

553 ~~[(4)]~~ (12) (a) Notwithstanding Section 59-12-2208, a county legislative body may, but  
 554 is not required to, submit an opinion question to the county's registered voters in accordance  
 555 with Section 59-12-2208 to impose a sales and use tax under this section.

556 (b) Notwithstanding Section 59-12-2208 and subject to Subsection (12)(c), if a county  
 557 legislative body described in Subsection (4), (5), or (6) seeks to make an allocation or change  
 558 the distribution of sales and use tax revenue as described in Subsection (4), (5), or (6), the  
 559 county legislative body may make or change the allocation by adopting a resolution specifying  
 560 the new allocation or change in allocation.

561 (c) (i) If a county legislative body seeks to make or change the distribution as described  
 562 in Subsection (12)(b), the allocation shall take effect on the first ~~H~~→ **[distribution the commission**  
 563 **makes under this section]** day of a calendar quarter ←~~H~~ after a 90-day period that begins on the  
 563a date the commission receives

564 written notice from the county that meets the requirements of Subsection (12)(c)(ii).

565 (ii) The notice described in Subsection (12)(c)(i) shall state:

566 (A) that the county will make or change the percentage of an allocation under  
 567 Subsection (12)(b); and

568 (B) the percentage of revenue that will be allocated to the cities and towns, the county  
 569 legislative body, and, when applicable, the public transit provider.

570 (d) A county that imposed the local option sales and use tax described in this section  
 571 before January 1, 2023, may maintain that county's current distribution allocation.

572 ~~[(5) (a) Notwithstanding any other provision in this section, if a county wishes to~~  
 573 ~~impose a sales and use tax under this section, the county legislative body shall pass the~~  
 574 ~~ordinance to impose a sales and use tax under this section on or before June 30, 2023.]~~

575 ~~[(b) The county legislative body may not pass an ordinance to impose a sales and use~~  
 576 ~~tax under this section on or after July 1, 2023.]~~

577 ~~[(c) Notwithstanding the deadline described in Subsection (5)(a), any sales and use tax~~  
 578 ~~imposed under this section on or before June 30, 2023, may remain in effect.]~~

579 ~~[(6)]~~ (13) (a) Revenue collected from a sales and use tax under this section may not be  
 580 used to supplant existing General Fund appropriations that a county [has], city, or town  
 581 budgeted for transportation or public transit as of the date the tax becomes effective for a  
 582 county, city, or town.

583 (b) The limitation under Subsection ~~[(6)(a)]~~ (13)(a) does not apply to a designated