

Quick Tax Facts Fiscal Year July 1, 2006- June 30,2007
Utah State Tax Commission

Tax	Statute	Type/Description	# of Taxpayers	Funds	Form	Rule	Rate	Approx. Revenue
Self-Insured Employers	34A-2-202	To insure Self-Insured employer for Workers Comp.	62 (2003)	Trust & Agency Fund	TC-420 TC-420A	R865-11Q-1	Between 1% and 8%, determined by the Industrial Commission.	\$46,324,108 Fiscal Year 2007
Motor Vehicle Registration Fees	41-1a-1206	Motor vehicles, trailers or semi-trailers for operation on a highway.		Transportation Fund, Centennial Highway fund		R873-22M	Private Motor Vehicles - \$21 + \$1.00 Trailers- \$11; Commercial	Centennial Hwy. And Registration Fees \$224,203,882 Fiscal Year 2007
Apportioned Registration and Licensing of Interstate vehicles (IRP)	41-1a-1206	Registration fee for apportioned vehicles.	Renewed fleets by 2004 2,856	Transportation Fund and Centennial Highway Fund.	TC-852 TC-853 TC-853A TC-8538	N/A	\$49.50 + \$19.50 for each 2,000 lbs over 14,000 lbs gross laden weight	\$22,862,443 Fiscal Year 2007
Property Tax	59-2-102	Valuation for tax purposes is 100% of fair market value for centrally assessed. 55% for primary residential.		School Districts, cities and towns, counties and special districts.		R884-24P-50 R884-24P-55	Set annually by the boards of the various taxing entities Avg. .012485	\$1,846,094,793 Fiscal Year 2007
Motor Vehicles Rental Tax	59-12-1201	Tax on all short term leases and retals of motor vehicles not exceeding 30 days.		Trust & Agency Fund	TC-		2.5 percent tax	\$4,03,0263 Fiscal Year 2007
Motor Vehicles	59-2-405, 405.1, 405.2, 405.3	Personal Property tax on Motor Vehicles including boats		Transportation Fund		R884-24P-60		\$34,292,547 Fiscal Year 2007
Personal Prop: Rail	59-2-203	Assessments on Railroads	215	Counties	TC-430	R884-24P-49		
Mining Severance Tax	59-5-202	Tax on the mining or extraction of metalliferous minerals	Less than 10	General Fund	TC-684	R865-16R-1	2.6% of the taxable value of all metals or metalliferous minerals sold or otherwise disposed of.	\$23,604,499 Fiscal Year 2007
Oil & Gas Severance Tax	59-5-102	Persons owning an interest in payments out of productions from gas or oil from a well in the state, tax based on value.C26	92 (2003)	General Fund	TC-5	R865-150	3% up to \$13.00 per barrel; 5% from \$13.01 per barrel. Natural gas 3% up to \$1.50 per MCF; 5% from \$1.51 per MCF and above. Natural Gas Liquids 4\$ of the value	\$65,429,8773 Fiscal Year 2007

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Mineral Production Tax Withholding	59-6-102	Person who produces or Extracts Minerals from deposits in this state or is the first purchaser of it.	144 (2003)	Uniform School Fund	TC-96RW	R865-14W	5% of the amount which would have otherwise been payable to the person entitled to the payment.	\$23,056,151 included in the Corp. income franchise tax. Fiscal Year 2007
Corporate Franchise/Income Tax	59-7-104 & 59-7-701-707, 59-7-805-805, 59-7-114 59-7-116 59-7-116.5	Income & franchise tax for Corporations	26,959 (CY2002)	Uniform School Fund	TC-20 TC-20S TC-20UBI TC-20(338) TC-20R TC-20-REIT TC-20HA	R865-3C R865-6F	5% of a corporation's Utah taxable income. With a minimum tax of \$100.00	\$427,963,409 Fiscal Year 2007
Gross Receipts on Corp Franchise, Radio Active Waste, and Electrical Corps.	59-8a-104 59-24-103.5	An in-lieu tax on gross receipts of Corps. Not other wise required to pay income or Franchise.	Less than 10	Uniform School Fund	TC-170 TC-171	N/A	Gross Amt. Not in excess of \$10,000,00 = None >\$10,000,000 but < \$500,000,000 = .8613% >\$500,000,000 but < \$1,000,000,000 = 1.3214%, and >\$1,000,000,000 = 1.7520%	Part of \$427,963,409 Fiscal Year 2007
Gross Receipts on Electrical Corporations	59-8-104	Certain electrical corporations which are not required to pay Utah Corporate Franchise or income taxes. Corp. that provide electric power, radioactive waste facilities	Less than 10 Electric Utilities	Uniform School Fund	TC-171	NA	0 to \$10,000,000 = none \$10,000,000 to \$500,000,000 = .2363% \$500,000,000 to \$1,000,000,000 = .3544% in excess of \$1,000,000,000 = .4725%	Part of \$427,963,409 Fiscal Year 2007

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Gross Receipts on Radio Active Waste	59-24-103.5	Corp that provides radioactive waste facilities	Less than 10	Uniform School Fund	TC-171	N/A	=12% containerized class A 10% Processed Class A 5% uncontainerized, unprocessed class A from a gvmt Entity 5% uncontainerized, unprocessed class A from non-gvmt entity. 5% mixed waste from gvmt 10% mixed waste from non-gvmt.	10 cent ft ³ alternate fuel material 10 cents ft ³ by product material Part of total of Gross Receipts above \$427,963,409
Insurance Premium	59-9-101	Tax imposed on the total premiums received during the previous calendar year.	1800	Ded General Fund, Re-ins Fund, Un-ins Fund. General Fund, Firemen Pension, Fire Trng.	TC-49 TC-49-A TC-670	General Fund except as specified: Firemen's Pension fund receives 10% of life insur. Workers comp. 9.75% total rate	2.25% Base premium tax; 0.01% auto ins. value study tax; 0.451% title insurance tax Between 1% and 8% determined by the industrial commission	\$71,777,368 Fiscal Year 2007
Income Tax	59-10-104	Individual Income, Partnership & Trust Tax	971,239 (CY2003)	Uniform School Fund	TC-40 TC-40A TC-40B TC-40C TC-65 TC-41	R865-9I	Traditional method graduated brackets with a top rate of 6.98% Single Rate Method 5.35%	2,570,446,578 Fiscal Year 2007
Withholding Tax	59-10-402	Employer withheld Income Tax from employee paychecks	68,640 (CY2002 Filers)	Uniform School Fund	TC-96A TC-96Q TC-96M TC-96R TC-96Y TC-96C	R865-9I-14 R865-9I-15, R865-9I-16		\$2,124,207,671 Fiscal Year 2007
Inheritance Tax	59-11-103	Tax on the transfer of the taxable estate of every resident subject to the federal credit.	400 Annually	General Fund	TC-44R	R865-9I	State Death Tax Credit allowed by the IRS.	\$497,617, Fiscal Year 2007

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Sales Tax	59-12-103	The Tax Commission is required to collect and distribute all of the sales taxes imposed by Utah counties and municipalities that are paid and reported on Utah's Sales And Use Tax Return.	78,932 (2003)	General Fund	TC-61 TC61PSD TC-61PS	R865-19S, R865-21U	State Rate 4.75% Local Rate 1.00% Food Tax 2.75%	\$1,857,813,410 Fiscal Year 2007
Local Sales & Use Tax	59-12-204	Tax adopted by local ordinance and currently all local governments impose the tax levy at full percent		Trust & Agency Fund	TC-61	R865-12L-1--- R865-12L-18	1.00% of the Purchase Price	\$463,310,356 Fiscal year 2007
Transient Room Tax (Sales)	59-12-301	A tax imposed by all counties in Utah imposed on the room charge and not on other charges relating to lodging		Trust & Agency Fund	TC-61T	R865-19S-79 R865-19S-96	not to exceed 4.25% on the rental price of temporary lodging for a period less than 30 days	\$24,995,644 Fiscal Year 2007
Municipality Transient Room Tax (Sales)	59-12-352 & 59-12-353	An additional municipality transient room tax that may imposed by certain cities or town that meet the conditions for qualifications under Utah Code.		Trust & Agency Fund	TC-61T	R865-12L-16	1% on temporary lodging	\$1,223,782 Fiscal Year 2007
Resort Communities Tax Part of the Combined Rate	59-12-401	A tax that can be imposed by cities or towns where the transient room capacity is greater than or equal to 66% of the permanent Census population		Trust Fund Agency	TC-61	N/A	up to 1% on transactions located within a city or town	\$11,716,452 Fiscal Year 2007
Public Transit Tax (Sales) Part of the combined Sales and Use Tax Rates	59-12-501 59-12-502	Applies to all locations that voted to impose the tax to fund public transportation imposed by county, city or town		Trust Fund Agency	TC-61	N/A	.25% part of the combined rate	\$159,143,160 Fiscal Year 2007
County Option Sales and Use tax for Highways fixed Guideways or Systems for Public Transit	59-12-1501	Qualifying Counties may impose the Tax to fund fixed guideway highways or public transit systems		Trust Fund Agency	TC-61	N/A	.25%	\$1,499,204 Fiscal Year 2007
County Option Sales Tax Part of the combined rate	59-12- 1102	Applied to all counties that elect to impose the tax to generate revenue to help fund and support county government.		Trust Agency Fund	TC-61	N/A	.25%	\$114,633,291 Fiscal Year 2007
Tourism, Cultural, Recreation, and Convention Facilities Tax (Sales)	59-12-603	Tax used to finance tourism, consists of 4 taxing components: a) Tourism Tax for Short Term Lease of Rental of a Motor Vehicle. B) Tourism tax for addition/Al short-term lease or rental of Motor Vehicle. C) Tourism Tax for Restaurant Tax on Prepared food and beverages. d) tourism tax for Transient Room		Trust AgencyFund	TC- 61F TC-61FV	R865-12L-17	.3% on all short-term leases and rentals of motor vehicles 1% on prepared foods and beverages Room rental 1/2 of 1%	\$44,337,297 Fiscal Year 2007

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County Zoo, Arts, and Parks Tax (Sales) Part of the combined Rate	59-12-701 59-12-1401	Tax applied to all counties that voted to impose the tax to fund recreation/N/A/ facilities and botanical/cultural Zoological organizations		Trust & Agency Fund	TC-61	N/A	City, town, option funding .1% in a county of the 2nd,3rd, 4th, 5th or 6th class	\$31,881,204 Fiscal Year 2007
Funding for Rural Hospitals (Sales) (Part of the Combined Rate not to exceed 1%	59-12-801--- 59-12-804	Tax applied to all counties that voted to impose the tax to fund hospitals and nursing care facilities owned and operated by city or county		General Fund	TC-61	N/A	up to 1% facilities in the city	\$7,874,753 Fiscal Year 2007
Highways or Public Transit System Tax (Sales) Part of the combined Rate	59-12-1001	The highways tax may ONLY be imposed by a city or town that is not subject to a mass transit tax in 59-12-501		Trust Agency Fund	TC-61	N/A	.25%	\$11,324,318 Fiscal Year 2007
Town Option Tax (Sales) Part of the Combined Rate, Currently only in Snowville in Box Elder County.	59-12-1301	A tax that may be imposed by towns that meet the conditions for qualifications in Utah Code.		Trust Agency Fund	TC-61	N/A	1%	\$35,539 Fiscal Year 2007
Municipal Energy Annual Sales & Use tax inf Return (Self Generators and \$1 Mil	10-1-304	Imposed by a municipality on the sale or use of taxable energy. An energy supplier shall pay the municipal Energy Sales and Use tax revenues that it has collected	25	General Fund	TC-71ER	R865-19S-103	Up to 6% of delivered value	\$3,180,300 Fiscal Year 2007
Multi Channel Video or Audio Service Tax	59-26-101 to 59-26-110	imposed by a municipality on multi-cannel video or audio service provider.		General Fund	TC-61		6.25% of amounts paid	\$20,827,705 Fiscal year 2007
Municipal Tele-communications	10-1-403	Levied by a municipality on the telecommunication providers gross receipts from telecomm. Services.	50	Municipalities	TC-34	R865-19S-118	up to 4% of the telecommunicatio ns service providers gross receipts	\$39,157,851 Fiscal Year 2007
Lubricating Oil	19-6-714	A tax imposed upon the first sale in Utah by a lubricating oil vendor	170	General Fund	TC-535	N/A	\$.04 per quart or \$.16 per gallon	\$590,227 Fiscal Year 2007
Environmental Assurance Fee	19-6-410.5 (4)	Fee on the first sale of petroleum products in the state	103 (CY 2003)	Petroleum Storage Tank Trust	TC-109E	R865-14	1/2 cent per gallon on the first sale or use of petroleum products in the state	\$6,085,428 Fiscal Year 2007

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Waste Tire Sales	19-6-801	The waste tire fee is paid by the consumer to the tire retailer at the time the new tire is purchased.		Waste Tire Recycling Expendable Trust Fund. Waste Tire recyclers may qualify for \$75.00 per ton reimbursement	TC-61W	R865-19S-93	\$1.00 per tire	\$2,946,974 Fiscal Year 2007
Emergency SVCS 911	69-2-5.6	Statewide unified E-911 service charge on each local exchange service		General Restricted Fund			.13 per month on each local exchange service switched access line	\$5,486,116 Fiscal Year 2007
911 Fees	69-2-5	A rate imposed on an accessline within the boundaries of the county, city or town.	50	General Fund	TC-29	N/A	.65 cents per month for each local exchange service switched access line. .65 Cents per month for each radio communications access line; 4 cents of the amount of the charge levied under subsections (3) (C) (I) less collections costs of the provider	\$5,486,116 for Fiscal Year 2007
Emergency SVCS Telephone (Poison Control)	69-2-5.5	An emergency Services Telephone charge to fund Poison Control Center	50	Trust & Agency	TC-29		\$.07 Per month on each local exchange service	\$25,790,366 Fiscal Year 2007
Fuel Pump Decals	59-13-104	A decal to be posted on each motor fuel, or undyed special fuel pump or dispensing device	1500					

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Motor Fuel/Special Fuel Suppliers Tax	59-13-201 & 59-13-301	Motor fuels that have been loaded at the refinery or other place into tank cars. Imported or manufactured for resale (Special Fuel Suppliers: Diesel Etc.	MF 137 SF 100 (CY 2003)	Transporation Fund, boat fuel tax to Parks and Rec.	TC-109 TC-364	R865-13G R865-4D	\$.24 1/2 a gallon upon all motor & special fuel that is sold, used, or received for sale or used in this state Exempt uses of SD are used in certain cases	\$254,676,020 Fiscal Year 2007
IFTA/Special Fuel Tax	59-13-305 & 59-13-501	Fuel use tax on qualified vehicles	IFTA 2,771 SF 1,415 (CY 2003)	Transporation Fund Centennial Highway Fund	TC-922	R865-4D	24.5 cents per gallon. Annual fee for natural gas, electricity, and other clean fules. \$82.00 annually U/26,000 and O/26,000 lbs. = \$126 .	\$111,173,568 for Fiscal year 2007
Aviation Fuel	59-13-401	Tax on Fuel sold at airports and used exclusively for the operation of aircraft	35 (2003)	Transporation Fund, 75% to airport where sold	TC-109A	R-865-13G	\$.04 per gallon for federally certificated aircarriers; \$.09 per gallon for non-federally certificated aircarriers	\$6,466,613 FiscalYear 2007
Cigarette Stamps	59-14-204 & 59-14-205	Tax levied on Cigarettes for manufacturer, jobber, distributor, wholesaler, retailer, user, or consumer	50	19 cents of 69.5 cents 15% Huntsman Cancer, 22% Dept Health, 21% U med Svcs, Balance General Fund	TC-79	R865-20T-1 R865-20T-2 R865-20T-6 R865-20T-7	3.475 cents on each cigarettes not weighing more than three pounds per thousand cigarettes 4.075 cents on each cigarette for all cigarettes wieghing in excess of three pounds per thousand cigs.	\$8,647,757 Fiscal Year 2007
Cigarettes Licenses	59-14-201	Tax on the Sales, use, storage, or distribution of Cigarettes in the State	2196 (2003)	General Fund	TC-38A TC-38B	R865-20T 3 R865-20T-10	\$30.00 for new license or \$20.00 for Renewal	\$19,565 Fiscal Year 2007

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Imported Cigarettes	59-14-212	Tax levied against any manufacture, distributor, wholesaler, or retail dealer who affixes stamps to imported to the USA		General Fund	TC-553ic	R865-20T-11		
Tobacco Products	59-14-302	Tax levied upon the sale, use or storage of tobacco products in this state	65 (2003)	General Fund	TC-553	R865-20T-2 R865-20T-5 R865-20T-7	35% of manufacturer's sales price	\$7,314,289 Fiscal Year 2007
Chttp://www.123gretings.com/view/CC90714120351880igarette Stamping Reg.	59-14-407	No person can affix a stamp to an individual package or container of cigarettes that is not included on the list published by the commission	50	General Fund	TC-553S	R865-20T	69.5 cents per package of 20 cigarettes weighing less than 3lbs per 1,000	
Cigarette Escrow Requirement	59-14-408	A tax on manufacturer, distributor, wholesaler, or retail dealer who is required to affix a stamp to product	100	General Fund	TC-752	R865-20T-1		\$46,510,880 = Total revenue of all cigarette & tobacco tax 59-14-101-to-508
Beer Tax	59-15-101	Tax imposed on all beer that is imported, manufactured for sale, use, or distribution in this state.	59 (2003)	General Fund	TC-386 TC-387 TC-388 TC-389		\$12.80 per 31 gallon for beer Manufactured or imported	\$8,587,477 Fiscal Year 2007
Wine & Liquor Tax	59-16-101 59-16-102	A tax imposed on every retail sale of wine and distilled liquors sold by the ABC		Uniform School Fund (Funds are used for the school lunch Program		N/A	13% of retail purchase price This tax was repealed effective July 1, 2007	\$23,033,398 Fiscal Year 2007