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:

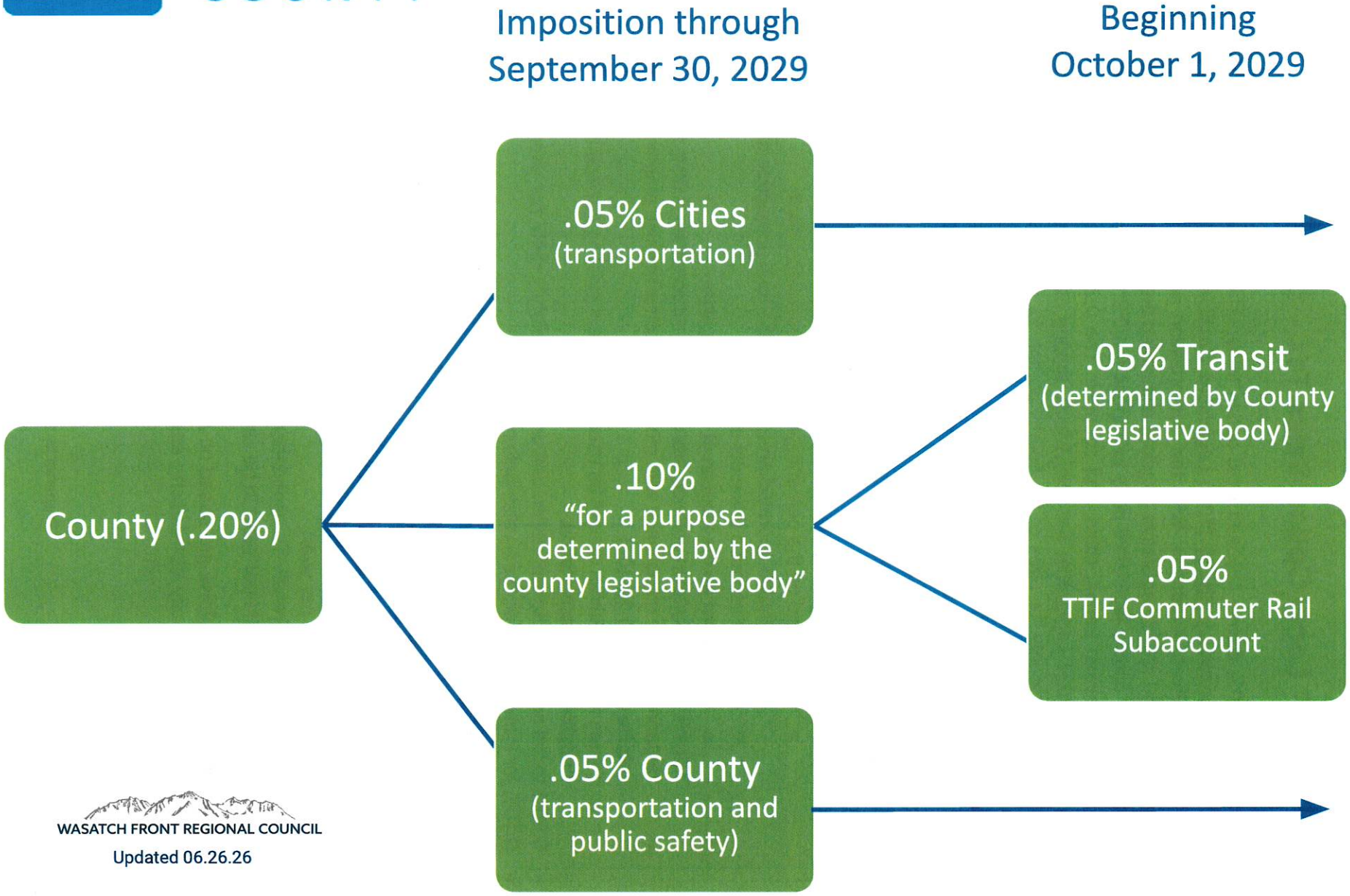
- The 0.10% for transit may be used "for a purpose determined by the County legislative body" (~$8M per year)

*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



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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.