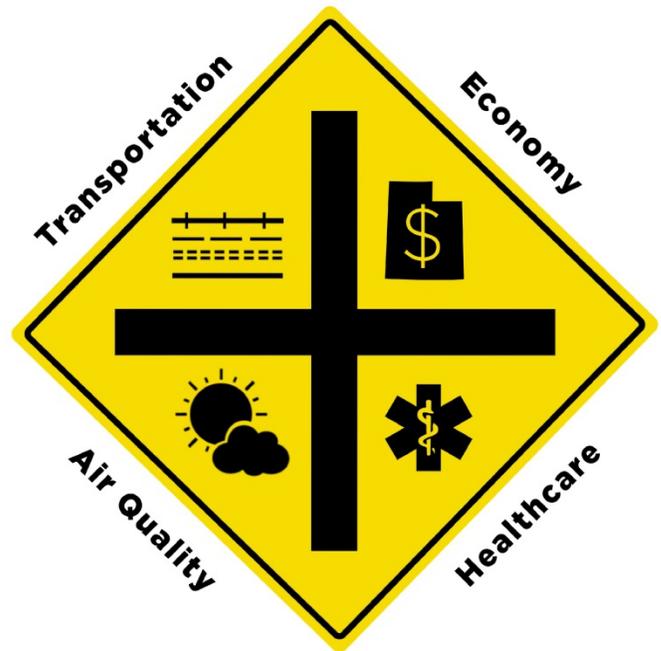


HB 362 – Transportation Infrastructure Funding



- **Overview**
- **Frequently Asked Questions**
- **Next Steps**
- **Data**

HB 362 – Transportation Infrastructure Funding



Overview:

HB 362, sponsored by Rep. Johnny Anderson and Sen. Al Jackson, is a comprehensive approach to addressing part of the funding shortfall identified in Utah’s Unified Transportation Plan. The bill reforms the state motor-fuel tax and authorizes a local option transportation sales tax to allow for priority investments in roads, transit, and active transportation facilities at the local level. It will help Utah preserve our current infrastructure and accommodate our projected population growth. There are two main provisions in the bill:

1. **Gas Tax Reform:** The bill converts the current 24.5 cents-per-gallon state gas tax to a 12% sales tax on the statewide average rack price of fuel. Due to inflation the motor-fuel tax has lost 40% of its buying power since 1997—effectively making a 24.5 cents-per-gallon tax in 1997 worth only 14.7 cents-per-gallon today. To limit potential price volatility the tax is applied to fuel prices with a floor set at \$2.45/gallon and a fixed ceiling of \$3.33/gallon. The motor-fuel tax reform takes effect January 1, 2016, and local governments can expect an increase to their B&C allocation in March or April.

2. **Local Option Transportation Sales Tax:** This provision is particularly important to Utah’s cities and towns, as it gives local governments the tools they need to address their transportation needs. Counties are authorized to enact a 0.25% general sales tax for transportation subject voter approval. In areas with transit service, the funds would be allocated as follows:
 - 0.10% to the transit provider
 - 0.10% to cities, towns, and unincorporated county areas
 - 0.05% to the county

In areas without transit service, the funds would be allocated as follows:

- 0.10% to cities, towns, and unincorporated county areas
- 0.15% to the county

For a timeline of when local governments can expect to see funds from the implemented 0.25% local option sales tax see *HB 362 - Next Steps*.

ULCT Statewide Funding Estimates:

Totals	New Gas Tax Revenue*	Potential Local Option Revenue**	Total Potential Revenue HB 362
Statewide Total	\$75,952,853	\$113,159,687	\$189,112,540
Municipal Total	\$14,511,889	\$40,375,351	\$54,887,240
County Total	\$8,273,967	\$32,621,287	\$40,895,254
Transit Total	\$0	\$40,163,049	\$40,163,049

* Revenue estimate for FY 2017, the first full fiscal year in which the law will be in effect (Utah Department of Transportation)

** Based on CY 2014 taxable sales (Utah State Tax Commission) and assumes that every county imposes the tax

HB 362 – Frequently Asked Questions



What?

What did HB 362 do?

HB 362 reforms the motor fuel tax by converting it to a sales tax on fuel and provides an opportunity for local governments to impose a 0.25% sales tax on all sales (except food) dedicated to transportation.

How much money did HB 362 authorize?

HB 362 provides two sources of new funds—a motor fuel tax increase and a local option sales tax. First, the motor fuel tax will automatically change from 24.5 cents per gallon to a 12% sales tax per gallon. The 12% rate is the equivalent of a 4.9 cent motor fuel tax increase. Second, the local option will be a 0.25% general sales tax for counties, cities, towns, and transit systems. Within the 0.25%, cities and towns (and unincorporated counties) will receive 0.10%. Transit systems will also receive 0.10%. Counties will receive 0.05% in the areas with transit systems and 0.15% in the areas without transit systems. Cumulatively, if each county imposes the local option, HB 362 could provide nearly \$200 million annually (see *HB 362 - Transportation Infrastructure Funding Overview*).

How?

How does my municipality get the HB 362 funds?

The new motor fuel tax will automatically come to your municipality via the B&C allocation process. The local option sales tax will be subject to county imposition and voter approval. The county must impose and voters must approve the entire 0.25%. The county, city, town, and transit portions are “all in it together.”

How can I see the financial impact on my community?

ULCT staff has analyzed the financial impact on every county, city, town, and transit system (see *HB 362 Data*).

How can my city or town spend the HB 362 revenue?

First, the municipal portion of the motor fuel tax reform and increase must be spent within class C right-of-ways according to existing law on class C revenues. Second, the local option sales tax may be spent on a larger range of transportation infrastructure. The municipal 0.10% portion may be spent on a class C road, pedestrian safety facility, active transportation facility, public transit, or multimodal transportation facility.

What is the “maintenance of effort” and how does it affect my budget?

The local option may not supplant existing general fund appropriations that a city, town, or county has budgeted for transportation as of the date the tax becomes effective. If the tax becomes effective in November 2015, then the maintenance of effort baseline is the FY 2016 budget. The “maintenance of effort” does not apply to a transportation capital or reserve account established before the tax becomes effective and it expires in 2020.

When?

When does my community receive HB 362 funds?

HB 362 provides two sources of new funds—motor fuel tax and a local option sales tax. First, every community will receive their allocation of the new motor fuel tax. The new motor fuel tax will be effective on January 1, 2016 and the new funds will arrive in March or April. Second, a county must impose and voters must approve the 0.25% before the new sales tax money becomes available. As such, the new 0.25% sales tax is not guaranteed. If a county imposes it and voters approve it in November, then the new sales tax money will arrive the following June or July. (See *HB 362 Next Steps* for more information about the calendar and process to secure the local option funding.)

What is the voter approval and election process?

A county must impose and voters must approve the 0.25% during a November election (See *HB 362 Next Steps* for more information about the election process).

Where is my county on HB 362?

ULCT staff believes that Davis, Salt Lake, and Weber Counties will likely put the local option on the ballot in November 2015. ULCT has met with officials from Summit, Utah, and Washington Counties who are considering November 2015 and November 2016. ULCT has also met with officials from Beaver, Carbon, Daggett, Duchesne, Emery, Garfield, Grand, Iron, Kane, San Juan, Uintah, and Wasatch who have indicated that they are not yet considering the local option for any election cycle. ULCT staff has yet to meet with officials from Box Elder, Cache, Juab, Millard, Morgan, Piute, Rich, Sanpete, Sevier, Tooele, or Wayne counties.

Does the ballot proposition election have to occur in 2015?

The ballot proposition must occur in a November election but there is no specific year requirement.

Who will help my county and city during the election cycle?

The Utah Transportation Coalition which consists of chambers and businesses around Utah is willing to lead a campaign to support the ballot proposition so long as a critical mass of counties moves forward during the same election cycle. The Coalition is non-committal about engaging in multiple election cycles.

If my county imposes and voters approve the local option, how is city/town money (0.10%) distributed?

The municipal 0.10% portion will be distributed according to the traditional 50/50 sales tax formula (see below). Every city and town within a county that imposes the tax will keep 50% of the sales tax generated at the point of sale. The other 50% will be distributed on the basis of the percentage that the population of the city or town bears to the total population of all of the counties that impose the tax.

If my county does not impose or voters reject the local option, how is city/town money distributed?

If your county does not impose or voters reject the local option, then your city or town will not receive new sales tax revenue. If voters reject the local option, then the county could conceivably try again in the future.

Why?

Why does the city not impose the local option sales tax?

ULCT staff and members strongly lobbied for city imposition authority. Legislative leadership dictated that the county must impose the local option so as to include transit, have fewer tax levies, and approach transportation regionally. The counties also insisted on the authority and ULCT compromised for the sake of the overall bill.

Why is the municipal 0.10% distributed 50% based on point of sale and 50% based on population?

There are two reasons for the 50/50 formula here: longstanding ULCT policy and the fact that the 50/50 formula generates greater revenue for municipalities. First, ULCT staff and members were adamant during negotiations that we would not accept any new sales tax distribution formulas. The current formula was the result of significant compromise. Longstanding ULCT policy is that cities and towns should determine any municipal sales tax distribution formula changes rather than the state. Second, the formula that was initially in the bill also shortchanged revenue for cities and towns. Even though legislators represented that cities and towns would receive 0.10% of the 0.25%, the initial formula resulted in cities and towns receiving just 79% of the 0.10%. The 50/50 formula instead resulted in an additional \$5 million for cities and towns collectively around the state.

HB 362 – The Next Steps

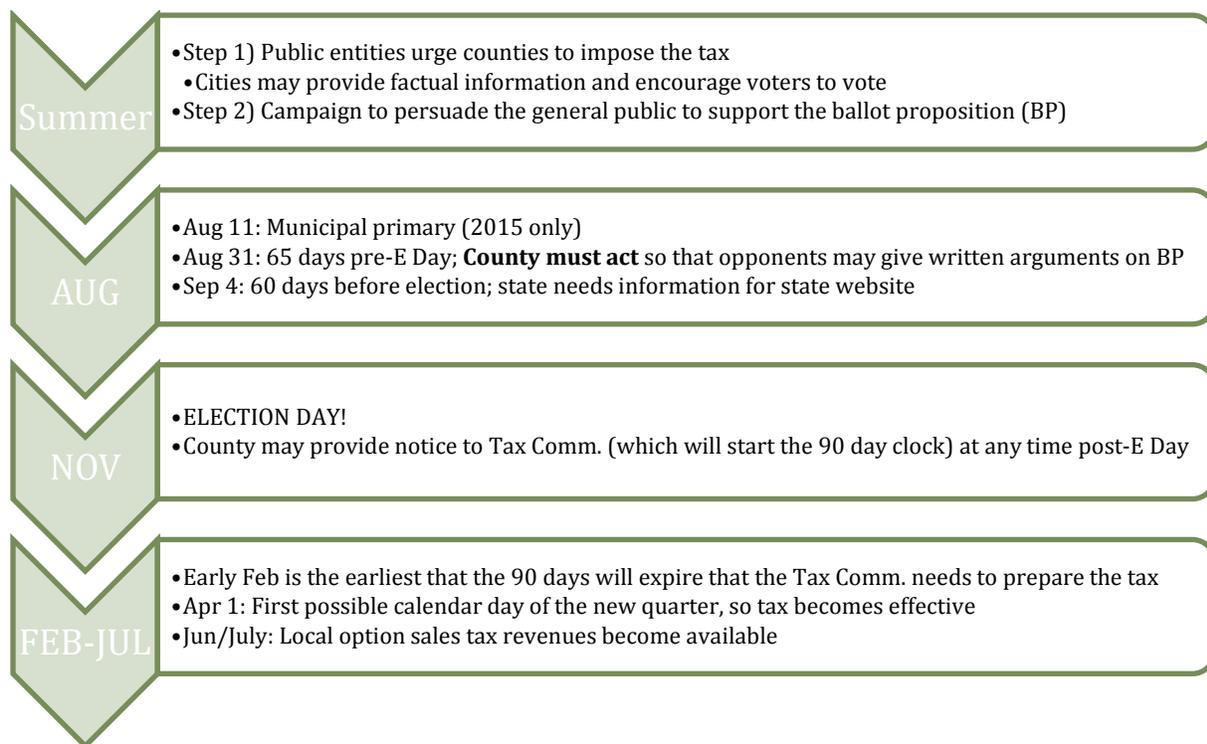


What to consider:

- 1) **Timeline**
- 2) **Voter turnout (depends on cycle)**
- 3) **Public entity: what your city/town can and cannot do**
- 4) **Campaign organization (Utah Transportation Coalition)**
- 5) **Election administration**
- 6) **Images of each entity (cities, towns, counties, transit, private sector, media)**
- 7) **Other issues on the ballot during the election cycle**

1) Timeline

HB 362 authorizes a county legislative body to impose a quarter cent sales tax and requires voters in the county to approve the tax during a November election.¹ A county must decide to put the tax on the ballot by late August so as to comply with state and federal election law. Once the voters approve the tax opinion question, the county imposes the tax & provides notice to the Tax Commission. The Tax Commission needs 90 days to prepare the tax. The tax will be effective on the first calendar day of the new full quarter. Counties, cities, towns, and transit systems will start receiving funds 2-3 months later.



2) Voter Turnout

2015 is a municipal cycle which is predominantly city council focused (only 8 mayoral seats statewide). At the last comparable election—2011—voter turnout was low. For example, the 2011 turnout in Davis County was 26,347 people (19% of registered voters). 2016 is a presidential, gubernatorial, legislative², & county cycle. At the last comparable election without Mitt Romney—2008—voter turnout was 3-5 times higher than municipal cycles around the state. For example, the voter turnout in Davis County in 2008 was 112,889 people (78% of registered voters) which is 428% greater than the 2011 turnout. ULCT analysis shows that ballot propositions in Utah have approximately the same success rate—70% passage—in municipal and regular general elections.

¹ Utah Code §59-12-2208(1)

² HB 362 passed the Senate 21-8 & the House 44-31. It is possible that legislators may engage in a 2016 ballot proposition election.

3) Public Entity

A public entity such as the state, county, municipality, or governmental inter-local cooperative³ **may NOT make an expenditure from public funds** (taxes, fees, etc.)⁴ for political purposes or to influence a ballot proposition.⁵ Violating this section of state law is a class B misdemeanor. A public entity may, however, **provide factual information** about the ballot proposition to the public, so long as the entity grants **equal access** to both the opponents and proponents of the ballot proposition. The public entity may also neutrally encourage voters to vote.⁶ Thus, a public entity could provide factual information about the impact of the local option, grant equal access to opponents, and encourage voters to vote.

A public official may advocate for or against a ballot proposition and may speak, contribute personal money, or otherwise exercise his/her First Amendment rights independent of the public entity and without using public funds or resources.⁷ For example, a public official may post on his/her personal Facebook page but he/she may not send an email from the email of a public entity or face a civil fine.⁸

ULCT legal analysis holds that the ballot proposition becomes official once the county approves holding the proposition election. Consequently, the ULCT legal team is working with the Lieutenant Governor's office on language for sample council resolutions and official "mayor's messages" that municipalities could legally use to provide information and to encourage voting.

4) Campaign Organization

The Utah Transportation Coalition is willing to conduct a campaign to support the proposition so long as a sufficient number of counties seek to impose the tax at the same time.

5) Election Administration

2015 is a municipal cycle and 2016 is a county cycle. HB 362 is a county imposed sales tax so the county must administer the election. ULCT research discovered that at least 73 of the 244 cities and towns intend to already contract with their counties for the 2015 cycle. Consequently, if a county authorized the ballot proposition, the municipalities therein must either contract with the county for the election or run a simultaneous election with two ballots—one city, one county. State law encourages cities and counties to coordinate elections to the extent practicable.⁹

6) Image of Each Entity

The local option benefits municipalities, counties, & transit. However, some media outlets are portraying the tax as a transit tax—specifically in the Utah Transit Authority serviced counties—which may or may not complicate the effort to earn public support. To be successful, cities & towns must show how the local option will meet local needs, provide bus service, & benefit communities.

7) Other issues specifically in 2015

ULCT has identified over 10 cities & school districts in five counties that will seek voter approval for taxes (RAP, ZAP) or bonds in 2015. Also, Salt Lake County township residents will vote whether to become cities or metro townships which will be their first vote ever in an odd year election cycle.

³ Utah Code §20A-11-1202(9)(a)

⁴ Utah Code §20A-11-1202(10)(a)

⁵ Utah Code §20A-11-1203(1)

⁶ Utah Code §20A-11-1203(3),(4)

⁷ Utah Code §20A-11-1203(2), (5)

⁸ Utah Code §20A-11-1205(1),(2)

⁹ Utah Code §20A-1-204(2)

Entity	Transportation Funding Shortfall*	New Gas Tax Revenue**	Potential Local Option Revenue***	Total Potential Revenue - HB 362
Beaver County	-\$83,982	\$191,948	\$174,188	\$366,136
Beaver City	\$31,536	\$31,358	\$47,378	\$78,735
Milford	-\$52,322	\$13,014	\$30,142	\$43,155
Minersville	-\$46,576	\$7,455	\$8,126	\$15,581
Countywide Totals	-\$151,344	\$243,774	\$259,834	\$503,608

Box Elder County	-\$2,885,960	\$331,569	\$563,335	\$894,904
Bear River	-\$16,412	\$6,906	\$7,702	\$14,608
Brigham	-\$801,769	\$117,525	\$237,152	\$354,678
Corinne	-\$2,824	\$8,868	\$16,619	\$25,487
Deweyville	\$8,873	\$1,639	\$3,461	\$5,100
Elwood	-\$251,307	\$13,093	\$10,225	\$23,318
Fielding	\$19,641	\$4,361	\$4,078	\$8,439
Garland	-\$268,054	\$16,236	\$22,520	\$38,756
Honeyville	\$5,176	\$14,324	\$13,981	\$28,305
Howell	-\$14,103	\$7,641	\$2,094	\$9,735
Mantua	\$6,741	\$7,075	\$6,174	\$13,249
Perry	-\$28,730	\$31,735	\$67,225	\$98,960
Plymouth	\$6,649	\$5,866	\$6,910	\$12,776
Portage	-\$5,104	\$4,181	\$2,135	\$6,316
Snowville	-\$32,839	\$3,767	\$2,925	\$6,692
Tremonton	\$12,097	\$50,218	\$117,686	\$167,904
Willard	-\$173,582	\$12,244	\$17,826	\$30,069
Utah Transit Authority	—	—	\$258,286	\$258,286
Countywide Totals	-\$4,421,507	\$637,248	\$1,360,334	\$1,997,583

Cache County	-\$1,030,941	\$239,926	\$764,443	\$1,004,369
Amalga	-\$20,393	\$6,214	\$5,673	\$11,887
Clarkston	-\$38,078	\$6,114	\$5,698	\$11,812
Cornish	\$13,289	\$4,305	\$2,684	\$6,989
Hyde Park	-\$101,914	\$27,726	\$54,695	\$82,421
Hyrum	-\$341,029	\$47,240	\$77,848	\$125,089
Lewiston	-\$31,265	\$23,743	\$18,043	\$41,786
Logan	-\$2,917,871	\$257,198	\$795,153	\$1,052,351
Mendon	-\$21,992	\$9,817	\$11,474	\$21,291
Millville	-\$111,093	\$12,838	\$17,083	\$29,921
Newton	\$14,133	\$6,504	\$6,902	\$13,405
Nibley	-\$142,779	\$35,261	\$54,089	\$89,350
North Logan	-\$831,916	\$53,648	\$165,506	\$219,154
Paradise	\$37,492	\$9,394	\$8,483	\$17,877
Providence	-\$233,995	\$43,597	\$70,847	\$114,444
Richmond	-\$145,548	\$18,346	\$25,128	\$43,474
River Heights	-\$145,962	\$10,660	\$16,125	\$26,785
Smithfield	-\$66,573	\$61,476	\$108,701	\$170,177
Trenton	\$12,097	\$6,572	\$4,025	\$10,596
Wellsville	-\$182,666	\$26,425	\$31,991	\$58,416
Cache Valley Transit	—	—	\$1,222,928	\$1,222,928
Countywide Totals	-\$6,287,004	\$907,004	\$3,467,521	\$4,374,524

Carbon County	-\$12,400,689	\$202,664	\$647,612	\$850,276
East Carbon	-\$114,091	\$10,720	\$14,017	\$24,738
Helper	-\$249,264	\$17,342	\$25,812	\$43,154
Price	-\$689,448	\$60,782	\$194,916	\$255,697
Scofield	-\$46,111	\$1,163	\$435	\$1,598
Sunnyside	-\$18,939	\$3,227	\$3,868	\$7,095
Wellington	\$33,942	\$12,075	\$22,047	\$34,122
Countywide Totals	-\$13,484,600	\$307,972	\$908,708	\$1,216,680

Daggett County	-\$1,073,517	\$71,308	\$36,136	\$107,444
Manila	\$17,470	\$3,299	\$4,437	\$7,736
Countywide Totals	-\$1,056,047	\$74,607	\$40,572	\$115,179

Davis County	-\$809,554	\$193,656	\$2,023,608	\$2,217,265
Bountiful	-\$2,690,321	\$231,580	\$560,200	\$791,781
Centerville	-\$1,589,332	\$85,124	\$299,502	\$384,625
Clearfield	-\$865,391	\$144,378	\$339,483	\$483,861
Clinton	-\$129,260	\$111,438	\$252,532	\$363,970
Farmington	-\$3,124,068	\$106,441	\$290,783	\$397,223
Fruit Heights	-\$1,445,955	\$29,600	\$51,837	\$81,437
Kaysville	-\$292,338	\$155,474	\$321,835	\$477,309
Layton	-\$2,918,330	\$366,570	\$1,132,513	\$1,499,084
North Salt Lake	-\$1,393,862	\$87,757	\$304,160	\$391,917
South Weber	-\$112,895	\$34,336	\$62,930	\$97,265
Sunset	-\$181,499	\$27,731	\$58,900	\$86,631
Syracuse	-\$422,649	\$134,037	\$276,612	\$410,648
West Bountiful	-\$119,549	\$31,748	\$151,785	\$183,533
West Point	-\$243,811	\$53,287	\$87,903	\$141,190
Woods Cross	-\$327,271	\$52,230	\$208,515	\$260,744
Utah Transit Authority	—	—	\$3,910,231	\$3,910,231
Countywide Totals	-\$16,666,085	\$1,845,388	\$10,333,326	\$12,178,714

Duchesne County	-\$1,064,009	\$391,072	\$744,487	\$1,135,559
Altamont	\$1,615	\$2,343	\$9,112	\$11,455
Duchesne	-\$181,649	\$16,807	\$29,071	\$45,877
Myton	\$6,839	\$7,251	\$16,540	\$23,792
Roosevelt	-\$1,008,671	\$43,261	\$200,658	\$243,919
Tabiona	-\$19,738	\$1,669	\$1,872	\$3,540
Basin Transit Association	—	—	\$843,304	\$843,304
Countywide Totals	-\$2,265,613	\$462,402	\$1,845,043	\$2,307,446

Emery County	-\$2,718,036	\$244,938	\$225,869	\$470,807
Castle Dale	-\$816	\$13,532	\$22,660	\$36,192
Clawson	-\$9,309	\$2,074	\$1,713	\$3,787
Cleveland	\$306	\$4,785	\$5,148	\$9,932
Elmo	-\$50,616	\$4,647	\$3,702	\$8,349
Emery City	\$6,728	\$5,753	\$2,683	\$8,436
Ferron	-\$5,042	\$14,479	\$14,945	\$29,423
Green River	-\$2,447,833	\$11,555	\$19,872	\$31,427
Huntington	-\$931,214	\$17,685	\$27,316	\$45,001
Orangeville	-\$85,293	\$11,858	\$15,278	\$27,136
Countywide Totals	-\$6,241,125	\$331,305	\$339,185	\$670,490

Garfield County	-\$1,646,612	\$236,434	\$186,837	\$423,270
Antimony	-\$37,071	\$2,827	\$1,754	\$4,581
Boulder	\$11,829	\$4,069	\$3,652	\$7,722
Bryce Canyon	-\$86,732	\$1,706	\$18,174	\$19,880
Cannonville	\$302,271	\$1,422	\$2,101	\$3,523
Escalante	-\$55,304	\$12,164	\$10,629	\$22,794
Hatch	-\$29,642	\$1,895	\$1,851	\$3,746
Henrieville	\$1,860	\$1,818	\$1,898	\$3,716
Panguitch	-\$13,252	\$15,260	\$20,853	\$36,113
Tropic	\$2,514	\$10,179	\$7,348	\$17,527
Countywide Totals	-\$1,550,139	\$287,775	\$255,097	\$542,872

Grand County	-\$870,691	\$237,923	\$626,037	\$863,960
Castle Valley	-\$8,877	\$5,783	\$3,966	\$9,749
Moab	-\$1,354,531	\$33,270	\$146,558	\$179,828
Countywide Totals	-\$2,234,099	\$276,976	\$776,562	\$1,053,538

Iron County	-\$2,217,379	\$285,163	\$437,130	\$722,293
Brian Head	-\$503,705	\$8,475	\$9,576	\$18,051
Cedar City	-\$2,831,507	\$196,808	\$472,149	\$668,956
Enoch	-\$116,501	\$45,166	\$51,072	\$96,238
Kanarraville	\$6,618	\$3,771	\$3,372	\$7,142
Paragonah	\$24,462	\$6,461	\$4,836	\$11,297
Parowan	-\$126,415	\$26,571	\$31,021	\$57,592
Cedar Area Transportation	—	—	\$489,274	\$489,274
Countywide Totals	-\$5,764,427	\$572,415	\$1,498,429	\$2,070,844

Juab County	-\$233,346	\$305,742	\$139,767	\$445,509
Eureka	-\$28,481	\$6,942	\$6,089	\$13,031
Levan	-\$22,147	\$8,792	\$7,732	\$16,524
Mona	\$41,901	\$13,635	\$18,100	\$31,735
Nephi	-\$206,107	\$43,114	\$70,097	\$113,211
Rocky Ridge	-\$18,349	\$5,032	\$7,173	\$12,204
Countywide Totals	-\$466,529	\$383,257	\$248,958	\$632,215

Kane County	-\$1,120,411	\$178,636	\$268,681	\$447,317
Alton	-\$51,665	\$2,593	\$1,517	\$4,111
Big Water	\$20,361	\$7,726	\$5,280	\$13,006
Glendale	-\$2,427	\$3,521	\$3,456	\$6,978
Kanab	-\$236,094	\$39,329	\$65,137	\$104,467
Orderville	\$22,041	\$4,155	\$8,643	\$12,799
Countywide Totals	-\$1,368,195	\$235,961	\$352,715	\$588,677

Millard County	-\$133,177	\$437,165	\$281,408	\$718,573
Delta	-\$373,505	\$31,432	\$59,086	\$90,518
Fillmore	-\$812	\$24,281	\$36,273	\$60,554
Hinckley	\$17,900	\$7,519	\$6,073	\$13,591
Holden	-\$3,542	\$4,681	\$3,429	\$8,111
Kanosh	\$12,359	\$5,601	\$4,351	\$9,952
Leamington	\$1,906	\$2,119	\$2,127	\$4,246
Lynndyl	\$1,701	\$3,364	\$1,010	\$4,374
Meadow	\$18,250	\$3,655	\$4,759	\$8,414
Oak City	-\$56,201	\$5,025	\$5,302	\$10,326
Scipio	\$23,654	\$8,044	\$4,521	\$12,566
Countywide Totals	-\$491,467	\$532,886	\$408,339	\$941,225

Morgan County	\$67,486	\$64,657	\$184,107	\$248,764
Morgan	-\$497,571	\$26,385	\$52,525	\$78,910
Countywide Totals	-\$430,085	\$91,042	\$236,632	\$327,673

Piute County	-\$152,407	\$59,353	\$15,821	\$75,174
Circleville	-\$815	\$8,750	\$5,106	\$13,855
Junction	-\$281,542	\$6,242	\$1,911	\$8,153
Kingston	-\$1,628	\$2,547	\$1,436	\$3,983
Marysvale	\$4,757	\$7,939	\$4,985	\$12,924
Countywide Totals	-\$431,635	\$84,831	\$29,259	\$114,090

Rich County	-\$186,835	\$66,198	\$52,849	\$119,047
Garden City	-\$178,553	\$7,718	\$13,268	\$20,986
Laketown	\$2,913	\$3,210	\$3,507	\$6,717
Randolph	-\$39,698	\$4,828	\$4,843	\$9,671
Woodruff	\$1,672	\$1,300	\$2,883	\$4,183
Countywide Totals	-\$400,501	\$83,255	\$77,349	\$160,604

Salt Lake County	-\$67,374,134	\$846,233	\$12,165,650	\$13,011,884
Alta	-\$16,384	\$2,438	\$26,568	\$29,006
Bluffdale	-\$457,268	\$55,121	\$103,664	\$158,785
Cottonwood Heights	-\$1,542,318	\$195,390	\$464,795	\$660,185
Draper	-\$7,751,970	\$259,977	\$845,089	\$1,105,066
Herriman	-\$1,635,163	\$140,843	\$247,246	\$388,088
Holladay	-\$3,556,437	\$162,890	\$313,495	\$476,385
Midvale	-\$1,240,188	\$148,728	\$541,319	\$690,047
Murray	-\$2,795,186	\$266,723	\$1,259,504	\$1,526,226
Riverton	-\$3,419,886	\$229,484	\$486,519	\$716,003
Salt Lake City	-\$27,252,137	\$1,066,067	\$4,636,763	\$5,702,831
Sandy	-\$2,406,318	\$516,291	\$1,720,578	\$2,236,870
South Jordan	-\$3,534,840	\$322,472	\$897,225	\$1,219,697
South Salt Lake	-\$2,736,521	\$135,814	\$869,293	\$1,005,106
Taylorsville	-\$2,384,181	\$319,849	\$687,729	\$1,007,578
West Jordan	-\$5,356,846	\$592,880	\$1,463,375	\$2,056,255
West Valley	-\$1,476,399	\$702,796	\$1,964,349	\$2,667,145
Utah Transit Authority	—	—	\$20,266,683	\$20,266,683
Countywide Totals	-\$134,936,176	\$5,963,996	\$48,959,843	\$54,923,838

San Juan County	-\$5,046,546	\$540,781	\$405,105	\$945,885
Blanding	-\$778,517	\$25,375	\$44,804	\$70,179
Monticello	-\$1,497,242	\$16,282	\$24,743	\$41,025
Countywide Totals	-\$7,322,305	\$582,438	\$474,651	\$1,057,090

Sanpete County	-\$489,590	\$158,411	\$322,800	\$481,211
Centerfield	\$38,855	\$11,686	\$14,165	\$25,851
Ephraim	-\$162,101	\$37,883	\$87,463	\$125,347
Fairview	\$34,456	\$10,821	\$15,940	\$26,761
Fayette	\$11,381	\$3,179	\$2,235	\$5,415
Fountain Green	-\$37,324	\$11,095	\$9,599	\$20,694
Gunnison	-\$133,072	\$21,776	\$37,141	\$58,917
Manti	-\$53,648	\$27,842	\$32,760	\$60,601
Mayfield	\$4,342	\$5,095	\$4,410	\$9,505
Moroni	-\$147,421	\$10,426	\$14,904	\$25,331
Mount Pleasant	-\$277,338	\$29,660	\$37,816	\$67,476
Spring City	-\$8,813	\$13,069	\$9,104	\$22,173
Sterling	-\$1,974	\$1,926	\$3,003	\$4,929
Wales	\$8,937	\$3,317	\$2,732	\$6,049
Countywide Totals	-\$1,213,310	\$346,187	\$594,073	\$940,260

Sevier County	-\$84,881	\$211,041	\$501,661	\$712,702
Annabella	\$2,607	\$8,001	\$7,258	\$15,259
Aurora	-\$43,439	\$7,566	\$11,416	\$18,982
Central Valley	-\$58,797	\$6,598	\$4,730	\$11,328
Elsinore	-\$9,408	\$7,690	\$8,716	\$16,406
Glenwood	-\$288	\$5,204	\$4,174	\$9,378
Joseph	-\$917	\$3,966	\$3,101	\$7,067
Koosharem	\$24,443	\$5,253	\$2,951	\$8,204
Monroe	-\$158,268	\$20,785	\$21,203	\$41,987
Redmond	\$13,612	\$6,686	\$8,361	\$15,047
Richfield	-\$418,921	\$58,160	\$164,610	\$222,770
Salina	-\$357,165	\$19,456	\$42,683	\$62,139
Sigurd	\$1,743	\$3,838	\$4,310	\$8,148
Countywide Totals	-\$1,089,679	\$364,243	\$785,173	\$1,149,416

Summit County	-\$12,831,669	\$236,021	\$1,338,604	\$1,574,626
Coalville	-\$127,370	\$11,036	\$19,356	\$30,392
Francis	-\$15,718	\$8,970	\$10,492	\$19,461
Henefer	\$22,407	\$7,235	\$7,551	\$14,786
Kamas	-\$356,951	\$12,495	\$29,952	\$42,447
Oakley	-\$94,998	\$10,721	\$15,609	\$26,330
Park City	-\$13,748,787	\$59,815	\$425,533	\$485,349
Park City Transit	—	—	\$726,844	\$726,844
Snyderville Basin Transit	—	—	\$567,284	\$567,284
Countywide Totals	-\$27,153,086	\$346,293	\$3,141,225	\$3,487,518

Tooele County	-\$498,459	\$411,851	\$527,503	\$939,354
Grantsville	-\$444,880	\$61,317	\$99,625	\$160,941
Ophir	\$7,115	\$1,258	\$356	\$1,614
Rush Valley	-\$62,938	\$6,541	\$4,580	\$11,122
Stockton	\$657	\$6,055	\$6,097	\$12,152
Tooele	-\$1,403,029	\$275,399	\$430,081	\$705,480
Vernon	-\$5,549	\$5,469	\$2,277	\$7,746
Wendover	-\$291,574	\$11,356	\$15,983	\$27,339
Utah Transit Authority	—	—	\$466,178	\$466,178
Countywide Totals	-\$2,698,657	\$779,246	\$1,552,681	\$2,331,926

Uintah County	-\$4,190,768	\$538,465	\$1,015,673	\$1,554,138
Ballard	-\$136,296	\$14,365	\$36,392	\$50,757
Naples	-\$1,951,488	\$16,964	\$202,476	\$219,440
Vernal	-\$1,119,119	\$56,930	\$379,307	\$436,237
Basin Transit Association	—	—	\$1,356,460	\$1,356,460
Countywide Totals	-\$7,397,671	\$626,723	\$2,990,308	\$3,617,032

Utah County	-\$14,145,790	\$508,142	\$3,345,558	\$3,853,701
Alpine	-\$33,493	\$62,972	\$93,317	\$156,289
American Fork	-\$3,100,035	\$150,119	\$593,667	\$743,786
Cedar Fort	\$40,248	\$4,824	\$3,763	\$8,587
Cedar Hills	-\$479,979	\$48,758	\$100,666	\$149,423
Eagle Mountain	-\$635,317	\$139,034	\$212,691	\$351,725
Elk Ridge	-\$35,083	\$17,316	\$24,761	\$42,077
Fairfield	\$27,694	\$5,477	\$1,491	\$6,969
Genola	-\$80,881	\$18,267	\$14,384	\$32,651
Goshen	\$329	\$6,504	\$7,987	\$14,491
Highland	-\$84,153	\$99,066	\$165,997	\$265,063
Lehi	-\$794,177	\$279,552	\$730,625	\$1,010,178
Lindon	-\$268,532	\$63,456	\$308,015	\$371,472
Mapleton	-\$53,667	\$56,777	\$83,947	\$140,724
Orem	-\$3,263,792	\$443,145	\$1,642,163	\$2,085,308
Payson	\$82,451	\$108,645	\$235,555	\$344,201
Pleasant Grove	\$23,255	\$177,341	\$374,122	\$551,464
Provo	-\$666,043	\$550,026	\$1,477,178	\$2,027,205
Salem	-\$79,757	\$51,613	\$70,024	\$121,637
Santaquin	\$844,202	\$61,427	\$92,504	\$153,931
Saratoga Springs	-\$216,407	\$103,739	\$236,050	\$339,790
Spanish Fork	-\$2,560,613	\$192,929	\$458,814	\$651,743
Springville	-\$4,060,291	\$174,051	\$403,888	\$577,939
Vineyard	\$6,192	\$3,316	\$21,048	\$24,364
Woodland Hills	-\$59,479	\$12,033	\$12,742	\$24,775
Utah Transit Authority	—	—	\$6,408,718	\$6,408,718
Countywide Totals	-\$29,593,118	\$3,338,531	\$17,119,677	\$20,458,208

Wasatch County	-\$2,515,351	\$127,662	\$635,158	\$762,820
Charleston	-\$155	\$5,379	\$9,354	\$14,733
Daniel	\$22,043	\$9,076	\$9,261	\$18,336
Heber	-\$306,890	\$78,768	\$206,724	\$285,492
Hideout	-\$673	\$4,854	\$5,782	\$10,636
Independence	-\$9,190	\$4,906	\$3,177	\$8,082
Midway	-\$255,728	\$29,222	\$52,977	\$82,198
Wallsburg	\$13,989	\$2,789	\$3,154	\$5,943
Countywide Totals	-\$3,051,955	\$262,654	\$925,587	\$1,188,241

Washington County	-\$122,855	\$264,251	\$1,972,335	\$2,236,586
Apple Valley	-\$50,015	\$11,046	\$6,718	\$17,765
Enterprise	\$22,462	\$15,333	\$17,780	\$33,112
Hildale	-\$112,197	\$17,205	\$29,025	\$46,229
Hurricane	-\$755,010	\$106,163	\$205,381	\$311,544
Ivins	-\$2,249,744	\$50,540	\$76,450	\$126,991
La Verkin	-\$26,332	\$25,350	\$39,642	\$64,992
Leeds	\$18,442	\$8,203	\$7,726	\$15,929
New Harmony	\$3,169	\$1,694	\$2,405	\$4,099
Rockville	\$8,405	\$2,469	\$2,260	\$4,728
Santa Clara	-\$104,076	\$42,649	\$60,495	\$103,144
Springdale	-\$59,002	\$3,241	\$39,525	\$42,766
St George	-\$5,813,007	\$448,500	\$1,423,673	\$1,872,172
Toquerville	-\$799,928	\$13,281	\$12,294	\$25,575
Virgin	\$29,525	\$12,543	\$6,147	\$18,690
Washington	-\$1,095,240	\$133,958	\$316,323	\$450,281
SunTran	—	—	\$1,648,747	\$1,648,747
Countywide Totals	-\$11,105,403	\$1,156,425	\$5,866,926	\$7,023,351

Wayne County	-\$139,929	\$155,022	\$65,734	\$220,756
Bicknell	-\$12,674	\$5,099	\$5,076	\$10,175
Hanksville	-\$11,880	\$2,300	\$3,344	\$5,644
Loa	\$27,395	\$6,902	\$9,575	\$16,477
Lyman	\$14,731	\$3,241	\$2,296	\$5,537
Torrey	\$7,049	\$2,789	\$6,346	\$9,135
Countywide Totals	-\$115,308	\$175,353	\$92,371	\$267,725

Weber County	-\$3,521,128	\$231,189	\$1,772,071	\$2,003,260
Farr West	-\$157,643	\$34,920	\$92,381	\$127,302
Harrisville	-\$594,256	\$31,450	\$98,923	\$130,373
Hooper	-\$387,112	\$51,903	\$72,483	\$124,386
Huntsville	-\$10,807	\$6,935	\$7,990	\$14,925
Marriott-Slaterville	-\$117,194	\$15,540	\$44,658	\$60,199
North Ogden	-\$537,033	\$103,570	\$180,472	\$284,042
Ogden	-\$3,356,280	\$469,664	\$1,322,217	\$1,791,881
Plain City	-\$259,773	\$37,516	\$53,122	\$90,638
Pleasant View	-\$696,024	\$49,648	\$88,154	\$137,802
Riverdale	-\$718,402	\$46,176	\$390,930	\$437,105
Roy	-\$83,153	\$195,339	\$393,503	\$588,842
South Ogden	-\$595,765	\$89,171	\$242,603	\$331,774
Uintah	-\$173,582	\$9,534	\$15,646	\$25,180
Washington Terrace	-\$255,401	\$48,583	\$85,807	\$134,390
West Haven	-\$2,407,256	\$64,531	\$179,115	\$243,646
Utah Transit Authority	—	—	\$3,179,234	\$3,179,234
Countywide Totals	-\$13,870,809	\$1,485,669	\$8,219,309	\$9,704,978

* Based on FY 2011 UT-2 form (Office of Utah State Auditor)

** Revenue estimate for FY 2017, the first full fiscal year in which the law will be in effect (Utah Department of Transportation)

*** Based on CY 2014 taxable sales (Utah State Tax Commission) and assumes that every county imposes the tax