~ , from the distribution under this
 168a section that

169 the county, city, or town received for the calendar year beginning on January 1, ~~§~~ → [2008] 2007 ← ~~§~~
 169a ; and

170 (B) the denominator of the fraction is ~~H~~ → [\$267,299] \$333,583 ← ~~H~~ .

171 (d) A distribution required by this Subsection (3) is in addition to any other distribution
 172 required by this section.

173 [~~(3)~~] (4) (a) For fiscal years beginning with fiscal year 1983-84 and ending with fiscal
 174 year 2005-06, a county, city, or town may not receive a tax revenue distribution less than .75%