WASATCH FRONT REGIONAL COUNCIL

"5th 5th" Local Option Sales Tax - Davis County

Background: The 0.20% county-imposed local option transportation sales tax, also known as the "5th5th" was authorized by SB136 *(2018 Legislative Session)* specifically for public transit capital and service delivery expenses. With the authorization set to expire and few counties having imposed, SB 260 *(2023 Legislative Session)* eliminated the imposition deadline, allowing (but not requiring) any county legislative body to impose the 0.20% local option sales tax, and divided the 0.20% between transit, cities, and counties. The 0.20% authorization was further amended in HB488 *(2024 Legislative Session)* which, among other changes, gave additional flexibility to Salt Lake County for uses of the county portion for public safety. Further changes were authorized by HB502 (*2025 Legislative Session*), and SB242 *(2026 legislative session)*, which amended the distribution of some of the funds and provided 2nd class counties with additional flexibility. This is codified in 59-12-2220 unless otherwise specified.

Details of .20% Distribution in Davis County:

- 0.05% to the cities/towns/unincorporated county for transportation (broadly defined in 59-12-2212.2) (~$4M per year)
  - Funds are distributed by standard 50/50 sales tax formula:
    - 50% based on the percentage that the population each city/town/unincorporated area bears to the total population of all counties that have imposed this local option
    - 50% based on the location of the transaction
  - Eligibility for a city/town/unincorporated area to receive their 0.05% funds depends on their compliance with moderate income housing planning (MIHP) requirements (10-9a-408).
  - Funds from the 5th5th cannot be used to supplant existing general funds that are budgeted for transportation.
- 0.05% to the county for transportation and/or "public safety" (~$4M per year)
- 0.10% for transit (~$8M per year) distribution:

  *From imposition through September 30,2029:
  - The 0.10% for transit may be used "for a purpose determined by the County legislative body" (~$8M per year)

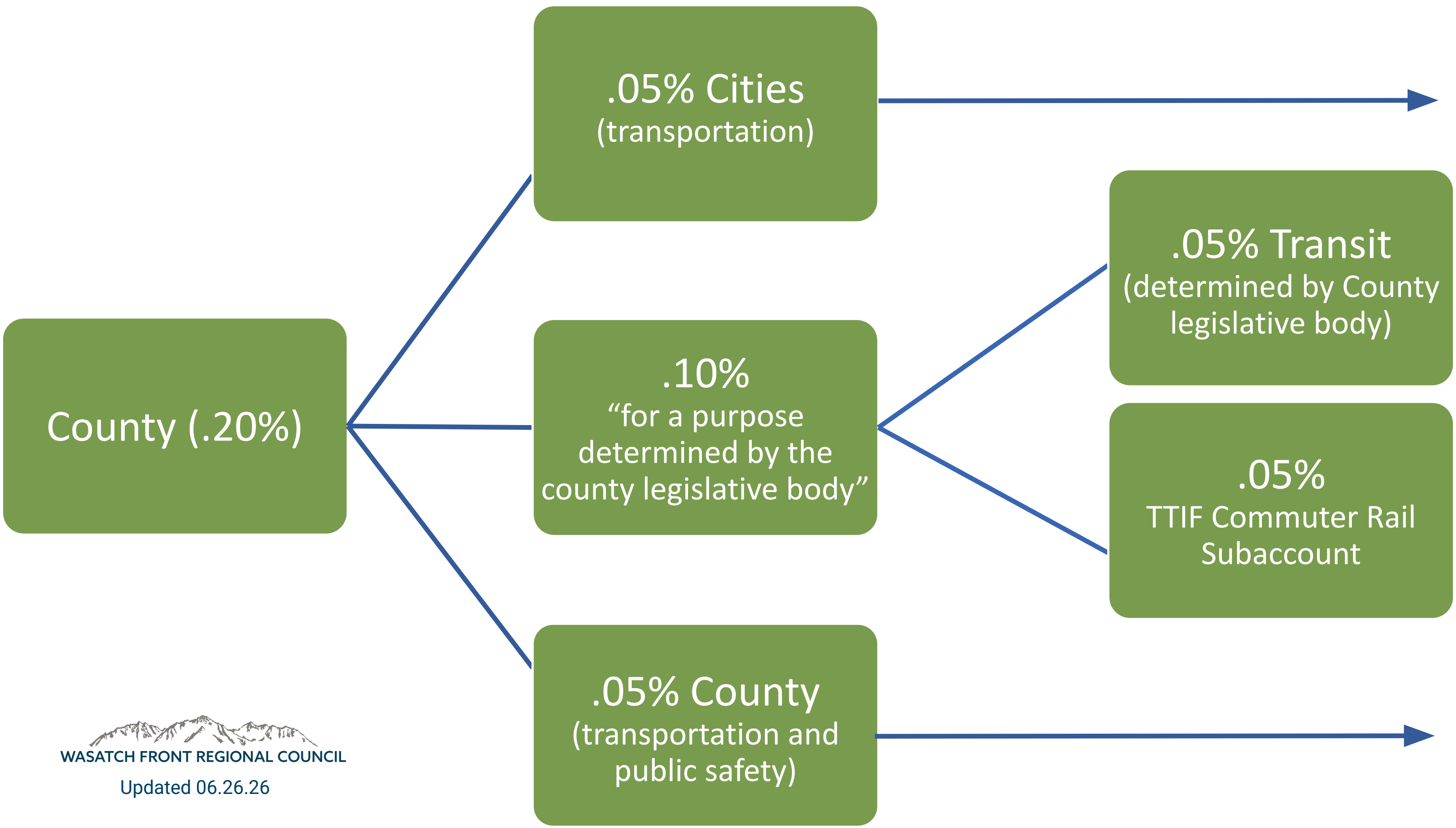
  *Beginning October 1, 2029, the .10% transit portion is divided:
  a. 0.05% to the county legislative body for transit capital and service delivery expenses (~$4M per year)
  b. 0.05% to the Transit Transportation Investment Fund (TTIF) Commuter Rail Subaccount (~$4M per year) to be used in Davis County

*Note: *.10% transit distribution flows are based on imposition dates by Weber County, per state code. See 2025 Estimates for city distributions and further details. All values are estimated in 2025 dollars.*

Davis County

Imposition through September 30, 2029

Beginning October 1, 2029



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Updated 06.26.26

Davis County 59-12-2220 Estimated Annual Distributions (based on Calendar Year 2025 Taxable Sales)

For more information about 59-12-2220 in Davis County, see ["5th 5th Local Option Sales Tax - Davis County."]

		Estimated 59-12-2220 Revenue	Estimated Annual Total Distribution	Estimated One Calendar Quarter Distribution
Total	**0.20%**	**$15,982,529**	**$15,982,529**	**$3,995,632**
Transit[1]	0.10%		$7,991,264	$1,997,816
County[2]	0.05%		$3,995,632	$998,908
Cities[3]	0.05%		$3,995,632	$998,908
	Davis County (Unincorporated)	$264,567	$46,226	$11,556
	Bountiful	$1,672,968	$442,254	$110,564
	Centerville	$1,168,613	$232,797	$58,199
	Clearfield	$903,888	$299,466	$74,867
	Clinton	$656,627	$207,075	$51,769
	Farmington	$1,494,570	$328,451	$82,113
	Fruit Heights	$101,988	$44,135	$11,034
	Kaysville	$1,227,771	$327,787	$81,947
	Layton	$4,242,676	$974,760	$243,690
	North Salt Lake	$1,294,563	$288,241	$72,060
	South Weber	$211,627	$69,277	$17,319
	Sunset	$101,167	$41,004	$10,251
	Syracuse	$768,660	$300,517	$75,129
	West Bountiful	$542,384	$98,545	$24,636
	West Point	$201,880	$94,080	$23,520
	Woods Cross	$1,128,580	$201,017	$50,254

1. For the transit portion of this local option in Davis County:
From imposition through September 30, 2029, the 0.10% for transit may be used “for a purpose determined by the County legislative body."
Beginning October 1, 2029, the 0.10% transit portion is divided:
- *0.05% to the county legislative body for transit capital and service delivery expenses*
- *0.05% to the UDOT Transit Transportation Investment Fund (TTIF) Commuter Rail Subaccount, for use in Davis County*

2. The county portion of this local option in Davis County can be used for transportation as described in Section 59-12-2212.2 and/or “public safety.”

3. The city portion of this local option in Davis County can be used for transportation as described in Section 59-12-2212.2, but cannot be used to supplant existing general funds that are budgeted for transportation. Eligibility for a city/town/unincorporated area to receive their 0.05% funds depends on their compliance with moderate income housing planning (MIHP) requirements (10-9a-408). The city distribution is based 50% on population and 50% on point of sale.

Taxable Sales from Utah State Tax Commission for Calendar Year 2025
Population Estimation from Kem C. Gardner Policy Institute, Utah Subcounty Estimates, 2020-2025

Prepared by the Wasatch Front Regional Council. Last updated: June 26, 2026.