

## Local Option Sales Taxes for Transportation

Code Section	1st Quarter (1)		2nd Quarter (1)		3rd Quarter (1)		4th Quarter	5th Fifth	Total Rate Transferred to UTA
	59-12-2213	59-12-2215	59-12-2214	59-12-2216	59-12-2217	59-12-2218	59-12-2219	59-12-2220	
Mode/Use	Transit	All modes	Transit	All modes (7)	All modes (8)	All modes (9)	Transit / All modes (3)	Transit / All modes (4)	
Imposed by	County / city	City	County / city	County	County	County/city	County	County	
Beaver							0.25%		
Box Elder (5)	*0.30%	*0.30%		0.30%			0.25%		0.40%
Cache (10)	*0.25%/0.30%			0.30%	0.25%		0.25%		
Carbon		*0.30%					0.25%		
Daggett				0.30%			0.25%		
Davis (6)	0.30%		0.25%		0.25%		0.25%		0.65%
Duchesne		*0.30%					0.25%		
Emery		*0.30%					0.25%		
Garfield							0.25%		
Grand		*0.30%					0.25%		
Iron		*0.30%		0.30%	0.25%				
Juab	*0.25%	*0.30%		0.30%	0.25%				
Kane							0.25%		
Millard		*0.30%					0.25%		
Morgan		*0.25%			0.25%		0.25%		
Piute					0.25%				
Rich							0.25%		
Salt Lake (2)(6)(11)	0.30%		0.25%		0.25%		0.25%	0.20%	0.78%
San Juan		*0.30%					0.25%		
Sanpete		*0.30%					0.25%		
Sevier		*0.30%					0.25%		
Summit	*0.30%		0.25%		0.25%		0.25%	0.20%	
Tooele (5)	*0.30%				0.25%		0.25%		0.65%
Uintah		*0.30%					0.25%		
Utah (6)	0.25%			0.30%		0.25%	0.25%	0.20%	0.73%
Wasatch	*0.30%	*0.30%		0.30%	0.25%				
Washington		*0.30%					0.25%		
Wayne		*0.30%			0.25%				
Weber (6)	0.30%		0.25%		0.25%		0.25%		0.65%

- (1) For first three quarters, entity must choose between two options. Two cities in the same county may choose different options for a given quarter (i.e., Box Elder).
- (2) A portion of SLCo's 2nd (20%) and 3rd (26.5%) quarters must go to the County of the First Class Highway Projects Fund (CFCHPF). SLCo sends 73.5% of the 3rd quarter to UTA.
- (3) For areas with transit: 0.10% to transit district, 0.10% city, 0.05% county. For areas without transit: 0.10% city, 0.15% county.
- (4) For SLCo: 0.05% to cities; 0.05% to counties; 0.10% to CFCHPF for three years, and then 0.05% to CFCHPF and 0.05% to TTIF. For Weber, Davis, Utah: 0.05% to cities; 0.05% to counties; 0.10% to UTA for three years, and then 0.05% to UTA and 0.05% to TTIF. First-class counties can use their 0.05% of this quarter for transportation and/or public safety purposes. Different allocations in other counties.
- (5) County is partially annexed into UTA service area.
- (6) County is entirely annexed into UTA service area.
- (7) Third-sixth class counties can use this quarter for transportation and/or public safety purposes.
- (8) COG process to prioritize funds.
- (9) Can only be imposed by second-class counties.
- (10) Cache County adopted 59-12-2216 in December 2024, but it has not yet been imposed.
- (11) Salt Lake County adopted 59-12-2220 in February 2025, but it has not yet been imposed.

Tax is imposed county-wide	* Tax is not imposed county wide	Tax could be imposed	Tax may not be imposed
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Sales and use tax rates can be found at <https://tax.utah.gov/sales/rates>

February 19, 2025