WASATCH FRONT REGIONAL COUNCIL

"5th 5th" Local Option Sales Tax - Weber 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 Weber County:

1. 0.05% to the cities/towns/unincorporated county for transportation (broadly defined in 59-12-2212.2) (~$3.3M per year)
    a. Funds are distributed by standard 50/50 sales tax formula:
        i. 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
        ii. 50% based on the location of the transaction
    b. 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).
    c. Funds from the 5th5th cannot be used to supplant existing general funds that are budgeted for transportation.
2. 0.05% to the county for transportation and/or "public safety" (~$3.3M per year)
3. 0.10% for transit (~$6.5M per year):

    For the first three years after Weber imposes:

    a. The 0.10% for transit may be used "for a purpose determined by the County legislative body" (~$6.5M per year)

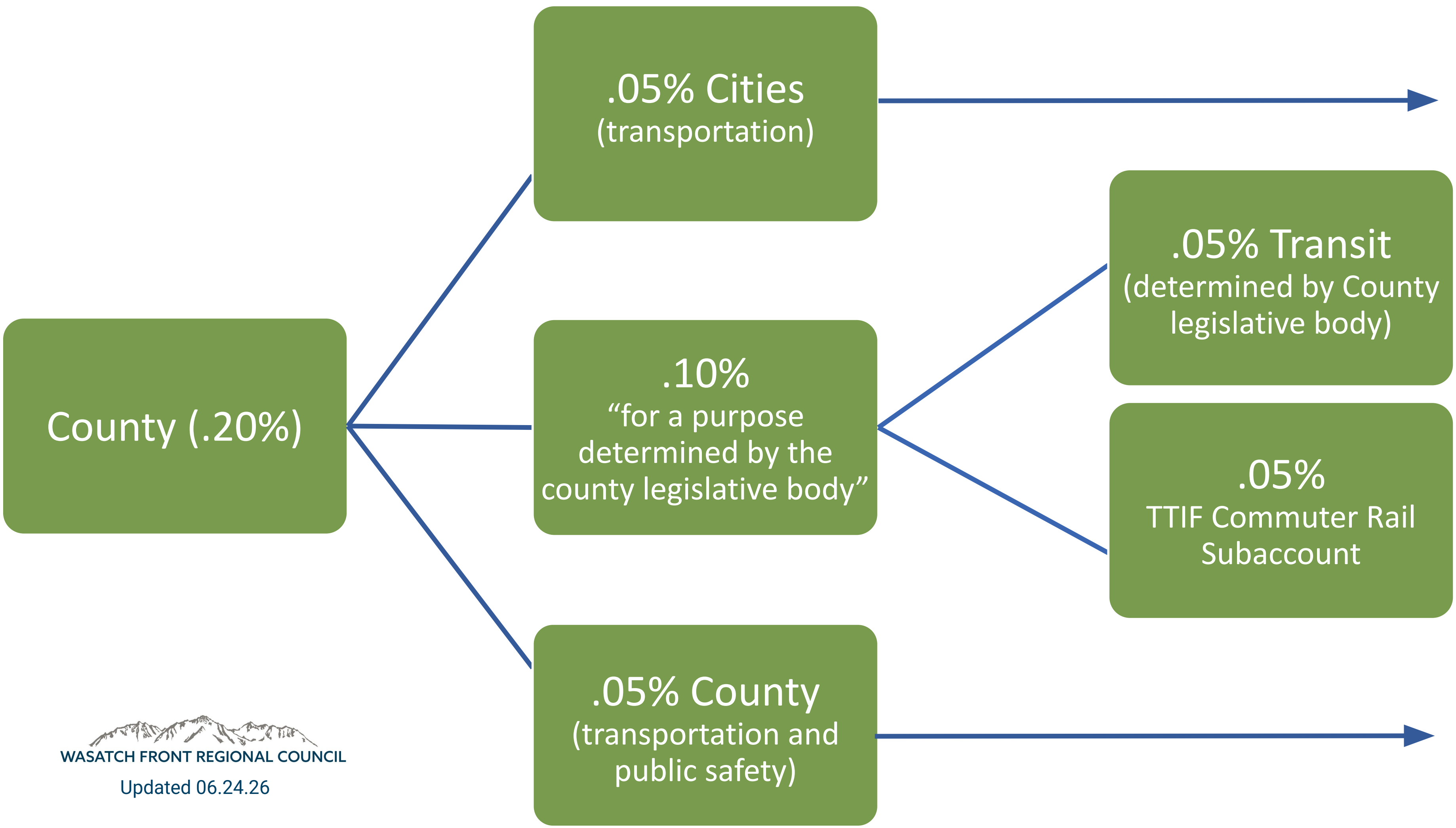
    After the first three years of imposition, the .10% transit portion is divided:

    a. 0.05% to the county legislative body for transit capital and service delivery expenses (~$3.3M per year)
    b. 0.05% to the UDOT Transit Transportation Investment Fund (TTIF) Commuter Rail Subaccount (~$3.3M per year) to be used in Weber County

Note: See 2025 Estimates for city distributions and further details.
All values are estimated in 2025 dollars

For the first 3 years of Weber imposition

Beginning 3 years after Weber imposes



WASATCH FRONT REGIONAL COUNCIL

Updated 06.24.26

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

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

		Estimated 59-12-2220 Revenue	Estimated Annual Total Distribution	Estimated One Calendar Quarter Distribution
Total	**0.20%**	**$13,095,447**	**$13,095,447**	**$3,273,862**
Transit[1]	0.10%		$6,547,724	$1,636,931
County[2]	0.05%		$3,273,862	$818,465
Cities[3]	0.05%		$3,273,862	$818,465
	Weber County (Unincorporated)	$717,366	$127,934	$31,983
	Farr West	$359,529	$93,569	$23,392
	Harrisville	$336,694	$83,685	$20,921
	Hooper	$160,016	$77,175	$19,294
	Huntsville	$43,752	$9,080	$2,270
	Marriott-Slaterville	$380,740	$60,993	$15,248
	North Ogden	$460,323	$194,712	$48,678
	Ogden	$5,191,266	$1,179,776	$294,944
	Ogden Valley	$1,200	$45,557	$11,389
	Plain City	$136,932	$70,289	$17,572
	Pleasant View	$345,260	$111,043	$27,761
	Riverdale	$2,054,278	$311,778	$77,945
	Roy	$850,621	$338,175	$84,544
	South Ogden	$841,650	$211,486	$52,872
	Uintah	$53,972	$15,148	$3,787
	Washington Terrace	$145,400	$72,611	$18,153
	West Haven	$1,016,449	$270,851	$67,713

1. For the transit portion of this local option in Weber County:
For the first three years after imposition, the 0.10% for transit may be used "for a purpose determined by the County legislative body."
After the first three years after imposition, the .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, to be used in Weber County

2. The county portion of this local option in Weber 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 Weber 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 US Census Bureau via Department of Workforce Services, Ogden Valley estimation from the Supplemental Feasibility Study for the Proposed Incorporation of Ogden Valley (May 2024)

Prepared by the Wasatch Front Regional Council. Last updated: June 24, 2026.