

431 (i) 50% of each dollar collected from the sales and use tax authorized by this part shall
 432 be distributed to each county, city, and town on the basis of the percentage that the population
 433 of the county, city, or town bears to the total population of all counties, cities, and towns in the
 434 state; and

435 (ii) (A) except as provided in Subsections (2)(a)(ii)(B), (C), and (D), 50% of each
 436 dollar collected from the sales and use tax authorized by this part shall be distributed to each
 437 county, city, and town on the basis of the location of the transaction as determined under
 438 Sections 59-12-211 through 59-12-215;

439 (B) 50% of each dollar collected from the sales and use tax authorized by this part
 440 within a project area described in a project area plan adopted by the military installation
 441 development authority under Title 63H, Chapter 1, Military Installation Development
 442 Authority Act, shall be distributed to the military installation development authority created in
 443 Section 63H-1-201;

444 (C) beginning July 1, ~~§~~ → [2022] 2024 ← ~~§~~ , [50%] 20% of each dollar collected from the
 444a sales and use
 445 tax authorized by this part within a project area under Title 11, Chapter 58, Utah Inland Port
 446 Authority Act, shall be distributed to the Utah Inland Port Authority, created in Section
 447 11-58-201; and

448 (D) 50% of each dollar collected from the sales and use tax authorized by this part
 449 within the lake authority boundary, as defined in Section 11-65-101, shall be distributed to the
 450 Utah Lake Authority, created in Section 11-65-201, beginning the next full calendar quarter
 451 following the creation of the Utah Lake Authority.

452 (b) Subsection (2)(a)(ii)(C) does not apply to sales and use tax revenue collected before
 453 July 1, 2022.

454 (3) (a) As used in this Subsection (3):

455 (i) "Eligible county, city, or town" means a county, city, or town that:

456 (A) for fiscal year 2012-13, received a tax revenue distribution under Subsection (3)(b)
 457 equal to the amount described in Subsection (3)(b)(ii); and

458 (B) does not impose a sales and use tax under Section 59-12-2103 on or before July 1,
 459 2016.

460 (ii) "Minimum tax revenue distribution" means the total amount of tax revenue
 461 distributions an eligible county, city, or town received from a tax imposed in accordance with

524 (6) (a) Population figures for purposes of this section shall be based on the most recent
525 official census or census estimate of the United States Bureau of the Census.

526 (b) If a needed population estimate is not available from the United States Bureau of
527 the Census, population figures shall be derived from the estimate from the Utah Population
528 Committee.

529 (c) The population of a county for purposes of this section shall be determined only
530 from the unincorporated area of the county.

531 Section 10. **Effective date.**

532 This bill takes effect on ~~May~~ **July** 1, 2024.