

Local Option Sales Taxes for Transportation and SB136 (WFRC Area)

County	Quarter 1	Quarter 2	Quarter 3	Quarter 4	New 0.20%	Current Imposition Totals
	TRANSIT	TRANSIT	ROAD or TRANSIT	ROAD and TRANSIT	TRANSIT	
	59-12-2213	59-12-2214	59-12-2217/2218	59-12-2219 ⁽⁴⁾	59-12-2220 ⁽⁷⁾	
Box Elder	0.30 ⁽¹⁾	0.25 ⁽¹⁾	X ⁽⁵⁾	X ⁽⁵⁾	X ⁽⁶⁾	0.55
Davis	0.30	0.25	0.25 ⁽⁹⁾	0.25	X ⁽⁶⁾	1.05
Salt Lake	0.30	0.25 ⁽²⁾	0.25 ⁽²⁾	0.25 ⁽³⁾	X ⁽⁶⁾	1.05
Tooele	0.30 ⁽¹⁾	X ^(1 & 8)	0.25 ⁽³⁾	0.25	X ⁽⁶⁾	0.80
Weber	0.30	0.25	0.25	0.25	X ⁽⁶⁾	1.05

FOOTNOTES:

(1) Imposition only in cities within the UTA Local District (6 cities in Tooele and 3 cities in Box Elder).

(2) A portion of Salt Lake County's 2nd and 3rd Quarters goes into the County of the First Class Highway Projects Fund.

(3) Enacted July 2018 and imposed 10/1/2018.

(4) Counties that impose the 4th Quarter between 5/8/18 and 6/30/19 keep 100% of revenue to pay debt service or to fund regionally significant transportation or transit projects. Then beginning 7/1/19, the regular distribution of 0.10% to cities, 0.10% to transit district, and 0.05% to counties takes effect. Beginning 7/1/20, if a county has not imposed the 4th Quarter, cities within UTA Local District that are a 1st, 2nd, or 3rd class county, or have or are intending to have transit service, have the option to impose the full Quarter, with 0.125% going to the city and 0.125% going to the transit district for transit within the county. If a city imposes the 4th Quarter, and the county subsequently imposes the 4th Quarter, the city-imposed distribution (0.125%/0.125%) still applies in the imposing city, and in the remainder of the county the regular distribution (0.10%/0.10%/0.05%) applies.

(5) No imposition deadline.

(6) Imposition deadline of June 30, 2023.

(7) Beginning 7/1/19, counties can impose a new 0.20% for transit capital expenses or service delivery.

(8) Failed the 2018 November general election ballot.

(9) Enacted January 2019 and imposed 7/1/2019.

NOTES:

X = Not Imposed.

Referendum is required for 1st and 2nd Quarters. Referendum is optional for the 3rd, 4th, and New 0.20%.

Utah County has imposed the 1st (0.25%), 2nd (0.30%), 3rd, and 4th Quarter (effective 3/1/19) - with an imposition total of 1.05%.