

801 Subsection (4)(a):

802 (A) 50% of the revenue from a sales and use tax imposed under this section in a county
 803 of the first class shall be transferred to the County of the First Class Highway Projects Fund
 804 created in Section 72-2-121; and

805 (B) 50% of the revenue from a sales and use tax imposed under this section in a county
 806 of the first class shall be transferred to the Transit Transportation Investment Fund created in
 807 Subsection 72-2-124(9).

808 (c) (i) If a county that is not a county of the first class for which the entire boundary of
 809 the county is annexed into a large public transit district imposes a sales and use tax described in
 810 this section, for a three-year period following the date on which the county imposes the sales
 811 and use tax under this section, revenue designated for public transit as described in Subsection
 812 (5)(a) shall be transferred to the relevant county legislative body to be used for a purpose
 813 described in Subsection (11)(a).

814 (ii) If a county that is not a county of the first class for which the entire boundary of the
 815 county is annexed into a large public transit district imposes a sales and use tax described in
 816 this section, beginning on the day three years after the date on which the county imposed the
 817 tax as described in Subsection (11)(c)(i), for the revenue that is designated for public transit in
 818 Subsection (5)(a):

819 (A) 50% shall be transferred to the Transit Transportation Investment Fund created in
 820 Subsection 72-2-124(9); and

821 (B) 50% shall be transferred to the relevant county legislative body to be used for a
 822 purpose described in Subsection (11)(a).

823 (d) Except as provided in Subsection (12)(d), for a county that imposes a sales and use
 824 tax under this section, for revenue designated for public transit as described in Subsection
 825 (6)(b)(i), the revenue shall be transferred to the relevant county legislative body to be used for a
 826 purpose described in Subsection (11)(a).

827 ~~[(4)]~~ (12) (a) Notwithstanding Section 59-12-2208, a county legislative body may, but
 828 is not required to, submit an opinion question to the county's registered voters in accordance
 829 with Section 59-12-2208 to impose a sales and use tax under this section.

830 ~~[(b) Notwithstanding Section 59-12-2208 and subject to Subsection (12)(c), if a county~~
 831 ~~legislative body described in Subsection (4), (5), or (6) seeks to make an allocation or change]~~ ←

832 ~~Ĥ→ [the distribution of sales and use tax revenue as described in Subsection (4), (5), or (6), the~~
 833 ~~county legislative body may make or change the allocation by adopting a resolution specifying~~
 834 ~~the new allocation or change in allocation.~~

835 ~~———— (c) (i) If a county legislative body seeks to make or change the distribution as described~~
 836 ~~in Subsection (12)(b), the allocation shall take effect on the first day of a calendar quarter after~~
 837 ~~a 90-day period that begins on the date the commission receives written notice from the county~~
 838 ~~that meets the requirements of Subsection (12)(c)(ii):~~

839 ~~———— (ii) The notice described in Subsection (12)(c)(i) shall state:~~

840 ~~———— (A) that the county will make or change the percentage of an allocation under~~
 841 ~~Subsection (12)(b); and~~

842 ~~———— (B) the percentage of revenue that will be allocated to the cities and towns, the county~~
 843 ~~legislative body, and, when applicable, the public transit provider.]~~

843a (b) If a county passes an ordinance to impose a sales and use tax as described in this
 843b section, the sales and use tax shall take effect on the first day of the calendar quarter after a
 843c 90-day period that begins on the date the commission receives written notice from the county
 843d of the passage of the ordinance. ←Ĥ

844 Ĥ→ [(d)] (c) ←Ĥ A county that imposed the local option sales and use tax described in this
 844a section
 845 before January 1, 2023, may maintain that county's distribution allocation in place as of
 846 January 1, 2023.

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

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

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

854 ~~[(6)] (13) (a) Revenue collected from a sales and use tax under this section may not be~~
 855 ~~used to supplant existing General Fund appropriations that a county, city, or town [has]~~
 856 ~~budgeted for transportation or public transit as of the date the tax becomes effective for a~~
 857 ~~county, city, or town.~~

858 ~~(b) The limitation under Subsection [(6)(a)] (13)(a) does not apply to a designated~~
 859 ~~transportation or public transit capital or reserve account a county [may have established prior~~
 860 ~~to], city, or town established before the date the tax becomes effective.~~

861 Section 6. Section **72-2-121** is amended to read:

862 **72-2-121. County of the First Class Highway Projects Fund.**