

TRANSIT AND ROAD FUNDING AMENDMENTS

2018 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Francis D. Gibson

Senate Sponsor: Curtis S. Bramble

LONG TITLE

General Description:

This bill enacts and modifies provisions relating to local option sales and use taxes for public transit and roads.

Highlighted Provisions:

This bill:

▶ modifies the use of a local option sales and use tax for highways and public transit;

▶ authorizes a county to impose sales and use taxes for public transit and road

purposes; and

▶ establishes the process for imposing the county option sales and use taxes and the

tax rates and uses of tax revenue.

Money Appropriated in this Bill:

None

Other Special Clauses:

⚠→ [None] This bill provides a special effective date. ←⚠

Utah Code Sections Affected:

AMENDS:

59-12-102, as last amended by Laws of Utah 2017, Chapters 181, 382, and 422

59-12-2203, as last amended by Laws of Utah 2015, Chapter 275

59-12-2208, as enacted by Laws of Utah 2010, Chapter 263

59-12-2219, as last amended by Laws of Utah 2016, Chapter 373

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1981 basis of the most recent official census or census estimate of the United States Census Bureau.

1982 (ii) If a needed population estimate is not available from the United States Census

1983 Bureau, population figures shall be derived from an estimate from the Utah Population

1984 Estimates Committee created by executive order of the governor.

1985 (4) A county, city, or town may expend revenue collected from a tax under this section

1986 and distributed by the commission under Subsection (3)(a)(ii) for:

1987 (a) a class B road;

1988 (b) a class C road;

1989 (c) traffic and pedestrian safety, including for a class B road or class C road, for:

1990 (i) a sidewalk;

1991 (ii) curb and gutter;

1992 (iii) a safety feature;

1993 (iv) a traffic sign;

1994 (v) a traffic signal;

1995 (vi) street lighting; or

1996 (vii) a combination of Subsections (4)(c)(i) through (vi);

1997 (d) the construction, maintenance, or operation of an active transportation facility that

1998 is for nonmotorized vehicles and multimodal transportation and connects an origin with a

1999 destination;

2000 (e) public transit capital or system services; or

2001 (f) a combination of Subsections (4)(a) through (e).

2002 (5) (a) Revenue collected from a sales and use tax under this section may not be used

2003 to supplant existing general fund appropriations that a county, city, or town has budgeted for

2004 transportation as of the date the tax becomes effective for a county, city, or town.

2005 (b) The limitation under Subsection (5)(a) does not apply to a designated transportation

2006 capital or reserve account that a county, city, or town may have established prior to the date the

2007 tax becomes effective.

2007a **H→ Section 7. Effective date.**

2007b **This bill takes effect on January 1, 2019. ←H**