

708 ~~§~~ → [(b)]

709 ~~(c)~~ ← ~~§~~ within 30 days of the day on which the state makes an amendment to an applicable
710 provision of Part 1, Tax Collection; and

711 ~~§~~ → [f] ← ~~§~~ (b) ~~§~~ → [(d)] ← ~~§~~ as required to conform to the amendments to Part 1, Tax
711a Collection.

712 (2) (a) Except as provided in Subsections (3) and (4) and subject to Subsection (5):

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

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

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

726 (C) beginning July 1, [2022] 2024, [50%] 20% of each dollar collected from the sales
727 and use tax authorized by this part within a project area under Title 11, Chapter 58, Utah Inland
728 Port Authority Act, shall be distributed to the Utah Inland Port Authority, created in Section
729 11-58-201; and

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

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

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

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

738 (A) for fiscal year 2012-13, received a tax revenue distribution under Subsection (3)(b)