BOARD OF DAVIS COUNTY COMMISSIONERS MINUTES

Board of Davis County Commissioners - Work Session Minutes
Tuesday, August 4, 2026

The Board of Davis County Commissioners met for a scheduled meeting at 8:30 AM on August 4, 2026, in room 306 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Required legal notice of this meeting was given.

All documents from this meeting are on file in the Davis County Clerk's Office. The agenda for this meeting is incorporated into the minutes as item headers.

Following the approved Davis County policy, artificial intelligence (AI) was utilized in the preliminary creation of these minutes. The final minutes were edited and completed by Davis County Clerk's Office staff.

ROLL CALL

Chair Bob Stevenson
Vice Chair Lorene Kamalu
Commissioner John Crofts
County Clerk Brian McKenzie
County Controller Scott Parke
County Attorney Troy Rawlings [arrived at 8:58 AM]
Chief Deputy Civil Attorney Neal Geddes
Human Resources Director Shawn Choate
County Sheriff Kelly Sparks
Chief Deputy Sheriff Arnold Butcher
Community and Economic Development (CED) Director Kent Andersen
CED Transportation Planner David Mitchell
CED Planning Manager Jeff Oyler
Commission Office Anthony Archuleta
Commission Office Carrie Batte
Deputy Clerk Solana Guest
Wasatch Front Regional Council (WFRC) Executive Director Andrew Gruber
WFRC Government Affairs Manager Miranda Jones Cox
Citizens for Tax Fairness Ron Mortensen
Citizen Kendalyn Harris
Citizen Susan Lee
Citizen Bret Millburn
Standard Examiner Ryan Comer

CITY REPRESENTATIVES PRESENT

Clearfield City Manager JJ Allen
Clinton Mayor Marie Dougherty
Farmington City Manager Brigham Mellor [arrived after roll call]
Layton City Manager Alex Jensen
North Salt Lake City Manager Ken Leetham [arrived after roll call]
South Weber Mayor Rod Westbroek
South Weber City Manager David Larson
Syracuse Assistant City Manager Steve Marshall
West Bountiful Mayor Kenneth Romney [arrived after roll call]
West Bountiful City Manager Duane Huffman
Woods Cross Mayor Ryan Westergard

AGENDA ITEM

1 8:30 AM - 9:51 AM
#2026-723. A Work Session to Discuss the 5th 5th Local Option Transportation Sales Tax - *recommended by Bob Stevenson, Davis County Commission Chair, Commissioners' Office*

[01:35] Commissioner Stevenson requested that during the initial presentation, questions be limited strictly to County personnel, with the understanding that the discussion would be opened up to the broader attendees afterward. He highlighted that the WFRC has been highly involved with this transportation tax process for nearly ten years.

[02:12] Andrew Gruber, WFRC Executive Director, began his presentation by clarifying that WFRC staff is present solely to provide information and not to act as advocates, aiming to help the Davis County Commission make an informed decision. He explained that WFRC was a public metropolitan planning organization composed primarily of elected city and county officials who collaborated on long-term transportation and land-use planning to support regional economic strength, environmental health, and quality of life. Andrew noted that WFRC worked closely with municipal partners, the Utah Department of Transportation (UDOT), the Utah Transit Authority (UTA), and the State legislature to design revenue mechanisms for public infrastructure, though the final decisions to implement those taxes remained entirely with local elected officials.

[04:58] Andrew provided a thorough historical overview of local option sales taxes in Utah, explaining that they were typically quarter-percent (0.25%) taxes authorized by the State legislature but enacted at the discretion of local governments [see Attachment A1]. He noted that under the Utah Constitution, local governments were required to obtain State authorization to impose such taxes. The first local option was authorized and imposed in the 1970s at 0.25%, followed by a second quarter-percent option in the 1990s. Andrew explained that these first two options, totaling 0.50%, were dedicated primarily to building and operating the UTA transit system, including the construction of the FrontRunner commuter rail line and the operation of local bus services. A third quarter-percent option was authorized later, which prioritized revenues for city and county transportation projects through a prioritization process involving the Council of Governments (COG) and the County Commission. The fourth quarter-percent option, commonly known as Prop 1, was implemented in Davis County through a public vote, distributing funds via a set formula directly to cities, the County, and UTA. Andrew summarized that Davis County currently had four local options in place, totaling a 1.05% sales tax for municipal and County roadways, trails, maintenance, and transit systems. He added that while local options historically required voter approval under State law, the legislature changed this requirement several years prior, allowing the County Commission to implement the tax directly through an official vote, though they still retained the option to put it on a public ballot.

[09:13] Andrew explained that the local option sales tax structure is designed to facilitate a cooperative infrastructure partnership between the state and local governments. Under this system, the State is responsible for raising revenue through gas, motor fuel, and sales taxes, as well as general funds, to support the State-level highway and road networks. At the same time, the State distributes funds to cities and counties for local road maintenance and, increasingly, for transit, while also authorizing local governments to levy their own local option sales taxes. These options are locally controlled and directed specifically to meet the distinct needs of each local community. It is considered an "option" because local elected officials have the ultimate discretion to choose whether or not to implement the tax, rather than face a State-mandated directive.

[10:30] Andrew then detailed the mechanics of the proposed 5th 5th local option, which was structured as a 0.20% tax, representing two cents on a ten-dollar purchase. He recounted that when the tax was first authorized, it was restricted entirely to transit purposes, but subsequent legislative amendments divided the revenues among transit, cities, and counties. Most recently, during the last legislative session, the State legislature responded to requests from Davis County and other counties by introducing significant flexibility. The newly modified law permitted the County portion of the tax to be spent on either transportation or public safety. Additionally, the State granted temporary flexibility for the transit portion to be utilized for public safety purposes for a short period. Andrew reported that this 0.20% tax had already been implemented in Salt Lake, Utah, and Summit Counties, and that the Weber County Commission had recently voted unanimously to implement it starting September 30, 2026. This left Davis County as the only urbanized Wasatch Front County that had not yet utilized the option. He emphasized that the transportation eligible uses were exceptionally broad—covering the construction or maintenance of roads, transit lines, trails, operations, maintenance, and new construction—mirroring the rules of the Fourth Quarter tax, while public safety uses were also broadly defined.

[15:48] Miranda then utilized a flowchart to explain how the estimated $16 million in annual revenue generated by the 0.20% tax would be distributed in Davis County [see Attachment A2]. She explained that the tax is split into three main components: a 0.05% County portion, a 0.05% cities portion, and a 0.10% transit portion. The 0.05% County portion, generating roughly $4 million annually, would go directly to the County for highly flexible transportation or public safety purposes. The 0.05% city portion, also totaling approximately $4 million annually, would be distributed to local municipalities for transportation projects. She provided specific annual estimates for the cities, noting that Kaysville would receive approximately $327,000.00, Syracuse would receive $300,000.00, and Farmington would receive $328,000.00 [see Attachment A3]. Andrew emphasized that these municipal allocations were entirely additive, representing exactly half of what the cities are currently receiving from the Fourth Quarter (Prop 1) sales tax.

[19:47] Miranda explained that the remaining 0.10%, amounting to roughly $8 million annually, is the transit portion subject to a three-year legislative clock. Kent Andersen, CED Director, explained that 0.10% would equal roughly $22 million if the tax was implemented in Davis County starting January 2027. Miranda explained that under the law, this transit portion possesses maximum flexibility for the first three years, during which the County legislative body could allocate the funds for any purpose it determined. However, because Weber County has implemented the tax, it officially triggered the three-year clock, being initiated after a certain number of "second-class counties" imposed the tax, locking in a hard transition deadline of October 1, 2029. Andrew explained that any delay in implementation would shrink this flexible window; for example, a one-year delay would reduce the flexible revenue to $14 million. Commissioner Stevenson pointed out that because Weber County had started the clock, Davis County was already set to lose one quarter of flexible revenue, amounting to about $2 million in losses, unless they implemented the tax immediately. Commissioner Kamalu asked why the timing restrictions were included in the legislation. Miranda explained that the State legislature designed this link to ensure that a portion of the sales tax revenue ultimately goes to public transit, which was the original purpose of the 5th 5th local option. While the State modified the law to allow counties to temporarily use these funds for non-transit or non-transportation purposes, this discretionary window is capped, establishing a hard deadline that creates a unified "back-end" date across the counties, ensuring that transit systems eventually receive their dedicated funding consistently across the region. Andrew added that if no counties had acted, the flexible window would have ended on January 1, 2030, but Weber County's vote established the earlier 2029 deadline.

[25:07] Miranda then explained that after the October 1, 2029 deadline, the 0.10% transit portion would permanently split into two equal 0.05% segments. The first 0.05% (roughly $4 million annually) would be designated for transit purposes "as determined by the County legislative body." The second 0.05% (about $4 million annually) would go to the State's Transit Transportation Investment Fund (TTIF) Commuter Rail Subaccount, meaning the FrontRunner, managed by UDOT. Miranda clarified that the law strictly mandated that these funds be spent on capital improvements that directly benefit and are located within Davis County. Commissioner Kamalu raised questions regarding the FrontRunner double-tracking project, noting a prior presentation from UTA which revealed that only certain segments of the track in Davis County would be doubled, rather than the entire line. Andrew confirmed that the project focused on strategic double-tracking in certain areas. He explained that because the majority of FrontRunner is currently a single track, trains traveling in opposite directions had to wait on sidings, which limited scheduling to every 30 minutes during peak hours and once an hour off-peak. Strategic double-tracking of critical segments would enable UTA to run trains every 15 minutes during rush hour and every 30 minutes off-peak, a change projected to double ridership because commuters could simply show up without meticulous planning. Andrew said that this strategic double-tracking was the State's number one transportation project leading up to the 2034 Olympics. He also referenced other key transit projects, such as the Davis-Salt Lake connector bus and neighborhood bus service enhancements. Miranda confirmed that the TTIF was strictly a capital account and could not be used for operating costs. Director Andersen asked how the TTIF portion would function with coordination with the UTA, and Andrew noted that the TTIF clause provided the County with immense leverage, as they would not have to simply hand the money over to UTA; instead, they could negotiate service preferences and withhold the funding until their local needs were met, fostering a healthy dialogue. He further clarified that, unlike the Third Quarter sales tax, the 5th 5th does not involve a Council of Government (COG) administered allocation process, giving cities and the County direct and independent control over their respective portions.

[33:05] Ken Leetham, North Salt Lake City Manager, asked if formal letters of support from city councils and mayors expressing unified Countywide backing would be helpful. Commissioner Stevenson strongly welcomed this suggestion, recalling that when they implemented the Third Quarter tax in 2019, the COG sent a formal letter of support. Director Andersen noted that the Third Quarter brought in approximately $15 million annually, representing about $100 million over the years, which Commissioner Stevenson noted that the County distributed directly to the cities for road projects. He argued that without those funds, many city projects would have been completely eliminated. He stated that letters of support from each city council would be highly beneficial to demonstrate Countywide unity.

[33:55] Commissioner Stevenson explained that when this local option sales tax was first introduced, the generated revenue was designated to go 100% to the Utah Transit Authority (UTA). Salt Lake County was the first to stand up and demand flexibility, which successfully led to the integration of public safety as an eligible expense, then Utah County went to bat for itself and implemented the tax under the flexible rules. Weber and Davis Counties held out because their leadership wanted broader flexibility throughout the County to utilize the funds. Due to the upcoming 2034 Olympics, leadership in both the State Senate and House pushed heavily to get this transit funding mechanism in place to ensure regional readiness. In response, Davis and Weber Counties collaborated closely with legislative sponsors during the last legislative session to secure maximum local flexibility, establishing an ongoing allocation where cities receive funding directly based on their size.

[37:17] At the local level, Commissioner Stevenson noted that the current Commission—including himself, Commissioner Kamalu, and Commissioner Crofts—as well as the incoming Commission, must figure out how to address immediate capital needs. Chief among these is the urgent necessity of building a new facility to house County prosecutors and defenders, who are currently scattered across four or five different locations.

Commissioner Stevenson explained that the estimated $22 million generated during the three years of maximum flexibility could fully fund this construction and protect future Commissions from a massive financial burden. To emphasize the gravity of the situation, Troy Rawlings, County Attorney, explained that the State's Administrative Office of the Courts was moving forward with building a major new State Courthouse in Farmington across from Station Park, having already allocated $5 million for architectural design. Because the State owns the existing complex where the County Criminal Attorney's Office is currently housed, the State had informed the County that they would be displaced and forced out once construction began, leaving them "nomadic" with nowhere to go. Commissioner Stevenson also highlighted the growing demands on the Sheriff's department, particularly the rising costs of running and maintaining the County jail, which saw constant inmate growth. Commissioner Stevenson added that if they approved the tax within the next six to eight weeks, legislative sponsors indicated they might be able to amend the law to help Davis County recover the lost quarter of revenue.

[39:50] JJ Allen, Clearfield City Manager, commented that the proposal seemed like an absolute "no-brainer" and asked what was causing the Commission's hesitation. Commissioner Kamalu detailed her extensive background in studying tax policy and expressed several significant concerns and hesitations. She noted that Davis County households already contributed approximately $400.00 annually to transit, and data showed that Davis County paid 10% of the system's costs while receiving only 4% of the service. She advocated for redefining transit to prioritize internal circulation rather than massive regional projects, sharing that a local food pantry on Highway 193 went years without a requested bus stop for its patrons until the pantry eventually closed. She strongly criticized State-level tax policy, accusing the State legislature of cutting income taxes (which are constitutionally dedicated to education) to boast about tax cuts, while forcing unfunded mandates onto local cities and counties. She argued that this forced local governments to raise property and utility taxes to provide basic, required services. Furthermore, she objected to the timing pressure of the three-year clock, arguing it was inappropriate, intended or not, to pressure the current Commission into raising taxes right before a new Commission took office, especially with several candidates in the room who would have to live with the decision. She also expressed frustration that the State has failed to fund the needed facility despite it being the top priority of the Courts' Administrative Office for three years, which highlighted the lack of collaboration happening locally. While she emphasized her strong personal support for public transit, recalling her positive experiences living in Germany, she insisted that the public should be thoroughly educated on the tax and should embrace it before it is adopted. Commissioner Kamalu explained that the County does not have the resources for this needed education, and expressed a desire for a separate entity to oversee it, noting that there is still time for the electorate to vote on it. She summarized her statements by declaring she has concerns and is "still on the fence," but would reconsider if Commissioner Crofts is in favor of the sales tax increase.

[49:28] Commissioner Crofts brought up a Zoom call that all city mayors participated in concerning the potential tax increase, noting that he was not involved and didn't know what all was discussed. He stated that he remained undecided and had been actively gathering feedback from the Chamber of Commerce, taxpayers, and business owners. He noted that because the tax was a consumption-based sales tax, it was relatively small—amounting to only 2 cents on a ten-dollar purchase, or $20.00 on a $10,000.00 purchase. However, he emphasized that any tax increase, no matter how small, had to be weighed carefully against public sentiment, particularly following the backlash from the County's recent property tax increase. Commissioner Crofts said that the Commission has to ''represent" the competing values — what the taxpayer wants, and the services the County needs to provide. He acknowledged that while the Commission could vote to implement the tax directly, putting it on the ballot was a viable option, and asked Brian McKenzie, County Clerk, what the deadline for that option would be. Clerk McKenzie confirmed that the deadline to do so was rapidly approaching. Commissioner Crofts expressed a strong desire to hear a unified consensus from all 15 cities in Davis County and to receive more feedback from the business community before casting his vote.

[54:30] Commissioner Kamalu highlighted that while not every city was represented in this meeting, it was "wonderful" that several were present. She shared that her home city of Kaysville was facing a local tax increase that would be double the dollar amount of the County's recent tax hike. She noted that Kaysville, Farmington, Fruit Heights, and South Weber had already successfully established their own transportation utility funds, and she had heard that Clinton was very close to implementing one as well. She pointed out that State legislation regarding these utility funds had actually improved during the most recent legislative session. Commissioner Kamalu emphasized that these efforts show how local municipal governments are working incredibly hard to responsibly provide essential services within their tight budgets, noting that cities still have viable local opportunities to secure their own revenue.

[55:36] Commissioner Crofts asked if anyone who attended the Zoom meeting would be willing to inform the

Commission on what was discussed, and Rod Westbroek, South Weber Mayor, responded that it was primarily an informational meeting to educate the mayors on what the 5th 5th tax is, in preparation for this meeting. Commissioner Kamalu added that she didn't see why cities would have a problem with the tax.

[56:05] Several municipal leaders spoke strongly in favor of implementing the tax. Alex Jensen, Layton City Manager, argued that political leaders must have the vision to make tough, practical decisions for the greater good of the community rather than operating out of fear of taxpayer backlash. Turning specifically to the County, Jensen noted that the Commission had clearly articulated significant capital and operational demands that are central to public health, safety, and welfare. He emphasized that the issue was highly practical rather than philosophical, especially since the state has restricted local cities and counties to an extremely narrow set of revenue streams. He acknowledged the reality that property tax increases are generally a "one-way ticket out of office," but noted that in his experience, this same standard does not apply to sales taxes. To illustrate this distinction, Alex highlighted that while Layton residents had expressed intense anger over property tax increases, the elective Recreation, Art, and Parks (RAP) tax had passed with flying colors. He explained that the electorate is smart and knowledgeable enough to understand that purchasing retail goods involves personal discretion, whereas property taxes are mandatory. He challenged the County by asking how they planned to fund essential infrastructure without a sales tax, warning that if the County rejected this tax, both the County and its cities would eventually be forced to raise highly unpopular property taxes to cover rising transportation and public safety costs, which had been severely impacted by inflation. He noted that a fire ladder truck now cost over $2 million (double its price from ten years ago) and general infrastructure costs had risen by 30% to 40%. He also warned that if local governments refused to use the tax flexibility tools granted by the State, the legislature may become reluctant to provide them with future funding tools. Commissioner Kamalu inquired whether Layton City has considered implementing the transportation utility fee, to which Alex replied that they have, and believes it will need to be utilized further down the road.

[1:02:50] Commissioner Stevenson warned that failing to implement this sales tax would have severe, long-term financial consequences, forcing both the cities and the County to raise highly unpopular property taxes. He emphasized that the County must secure between $20 million and $30 million to build a new facility for its legal staff, stating bluntly that "County personnel cannot be housed in a tent" and that property tax hikes would be the only alternative if this sales tax option is rejected. He framed the tax as a hard-won opportunity, noting that Davis and neighboring counties had flatly refused to support the legislation when it was originally structured as a transit-only tax. It took substantial local lobbying to convince the State legislature to introduce local flexibility, which was finally granted to address the urgent transportation and public safety needs of both the municipal and county governments. Under the proposed structure, the ongoing 0.05% allocations to the cities and the County would establish a permanent revenue stream that grows naturally alongside population growth and consumer spending. Commissioner Stevenson pointed out that for the County, these public safety funds are critical because they help cover the County Attorney's Office, which represents a massive portion of the local budget. Finally, he directly challenged his colleagues, Commissioner Kamalu and Commissioner Crofts, stating frankly that refusing to support this initiative would be a failure to fulfill their sworn oaths of office. He urged them not to walk away from a vital funding mechanism, calling the implementation of the tax a necessary act of being a "100% team player" to support local, city, and state infrastructure.

[01:05:30] Commissioner Crofts addressed several common citizen concerns regarding the proposed sales tax, clarifying that it would not apply to real estate transactions or grocery purchases, which were major worries for residents already feeling financially stretched. He characterized the 0.20% consumption tax as a relatively minor burden—amounting to only $20.00 on a $10,000.00 purchase—making it far more palatable than a property or food tax while still yielding massive local benefits for Davis County. He acknowledged that the financial benefits would vary across jurisdictions, noting that Layton City stood to benefit the most as the County's largest municipality. Reflecting on the legislative process, Commissioner Crofts argued that it would be irresponsible and a violation of their sworn oaths of office for the Commissioners to unilaterally pass the tax without a robust, public deliberative process to collect feedback from municipal leaders and taxpayers. He noted that the State legislature had provided significant incentives for counties to adopt the tax and pointed to Weber County's highly deliberative process with local business owners as a model. Ultimately, Commissioner Crofts expressed a strong desire to continue listening to all 15 cities and to gather more feedback from the local business community—which traditionally opposes new taxes—before the Davis County Commission takes any final action.

[01:09:20] Ken Romney, West Bountiful Mayor, also expressed enthusiastic support, stating that even though West Bountiful was one of the three smallest cities in the County, receiving an estimated $100,000.00 annually for road maintenance would be a massive benefit. He added that he also supports it because of the benefits it adds to the County — public safety, the jail, and the growth. He stated this tax would benefit businesses instead of hurting them since it would increase access to them. He agreed with previous sentiments that while tax increases as a whole are not popular, he has yet to see those similar to the RAP tax be voted down. He observed that a political and societal discord had fractured the relationship between the cities and the County over the previous five to seven years, and he urged all three Commissioners to vote in favor of the tax to foster unity and support the community as a whole. Mayor Westbroek, agreed with the other remarks, confirming that South Weber was entirely in favor of the tax. David Larson, South Weber City Manager, added that from a broader municipal perspective, local cities strongly support the tax because they are desperate for transportation funding. He noted that securing dedicated revenue streams would free up highly stressed general funds for other critical services, specifically allowing cities to pay for routine road maintenance, which was a constant source of public clamor but exceptionally difficult to fund compared to major capital projects. He confirmed that implementing the transportation utility fee had indeed made a world of difference for South Weber, with Commissioner Kamalu adding that she loved how these fees were strictly and responsibly dedicated to local roadways. David reflected that his entire career has been spent constantly battling a chronic lack of transportation funding, expressing a deep concern that if local governments choose to turn away from State-authorized transportation funding opportunities like this sales tax, it would make it far easier for State legislators to deny future local funding requests under the pretense that cities were refusing to use the tools they had already been given. Commissioner Stevenson asked Kelly Sparks, County Sheriff, where the people come from that fill the County Jail, and Sheriff Sparks confirmed that the vast majority of individuals booked into the Davis County jail originated from all cities within the County, reinforcing that the County's public safety, prosecution, and correctional services directly benefited municipal residents.

[01:15:25] Brigham Mellor, Farmington City Manager, addressed the alternative funding options, such as property taxes or local utility fees, which had been raised as possibilities for road maintenance. He argued that for local residents, fees and taxes are functionally identical because residents still have to pay them regardless, to receive basic services like water or garbage collection. However, he pointed out a crucial difference: local utility fees and property taxes completely fail to capture revenue from non-resident visitors, whereas a consumption-based sales tax allows the County and its cities to diversify their revenue streams. He highlighted that Farmington's major attractions, such as Lagoon and the Western Sports Park, draw massive crowds of non-residents who patronize local businesses. He estimated that the vast majority of sales tax collected in Farmington is generated by these outside visitors rather than local residents, who then stay in hotels and eat at restaurants in neighboring cities, which helps spread the economic benefit throughout Davis County. By utilizing the 5th 5th sales tax, the County could capitalize on this visitor spending to fund local infrastructure, effectively shifting a portion of the financial burden away from local homeowners. To illustrate how public support grows once benefits are visible, he noted that the first local RAP tax barely passed its vote with around 50% approval, but the second RAP tax secured over 87% support. Brigham then warned that infrastructure costs are rising exponentially, pointing out that Farmington's Shepherd Lane interchange rose from $44 million to $65 million, while a local pedestrian bridge jumped from $9 million to $19 million. Furthermore, with strategic double-tracking set to run FrontRunner trains every 15 minutes, road-grade crossings will close much more frequently, requiring expensive grade-separated bridges that this sales tax could directly fund.

[01:19:33] To assist municipal leaders in explaining the tax to their local councils, a request was made from Marie Dougherty, Clinton Mayor, for the County to draft a document outlining the projected uses of the funds, such as the jail and attorney building, over the coming years. Commissioner Stevenson agreed to provide this explanatory paper. Commissioner Kamalu acknowledged the value of diversifying revenue streams and capturing visitor spending, and expressed her belief that it is nearly impossible to know the preferences of everyone unless it was put on the ballot. When Commissioner Crofts asked her if she favored putting it on the ballot, she responded that, while it is compelling, she is seeking unity within the Commission. Commissioner Stevenson thanked Andrew, Miranda, and the city representatives for attending, noting that they had run out of time and were pressing against their next meeting. Andrew concluded the meeting by sharing that although he was not a Davis County resident, he had recently visited Lagoon with his family, had a great time, and spent "a lot of money."

MEETING ADJOURNED

The meeting adjourned at 09:51 AM.

ATTACHMENTS

All publicly distributed materials associated with this meeting are noted as the following attachments:

1. A1-3: 5th 5th Local Option Transportation Sales Tax

Minutes Prepared by:	Minutes Approved on:
Solana Guest	08/25/2026
Deputy Clerk	

Brian McKenzie (Aug 27, 2026 16:39:30 MDT)	Lorene Kamalu (Aug 26, 2026 20:01:03 MDT)
Brian McKenzie	Bob J Stevenson
Davis County Clerk	Commission Chair

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)

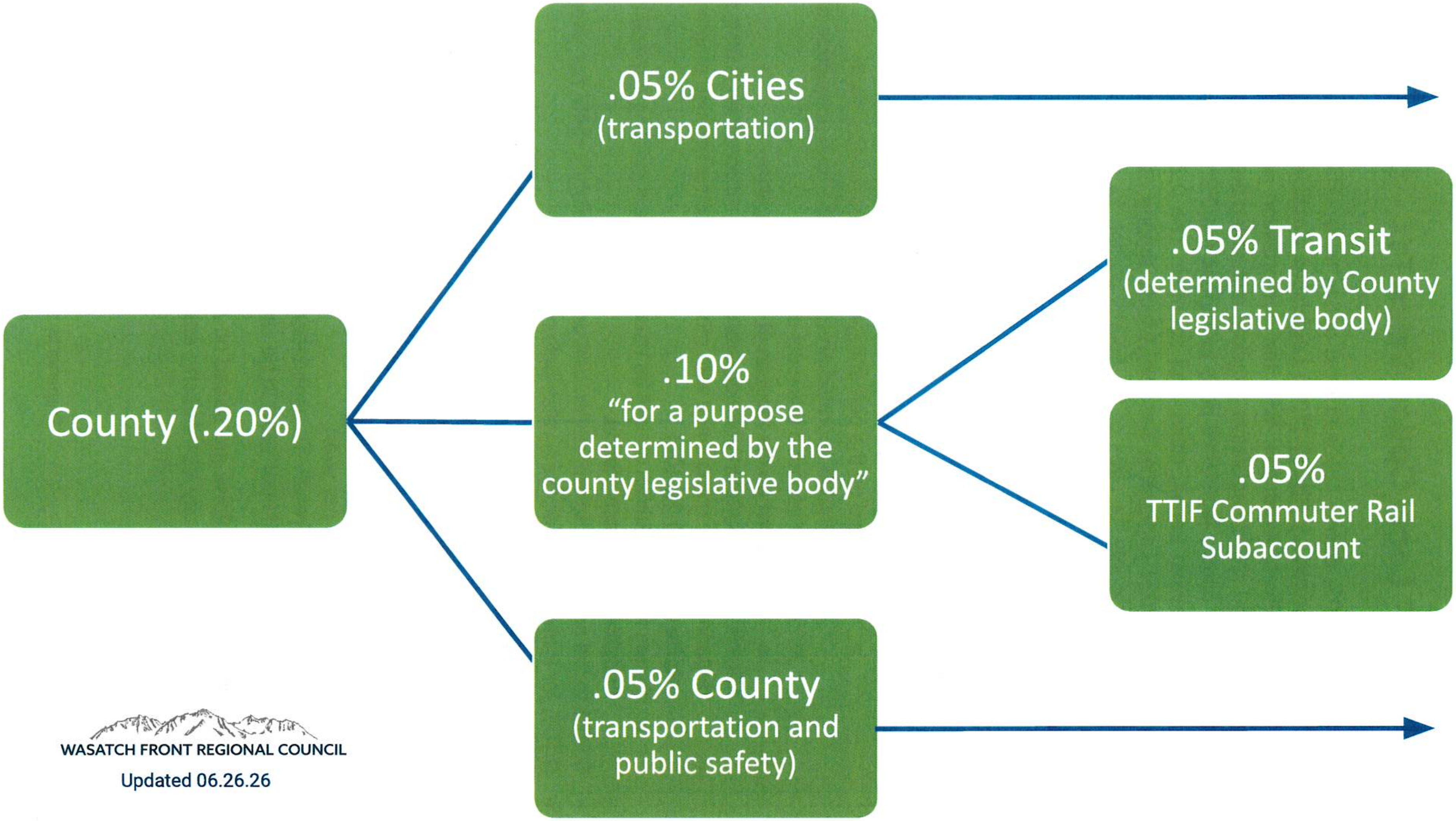
  *Beginning October 1, 2029, the .10% transit portion is divided:
  1. 0.05% to the county legislative body for transit capital and service delivery expenses (~$4M per year)
  2. 0.05% to the Transit Transportation Investment Fund (TTIF) Commuter Rail Subaccount (~$4M per year) to be used in Davis County

*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



WASATCH FRONT REGIONAL COUNCIL

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.