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

<table>
<thead>
<tr>
<th>County</th>
<th>Quarter 1</th>
<th>Quarter 2</th>
<th>Quarter 3</th>
<th>Quarter 4</th>
<th>New 0.20%</th>
<th>Current Imposition Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>TRANSIT</td>
<td>TRANSIT</td>
<td>ROAD or TRANSIT</td>
<td>ROAD and TRANSIT</td>
<td>TRANSIT</td>
<td></td>
</tr>
<tr>
<td></td>
<td>59-12-2213</td>
<td>59-12-2214</td>
<td>59-12-2217/2218</td>
<td>59-12-2219</td>
<td>59-12-2220</td>
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<tr>
<td>Box Elder</td>
<td>0.30</td>
<td>0.25</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>0.55</td>
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<tr>
<td>Davis</td>
<td>0.30</td>
<td>0.25</td>
<td>0.25</td>
<td>0.25</td>
<td>X</td>
<td>1.05</td>
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<tr>
<td>Salt Lake</td>
<td>0.30</td>
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<td>0.25</td>
<td>0.25</td>
<td>X</td>
<td>1.05</td>
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<tr>
<td>Tooele</td>
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<td>0.25</td>
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<td>0.80</td>
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<tr>
<td>Weber</td>
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<td>0.25</td>
<td>0.25</td>
<td>0.25</td>
<td>X</td>
<td>1.05</td>
</tr>
</tbody>
</table>

**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.


(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.


**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%.