

**U t a h S t a t e  
T a x C o m m i s s i o n**

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**Annual Report  
Fiscal Year  
1998-99**



## Commissioners' Message

FY 1998-99  
Utah State Tax  
Commission

**Rich McKeown**  
Chairman

**Pam Hendrickson**  
Commissioner

**R. Bruce Johnson**  
Commissioner

**Joe Pacheco**  
Commissioner

The 1998-99 Annual Report of the Utah State Tax Commission summarizes the revenue collections during the fiscal year and recaps significant tax legislation. It is designed to be used as a resource handbook for legislators, state and local officials and the public. We hope it is useful to policymakers as they plan Utah's future.

During Fiscal 99, the Tax Commission made considerable progress in several areas. The Commission:

- Took the lead in addressing e-commerce taxation issues,
- Expanded its successful mediation program,
- Implemented the new age-based motor vehicle registration fee,
- Used the Internet to improve services and information access, and
- Aggressively pursued tax evaders while attempting to make compliance easier.

The Commission assumed a leading role in development of the Northwest Regional Sales Tax Pilot Project, a cooperative effort among the states of Utah, Idaho and Washington to develop a sales tax system that effectively harmonizes and simplifies sales taxes within the three states. The hope is that this project can serve as a model for national tax simplification for in-state and interstate sales through stores, catalogs and electronic media.

Fiscal 1999 also saw the expansion of the agency's mediation pilot project in adjudicating appeals of county property tax valuations. Ten counties now participate in mediation conferences with taxpayers, offering opposing parties the opportunity to work together with the mediator in a non-adversarial setting to resolve their disputes. A study revealed that 89 percent of the mediated tax disputes were resolved without the need for a formal hearing. Participants reported overall satisfaction with the process.

The Tax Commission's Motor Vehicle Division also

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## Commissioners' Message

implemented a new sliding-scale motor vehicle registration fee for passenger vehicles, replacing the value-based fee-in-lieu of property tax. This new system, while controversial in some quarters, has greatly simplified the administration of motor vehicle registration and provides opportunities for Internet and other electronic registration renewal methods.

The Internet has become a major communication and taxpayer education tool for the Tax Commission. The Commission in Fiscal '99 launched an on-line fuel tax training site that has garnered national attention, and offered for the first time on-line income tax filing through partnership with private vendors. The agency also has partnered with a private company, e-Utah, which is developing on-line motor vehicle title and real-time registration look-up capability for banks, auto dealers, towing companies and others, and which will begin work during Fiscal '00 to provide on-line motor vehicle registration renewals.

Most people do not equate the Tax Commission with law enforcement. But the agency's Motor Vehicle Enforcement Division (which regulates the auto industry) spearheaded a two-year investigation into a multi-state auto-fraud ring involving a local crime network. Thirteen local, state and federal agencies were involved in a sweep to serve 27 arrest warrants alleging 51 felonies. The Tax Commission's Criminal Investigations Unit also prosecuted and imprisoned several tax evaders.

The Tax Commission plans to continue its efforts to improve the agency's service to its customer and to find ways to make compliance with Utah's tax laws easier and evasion harder.



## Executive Director's Message

**Rodney G. Marrelli**  
Executive Director

### Goals:

1. Do it Right the First Time
2. Use Better Tools to Achieve Better Results
3. Allow Great People to Do Great Work

During Fiscal 1998-99, the Utah State Tax Commission continued its emphasis on improving customer service through employee development, process improvement and technology improvements.

I would like to recognize the hard work of the people who bring their best to the Tax Commission every day and continually strive to add value to our organization, its mission and our state.

A great deal of time and effort was expended in Fiscal 1999 to assure that the Tax Commission's computer systems had an uneventful roll-over to the Year 2000.

For the last several years, we have been improving our performance through a combination of newer technology, better procedures and increased staff productivity. In no area is that more apparent than with those who worked diligently last year to improve our CACS-G computer collection system, which has now generated approximately one-and-a-half times its cost in additional revenues for the state.

Great leadership has been demonstrated within the divisions of the Tax Commission. Governor Leavitt recognized the culture of excellence among the staff of our Processing Division, which does the hands-on work of receiving and processing more than a million tax returns each year. Their continual striving for excellence won the Governor's Quality Service Award and set a standard for the rest of us and the state. In addition, the Processing Division's assistant director, Jim Shaw, was held up as a model of management excellence with a Governor's Manager of the Year Award.

Enormous effort and not a little frustration have gone into the development of a new motor vehicle system. Contractors and USTC staff have worked together to build a modern system that will launch during Fiscal 2000 and provide service to vehicle owners and motor vehicle administrators well into the 21st Century.

An agency always faces challenges when implement-



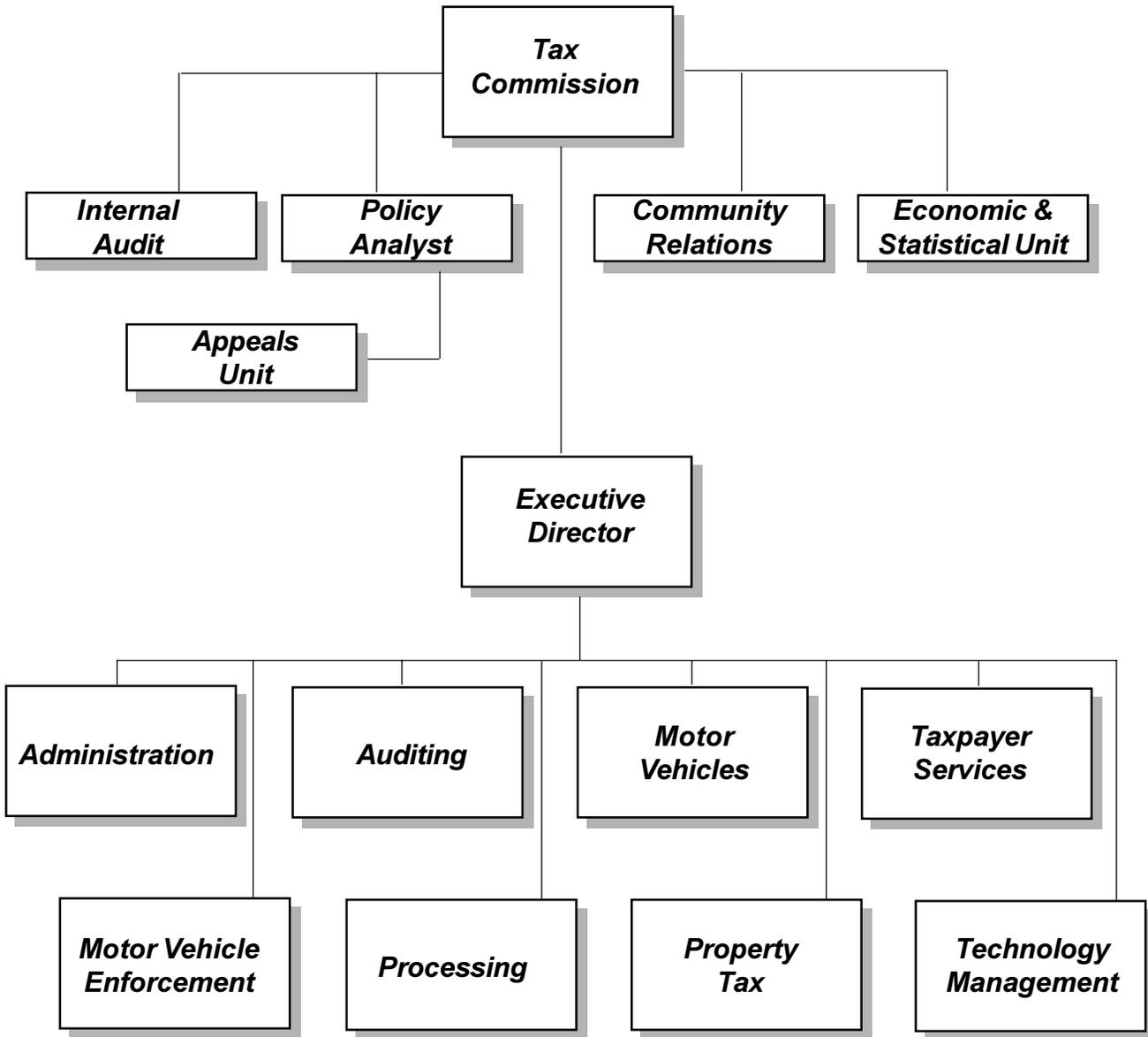
## Executive Director's Message

ing a major legislative change, and the switch to the age-based motor vehicle registration fee on January 1, 1999, was no exception. The greatest challenge was assessing the impact of the change on county revenues and recommending offsetting property tax adjustments as required by law. Yet despite the difficulties, the Tax Commission is pleased by the administrative ease provided by the new system and is working to develop new electronic registration renewal opportunities made possible by the simplified process.

The coming year will bring challenges as we continue to upgrade our technology and improve our processes. As we focus on our mission, vision and goals, we are challenged to bring ingenuity, focus and common sense to the table as we create ways to bring greater value to the State of Utah and its citizens.

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### Utah State Tax Commission Organization Chart





## Agency Overview

**Tax Commission** The four-member Utah State Tax Commission administers the tax laws of the state and collects tax revenue for the State of Utah and its local governments. It collects and distributes revenue from some 40 taxes, surcharges and fees, registers automobiles and regulates the automobile industry.

Under the Utah Constitution, the Governor with the concurrence of the Senate, appoints four commissioners – no more than two from a single political party – to serve four-year terms.

**Commissioners** The commissioners administer and supervise the state's tax laws, rule on appeals, set policy, promulgate rules, issue advisory opinions and sit as the State Board of Equalization. The commissioners' Economic & Statistical Unit forecasts state revenues and provides economic and statistical analyses from Tax Commission data. The Appeals Section coordinates all appeals brought before the commission and most appeals are heard by administrative law judges. An Internal Audit section assures agency operations are efficient and comply with law.

**Executive Director** The Tax Commission, in consultation with the governor, hires an executive director to administer the day-to-day functions of the agency's eight divisions. Duties by division are:

**Administration Division** Provides human resource functions for the agency, provides centralized oversight of the management and reporting of all tax monies, develops and manages the department's budget, drafts legislation, implements bills and provides general agency support. The criminal investigation unit works with agency staff to identify fraud and develop criminal cases for prosecution.

**Auditing Division** Enhances voluntary taxpayer compliance through selective audit examination of taxpayer returns and supporting records. The examination of tax returns not only determines that taxes due have been properly reported, but also educates taxpayers as to proper tax accounting techniques and the proper interpretation of laws and rules. The educational and customer service aspects are a vital part of the audit to help taxpayers report future taxes properly. The Auditing Division is responsible for auditing all taxes except property tax, and conducts audits in-house and at the taxpayers' place of business. It also conducts compliance audits and investigates suspect tax fraud and evasion.

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## Agency Overview

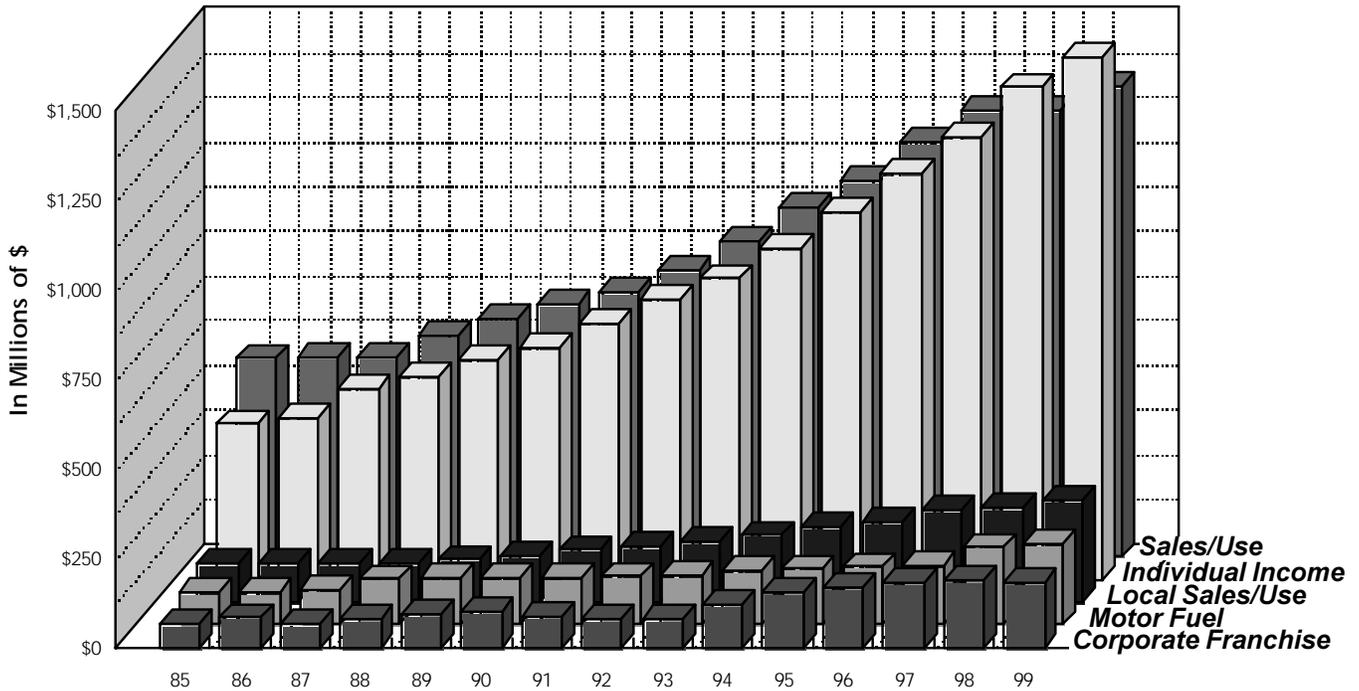
- Motor Vehicle Division** Registers, plates and titles more than 1.5 million vehicles per year, including recreational vehicles, vessels, private aircraft and interstate commercial vehicles. Trains staff in counties that contract to administer motor vehicle programs; provides positive vehicle identification services to law enforcement and evidence of vehicle ownership to individuals and financial institutions.
- Motor Vehicle Enforcement Division** Protects Utah citizens from fraud related to motor vehicle commerce and fosters an atmosphere for a healthy sales environment in the motor vehicle industry. Regulates the automobile industry and investigates commercial auto theft, salvage vehicle fraud, odometer fraud and other vehicle-related crimes.
- Processing Division** Designs and prints tax forms, publications, license plates and decals; processes and archives paper and electronic tax documents and deposits funds. Also processes motor vehicle transactions for more than 1.4 million vehicles each year, including recreational vehicles, vessels, private aircraft and interstate commercial vehicles.
- Property Tax Division** Appraises and audits natural resource properties, as well as companies whose properties cross county or state lines, such as airlines, motor carriers, railroads and utilities. Works with local officials who have direct statutory responsibility for operating local property tax systems to assure equitable and accurate assessment and taxation. Administers Truth-in-Taxation law.
- Taxpayer Services Division** Maintains frontline contact with the public on tax and promotes reduction in accounts receivable through providing customer service, collecting taxes and encouraging future compliance. Offers tax education classes on state taxes to business and presents workshops jointly with other state and federal agencies. Manages bankruptcy claim filing and has delegated authority to administer waiver penalty/interest and offer-in-compromise programs.
- Technology Management Division** Operates and maintains the agency's existing computer systems; develops and installs new automated systems to meet specialized demands; and provides service to internal customers through a system-wide "help desk."

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# Utah State Tax Commission

## Overview of Revenue Collections

### History of Major State Taxes Fiscal Years 1985 - 1999



### In Millions of Dollars

<i>Fiscal Year</i>	<i>State Sales/Use</i>	<i>Individual Income</i>	<i>Local Sales/Use</i>	<i>Motor Fuel</i>	<i>Corporate Franchise</i>
1985	\$ 555.4	\$ 435.5	\$ 108.0	\$ 89.3	\$ 65.9
1986	558.6	454.3	109.3	92.2	84.0
1987	559.0	533.3	110.7	100.0	68.9
1988	617.6	569.9*	110.7	129.4	78.8
1989	667.4	615.6	120.2	131.2	93.0
1990	707.4	647.6	130.7	132.5	99.7
1991	740.3	717.6	147.2	131.2	87.8
1992	802.4	784.4	157.9	136.4	80.9
1993	881.9	842.3 <sup>r</sup>	173.1	141.3	79.5 <sup>r</sup>
1994	978.2	925.3	188.5	150.4	121.1
1995	1,055.1	1,026.9	212.6	155.5	153.5
1996	1,162.5	1,139.1	225.6	163.2	168.4
1997	1,252.1	1,237.3	258.2	168.4	182.9
1998	1,251.8**	1,377.6	263.5	217.7	189.0
<b>1999</b>	<b>1,316.4</b>	<b>1,463.9</b>	<b>284.5</b>	<b>225.2</b>	<b>184.3</b>

\*This number includes a \$71 million accrual adjustment to reflect the income tax refund mandated by a 1988 special session of the Utah Legislature.

\*\* Beginning July 1, 1997, this excludes the annual amount of Sales & Use Tax generated by a 1/8 of 1 percent tax rate for water and transportation projects as prescribed by statute.

<sup>r</sup> revised

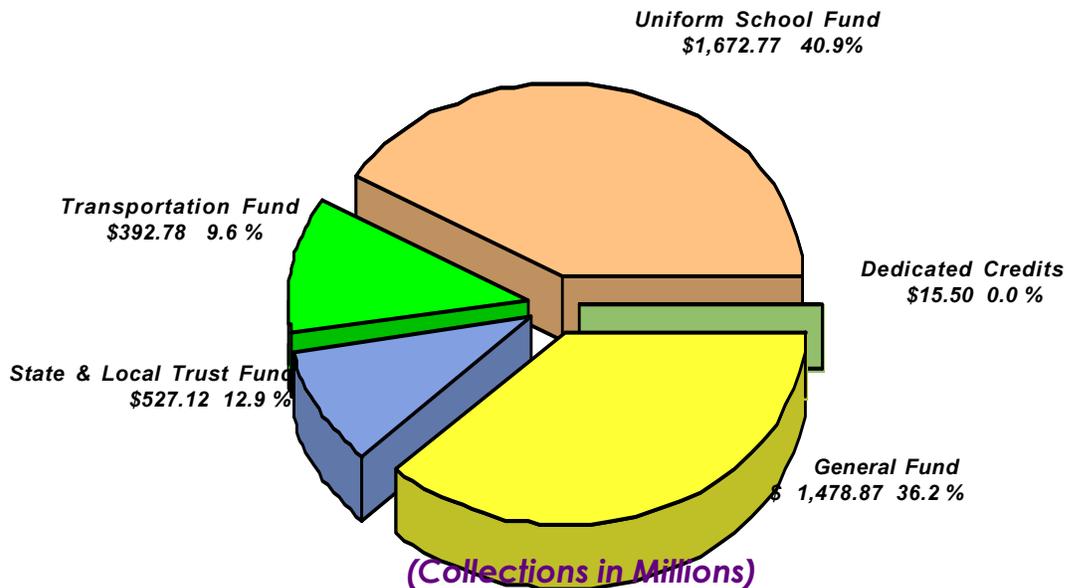


## Overview of Revenue Collections

The following charts summarize the Utah State Tax Commission's 1998-99 revenue collections by specific fund. A more detailed review of collections by type of tax is also included. (Percentages may not total 100 due to rounding).

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**Collections by Major Fund FY 1998-99**  
**Total Collections: \$4,087.03**



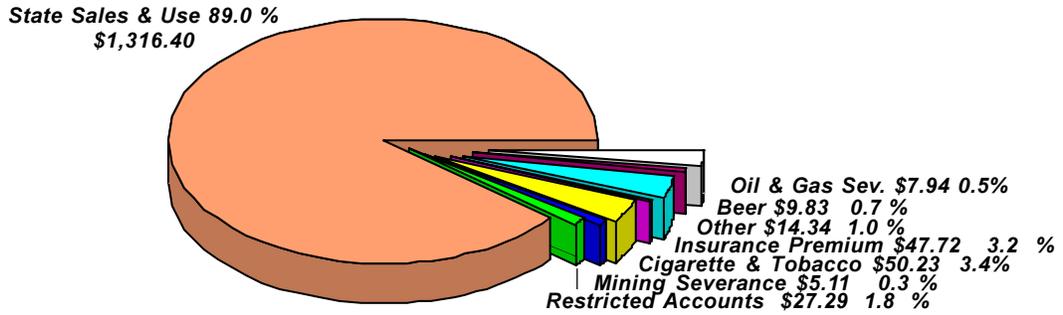
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## Overview of Revenue Collections

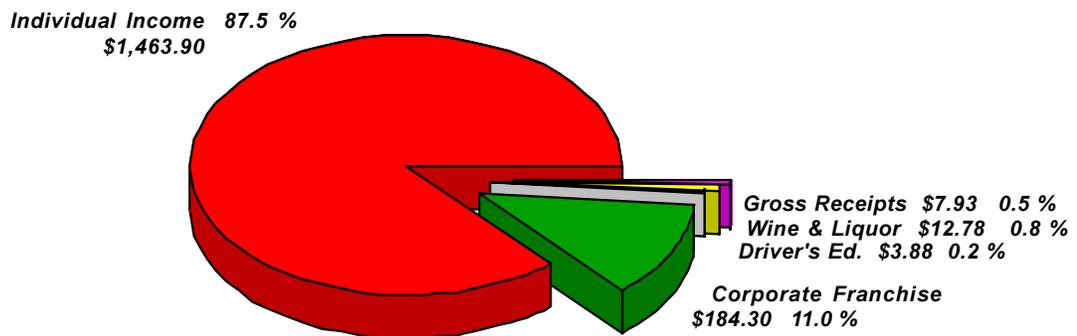
FY 1998/99

### General Fund FY 1998-99 Total Collections: \$1,478.9



(Collections in Millions)

### Uniform School Fund FY 1998-99 Total Collections: \$1,672.77



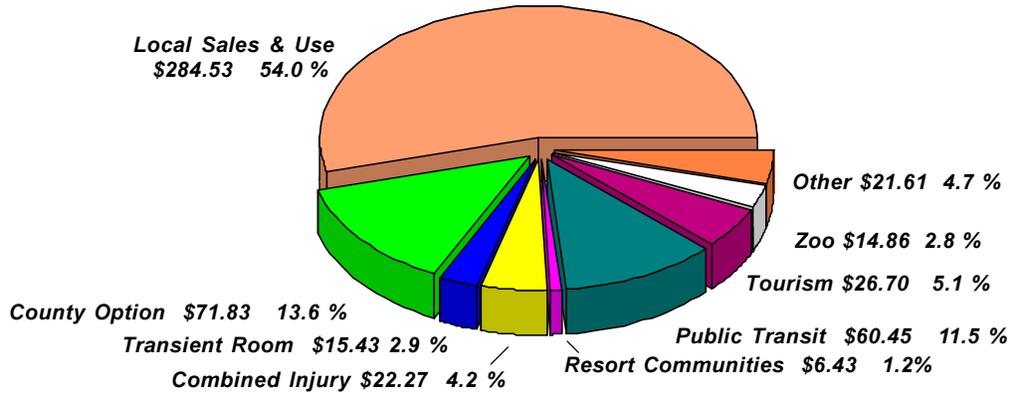
(Collections in Millions)

ANNUAL REPORT



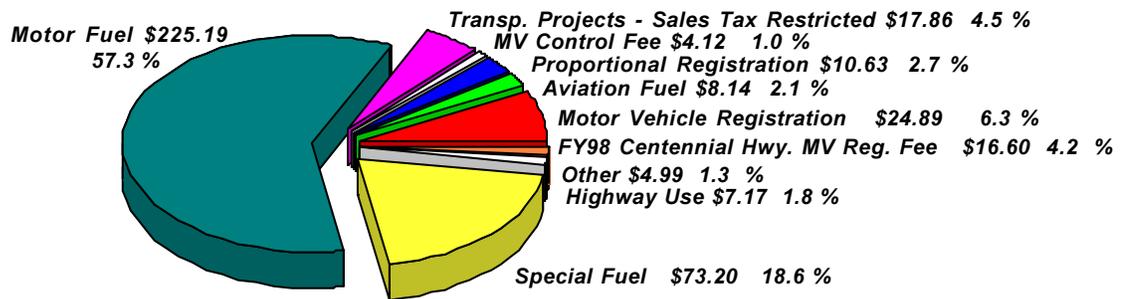
## Overview of Revenue Collections

### State & Local Trust & Dedicated Credits FY 1998-99 Total Collections: \$527.11



(Collections in Millions)

### Transportation Fund FY 1998-99 Total Collections: \$392.78



(Collections in Millions)

FY 1998 / 1999

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Tax Collections and Fund Distribution Fiscal Years 1997-98 and 1998-99

Source and Distribution	1999 Gross Collections	1999 Refunds & Adjustments	1999 Net Collections	1998 Gross Collections	1998 Refunds & Adjustments	1998 Net Collections	Amount Change	Percent Change
<b>UNIFORM SCHOOL FUND</b>								
Individual Income Tax: Withholding	1,319,752,950	(1,509,650)	1,318,243,300	1,225,761,188	(1,882,721)	1,223,878,467	94,364,833	7.7%
Corp. Franchise And Income Tax	210,874,185	(30,732,849)	180,141,336	219,623,883	(35,039,986)	184,583,897	(4,442,560)	-2.4%
Individ. Inc. Tax: Final Payments	413,129,235	(270,073,647)	143,055,587	403,220,640	(252,573,608)	150,647,032	(7,591,445)	-5.0%
Mineral Production Tax Withholding	6,790,802	(38,207)	6,752,594	7,504,721	(31,036)	7,473,685	(721,090)	-9.6%
Gross Receipts Tax	7,925,788	-	7,925,788	7,185,633	-	7,185,633	740,155	10.3%
Driver Ed. Fees	3,876,042	-	3,876,042	3,762,169	-	3,762,169	113,873	3.0%
Wine And Liquor Tax	12,778,019	-	12,778,019	11,736,478	-	11,736,478	1,041,541	8.9%
<b>Uniform School Total</b>	<b>1,975,127,021</b>	<b>(302,354,354)</b>	<b>1,672,772,667</b>	<b>1,878,794,711</b>	<b>(289,527,351)</b>	<b>1,589,267,360</b>	<b>83,505,307</b>	<b>5.3%</b>
<b>GENERAL FUND</b>								
State Sales And Use Tax	1,325,795,115	(9,391,194)	1,316,403,921	1,264,127,322	(12,361,980)	1,251,765,342	64,638,579	5.2%
Insurance Premium Tax:	47,722,320	-	47,722,320	44,574,039	-	44,574,039 <sup>2</sup>	3,148,281	7.1%
Cigarette Tax & License	46,955,706	(734,974)	46,220,733	40,107,422	(465,854)	39,641,568	6,579,165	16.6%
Inheritance Tax	8,501,162	(263,200)	8,237,962	25,964,309	(546,902)	25,417,407	(17,179,445)	-67.6%
Oil And Gas Severance Tax	9,827,595	(1,885,044)	7,942,551	14,727,046	(738,082)	13,988,964	(6,046,412)	-43.2%
Beer Tax	9,834,885	(7,134)	9,827,752	9,450,248	(3,394)	9,446,854	380,897	4.0%
Mining Severance Tax	5,148,511	(36,853)	5,111,658	5,019,651	-	5,019,651	(3,907,992)	-43.3%
Utah Sports Authority Revenue	8,822,152	43,073	8,865,225	8,666,238	(12,515)	8,653,722 <sup>2</sup>	211,503	2.4%
Tobacco Products Tax	4,007,879	-	4,007,879	4,132,627	(2,892)	4,129,735	(121,856)	-3.0%
Motor Vehicle Bus. Regul. Fees: MVED	2,528,144	-	2,528,144	2,173,391	-	2,173,391	354,753	16.3%
Self Insurers Insurance Tax	-	-	-	-	-	-	-	-
Energy Savings Tax Credit	-	(16,513)	(16,513)	-	1,487	1,487	(18,000)	-1210.5%
Prop. Tax Relief: Circuit Breaker	-	(5,274,210)	(5,274,210)	-	(4,525,150)	(4,525,150)	(749,060)	16.6%
Misc. Taxes & Other	-	(137)	(137)	-	209	209	(346)	-165.6%
<b>General Fund Total</b>	<b>1,469,143,333</b>	<b>(17,566,047)</b>	<b>1,451,577,285</b>	<b>1,422,942,501</b>	<b>(18,655,283)</b>	<b>1,404,287,218</b>	<b>47,290,067</b>	<b>3.4%</b>
<b>GENERAL FUND RESTRICTED ACCTS.</b>								
Cigarette Tax & License	250,000	-	250,000	-	-	250,000	-	-
Ins. Premium & Other	732,710	-	732,710	852,776	-	852,776 <sup>2</sup>	(120,066)	-14.1%
Water & Wastewater Proj: Sales	17,630,949	-	17,630,949	20,121,371	-	20,121,371 <sup>2</sup>	(2,490,421)	-12.4%
Fire Academy Support Fund	2,203,529	-	2,203,529	2,222,199	-	2,222,199	(18,670)	-0.8%
Inc. Tax Contrib: Organ, Homeless	196,545	-	196,545	191,238	-	191,238	5,308	2.8%
Lubricating Oil Fee: Used Oil	661,603	-	661,603	590,089	-	590,089	71,514	12.1%
Other Misc.	419,915	-	419,915	380,599	-	380,599 <sup>2</sup>	39,316	10.3%
Boat Registration Fees	660,411	-	660,411	644,685	-	644,685	15,726	2.4%
Boat Fuel Tax	2,852,834	-	2,852,834	2,724,577	-	2,724,577	128,256	4.7%
Off Hwy. Vehicle Reg. Fees	873,337	-	873,337	769,394	-	769,394	103,942	13.5%
Snowmobile Registrations	206,895	-	206,895	212,803	-	212,803	(5,908)	-2.8%
Off Highway Vehicle Fuel Tax	600,000	-	600,000	600,000	-	600,000	-	0.0%
<b>General Fund Restricted Total</b>	<b>27,288,728</b>	<b>-</b>	<b>27,288,728</b>	<b>29,309,731</b>	<b>-</b>	<b>29,309,731</b>	<b>(2,021,003)</b>	<b>-6.9%</b>

The preparation of this report in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts. Actual results could differ from those estimates.

1 Added to report in fiscal year 1999.

2 Revised. 3 Reclassified Certain Fees from "Motor Vehicle Registration Fees" to "Proportional Registration: Highway Use Tax."

4 Tourism, Recreation, Cultural, & Convention Tax

Note: The 1997 Legislature authorized municipalities to impose a 1/4 percent highways tax. Beginning 1/1/99, Heber, Hurricane, LaVerkin, Price, Santa Clara, St. George, and Vernal elected to impose the tax. Other municipalities also subsequently imposed the tax. The 1997 Utah Legislature passed Senate Bill 26, Sales Tax Option for Counties, authorizing counties to impose a 1/4 percent county option sales and use tax. Beginning 1/1/98, all but five counties elected to impose the tax.

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Overview of Revenue Collections





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Overview of Revenue Collections

Distribution	'99 Gross Collections	'99 Refunds & Adjustments	'99 Net Collections	'98 Gross Collections	'98 Refunds & Adjustments	'98 Net Collections	Amount Change	Percent Change
<b>TRUST &amp; AGENCY FUND</b>								
Local Sales And Use Tax	286,495,627	(1,969,704)	284,525,922	266,028,536	(2,524,317)	263,504,219	21,021,704	8.0%
Transient Room Tax	15,471,574	(42,251)	15,429,323	15,069,507	(33,105)	15,036,402	392,921	2.6%
Municipality Transient Room Tax	376,327	-	376,327	40,520	-	40,520	335,807	828.7%
Resort Communities Tax	6,443,101	(10,179)	6,432,922	4,594,454	(8,915)	4,585,539	1,847,383	40.3%
Public Transit Tax	60,860,393	(410,923)	60,449,471	56,680,244	(522,624)	56,157,620	4,291,851	7.6%
"Tourism" Tax <sup>4</sup>	26,709,924	(16,883)	26,693,041	22,429,919	(106,152)	22,323,767	4,369,274	19.6%
Botanical, Cultural & Zoological Tax	14,956,893	(92,586)	14,864,307	14,437,957	(59,805)	14,378,151	486,155	3.4%
Rural County Hospital Tax	1,224,904	(4,460)	1,220,444	1,163,407	(3,471)	1,159,936	60,508	5.2%
Highways Sales & Use Tax	2,289,874	(5,132)	2,284,742	255,067	(77)	254,990	2,029,753	796.0%
County Option Sales & Use Tax	72,236,443	(403,461)	71,832,982	21,846,516	(38,922)	21,807,595	50,025,387	229.4%
Town Option Sales & Use Tax	24,526	-	24,526	2,709	-	2,709	21,817	805.4%
Municipal Energy Sales & Use Tax	1,430,899	-	1,430,899	1,398,011	-	1,398,011	32,888	2.4%
MV Courtesy Collections	3,831,546	-	3,831,546	-	-	-	3,831,546	-
Waste Tire Recycling Fees	1,201,200	-	1,201,200	1,103,012	-	1,103,012	98,187	8.9%
Employers Reinsur. & Uninsur. Emplrs	22,267,901	-	22,267,901	30,013,828	-	30,013,828	(7,745,928)	-25.8%
Environmental Surcharge On Petroleum	3,182,249	-	3,182,249	3,904,119	-	3,904,119	(721,870)	-18.5%
Fireman's Pension Fund	4,408,066	-	4,408,066	4,447,399	-	4,447,399	(39,333)	0.9%
Car & Bus Tax	4,851,699	-	4,851,699	5,649,839	(1,027)	5,648,812	(797,113)	-14.1%
Centennial/Olympic License Plate Fees	492,172	-	492,172	25,407	-	25,407	466,765	1837.2%
Illegal Drug Stamp Tax: Law Enf.	13,877	-	13,877	27,883	(233)	27,651	(13,774)	-49.8%
Emergency Services Phone Charge	1,158,257	(573)	1,157,684	-	-	-	1,157,684	-
Inc. Tax Contrib.'s: Education	52,460	-	52,460	55,210	-	55,210	(2,750)	-5.0%
Inc. Tax Contrib.'s: Election Camp.	91,432	-	91,432	58,871	-	58,871	32,561	55.3%
Tax Cash Bonds	-	-	-	(5,800)	-	(5,800)	5,800	-100.0%
Other Trust & Agency Receipts	1,284	-	1,284	-	-	1,284	-	-
Tax Commission Suspense	24,193,920	(24,202,453)	(8,532)	25,193,778	(25,215,569)	(21,791)	13,259	-60.8%
<b>Trust &amp; Agency Total</b>	<b>554,266,548</b>	<b>(27,158,606)</b>	<b>527,107,942</b>	<b>474,420,393</b>	<b>(28,514,217)</b>	<b>445,906,177</b>	<b>81,201,765</b>	<b>18.2%</b>
<b>TRANSPORTATION FUND</b>								
Motor Fuel Tax	225,307,154	(113,070)	225,194,084	217,792,080	(110,260)	217,681,820	7,512,264	3.5%
Special Fuel Tax	90,753,121	(17,556,901)	73,196,220	87,695,343	(15,291,374)	72,403,969	792,251	1.1%
Motor Vehicle Registration Fees	24,897,681	(11,707)	24,885,974	25,496,165	(6,536)	25,489,629	(603,655)	-2.4%
Proportional Registration Fees	10,656,881	(29,710)	10,627,171	9,504,771	(23,031)	9,481,741	1,145,431	12.1%
Proport. Registr. Highway Use Tax	7,165,577	-	7,165,577	6,754,761	-	6,754,761	410,816	6.1%
Proport. Registr. Temp. Permit Fees	64,104	-	64,104	60,227	-	60,227	3,877	6.4%
Aviation Fuel Tax - Restricted	8,141,725	-	8,141,725	7,372,275	-	7,372,275	769,451	10.4%
Motor Vehicle Control Fees	4,122,928	-	4,122,928	4,019,157	-	4,019,157	103,772	2.6%
Uninsured Motorist Fees	1,619,944	-	1,619,944	1,576,135	-	1,576,135	43,810	2.8%
Motorcycle Safety Fees	137,046	-	137,046	124,226	-	124,226	12,820	10.3%
Transportation Projects: Sales Tax	17,859,281	-	17,859,281	17,904,790	-	17,904,790	(45,509)	-0.3%
Motor Vehicle Rental Tax	3,165,196	-	3,165,196	3,142,573	-	3,142,573	22,624	0.7%
Centennial Highway MV Reg Fee	16,597,934	-	16,597,934	14,349,276	-	14,349,276	2,248,658	15.7%
<b>Transportation Total</b>	<b>410,488,574</b>	<b>(17,711,388)</b>	<b>392,777,186</b>	<b>395,791,779</b>	<b>(15,431,201)</b>	<b>380,360,578</b>	<b>12,416,608</b>	<b>3.3%</b>
<b>DEDICATED CREDITS</b>								
Admin. Allow. Serv. Charge: Sales Tax	7,423,796	-	7,423,796	6,220,511	-	6,220,511	1,203,285	19.3%
MV Regist/Plate Fees: Plate, Admin Fee	2,294,574	-	2,294,574	2,348,446	-	2,348,446	(53,872)	-2.3%
Off Highway Vehicle Reg. Fees	374,413	-	374,413	352,544	-	352,544	21,869	6.2%
Federal Revenues & Grants	671,403	-	671,403	522,628	-	522,628	148,776	28.5%
Misc. Dedicated Credits: Tax Comm.	2,139,607	(91)	2,139,516	1,505,048	(65)	1,504,983	634,533	42.2%
Misc. Dedicated Credits: Other Agencies	93,595	-	93,595	82,208	-	82,208	11,387	13.9%
Driving Under Influence Impound Fees	247,749	-	247,749	221,790	-	221,790	25,959	11.7%
30-Day Motor Veh Reg Permit	1,068,129	-	1,068,129	1,185,370	-	1,185,370	(117,241)	-9.9%
Oil & Gas Conservation Fee	1,049,293	-	1,049,293	1,181,671	-	1,181,671	(132,378)	-11.2%
Inc. Tax Contributions: Non Game	41,608	-	41,608	69,516	-	69,516	(27,908)	-40.1%
Water/Wastewater Proj: Div/Water Rights	100,000	-	100,000	100,000	-	100,000	-	0.0%
<b>Dedicated Credit Total</b>	<b>15,504,167</b>	<b>(91)</b>	<b>15,504,076</b>	<b>13,789,181</b>	<b>(65)</b>	<b>13,788,666</b>	<b>1,714,410</b>	<b>12.4%</b>
<b>Grand Total</b>	<b>4,451,818,370</b>	<b>(364,790,486)</b>	<b>4,087,027,884</b>	<b>4,245,048,847</b>	<b>(352,126,116)</b>	<b>3,862,920,730</b>	<b>224,107,154</b>	<b>5.8%</b>



## Property Tax Overview

### CY 1998 Taxes Charged to All Property

Class of Property	Taxes Charged	Percent
Residential	\$515,246,935	42.1%
Commercial	226,647,471	18.6%
Other Real	95,518,082	7.8%
Personal	91,698,340	7.5%
Fee-in-lieu	146,060,029	12.0%
Nat'l Resources	45,984,713	3.8%
Utilities	100,319,183	8.2%
<b>Statewide</b>	<b>\$1,221,474,753</b>	<b>100.0%</b>

The Property Tax Division has two major functions:

- assuring appropriate local assessment of real property through training of elected county assessors and monitoring the ratio of assessed values to actual market values, and,
- assessment of utilities, natural resources property and large companies with multistate or multicounty operations.

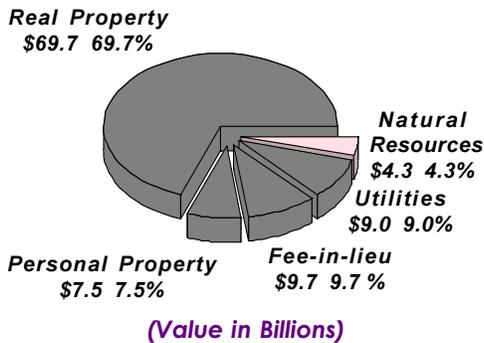
### Property Tax System

Property taxes are levied at the state and local level, based on valuations established by elected county assessors and, in the case of certain properties, by the State Tax Commission's Property Tax Division. The tax is collected by the counties, and distributed to the taxing entities.

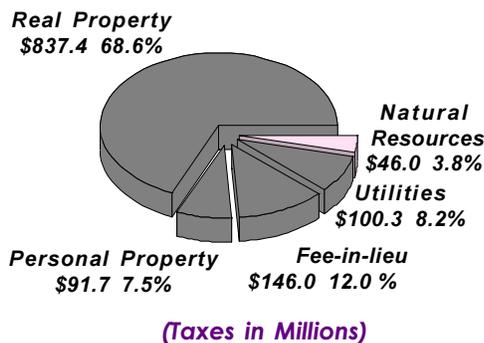
### Statewide Taxable Value and Taxes Charged

For All Utah Property by Type for 1998

#### Taxable Value



#### Taxes Charged



Source: Utah State Tax Commission Property Tax Division

This section illustrates the proportions of property tax collections from various types of properties. Also detailed are the respective property tax burdens of the various counties, and the ratios of assessments to actual market value of properties on a county-by-county basis.

### Real & personal property taxes & rates

Tax rates are set by local entities, such as counties, cities and towns, school districts and special taxing districts. A statewide rate also is levied to finance Utah's schools through the Uniform School Fund. Those rates are applied against the taxable value of real and personal property (except motor vehicles, see below).

The amount of taxes paid is based upon the tax rate applied against the taxable value of the property. Real and personal property are taxed based on their fair market value; primary residential property receives a 45 percent exemption and household personal property is exempt from property tax.

### Fees due on motor vehicles

Beginning January 1, 1999, the Utah Legislature changed the way fees are levied on passenger vehicles. It replaced a value-based fee-in-lieu of property tax with a fee schedule based on the age of the vehicle. Other vehicles continue to be subject to the statewide fee-in-lieu of 1.5 percent of the vehicle's fair market value.

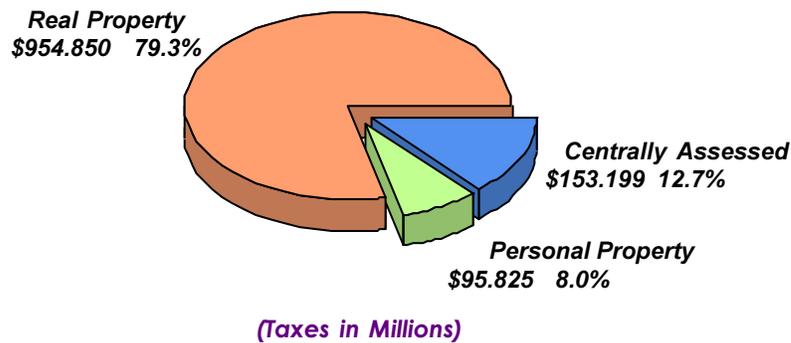
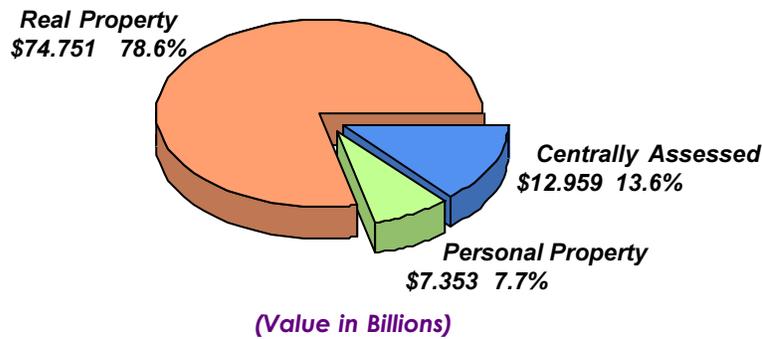


### 1999 PRELIMINARY ESTIMATES\*

#### 1999 Estimated Nominal and Effective Tax Rates

Property Class	Taxable Value	Estimated Market Value	Taxes Charged	Nominal Tax Rates	Estimated Effective Rates
Real Property	\$74,750,992,546	111,672,218,770	954,850,354	0.012774	0.008550
Personal Property	7,352,455,534	7,570,890,903	95,824,557	0.013033	0.008550
Centrally Assessed	12,959,221,792	12,959,221,792	153,199,925	0.011822	0.011822
<b>Statewide</b>	<b>\$95,062,669,872</b>	<b>\$132,202,331,465</b>	<b>\$1,203,874,836</b>	<b>0.012664</b>	<b>0.009106</b>

#### 1999 Estimated Taxable Value and Taxes Charged for all Utah Property



Source: Utah State Tax Commission  
Property Tax Division

\*Final figures will be available in the Property Tax Division annual report.

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1999 PRELIMINARY ESTIMATES\*

Back to Index

Property Tax Overview

CY 1999 Estimated Taxable Value and Taxes Charged For All Major Classes (Except Fee-in-Lieu)

County Name	Real Property Value	Personal Property Value	Centrally Assessed Property Value	Total Taxable Value with no Fee-in-lieu	Taxes on Real Property	Taxes on Personal Prop.	Taxes on Centr'l Assessed	Total Taxes except F-I-L	County Weighted Average Tax Rates
BEAVER	214,075,310	10,062,454	152,430,967	376,568,731	2,050,017	\$95,750	1,408,120	3,553,887	0.009438
BOX ELDER	1,146,786,416	331,855,796	259,921,862	1,738,564,074	11,601,344	\$3,232,358	2,418,266	17,251,968	0.009923
CACHE	2,189,870,250	260,447,777	115,349,337	2,565,667,364	21,906,550	\$2,595,173	1,095,837	25,597,560	0.009977
CARBON	499,689,529	51,555,085	510,197,793	1,061,442,407	5,934,368	\$621,762	5,059,331	11,615,460	0.010943
DAGGETT	48,926,995	2,304,122	71,935,975	123,167,092	387,164	\$17,130	501,659	905,953	0.007355
DAVIS	6,669,638,131	742,061,255	286,073,742	7,697,773,128	79,561,236	\$8,875,876	3,401,340	91,838,452	0.011931
DUCHESNE	294,619,839	20,103,179	184,372,243	499,095,261	4,588,455	\$320,671	2,626,302	7,535,428	0.015098
EMERY	150,162,994	15,279,955	1,287,730,224	1,453,173,173	2,148,633	\$201,027	16,605,157	18,954,818	0.013044
GARFIELD	204,662,975	10,502,741	38,709,707	253,875,423	2,185,546	\$115,296	404,206	2,705,047	0.010655
GRAND	360,654,275	24,163,963	129,212,255	514,030,493	3,998,859	\$264,290	1,290,399	5,553,549	0.010804
IRON	1,133,159,308	107,596,774	187,823,033	1,428,579,115	13,542,744	\$1,271,181	1,931,177	16,745,102	0.011722
JUAB	180,572,715	8,468,226	168,889,516	357,930,457	2,173,364	\$101,025	1,805,111	4,079,500	0.011397
KANE	359,201,035	14,251,642	20,231,158	393,683,835	2,899,808	\$114,364	158,357	3,172,529	0.008059
MILLARD	247,575,415	14,607,376	1,825,187,876	2,087,370,667	2,553,646	\$154,117	16,523,200	19,230,963	0.009213
MORGAN	233,682,190	16,998,937	142,649,147	393,330,274	2,180,640	\$152,960	1,258,431	3,592,030	0.009132
PIUTE	32,526,114	379,598	10,504,564	43,410,276	347,496	\$4,146	105,521	457,164	0.010531
RICH	173,612,139	3,151,691	40,718,621	217,482,451	1,546,916	\$28,369	360,857	1,936,142	0.008903
SALT LAKE	33,786,438,977	3,488,132,756	4,200,208,515	41,474,780,248	482,212,417	\$50,136,413	60,034,814	592,383,644	0.014283
SAN JUAN	128,591,869	26,978,686	229,100,396	384,670,951	2,151,406	\$464,819	3,359,341	5,975,566	0.015534
SANPETE	492,827,292	28,627,595	52,296,580	573,751,467	5,420,167	\$327,496	543,986	6,291,649	0.010966
SEVIER	393,660,432	28,215,930	286,474,736	708,351,098	4,076,618	\$292,534	2,540,209	6,909,361	0.009754
SUMMIT	4,838,401,927	139,884,047	566,033,587	5,544,319,561	51,499,489	\$1,481,498	5,556,212	58,537,199	0.010558
TOOELE	927,417,072	82,029,174	277,730,064	1,287,176,310	11,680,568	\$958,076	2,924,399	15,563,043	0.012091
UINTAH	422,726,612	60,654,070	706,916,354	1,190,297,036	5,144,521	\$724,192	7,391,397	13,260,110	0.011140
UTAH	9,914,439,006	962,098,027	583,105,696	11,459,642,729	109,473,209	\$10,490,709	6,254,078	126,217,995	0.011014
WASATCH	1,116,391,372	36,941,892	57,981,140	1,211,314,404	11,066,636	\$379,405	551,749	11,997,789	0.009905
WASHINGTON	3,549,955,036	194,536,116	227,291,433	3,971,782,585	38,877,099	\$2,156,384	2,272,643	43,306,125	0.010903
WAYNE	101,687,110	4,683,988	9,476,534	115,847,632	672,146	\$31,193	62,778	766,118	0.006613
WEBER	4,939,040,211	665,882,682	330,668,737	5,935,591,630	72,969,294	\$10,216,345	4,755,047	87,940,685	0.014816
STATEWIDE	74,750,992,546	7,352,455,534	12,959,221,792	95,062,669,872	954,850,354	\$95,824,557	153,199,925	1,203,874,836	0.012664

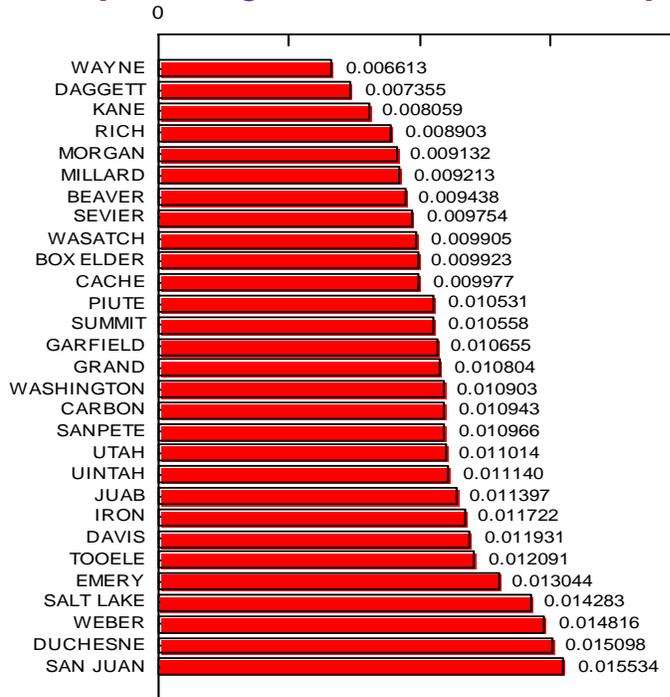
\*Final figures will be available in the Property Tax Division annual report.

Source: Utah State Tax Commission Property Tax Division



### CY 1999 PRELIMINARY ESTIMATES\*

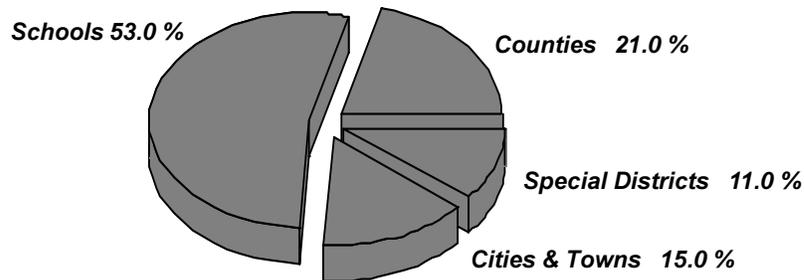
**CY 1999 Weighted Average Tax Rates  
Ranked by County  
(excluding motor vehicle fee-in-lieu)**



EXCLUDING FEE-IN-LIEU MOTOR VEHICLES

SOURCE: UTAH STATE TAX COMMISSION, PROPERTY TAX DIVISION.

**Estimated Distribution  
of Property Taxes  
by Type of Entity for 1999\***



Source: Utah State Tax Commission  
Property Tax Division

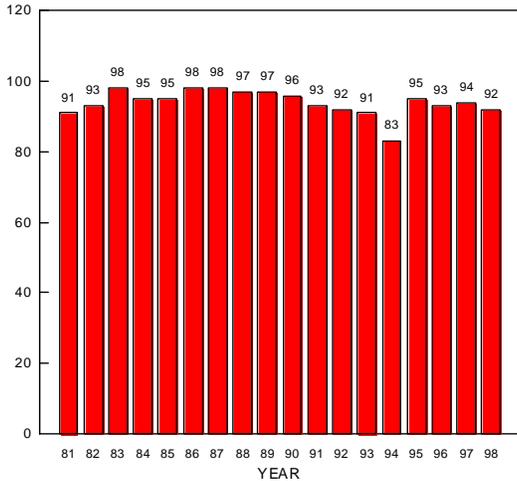
\*Final figures will be available in the Property Tax Division annual report.



## Property Tax Overview

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### Statewide Assessment Sales/Ratios CYs 1981-1998

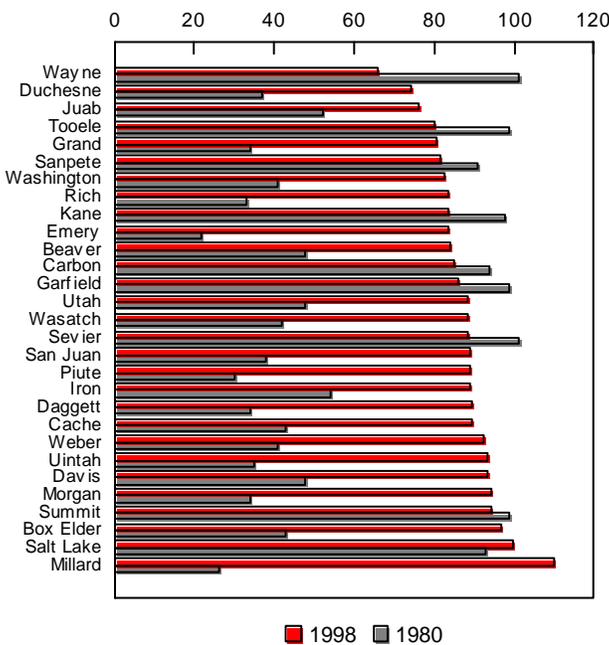


### Locally Assessed Property

In the late 1970s, the ratio of assessment to actual market value of property was disproportional on a statewide basis (see figure lower right). The Legislature subsequently required the Tax Commission to assure that assessments and market values do not vary beyond certain tolerances. To assure those ratios are maintained, the Property Tax Division has conducted an annual assessment/sales ratio study since 1981 to monitor intercounty equity.

The Property Tax Division is also responsible for the training, assistance and general supervision of county assessors and other local property tax administrators.

### Comparison CY 1980 vs. CY 1998 Assessment/Sales Ratios by County



The division ensures accurate and equitable assessment of real and personal property by:

- conducting the annual assessment/sales ratio study
- auditing personal property on an ongoing basis
- auditing land assessed under the Farmland Assessment Act for property classification and compliance with legal eligibility requirements
- annually auditing tax rates set each year by the more than 550 separate taxing entities in the state
- conducting appraisal certification programs for county assessors and their appraisal staffs. The education program includes regional workshops and an annual assessors' school.
- training county auditors and local administrators in conjunction with the implementation of "Truth-in-Taxation" laws.

The real-estate boom in the mid 1990s quickly appreciated residential values and led to the drop in the assessment/sales ratios in 1994 (see charts, left). Commission factor orders and county action brought the ratios closer to 100 percent.

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Source: Utah State Tax Commission Property Tax Division

# Utah State Tax Commission

## Property Tax Overview

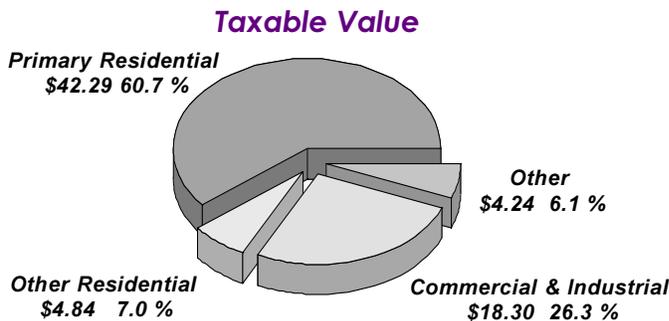
### CY 1998 Value of and Taxes Charged on Utah Property

<u>Class of Property</u>	<u>Taxable Value</u>	<u>Percent*</u>	<u>Market Value</u>	<u>Percent*</u>	<u>Taxes Charged</u>	<u>Percent</u>
<b>Locally Assessed</b>						
Primary Residential	\$42,287,646,009	48.6%	76,886,629,107	63.2%	515,246,935	47.9%
Commercial	18,295,704,130	21.0%	18,295,704,130	15.0%	226,647,471	21.1%
Other real	9,081,523,161	10.4%	9,081,523,161	7.5%	95,518,082	8.9%
Personal	7,536,101,100	8.7%	7,737,088,820	6.4%	91,698,340	8.5%
Fee-in-Lieu	9,735,335,262	11.2%	9,735,335,262	8.0%	146,060,029	13.6%
<b>Total Local</b>	<b>86,936,309,662</b>	<b>100.0%</b>	<b>121,736,280,480</b>	<b>100.0%</b>	<b>1,075,170,857</b>	<b>100.0%</b>
<b>Centrally Assessed</b>						
Natural Resources	\$4,282,088,200	32.2%	4,282,088,200	32.2%	45,984,713	31.4%
Utilities	9,028,543,083	67.8%	9,028,543,083	67.8%	100,319,183	68.6%
<b>Total Central</b>	<b>\$13,310,631,283</b>	<b>100.0%</b>	<b>13,310,631,283</b>	<b>100.0%</b>	<b>146,303,896</b>	<b>100.0%</b>
<b>State Total</b>	<b>\$100,246,940,945</b>		<b>135,046,911,763</b>		<b>1,221,474,753</b>	

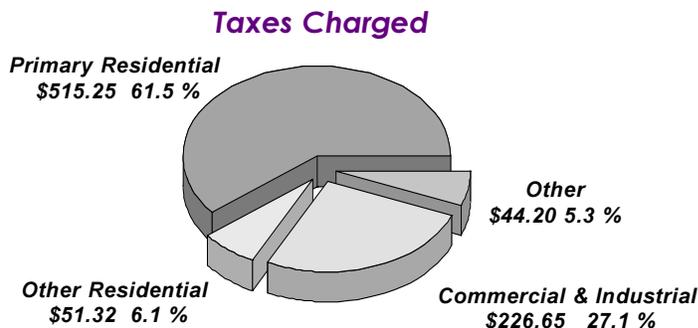
\*Details on individual tables may not add to 100% due to independent rounding

### Locally Assessed Property

Statewide Taxable Value  
And Taxes Charged for CY 1998  
Real Property

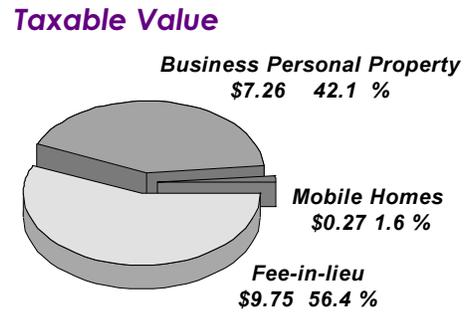


(Value in Billions)

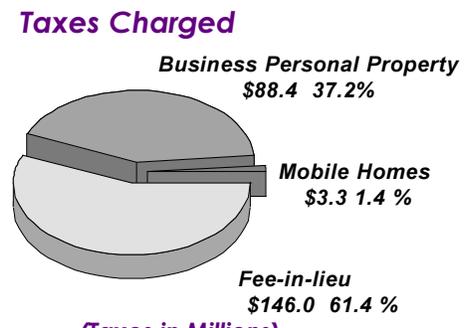


(Taxes in Millions)

Statewide Taxable Value  
And Taxes Charged for CY 1998  
Personal Property



(Value in Billions)



(Taxes in Millions)

Source: Utah State Tax Commission Property Tax Division

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## Property Tax Overview

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### Centrally Assessed Property

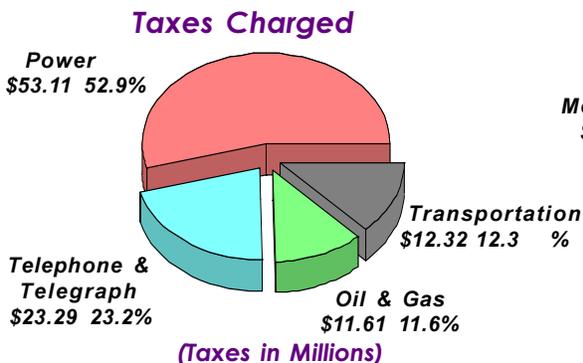
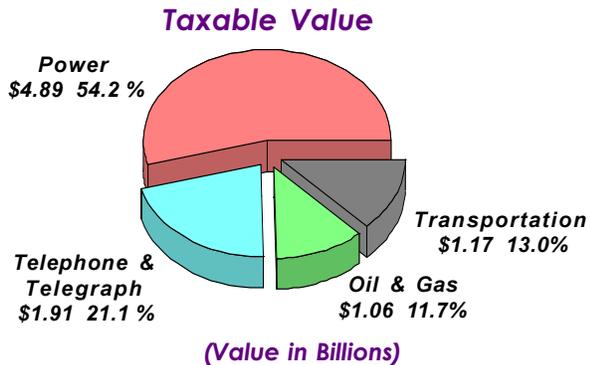
The Property Tax Division is responsible for the valuation of mines, utilities, airlines and motor and rail carriers. The market value of multistate utilities is determined by the "unit value" approach, which values the entire intrastate or interstate operation as a unit then allocates the value to the State of Utah and then to the counties.

Properties of mining operations, as well as gas and oil companies, are physically valued to arrive at fair market value. Producing mines and oil and gas wells are valued by discounting future estimated cash flows to present value. Patented mining claims are valued at fair market value of the surface property.

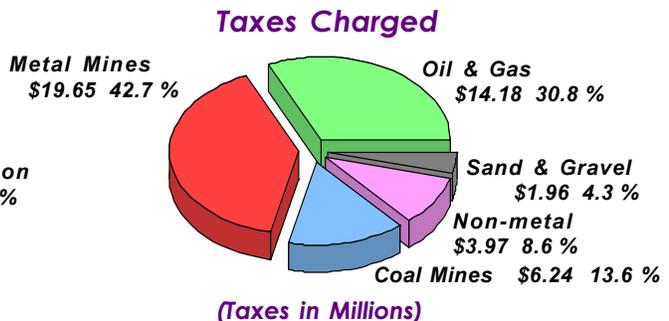
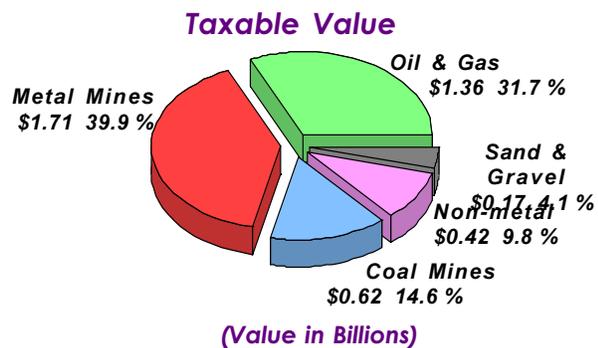
### Centrally Assessed Property

(see chart on page 22)

**Statewide Taxable Value  
And Taxes Charged for CY 1998  
Utilities**



**Statewide Taxable Value  
And Taxes Charged for CY 1998  
Natural Resources**

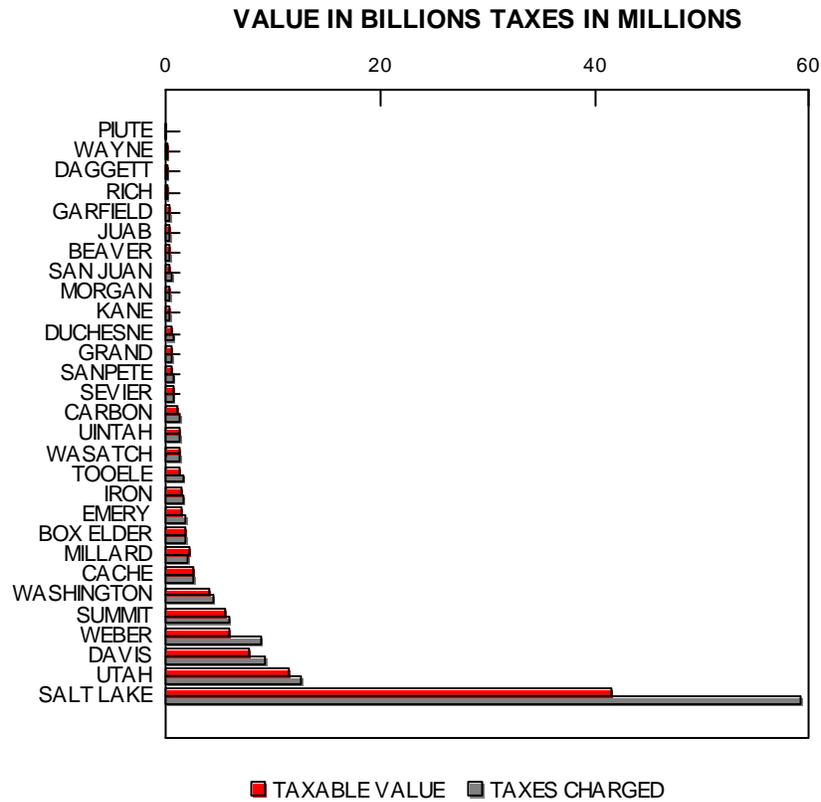


Source: Utah State Tax Commission Property Tax Division



## Property Tax Overview

### Taxes Charged and Taxable Value for CY 1998 by County



FY 1998 / 1999 ANNUAL REPORT

### Miscellaneous Statistics

<b>Taxable Parcels</b>	Number:	943,000	Tax Value(Billions):	\$69.6 <sup>1</sup>
<b>Average House Value</b>	Metropolitan	\$142,000 <sup>2</sup>	Non-Metropolitan	\$98,000 <sup>3</sup>
<b>Per Capita Income</b>	Yearly Average	\$21,000	Tax % of Income	2.4
<b>Tax Rates</b>	Lowest	0.566	Highest	1.87
<b>Collection Rate</b>	1997	94.7 <sup>4</sup>		

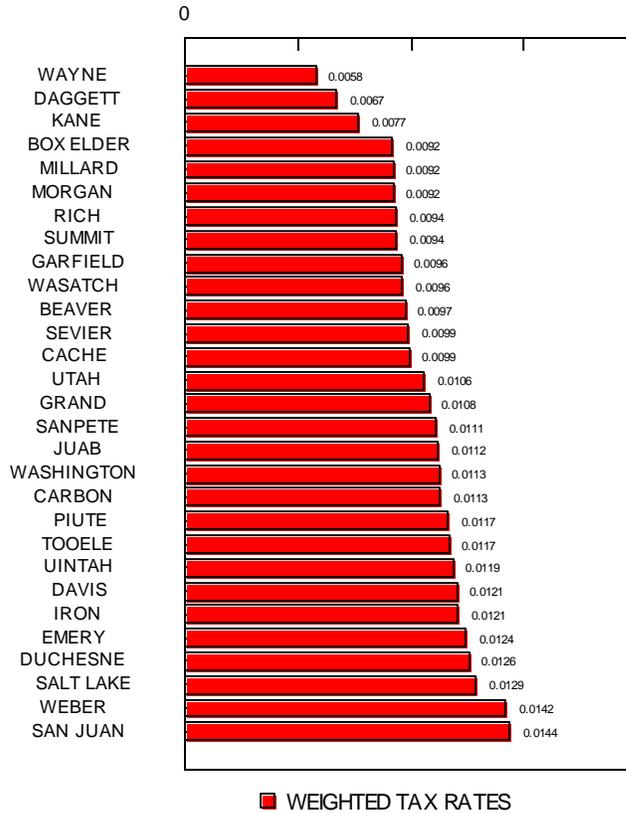
1 This figure includes land and buildings  
 2 Consists of Davis, Salt Lake, Utah and Weber counties.  
 3 Excludes Davis, Salt Lake, Utah and Weber counties.  
 4 Percent of taxes charged which are paid. Taxable values are used to weight the statewide figure. Fee-in-lieu of motor vehicle property tax is no longer part of the collection rate

Source: Utah State Tax Commission Property Tax Division

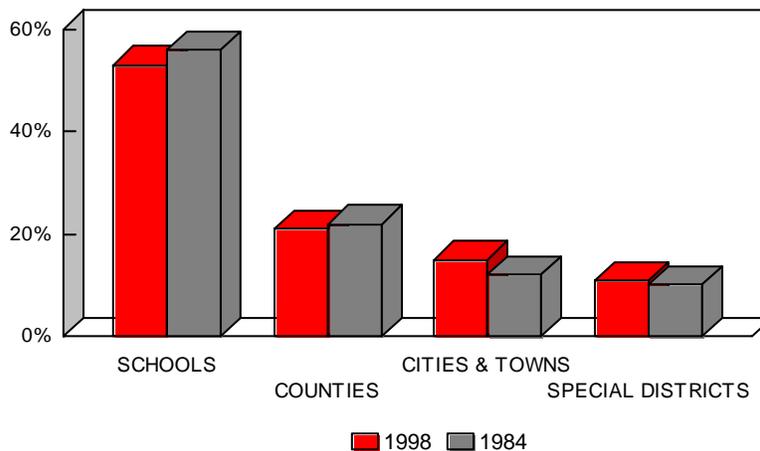


## Property Tax Overview

**CY 1998 Weighted Average Tax Rates  
Ranked by County  
(excluding motor vehicle fee-in-lieu)**



**Distribution of Taxes by Type of Entity for  
CY 1984 & CY 1998**



Source: Utah State Tax Commission Property Tax Division



## Individual Income Tax

### Tax Rate

#### Utah Code Ann. §59-10-101

The following rates were effective for tax year 1998:

<b>For 'Single' Taxpayer and for 'Married Filing Separate' Returns:</b>	
<b>If state taxable income is:</b>	<b>The tax is:</b>
Not over \$750	2.3 percent of state taxable income
Over \$750, but less than \$1,500	\$17, plus 3.3 percent of excess over \$750
Over \$1,500, but not over \$2,250	\$42, plus 4.2 percent of excess over \$1,500
Over \$2,250, but not over \$3,000	\$74 plus 5.2 percent of excess over \$2,250
Over \$3,000, but not over \$3,750	\$113 plus 6.0 percent of excess over \$3,000
Over \$3,750	\$158 plus 7.0 percent of excess over \$3,750

<b>For 'Married Filing Joint' And 'Head of Household' Returns</b>	
<b>If state taxable income is:</b>	<b>The tax is:</b>
Not over \$1,500	2.3 percent of state taxable income
Over \$1,500 but less than \$3,000	\$35, plus 3.3 percent of excess over \$1,500
Over \$3,000, but not over \$4,500	\$84, plus 4.2 percent of excess over \$3,000
Over \$4,500 but not over \$6,000	\$147 plus 5.2 percent of excess over \$4,500
Over \$6,000 but not over \$7,500	\$225 plus 6.0 percent of excess over \$6,000
Over \$7,500	\$315 plus 7.0 percent of excess over \$7,500

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## Individual Income Tax

### Other Changes for the 1999 Tax Year

**Personal Exemptions:** Utah permits 75 percent of the personal exemption allowed on the federal return. The personal exemption in Utah for 1999 is \$2,063 (75 percent of the \$2,750 federal personal exemption)

**Standard Deduction:** Utah allows the current federal standard deduction, which is \$7,200 for a joint return or qualifying widower with dependent child; \$3,600 for married filing separate, \$6,350 for head of household and \$4,300 for single filers.

**Enterprise Zones:** Indian tribes may now apply for Enterprise Zone designation.

**Research Tax Credit:** Tax credit of 6 percent for certain increased research activities conducted in the state after January 1, 1999. Additional tax credits available for machinery, equipment primarily used for conducting qualified research or basic research in the state.

**Election Campaign Fund:** Increased from \$1 to \$2 the amount each taxpayer may allocate from the General Fund to the Election Campaign Fund.

### Applicable to:

All residents and fiduciaries are required to file returns under federal rules, as well as nonresidents or part-year residents having income from Utah sources. Employers are liable for withholding employee wages per schedules distributed by the State Tax Commission. Quarterly withholding returns are required unless withholding averages more than \$1,000 per month, then monthly returns are required.

### Disposition of Revenue:

Uniform School Fund

### Fiscal Year Revenue

1980	265,327,485
1981	294,947,280
1982	331,139,396
1983	347,976,960
1984	390,919,919 <sup>a</sup>
1985	435,509,993 <sup>b</sup>
1986	454,289,504 <sup>c</sup>
1987	533,287,567 <sup>d</sup>
1988	569,853,201 <sup>e</sup>
1989	615,603,770 <sup>f</sup>
1990	647,593,113 <sup>g</sup>
1991	717,599,792 <sup>h</sup>
1992	784,430,264 <sup>i</sup>
1993	842,275,277 <sup>j,r</sup>
1994	925,301,613 <sup>k</sup>
1995	1,026,894,836 <sup>l</sup>
1996	1,139,080,026 <sup>m</sup>
1997	1,237,331,651 <sup>n</sup>
1998	1,377,582,984 <sup>o</sup>
1999	1,463,897,285 <sup>p</sup>

<sup>a</sup> Includes \$2,620,914 from Mineral Production Tax Withholding  
<sup>b</sup> Includes \$4,392,302 from Mineral Production Tax Withholding  
<sup>c</sup> Includes \$5,324,940 from Mineral Production Tax withholding  
<sup>d</sup> Includes \$1,511,580 from Mineral Production Tax withholding  
<sup>e</sup> Includes \$1,621,360 from Mineral Production Tax withholding  
<sup>f</sup> Includes \$3,641,605 from Mineral Production Tax withholding (allocated 39.2 percent to the Individual Income Tax and 60.8 percent to the Corporation Franchise Tax)  
<sup>g</sup> Includes \$3,108,164 from Mineral Production Tax withholding (allocated 36 percent to the Individual Income Tax and 64 percent to the Corporation Franchise Tax)  
<sup>h</sup> Includes \$3,533,851 from Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)  
<sup>i</sup> Includes \$3,046,548 from Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)  
<sup>j</sup> Includes \$3,265,652 from Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)  
<sup>k</sup> Includes \$3,677,935 from Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)  
<sup>l</sup> Includes \$2,730,748 from Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)  
<sup>m</sup> Includes \$3,241,096 from Mineral Production Tax withholding (allocated 39.57 percent to the Individual Income Tax and 60.43 percent to the Corporation Franchise Tax)  
<sup>n</sup> Includes \$3,809,680 from Mineral Production Tax withholding (allocated 39.57 percent to the Individual Income Tax and 60.43 percent to the Corporation Franchise Tax)  
<sup>o</sup> Includes \$3,057,485 from Mineral Production Tax withholding (allocated 39.57 percent to the Individual Income Tax and 60.43 percent to the Corporation Franchise Tax)  
<sup>p</sup> Includes \$2,598,398 from Mineral Production Tax withholding (allocated 38.48 percent to the Individual Income Tax and 61.52 percent to the Corporation Franchise Tax)



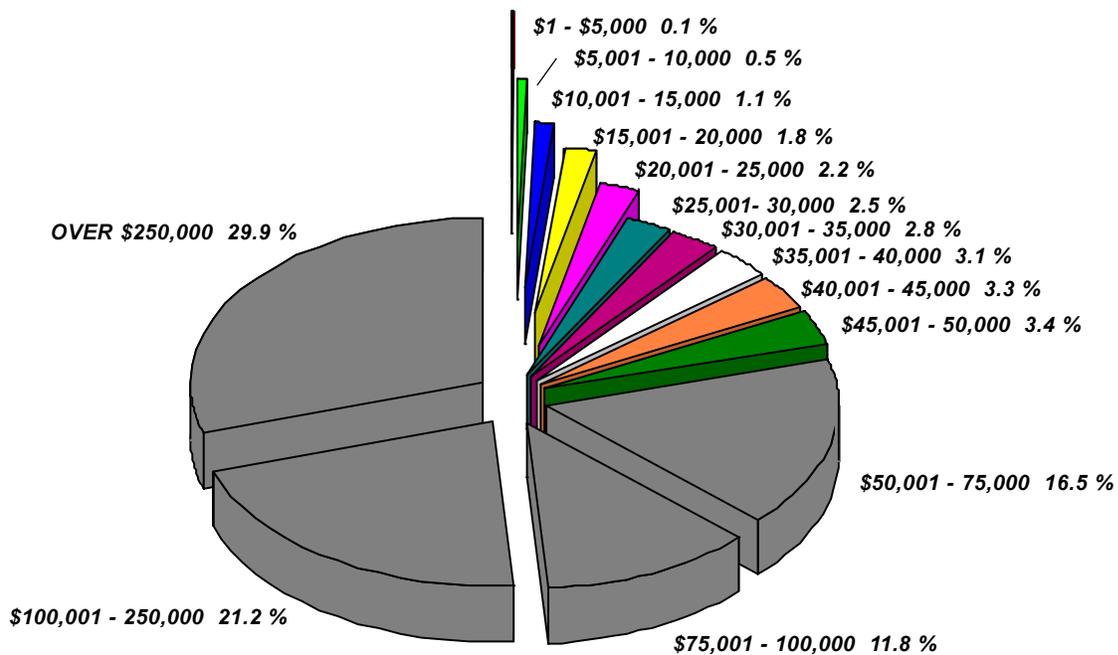
## Individual Income Tax

### 1998 State & Federal Taxes Paid by Utah Residents

Adjusted Gross Income (AGI)	Total Federal Taxes	Average Federal Taxes	Total State Taxes*	Average State Taxes
UNDER \$1	\$934,162	\$143	\$18,222	\$3
\$ 1 - 5000	\$2,678,202	\$24	\$460,233	\$5
\$ 5001 - 10000	\$19,745,385	\$206	\$4,945,090	\$56
\$ 10001 - 15000	\$44,228,358	\$526	\$14,612,611	\$185
\$ 15001 - 20000	\$72,721,198	\$930	\$26,581,695	\$358
\$ 20001 - 25000	\$92,703,544	\$1,395	\$35,672,266	\$564
\$ 25001 - 30000	\$103,959,569	\$1,851	\$42,511,617	\$792
\$ 30001 - 35000	\$114,269,697	\$2,306	\$48,549,849	\$1,022
\$ 35001 - 40000	\$128,595,203	\$2,818	\$55,529,044	\$1,271
\$ 40001 - 45000	\$137,707,428	\$3,352	\$60,437,105	\$1,531
\$ 45001 - 50000	\$139,943,507	\$3,853	\$62,404,743	\$1,789
\$ 50001 - 75000	\$682,805,794	\$5,571	\$297,033,483	\$2,517
\$ 75001 - 100000	\$487,425,648	\$10,098	\$175,753,599	\$3,815
\$100001 - 250000	\$880,186,618	\$23,223	\$235,398,472	\$6,681
OVER \$250,000	<u>\$1,240,655,550</u>	\$172,865	<u>\$217,526,512</u>	\$33,767
<b>TOTAL</b>	<b>\$4,148,559,863</b>	<b>\$4,674</b>	<b>\$1,277,434,542</b>	<b>\$1,527</b>

\*Full-year residents only

### 1998 Federal Taxes Paid By Adjusted Gross Income



FY 1998 / 1999 ANNUAL REPORT

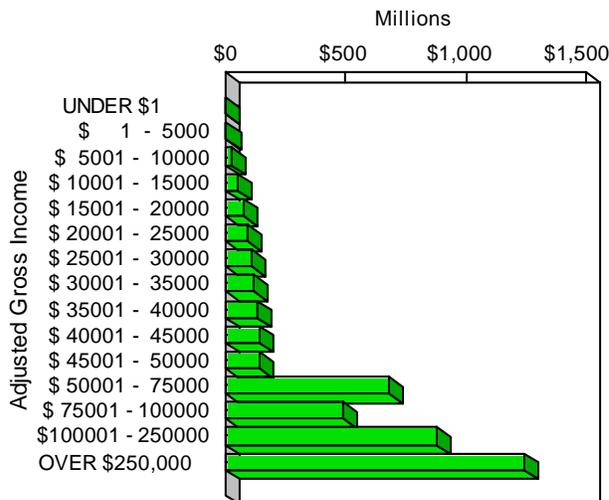


## Individual Income Tax

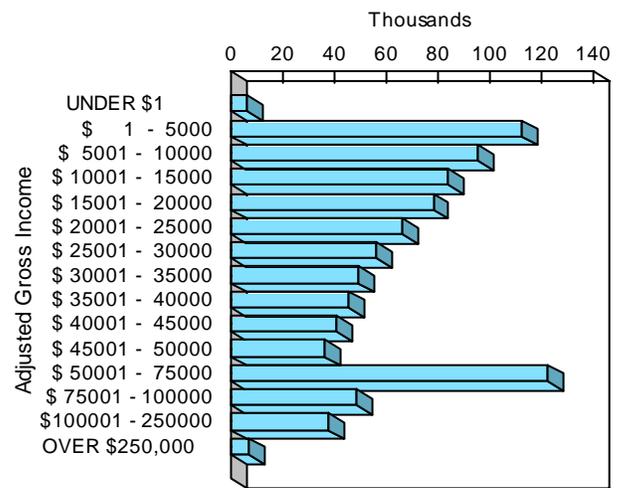
### 1998 Federal Income Data by Income Class

Adjusted Gross Income (AGI)	# of Returns	Total AGI	Average (AGI)	Number of Exemptions	Average Exemptions
UNDER \$1	6,512	(\$352,611,436)	(\$54,148)	13,603	2.1
\$ 1 - 5,000	112,087	\$294,992,954	\$2,632	55,049	0.5
\$ 5,001 - 10,000	95,621	\$709,578,992	\$7,421	101,123	1.1
\$ 10,001 - 15,000	84,159	\$1,050,515,926	\$12,483	131,417	1.6
\$ 15,001 - 20,000	78,155	\$1,364,203,096	\$17,455	144,144	1.8
\$ 20,001 - 25,000	66,465	\$1,490,769,023	\$22,429	138,757	2.1
\$ 25,001 - 30,000	56,168	\$1,540,706,930	\$27,430	130,949	2.3
\$ 30,001 - 35,000	49,555	\$1,608,407,817	\$32,457	127,803	2.6
\$ 35,001 - 40,000	45,631	\$1,709,431,277	\$37,462	128,805	2.8
\$ 40,001 - 45,000	41,077	\$1,743,521,425	\$42,445	124,040	3.0
\$ 45,001 - 50,000	36,325	\$1,723,540,800	\$47,448	116,628	3.2
\$ 50,001 - 75,000	122,567	\$7,464,993,067	\$60,905	421,539	3.4
\$ 75,001 - 100,000	48,270	\$4,121,873,248	\$85,392	172,727	3.6
\$100,001 - 250,000	37,902	\$5,286,271,541	\$139,472	136,142	3.6
OVER \$250,000	7,177	\$4,860,799,314	\$677,275	25,147	3.5
<b>TOTAL</b>	<b>887,671</b>	<b>\$34,616,993,974</b>	<b>\$38,998</b>	<b>1967873</b>	<b>2.2</b>

### 1998 Federal Taxes Paid by Income Class



### 1998 Federal Returns Filed by Income Class



# Utah State Tax Commission

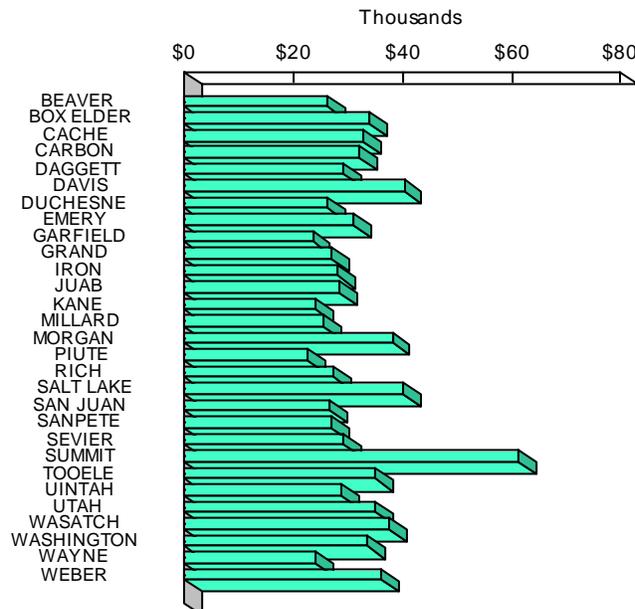


## Individual Income Tax

### 1998 Federal Income Data by County

County	Number of Returns	Adjusted Gross Income (AGI)	Average AGI
BEAVER	2,155	\$56,532,277	\$26,233
BOX ELDER	16,594	\$560,679,443	\$33,788
CACHE	32,873	\$1,082,413,606	\$32,927
CARBON	8,193	\$261,452,687	\$31,912
DAGGETT	308	\$8,930,742	\$28,996
DAVIS	92,927	\$3,738,412,039	\$40,230
DUCHESNE	5,313	\$139,035,679	\$26,169
EMERY	3,982	\$122,559,905	\$30,778
GARFIELD	1,868	\$43,849,668	\$23,474
GRAND	3,429	\$92,592,302	\$27,003
IRON	11,411	\$320,458,922	\$28,083
JUAB	2,858	\$81,343,691	\$28,462
KANE	2,782	\$67,126,639	\$24,129
MILLARD	4,192	\$106,443,684	\$25,392
MORGAN	2,791	\$106,222,654	\$38,059
PIUTE	477	\$10,764,874	\$22,568
RICH	672	\$18,370,344	\$27,337
SALT LAKE	361,988	\$14,487,327,708	\$40,022
SAN JUAN	3,195	\$84,605,178	\$26,480
SANPETE	6,900	\$185,093,227	\$26,825
SEVIER	6,592	\$190,963,609	\$28,969
SUMMIT	12,061	\$738,423,403	\$61,224
TOOELE	14,815	\$518,697,166	\$35,012
UINTAH	8,404	\$241,402,172	\$28,725
UTAH	122,969	\$4,305,234,415	\$35,011
WASATCH	5,381	\$202,237,331	\$37,584
WASHINGTON	29,320	\$978,058,738	\$33,358
WAYNE	887	\$21,396,104	\$24,122
WEBER	80,762	\$2,907,391,136	\$35,999
<b>STATE OF UTAH</b>	<b>887,671</b>	<b>\$34,616,993,974</b>	<b>\$38,998</b>

### 1998 Average Adjusted Gross Income by County

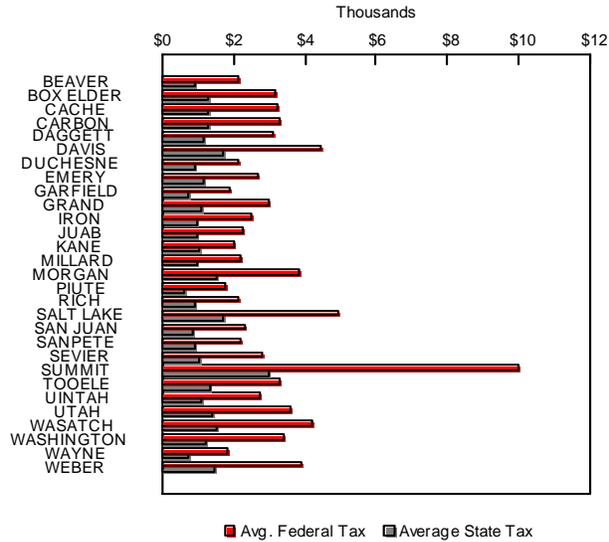


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## Individual Income Tax

### 1998 Average Federal and State Taxes Paid by County



### 1998 Federal and State Taxes by County

County	Total Federal Taxes	Average Federal Taxes	Total State Taxes*	Average State Taxes
BEAVER	\$56,532,277	\$2,142	\$1,856,494	\$892
BOX ELDER	\$560,679,443	\$3,170	\$20,937,958	\$1,298
CACHE	\$1,082,413,606	\$3,213	\$39,581,452	\$1,264
CARBON	\$261,452,687	\$3,284	\$10,012,592	\$1,258
DAGGETT	\$8,930,742	\$3,090	\$320,797	\$1,158
DAVIS	\$3,738,412,039	\$4,439	\$145,546,457	\$1,669
DUCHESNE	\$139,035,679	\$2,125	\$4,673,617	\$901
EMERY	\$122,559,905	\$2,690	\$4,417,872	\$1,149
GARFIELD	\$43,849,668	\$1,875	\$1,306,921	\$748
GRAND	\$92,592,302	\$2,983	\$3,444,330	\$1,058
IRON	\$320,458,922	\$2,462	\$10,471,998	\$993
JUAB	\$81,343,691	\$2,236	\$2,693,978	\$964
KANE	\$67,126,639	\$2,022	\$2,512,322	\$1,004
MILLARD	\$106,443,684	\$2,172	\$4,061,943	\$981
MORGAN	\$106,222,654	\$3,831	\$4,081,102	\$1,496
PIUTE	\$10,764,874	\$1,735	\$277,497	\$597
RICH	\$18,370,344	\$2,131	\$602,466	\$931
SALT LAKE	\$14,487,327,708	\$4,934	\$599,381,024	\$1,711
SAN JUAN	\$84,605,178	\$2,280	\$2,468,690	\$870
SANPETE	\$185,093,227	\$2,167	\$6,011,871	\$894
SEVIER	\$190,963,609	\$2,795	\$6,673,318	\$1,034
SUMMIT	\$738,423,403	\$9,997	\$34,108,354	\$2,958
TOOELE	\$518,697,166	\$3,317	\$18,479,075	\$1,361
UINTAH	\$241,402,172	\$2,719	\$8,489,640	\$1,068
UTAH	\$4,305,234,415	\$3,571	\$162,346,510	\$1,396
WASATCH	\$202,237,331	\$4,172	\$7,707,469	\$1,493
WASHINGTON	\$978,058,738	\$3,398	\$34,327,930	\$1,230
WAYNE	\$21,396,104	\$1,839	\$593,464	\$701
WEBER	\$2,907,391,136	\$3,888	\$110,197,610	\$1,436
<b>STATE OF UTAH</b>	<b>\$34,616,993,974</b>	<b>\$4,674</b>	<b>\$1,277,434,542</b>	<b>\$993</b>

\*State portion represents taxes paid by full-time residents only.



## Individual Income Tax

### 1998 Income Tax Charitable & Political Contributions, Tax Credits and Deposits into Special Accounts

#### Checkoff Contributions

<i>Checkoffs</i>	<i># of Returns</i>	<i>Amount of Donation</i>	<i>Average Donation</i>	<i>% of all Returns</i>
Non-game Wildlife	4,367	\$41,634.00	\$9.53	0.49 %
Homeless	7,829	\$124,148.00	\$15.86	0.87 %
Children's Organ Transplant	6,207	\$71,889.00	\$11.58	0.69 %
School District Foundations	2,463	\$27,847.00	\$11.31	0.27 %
Higher Education Libraries	2,130	\$25,132.00	\$11.80	0.24 %

#### Special Savings Accounts

<i>Special Savings Accts.</i>	<i># of Returns</i>	<i>Amount of Donation</i>	<i>Average Donation</i>	<i>% of all Returns</i>
Medical Savings Account	0	0	0	0.00 %

#### Tax Credits

<i>Tax Credits</i>	<i># of Returns</i>	<i>Amount of Credit</i>	<i>Average Credit</i>	<i>% of all Returns</i>
Agricultural Gasoline	1,764	\$469,394.00	\$266.10	0.20 %
Clean Fuel (Wood Stoves)	313	\$17,591.00	\$56.10	0.03 %
Clean Fuel (Vehicle)	10	\$1,011.00	\$101.10	0.00 %
Energy Systems	66	\$27,046.20	\$409.79	0.01 %
Enerprise Zone	29	\$196,518.00	\$6,776.48	0.00 %
Employers who hire disabled workers	3	n/d	--	-- %
Historical Preservation	124	\$455,821.00	\$3,675.98	0.01 %
Qualified Sheltered Workshop	170	\$20,113.00	\$118.31	0.02 %
Recycling Market Development Zone	2	n/d	--	-- %
State Low Income Housing	20	\$10,064.88	\$503.24	0.00 %
Tutoring for Disabled Dependents	108	\$10,165.00	\$94.12	0.01 %

#### Political Party Checkoffs

<i>Political Party</i>	<i>County Amounts</i>	<i>State Amounts</i>	<i>Total Amounts</i>	<i>% of all Returns</i>
Democratic	\$18,406.50	\$18,406.50	\$36,813	4.11 %
Independent/American	\$788.00	\$788.00	\$1,576	0.18 %
Independent	\$1,621.00	\$1,621.00	\$3,242	0.36 %
Libertarian	\$1,085.00	\$1,085.00	\$2,170	0.24 %
Natural Law	\$191.50	\$191.50	\$383	0.04 %
Reform	\$237.00	\$237.00	\$474	0.05 %
Republican	\$25,284.00	\$25,284.00	\$50,569	5.64 %
U S Taxpayers	\$607.50	\$607.50	\$1,215	0.14 %

NOTE 1: County Party and State Party equal split checkoff amounts

NOTE 2: Dollar contributions do not reflect number of individual returns showing checkoff  
n/d = nondiscloseable

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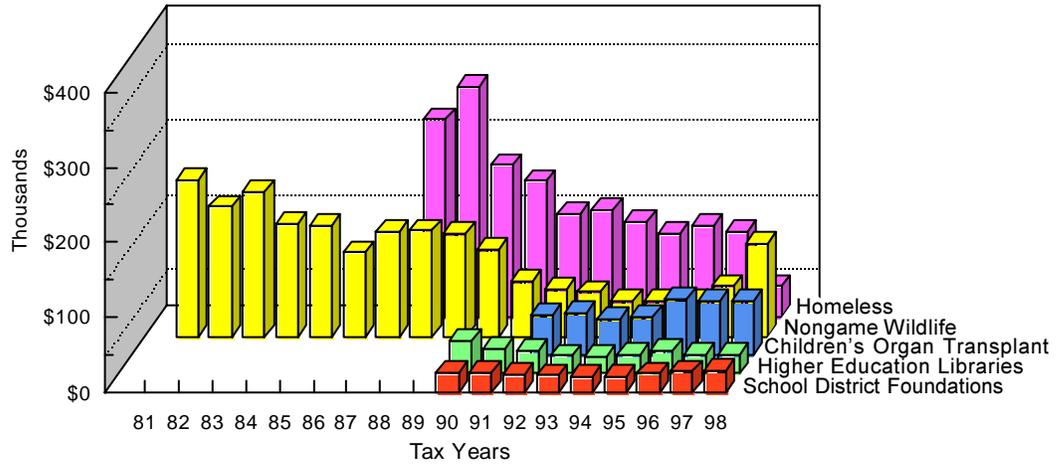
# Utah State Tax Commission

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## Individual Income Tax

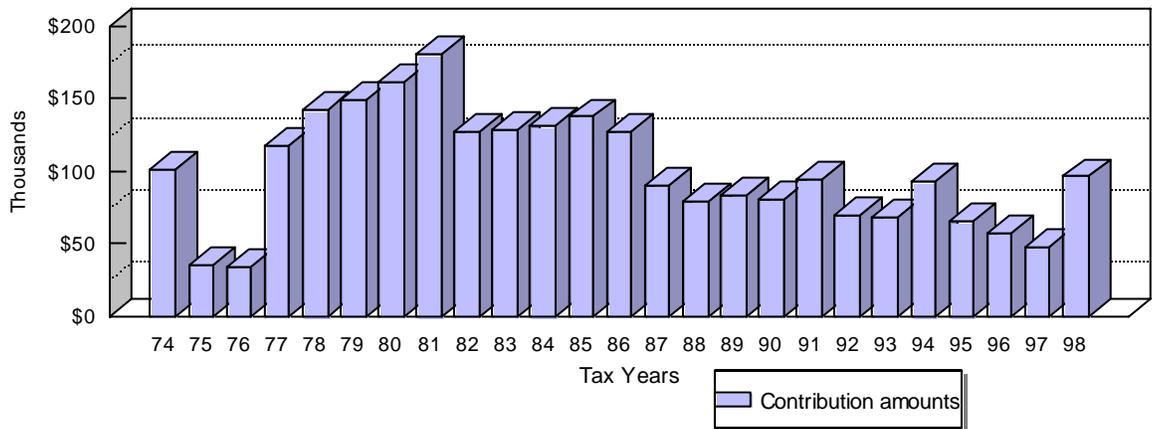
### Utah Checkoff Donation History

Total Checkoff Contributions 1981 to 1998\*



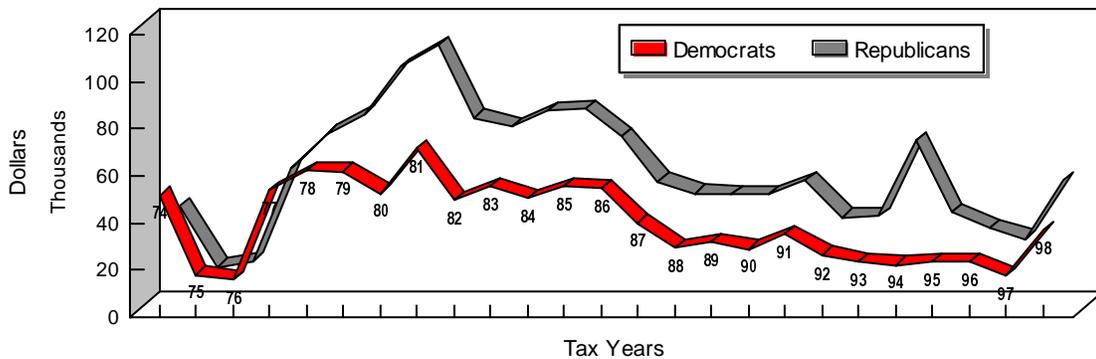
### Utah Political Party Checkoff History

Total Checkoff Contributions 1974 to 1998



### Checkoff Contributions to Democratic and Republican Parties

Total Checkoff Contributions, 1974 to 1998



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## Corporate Franchise Tax

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### Fiscal Year Revenue

1978	29,448,490
1979	32,874,065
1980	40,377,089
1981	40,667,112
1982	40,894,065
1983	33,762,545
1984	53,226,125 <sup>a</sup>
1985	65,918,325 <sup>b</sup>
1986	84,048,027 <sup>c</sup>
1987	68,898,430 <sup>d</sup>
1988	78,806,217 <sup>e</sup>
1989	92,982,130 <sup>f</sup>
1990	99,693,153 <sup>g</sup>
1991	87,766,119 <sup>h</sup>
1992	80,944,378 <sup>i</sup>
1993	79,471,794 <sup>j,r</sup>
1994	121,061,613 <sup>k</sup>
1995	153,512,212 <sup>l</sup>
1996	168,430,466 <sup>m</sup>
1997	182,917,170 <sup>n</sup>
1998	189,000,097 <sup>o</sup>
<b>1999</b>	<b>184,295,532<sup>p</sup></b>

### Tax Rate

#### Utah Code Ann. §59-7-101

The Corporate Franchise and Income Tax rate is 5 percent of Utah net income for tax years beginning on or after January 1, 1984, with a \$100 minimum tax.

This tax is applicable to all corporations for the privilege of doing business in Utah or exercising corporate franchise in the state. The tax is prepaid for corporations incorporated or qualified prior to January 1, 1973. Corporations are taxed on a current-earnings basis if incorporated, qualified or reinstated on or after January 1, 1973.

For multistate firms, Utah's tax is determined by apportioning federal taxable income (after Utah income/expense adjustments) equally by its Utah payroll receipts and property values relative to nationwide values.

### Disposition of Revenue

#### Uniform School Fund

<sup>a</sup> 1984 figure revised to include \$1,191,439 from Mineral Production Tax withholding  
<sup>b</sup> This total includes \$13,727 from the Mineral Production Tax withholding  
<sup>c</sup> This total includes \$17,497,746 from the Mineral Production Tax withholding  
<sup>d</sup> This total includes \$8,007,188 from the Mineral Production Tax withholding  
<sup>e</sup> This total includes \$8,653,420 from the Mineral Production Tax withholding  
<sup>f</sup> This total includes \$5,648,203 from the Mineral Production Tax withholding  
<sup>g</sup> This total includes \$5,525,625 from the Mineral Production Tax withholding  
<sup>h</sup> This total includes \$5,300,776 from the Mineral Production Tax withholding  
<sup>i</sup> This total includes \$4,569,822 from the Mineral Production Tax withholding  
<sup>j</sup> This total includes \$4,801,669 from the Mineral Production Tax withholding  
<sup>k</sup> This total includes \$5,516,903 from the Mineral Production Tax withholding  
<sup>l</sup> This total includes \$6,138,197 from the Mineral Production Tax withholding  
<sup>m</sup> This total includes \$4,949,696 from the Mineral Production Tax withholding  
<sup>n</sup> This total includes \$5,502,663 from the Mineral Production Tax withholding  
<sup>o</sup> This total includes \$4,416,200 from the Mineral Production Tax withholding  
<sup>p</sup> This total includes \$4,154,196 from the Mineral Production Tax withholding  
<sup>r</sup> revised



## Inheritance Tax

### Tax Rate

#### Utah Code Ann. §59-11-101

The Inheritance Tax is equal to the state death tax credit allowed by the Internal Revenue Service on the Federal Estate Tax Return.

The tax is applicable to all estates filing a Federal Estate Tax Return, form 706.

*Note:* Waivers of lien are not required to transfer property.

### Fiscal Year Revenue

1980	1,694,934
1981	2,045,622
1982	4,514,081
1983	1,976,717
1984	3,120,730
1985	4,786,014
1986	4,725,406
1987	2,317,607
1988	3,443,460
1989	9,766,221
1990	7,593,334
1991	4,811,255
1992	3,974,780
1993	7,626,758 <sup>r</sup>
1994	8,188,879
1995	24,955,923
1996	8,326,201
1997	10,281,951
1998	25,417,407
1999	8,237,962

<sup>r</sup> revised

### Disposition of Revenue

General Fund



## Gross Receipts Taxes

FY 1988 / 1999 ANNUAL REPORT

### Fiscal Year Revenue

1987	510,426
1988	4,497,770
1989	2,813,748
1990	4,172,166
1991	3,684,775
1992	3,576,802
1993	4,504,933
1994	4,128,441
1995	4,388,532
1996	8,350,785
1997	9,073,378
1998	7,185,633
1999	7,925,788

### Tax Rate

#### Utah Code Ann. §59-8-101

The Gross Receipts Tax is an in-lieu tax imposed on the gross receipts of corporations, other than eleemosynary, religious or charitable institutions, operating in the State of Utah, that are not otherwise required to pay income or franchise taxes to the state or declare dividends.

The tax is imposed as follows: Beginning July 1, 1996, gross receipts in excess of \$10 million, but not in excess of \$500 million, .8613 percent; in excess of \$500 million, but not in excess of \$1 billion, 1.3214 percent; in excess of \$1 billion, 1.7520 percent.

The above rates are increased or decreased by the Tax Commission in direct proportion to changes in the corporation Franchise Tax Rate.

#### Utah Code Ann. §59-8a-101

In addition, the Legislature imposed the Gross Receipts Tax on Electrical Corporations whose property tax liability was decreased as a result of property tax reductions authorized by the 1995 Utah Legislature.

The phrase "electrical corporation" includes every corporation, cooperative association and person, their lessees, trustees and receivers owning, controlling, operating or managing any electric plant, or in any way furnishing electric power for public service or to its consumers or members for domestic, commercial or industrial use that pays property taxes and is regulated by the Utah Public Service Commission.

The Gross Receipts Tax on Electrical Corporations was imposed as follows: on gross annual receipts not in excess of \$10 million, none; receipts in excess of \$10 million but not in excess of \$500 million, 0.2363 percent; in excess of \$500 million, but not in excess of \$1 billion, 0.3544 percent; in excess of \$1 billion, 0.4725 percent.

### Disposition of Revenue

Uniform School Fund



## State Sales & Use Tax

### Fiscal Year Revenue

1980	320,453,903
1981	347,382,326
1982	385,260,241
1983	388,770,883
1984	526,158,395*
1985	555,414,779
1986	558,580,909
1987	558,998,211 <sup>r</sup>
1988	617,624,358 <sup>r</sup>
1989	667,402,562 <sup>r</sup>
1990	707,443,441
1991	740,306,985 <sup>r</sup>
1992	802,391,187
1993	881,917,156 <sup>r</sup>
1994	978,247,622
1995	1,055,060,896 <sup>r</sup>
1996	1,162,524,830
1997	1,252,131,165
1998	1,251,765,342
<b>1999</b>	<b>1,316,403,921</b>

\*includes a \$55.3 million windfall due to change in collection period.

<sup>r</sup>Revised

**NOTE:** From January 1, 1990 through June 30, 1999, 1/64 percent of the State Sales Tax, with an equal match of Local Sales Taxes, has been earmarked for the Olympics Special Revenue Fund, for use by the Utah Sports Authority. Those funds are not included in these collection totals. Please see Overview of Collections for the collections in this fund.

### Tax Rate

#### Utah Code Ann. §59-12-101

Historic State Sales and Use Tax rates were 4 percent (April 12, 1969); 4 1/8 percent (July 1, 1983 - September 30, 1983); 4 5/8 percent (October 1, 1983 - June 30, 1986); 4 38/64 percent (July 1, 1986 - March 31, 1987); 5 3/32 percent (April 1, 1987 - December 31, 1989); 5 percent (January 1, 1990 - June 30, 1994); 4 7/8 (July 1, 1994 - June 30, 1997) and 4.75 percent thereafter.

The same rates apply to retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, commercial electric, gas and heat utility service, hotel and motel accommodations and certain other services. There are exemption provisions. Retailer licenses are issued without fee. Charges for residential use of electricity and fuel were taxed at a rate of 2 percent from January 1, 1990 to the present.

Use Tax is charged at the same rates as above on tangible personal property that is purchased for use, consumption or storage in Utah. This includes rental in lieu of purchase, services or repair, renovation and certain installations of tangible personal property.

**Sales:** Retailers are liable for the collection of the tax. Purchasers are liable for the tax on vehicles bought from other than a licensed dealer, payable when the vehicle is registered. A 1 1/2 percent discount is available to monthly filers.

**Use:** Licensed vendors are liable for the collection of the tax. Purchasers are liable if they are not taxed by the vendor. Use tax for individuals is computed and paid using the Utah Individual Income Tax return form.

### Disposition of Revenue

General Fund

**Gross Taxable Retail Sales, Services & Business Purchases in Utah  
Calendar Years 1993 through 1998  
Classified by Major Industry**

<b>Major Industry</b>	<b>Standard Industrial Codes</b>	<b>Calendar Year 1993</b>	<b>Calendar Year 1994</b>	<b>Calendar Year 1995</b>	<b>Calendar Year 1996</b>	<b>Calendar Year 1997</b>	<b>Calendar Year 1998</b>
Agriculture, Forestry & Fishing	(111-973)	\$23,253,721	\$18,913,532	\$12,954,749	\$17,377,216	\$25,783,732 <sup>r</sup>	\$22,612,428
Mining	(1011-1499)	142,300,978	148,745,889	175,920,096	174,440,116	245,303,350	259,041,630
Construction	(1521-1799)	246,488,019	289,830,120	343,150,290	370,737,435	388,522,390	399,801,647
Manufacturing	(2011-3999)	1,082,525,312	1,154,904,583	1,368,045,946	1,512,615,993	1,464,211,508	1,601,026,710
Transportation	(4011-4789)	57,030,033	69,390,341	80,668,319	92,305,008	102,295,685	122,686,026
Communications	(4812-4899)	555,960,508	627,835,823	728,870,880	790,351,699	868,179,594 <sup>r</sup>	1,058,492,235
Electric & Gas	(4911-4971)	883,542,810	839,854,790	835,755,510	906,750,901	1,091,917,188	1,108,612,876
Wholesale-Durable Goods	(5012-5099)	1,549,274,994	1,896,200,553	2,107,762,205	2,309,529,541	2,273,250,586 <sup>r</sup>	2,544,811,451
Wholesale-nondurable Goods	(5111-5199)	360,321,124	442,810,454	447,334,051	559,143,295	584,703,789	612,235,841
Retail-Building & Garden	(5211-5271)	941,280,140	1,159,962,087	1,241,174,916	1,337,465,027	1,309,839,335	1,351,361,566
Retail-General Merchandise	(5311-5399)	1,716,353,819	1,816,441,035	2,033,082,124	2,256,379,051	2,327,855,554	2,462,659,870
Retail-Food Stores	(5411-5499)	2,495,888,701	2,677,022,415	2,784,210,385	3,049,698,985	3,258,413,325 <sup>r</sup>	3,381,049,726
Retail-Motor Vehicle Dealers	(5511-5599)	2,140,461,669	2,331,457,804	2,431,488,000	2,709,742,413	2,774,966,972	2,965,018,986
Retail-Apparel & Accessory	(5611-5699)	580,745,972	591,223,764	613,816,378	665,106,689	692,785,892	756,543,223
Retail-Furniture	(5712-5736)	772,741,082	949,690,617	1,112,416,692	1,309,817,367	1,307,088,533	1,335,020,550
Retail-Eating & Drinking	(5812-5813)	1,140,177,686	1,233,568,922	1,349,092,943	1,472,851,575	1,553,634,568 <sup>r</sup>	1,676,821,741
Retail-Miscellaneous	(5912-5999)	1,206,306,164	1,337,904,319	1,514,484,382	1,603,327,868	1,648,793,497 <sup>r</sup>	1,728,157,306
Finance, Ins. & Real Estate	(6011-6799)	135,123,735	203,453,375	235,834,703	318,425,983	339,792,761 <sup>r</sup>	423,481,194
Services-Hotels & Lodging	(7011-7041)	400,299,194	423,186,581	473,089,359	528,246,600	557,018,018	550,861,207
Services-Personal	(7211-7299)	129,691,167	145,652,962	166,758,541	177,755,543	177,405,300 <sup>r</sup>	184,647,238
Services-Business	(7311-7389)	625,516,772	645,039,859	710,884,367	779,742,951	774,893,934 <sup>r</sup>	948,336,442
Services-Auto & Misc. Repair	(7513-7699)	676,729,904	762,935,921	901,369,304	1,011,744,835	1,071,827,386 <sup>r</sup>	1,159,815,661
Services-Amusement & Recrtn.	(7812-7999)	303,533,704	377,499,967	451,375,970	494,902,303	543,864,285	572,235,050
Services-Health	(8011-8099)	84,654,007	83,437,150	90,719,126	89,604,763	91,818,337	88,027,238
Services-Ed., Legal, Social	(8111-8999)	143,502,629	160,444,048	175,288,869	193,920,489	167,067,898	194,907,455
Public Administration	(9111-9721)	105,707,710	119,692,777	130,621,735	144,481,199	75,836,565	59,287,587
Private Motor Vehicle Sales		304,691,810	386,420,842	440,944,129	495,411,739	513,784,605	538,853,304
Occasional Retail Sales		24,177,977	51,483,550	45,059,604	50,584,801	70,582,305	64,033,193
Nondisclosable or SIC Uncoded		4,875,968	9,411,611	18,379,564	5,025,711	1,496,805	7,015,544
Prior-Period Payments, Refunds & Adjustments		557,915,638	572,254,874	588,223,904	416,450,355	525,769,413	467,854,342
<b>TOTALS:</b>		<b>\$19,341,072,947</b>	<b>\$21,526,668,565</b>	<b>\$23,608,777,041</b>	<b>\$25,843,937,451</b>	<b>\$26,828,703,020<sup>r</sup></b>	<b>\$28,645,309,267</b>

<sup>r</sup> revised



State Sales & Use Tax

F Y 9 8 / 9 9 A N N A L R P O R T

# Utah State Tax Commission



## State Sales & Use Tax

### Utah Sales Tax Exemption Amounts FY 1998-99

Utah law exempts certain purchases from the sales & use tax. The following are exemptions by legal category and estimated sales tax exemption amounts. See 59-12-104 Utah Code Ann.

	Exempt Revenue		Exempt Revenue
<b>ECONOMIC DEVELOPMENT</b>		<b>ECONOMIC EFFICIENCY (continued)</b>	
1. a. New or expanding manufacturing machinery & equipment	\$18,216,000 <sup>1</sup>	15. Sales of transportation, interstate telephone, telegraph, or fuel for use in compounding a taxable service	\$15,890,000
1 b. Normal operating replacement equipment and machinery	\$28,600,000 <sup>2</sup>	16. Personal property shipped out of state & incorporated into real property	\$250,000
2. Airline food	\$400,000	17. Coin-operated amusement devices	\$694,000
3. Airline equipment	\$350,000	18. 45% of manufactured homes	\$1,000,000
4. Aerospace tools	\$406,000	19. Intrastate transportation to an employer's employee	\$25,000
5. Motion picture rentals & radio broadcast tapes	\$30,000 \$20,000	20. Sales of utilities for industrial use	\$17,479,000
6. Intrastate movement of freight by common carrier or people by taxicabs	\$2,413,000	21. Telephone service from prepaid calling card	\$23,000
7. Farm machinery and irrigation equipment	\$11,495,000 \$950,000	<b>SUBTOTAL ECONOMIC EFFICIENCY</b>	<b>\$169,420,000</b>
8. Commercial sprays & insecticides	\$625,000	<b>C. GOVERNMENTAL</b>	
9. Sales of aircraft manufactured in Utah	0	1. State government purchases	\$38,926,000
10. Interstate carrier access telephone charges	\$15,890,000	Local government purchases	\$20,652,000
WATS exemption	\$5,207,000	2. Fares charged to persons transported by public transit	\$573,000
11. Electricity sales to ski resorts for all lifts	\$50,000	3. Admissions to college athletic events	\$462,000
12. Ski resort equipment	\$679,000	4. Sales by state & local photocopies or copies of records	\$10,000
13. Steel mill nondurable equipment	\$618,000	5. Sales by the Heber Creeper Railroad	\$10,000
14. Amusement parks' electricity	\$71,000	<b>SUBTOTAL: GOVERNMENTAL</b>	<b>\$60,634,000</b>
<b>SUBTOTAL</b>		<b>D. SOCIAL SERVICE, HEALTH, CHARITABLE &amp; OTHER</b>	
<b>ECONOMIC DEVELOPMENT:</b>	<b>\$86,019,000</b>	1. Food stamps	\$3,537,000
<b>B. ECONOMIC EFFICIENCY</b>		2. WIC program food purchases	\$1,505,000
1. a. Motor & special fuels	\$63,428,000	3. Meals served by schools, churches	\$ 496,000
b. Aviation fuel	\$8,379,000	Meals served by nursing homes & hosp.	\$484,000
2. Vending machine sales < \$1 of food or beverages	\$912,000	4. Pollution control	\$6,000,000
3. Coin-operated Laundromats	\$263,000	5. Prescription drugs	\$10,311,000
4. Coin-operated car washing	\$483,000	6. Oxygen & stoma supplies	\$51,000
5. Nonresident vehicles	\$5,476,000	7. Religious or charitable sales & purchases	\$9,758,000
6. Nonresident boats	\$158,000	8. Newspaper sales or subscriptions	\$2,941,000
7. Occasional sales	\$2,400,000	9. Leases to authorized carriers	\$150,000
8. Tangible personal property trades	n/a	10. School & fund-raising sale	\$50,000
9. Exclusive sales of locally grown farm produce	\$1,425,000	11. Home medical equipment	\$375,000
10. Containers, labels, casings	\$22,448,000	12. Hearing aids	\$311,000
11. Property stored in the state for resale	n/a	13. Sales by area aging services	\$1,000
12. Property brought in by a nonresident for use	\$3,135,000	<b>SUBTOTAL: SOCIAL SERVICES, HEALTH &amp; CHARITABLE</b>	<b>\$35,970,000</b>
13. Property purchased for resale or as an ingredient or component part of manufactured products	\$25,547,000	<b>TOTAL STATE SALES TAX:</b>	<b>\$352,372,000</b>
14. Property upon which sales tax was paid to another state	n/a	<b>ESTIMATED LOCAL SALES TAX</b>	<b>\$117,340,000</b>
		<b>GRAND TOTAL</b>	<b>\$469,712,000</b>

<sup>1</sup> Estimated reporting and most refund amounts were \$18,216,000 for CY99.

<sup>2</sup> Estimated reporting and refund requests were \$3,124,000 for CY99.

FY 1998 / 1999 ANNUAL REPORT

# Utah State Tax Commission



## State Sales & Use Tax

### Gross Taxable Retail Sales, Services & Business Equipment Purchases by County Calendar Years 1994 through 1998

COUNTY	TAXABLE SALES 1994	TAXABLE SALES 1995	TAXABLE SALES 1996	TAXABLE SALES 1997	TAXABLE SALES 1998
BEAVER	\$ 34,626,306	\$ 36,412,579	\$ 41,936,668	\$ 45,761,964	\$ 54,028,444
BOX ELDER	270,086,492	255,311,338	313,399,510	341,801,574	378,656,784
CACHE	592,265,682	643,424,439	700,827,166	738,962,198	815,747,488
CARBON	243,379,366	246,727,509	270,180,228	302,766,134	350,262,447
DAGGETT	16,367,912	8,026,924	9,433,030	8,931,045	10,152,206
DAVIS	1,628,953,240	1,792,686,798	1,948,114,497	2,082,405,096 <sup>r</sup>	2,333,000,552
DUCHESNE	91,128,287	92,152,625	103,539,767	138,833,857	148,993,949
EMERY	68,117,764	59,567,320	63,933,988	85,273,673	108,296,650
GARFIELD	46,588,854	53,989,631	59,463,916	64,208,586	67,964,766
GRAND	98,898,658	123,463,929	125,597,997	136,682,724	143,307,479
IRON	269,104,272	296,098,117	328,599,441	334,517,242	358,583,543
JUAB	41,049,378	44,498,957	52,093,322	58,330,085	61,049,366
KANE	68,713,093	79,603,840	85,348,929	91,571,511	92,767,501
MILLARD	80,606,243	84,805,492	86,426,974	102,956,430	102,324,784
MORGAN	28,204,835	32,975,103	36,673,879	34,597,815	43,190,274
PIUTE	4,153,237	5,737,337	5,549,494	4,647,900	5,197,828
RICH	11,515,077	10,252,664	10,848,221	12,425,163	14,599,275
SALT LAKE	10,526,443,225	11,456,330,532	12,495,049,840	13,279,907,345 <sup>r</sup>	14,480,792,082
SAN JUAN	65,840,801	73,747,605	83,951,301	79,420,183	102,358,862
SANPETE	84,773,473	93,422,662	101,273,513	109,374,363	117,860,224
SEVIER	155,308,506	167,792,163	171,174,291	179,499,588	247,516,691
SUMMIT	424,263,835	481,055,880	532,065,605	585,960,819	631,299,089
TOOELE	189,412,717	204,822,816	229,458,354	247,605,386 <sup>r</sup>	282,754,708
UINTAH	225,274,014	238,265,849	249,885,277	300,310,299	335,704,139
UTAH	2,485,729,203	2,729,006,721	3,018,664,563	3,263,562,889	3,670,050,662
WASATCH	77,853,975	91,141,976	104,349,093	118,482,941	136,583,244
WASHINGTON	790,641,230	876,072,647	954,639,002	994,050,920	1,066,865,802
WAYNE	14,979,670	17,293,540	17,770,582	18,568,025	22,689,627
WEBER	1,716,143,480	1,871,898,257	2,039,495,130	2,151,273,281	264,121,035
OUT OF STATE USE TAX	<u>1,176,245,745</u>	<u>1,442,191,794</u>	<u>1,604,193,876</u>	<u>916,015,985<sup>r</sup></u>	<u>200,035,296</u>
<b>Grand Total</b>	<b>\$21,526,668,570</b>	<b>\$23,608,777,044</b>	<b>\$25,843,937,454</b>	<b>\$26,828,703,021<sup>r</sup></b>	<b>\$28,646,754,797</b>

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# Utah State Tax Commission



## State Sales & Use Tax

### Direct Retail Sales, Services, & Business Equipment Purchases by Major City Calendar Years 1994 through 1998

CITY	CALENDAR YEAR 1994	CALENDAR YEAR 1995	CALENDAR YEAR 1996	CALENDAR YEAR 1997	CALENDAR YEAR 1998
AMERICAN FORK	\$ 157,585,509	\$ 180,669,515	\$ 201,598,789	\$ 235,266,814	\$ 261,391,848
BEAVER CITY	18,678,535	18,614,416	22,372,744	22,487,898	22,477,748
BOUNTIFUL	313,989,770	311,124,359	326,488,702	326,377,551	344,393,088
BRIGHAM CITY	121,054,985	120,868,617	150,598,889	161,157,125	163,049,666
CEDAR CITY	208,290,789	231,623,336	245,962,220	253,484,223	266,360,263
CENTERVILLE	85,672,646	104,706,998	131,266,297	147,104,844	157,712,747
CLEARFIELD	78,608,395	99,546,816	108,585,283	107,530,438	116,796,197
DELTA	33,611,470	37,627,849	39,663,869	41,330,865	39,630,234
DRAPER	.	37,358,001	166,476,196	184,763,058	233,772,550
FARMINGTON	.	65,221,409	67,840,176	70,003,699	70,519,831
HEBER	48,196,504	57,106,480	66,147,778	71,701,617	80,667,104
KANAB	33,292,432	37,488,344	39,236,505	40,263,757	39,148,999
LAYTON	496,393,028	564,654,060	635,790,578	685,816,957	754,175,856
LEHI	.	66,645,851	86,150,217	86,586,277	112,374,187
LINDON	.	34,063,893	34,559,507	47,034,074	83,524,498
LOGAN	407,660,174	421,199,731	436,682,779	456,011,438	482,640,455
MIDVALE	306,143,512	316,983,924	328,791,707	344,471,180	591,397,095
MOAB	75,256,174	91,993,359	92,334,537	97,839,054	94,689,733
MURRAY	1,124,928,703	1,207,217,693	1,254,139,679	1,310,918,527	1,297,183,612
NEPHI	29,896,599	33,251,315	38,146,234	38,911,575	41,647,898
NORTH SALT LAKE	91,852,470	112,495,953	117,819,804	119,084,055	114,476,659
OGDEN	944,938,967	1,046,252,790	1,070,126,897	1,065,057,579	1,065,406,786
OREM	934,362,059	1,040,869,075	1,176,029,520	1,250,648,231	1,258,425,880
PARK CITY	259,852,529	289,806,859	308,759,243	336,270,427	336,015,384
PAYSON	41,341,140	46,074,831	49,658,434	61,573,623	63,622,330
PLEASANT GROVE	43,875,866	49,063,121	53,950,821	50,734,781	58,783,591
PRICE	166,160,698	178,552,057	191,659,030	213,723,482	212,086,116
PROVO	755,442,840	771,946,103	801,316,510	800,393,321	867,054,649
RICHFIELD	103,852,411	110,996,589	117,281,598	119,896,428	125,985,213
RIVERDALE	249,412,729	278,375,277	306,304,146	367,025,276	363,685,582
ROOSEVELT	49,887,545	49,870,695	57,295,719	67,816,689	66,567,417
ROY	121,599,983	127,214,033	142,730,271	151,194,869	153,106,384
SALT LAKE CITY	3,292,341,611	3,532,456,396	3,857,835,209	3,901,536,010	3,899,214,970
SANDY	611,514,506	739,965,097	909,055,452	949,647,585	1,032,284,157
SOUTH JORDAN	.	53,600,440	68,676,608	62,203,822	65,176,971
SOUTH OGDEN	83,686,466	91,310,933	112,300,436	126,453,316	126,523,215
SOUTH SALT LAKE	852,741,947	892,919,714	983,574,767	950,079,433	987,995,596
SPANISH FORK	134,335,357	154,109,359	172,919,581	175,975,634	193,147,064
SPRINGDALE	.	15,556,301	17,133,307	19,799,910	19,380,580
SPRINGVILLE	82,120,574	87,157,809	88,768,646	96,533,839	103,975,166
ST GEORGE	638,855,610	704,263,405	715,350,364	761,806,480	795,547,626
TAYLORSVILLE	.	.	.	477,550,899	.
TOOELE	112,960,247	121,171,152	135,976,006	145,464,961	165,253,449
TREMONTON	54,505,455	57,059,951	62,173,644	62,870,788	62,150,078
VERNAL	157,090,709	163,082,093	170,065,518	206,020,702	209,286,439
WEST BOUNTIFUL	.	71,367,850	76,820,843	69,481,151	60,698,561
WEST JORDAN	341,127,464	371,486,428	403,554,052	423,568,456	468,182,446
WEST VALLEY	993,890,892	1,053,465,087	1,114,752,661	1,215,673,810	1,239,904,116
WOODS CROSS	128,874,825	134,137,725	141,301,794	145,057,399	154,339,278
<b>TOTALS:</b>	<b>\$14,785,884,125</b>	<b>\$16,382,593,089</b>	<b>\$17,896,023,567</b>	<b>\$18,644,660,528</b>	<b>\$19,999,380,211</b>

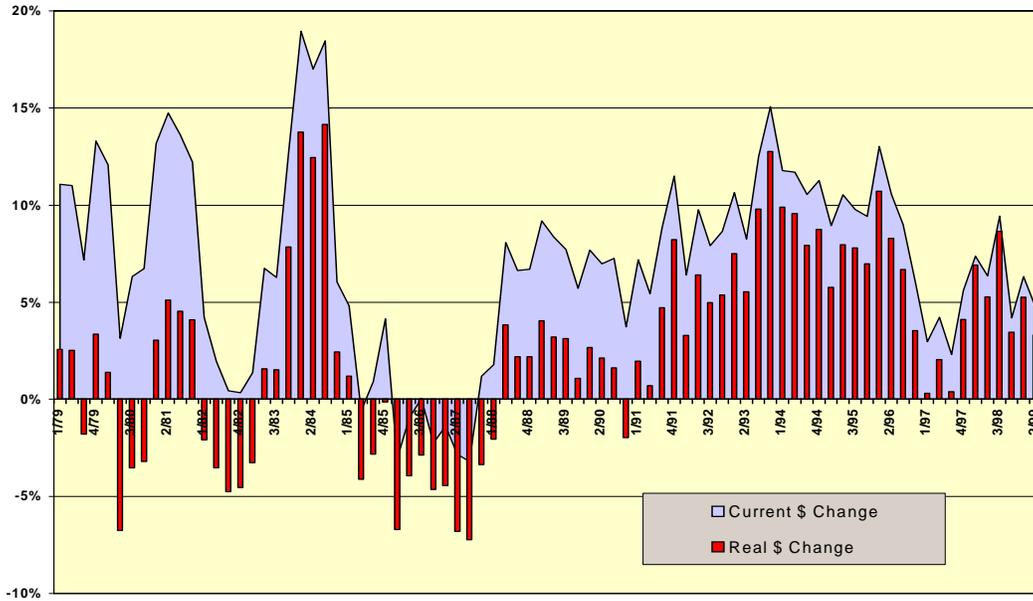
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## State Sales & Use Tax

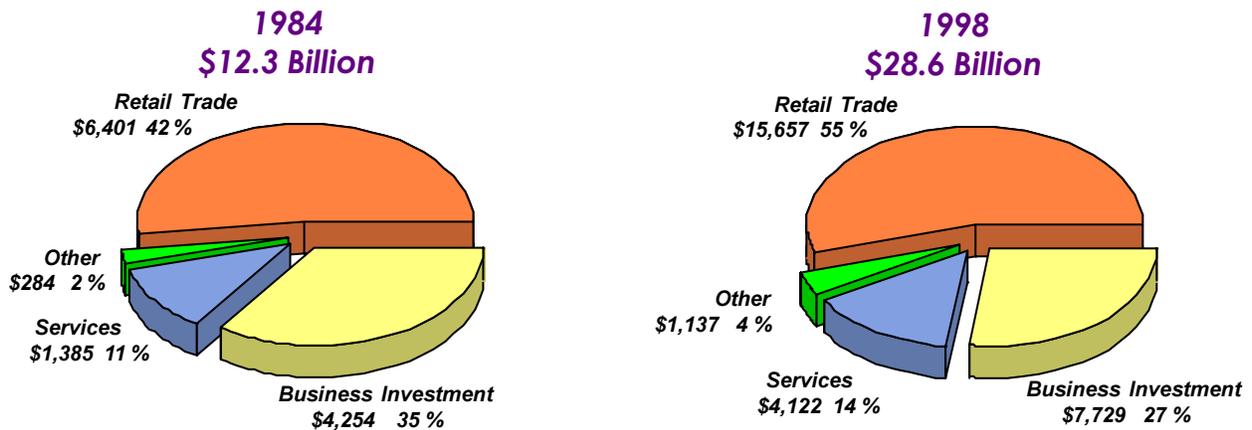
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### Change in Gross Taxable Sales Percent Change from Prior Year



### Shares of Utah's Sales Tax Base Four Major Sectors Comparison of 1984 to 1998

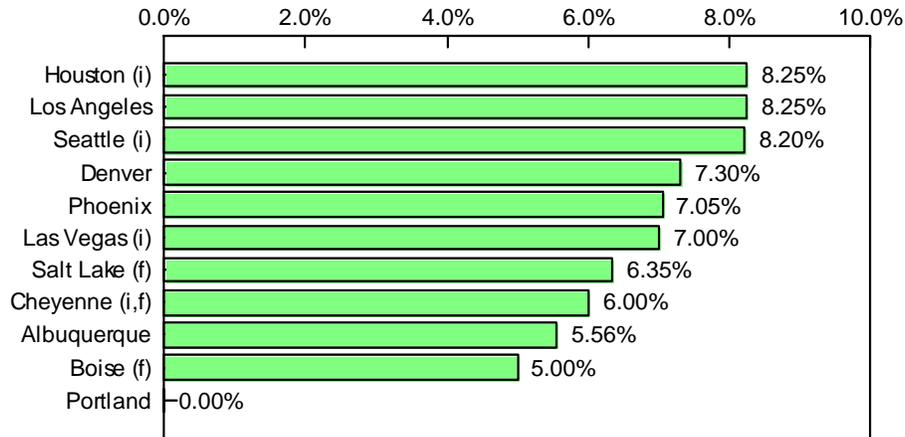
(in Millions of \$)





## State Sales & Use Tax

### State & Local Sales Tax Rates In the West's Major Metropolitan Cities Rates Effective 7-1-99



*f - taxes food, i - no income tax*  
 Source: Local Rates, Tax Rates & Burdens Study  
 D.C. Finance, 1999  
 Source: State Rates, Federation of Tax Administrators

### State & Local Sales Tax Burden In the West's Major Metropolitan Cities For a Family of Four with \$50,000 Income



*f - taxes food, i - no income tax*  
 Source: Tax Rates & Burdens, D.C. Finance, 1999



## Local Sales & Use Tax

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### Fiscal Year Revenue\*

1980	62,736,929
1981	67,002,776
1982	75,053,672
1983	75,552,049
1984	104,750,161
1985	107,977,933
1986	106,596,224 <sup>†</sup>
1987	107,965,991 <sup>†</sup>
1988	107,911,328 <sup>†</sup>
1989	117,229,769 <sup>†</sup>
1990	127,393,793 <sup>†</sup>
1991	147,184,955 <sup>†</sup>
1992	157,949,323
1993	173,142,246
1994	188,542,186
1995	212,640,426
1996	225,576,867
1997	258,148,104
1998	263,504,219
<b>1999</b>	<b>284,525,922</b>

<sup>†</sup> Revised

Collection totals since 1984 include accelerated sales tax collections not distributed until the September after the close of the fiscal year. Figures represent actual collections, less 2.5 percent administrative fee up to Fiscal Year 1995, and 1.5 percent thereafter.

\*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Local Sales and use Tax amounts on pages 48 - 55 are based on the actual cash payouts made during the fiscal period.

**NOTE:** From January 1, 1990 through June 30, 1999, 1/64 percent of the Local Sales Tax, with an equal match of state sales taxes, was earmarked for the Olympics Special Revenue Fund, for use by the Utah Sports Authority. Those funds are not included in these collection totals. Please see Overview of Collections for the collections in this fund.

### Tax Rate

#### Utah Code Ann. §59-12-201

The Local Sales and Use Tax must be adopted by local ordinance and currently all local governments impose the tax levy at the full 1 percent (effective January 1, 1990) of the purchase price on the same transaction that the state sales and use tax is applied. Retailers are liable for the tax collection. The Tax Commission acts as collection and distribution agent for local governmental units.

Historically, this tax was 1/2 of 1 percent (July 1, 1959 - June 30, 1975); 3/4 of 1 percent (July 1, 1975 - June 30, 1983); 7/8 of 1 percent (July 1, 1983 - June 30, 1986); 29/32 of 1 percent (July 1, 1986 to December 31, 1989); and 1 percent thereafter.

### Distribution of Revenue

Revenue is returned to participating local government units. For calendar year 1989, 25 percent of local sales taxes were returned to local governments on a pro-rated population basis, while 75 percent was distributed on a point-of-sale basis. Under Utah statute, that distribution changed to a 40 percent - 60 percent population/point of sale basis, respectively, from July 1, 1991 through June 30, 1992. From July 1, 1992 through June 30, 1993, the respective population/point of sale distribution was 45 percent - 55 percent. Beginning July 1, 1993, the distribution changed to a 50-50 division of a population-point of sale. There is also a hold-harmless provision that prevents any city from receiving less than 3/4 of 1 percent of the taxable sales within its boundaries.



## Local Sales & Use Tax

### Distribution of Local Sales and Use Taxes Fiscal Years 1996-97, 1997-98 and 1998-99

#### Net Distribution After Administrative Costs

#### Beaver County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Beaver County</b>	94,216.78	105,452.33	11.9%	115,178.47	9.2%
Beaver City	275,303.50	296,630.20	7.7%	333,597.17	12.5%
Milford	120,151.42	118,648.01	-1.3%	129,237.61	8.9%
Minersville	48,117.96	54,740.56	13.8%	63,299.25	15.6%
<b>Total County and Cities</b>	<b>537,789.66</b>	<b>575,471.10</b>	<b>7.0%</b>	<b>641,312.50</b>	<b>11.4%</b>
<b>Total Cities and Towns</b>	<b>443,572.88</b>	<b>470,018.77</b>	<b>6.0%</b>	<b>526,134.03</b>	<b>11.9%</b>

#### Box Elder County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Box Elder County</b>	705,227.29	687,866.29	-2.5%	723,179.51	5.1%
Bear River	47,782.44	48,095.04	0.7%	48,937.81	1.8%
Brigham	1,907,837.17	2,028,066.92	6.3%	2,105,620.06	3.8%
Corinne	51,790.62	53,225.86	2.8%	55,939.63	5.1%
Deweyville	22,530.54	23,663.71	5.0%	24,125.72	2.0%
Elwood	45,246.00	46,151.38	2.0%	46,299.74	0.3%
Fielding	30,114.16	29,480.28	-2.1%	30,092.44	2.1%
Garland	121,566.31	126,910.68	4.4%	135,935.21	7.1%
Honeyville	76,044.69	80,439.01	5.8%	85,857.76	6.7%
Howell	14,603.71	15,472.15	5.9%	16,886.12	9.1%
Mantua	45,846.68	43,948.43	-4.1%	44,983.43	2.4%
Perry	141,152.90	153,211.69	8.5%	165,604.43	8.1%
Plymouth	24,713.43	26,041.34	5.4%	30,102.94	15.6%
Portage	12,795.63	12,975.10	1.4%	13,816.87	6.5%
Snowville	26,970.28	28,660.85	6.3%	30,034.77	4.8%
Tremonton	641,271.36	666,264.35	3.9%	720,791.52	8.2%
Willard	121,522.88	143,101.17	17.8%	156,467.79	9.3%
<b>Total County and Cities</b>	<b>4,037,016.09</b>	<b>4,213,574.25</b>	<b>4.4%</b>	<b>4,434,675.75</b>	<b>5.2%</b>
<b>Total Cities and Towns</b>	<b>3,331,788.80</b>	<b>3,525,707.96</b>	<b>5.8%</b>	<b>3,711,496.24</b>	<b>5.3%</b>

#### Cache County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Cache County</b>	228,108.44	345,814.66	51.6%	463,906.19	34.1%
Amalga	38,701.76	33,727.39	-12.9%	36,846.48	9.2%
Clarkston	40,217.09	42,483.53	5.6%	43,671.19	2.8%
Cornish	17,713.11	16,172.56	-8.7%	16,115.12	-0.4%
Hyde Park	210,127.08	205,056.64	-2.4%	221,966.53	8.2%
Hyrum	407,032.69	409,433.98	0.6%	444,823.13	8.6%
Lewiston	123,311.60	118,698.46	-3.7%	124,725.97	5.1%
Logan	4,769,777.35	5,018,784.65	5.2%	5,356,012.95	6.7%

(Cache County continued on next page)

# Utah State Tax Commission



## Local Sales & Use Tax

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(Cache County continued from previous page)

Mendon	52,401.34	52,863.40	0.9%	53,719.12	1.6%
Millville	88,634.82	89,834.28	1.4%	98,271.66	9.4%
Newton	41,571.03	42,549.01	2.4%	47,252.65	11.1%
Nibley	106,510.12	98,628.04	-7.4%	104,759.58	6.2%
North Logan	834,412.91	1,100,286.65	31.9%	1,083,486.39	-1.5%
Paradise	38,691.68	46,796.35	20.9%	51,639.36	10.3%
Providence	250,699.07	270,108.29	7.7%	293,471.01	8.6%
Richmond	143,149.02	143,212.52	0.0%	147,689.45	3.1%
River Heights	80,974.77	82,709.09	2.1%	86,597.44	4.7%
Smithfield	624,661.61	623,914.69	-0.1%	653,290.98	4.7%
Trenton	34,540.36	32,358.26	-6.3%	32,776.22	1.3%
Wellsville	<u>161,253.70</u>	<u>181,423.24</u>	12.5%	<u>214,345.00</u>	18.1%
<b>Total County and Cities</b>	<b>8,292,489.55</b>	<b>8,954,855.69</b>	<b>8.0%</b>	<b>9,575,366.42</b>	<b>6.9%</b>
<b>Total Cities and Towns</b>	<b>8,064,381.11</b>	<b>8,609,041.03</b>	<b>6.8%</b>	<b>9,111,460.23</b>	<b>5.8%</b>

### Carbon County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Carbon County</b>	486,384.33	537,010.59	10.4%	662,282.95	23.3%
Helper	260,013.35	317,889.18	22.3%	312,160.78	-1.8%
Price	1,700,559.17	1,735,627.31	2.1%	1,846,748.77	6.4%
Scofield	6,284.19	22,818.30	263.1%	4,182.57	-81.7%
Sunnyside	31,765.51	55,543.91	74.9%	41,176.43	-25.9%
Wellington	134,938.25	142,832.19	5.9%	170,774.63	19.6%
E Carbon	<u>96,768.65</u>	<u>100,425.55</u>	3.8%	<u>93,031.77</u>	-7.4%
<b>Total County and Cities</b>	<b>2,716,713.45</b>	<b>2,912,147.03</b>	<b>7.2%</b>	<b>3,130,357.90</b>	<b>7.5%</b>
<b>Total Cities and Towns</b>	<b>2,230,329.12</b>	<b>2,375,136.44</b>	<b>6.5%</b>	<b>2,468,074.95</b>	<b>3.9%</b>

### Daggett County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Daggett County</b>	68,239.93	67,050.43	-1.7%	75,003.78	11.9%
Manila	<u>25,858.45</u>	<u>25,171.77</u>	-2.7%	<u>27,662.31</u>	<u>9.9%</u>
<b>Total County and Cities</b>	<b>94,098.38</b>	<b>92,222.20</b>	<b>-2.0%</b>	<b>102,666.09</b>	<b>11.3%</b>
<b>Total Cities and Towns</b>	<b>25,858.45</b>	<b>25,171.77</b>	<b>-2.7%</b>	<b>27,662.31</b>	<b>9.9%</b>

### Davis County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Davis County</b>	599,745.44	588,841.61	-1.8%	560,532.48	-4.8%
Bountiful	4,162,597.38	4,272,498.21	2.6%	4,578,567.55	7.2%
Centerville	1,638,729.47	1,771,181.55	8.1%	1,918,049.24	8.3%
Clearfield	2,033,843.54	2,071,169.61	1.8%	2,175,718.68	5.0%
Fruit Heights	317,643.39	339,908.87	7.0%	362,300.95	6.6%
Farmington	1,009,111.36	1,037,710.01	2.8%	1,083,574.99	4.4%
Kaysville	1,419,948.16	1,580,169.07	11.3%	1,779,219.92	12.6%
Layton	6,822,928.74	7,158,430.85	4.9%	7,908,560.18	10.5%
North Salt Lake	1,133,036.37	1,152,451.93	1.7%	1,199,280.04	4.1%
South Weber	308,077.68	311,679.09	1.2%	318,787.16	2.3%
Sunset	518,842.19	499,562.91	-3.7%	492,355.32	-1.4%
Syracuse	548,284.87	588,106.65	7.3%	667,470.57	13.5%
West Point	307,132.30	330,472.89	7.6%	369,660.18	11.9%
Woods Cross	1,139,976.21	1,215,400.65	6.6%	1,324,235.73	9.0%
Clinton	547,570.87	569,493.73	4.0%	616,044.70	8.2%
West Bountiful	<u>728,974.39</u>	<u>688,467.01</u>	-5.6%	<u>657,647.94</u>	-4.5%
<b>Total County and Cities</b>	<b>23,236,442.36</b>	<b>24,175,544.64</b>	<b>4.0%</b>	<b>26,012,005.63</b>	<b>7.6%</b>
<b>Total Cities and Towns</b>	<b>22,636,696.92</b>	<b>23,586,703.03</b>	<b>4.2%</b>	<b>25,451,473.15</b>	<b>7.9%</b>

# Utah State Tax Commission



## Local Sales & Use Tax

### Duchesne County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
Duchesne County	547,225.64	700,674.76	28.0%	652,949.75	-6.8%
Altamont	24,901.24	27,040.34	8.6%	29,428.92	8.8%
Duchesne	147,395.48	153,329.57	4.0%	152,188.94	-0.7%
Myton	36,179.32	32,967.49	-8.9%	34,956.99	6.0%
Roosevelt	653,674.90	679,509.99	4.0%	672,685.50	-1.0%
Tabiona	<u>9,352.32</u>	<u>9,106.80</u>	-2.6%	<u>9,165.76</u>	0.6%
<b>Total County and Cities</b>	<b>1,418,728.90</b>	<b>1,602,628.95</b>	<b>13.0%</b>	<b>1,551,375.86</b>	<b>-3.2%</b>
<b>Total Cities and Towns</b>	<b>871,503.26</b>	<b>901,954.19</b>	<b>3.5%</b>	<b>898,426.11</b>	<b>-0.4%</b>

### Emery County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
Emery County	128,776.63	119,949.37	-6.9%	172,027.02	43.4%
Castle Dale	168,413.07	178,592.23	6.0%	218,500.11	22.3%
Clawson	9,974.14	10,478.73	5.1%	10,672.97	1.9%
Cleveland	46,281.91	46,127.86	-0.3%	53,638.68	16.3%
Elmo	19,656.65	20,831.52	6.0%	23,705.85	13.8%
Emery City	17,956.71	19,162.16	6.7%	23,079.95	20.4%
Ferron	123,242.19	127,293.06	3.3%	146,076.73	14.8%
Green River	107,282.55	112,533.70	4.9%	143,326.21	27.4%
Huntington	237,339.19	322,460.17	35.9%	290,976.71	-9.8%
Orangeville	<u>131,882.75</u>	<u>138,050.34</u>	4.7%	<u>152,350.70</u>	10.4%
<b>Total County and Cities</b>	<b>990,805.79</b>	<b>1,095,479.14</b>	<b>10.6%</b>	<b>1,234,354.93</b>	<b>12.7%</b>
<b>Total Cities and Towns</b>	<b>862,029.16</b>	<b>975,529.77</b>	<b>13.2%</b>	<b>1,062,327.91</b>	<b>8.9%</b>

### Garfield County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
Garfield County	249,043.79	262,806.51	5.5%	282,637.53	7.5%
Antimony	13,815.38	8,697.09	-37.0%	8,334.43	-4.2%
Boulder	15,593.94	16,090.82	3.2%	18,417.50	14.5%
Cannonville	11,909.95	13,545.78	13.7%	15,144.50	11.8%
Escalante	69,833.83	79,873.72	14.4%	83,635.87	4.7%
Hatch	13,745.78	10,549.80	-23.3%	11,355.96	7.6%
Henrieville	8,264.61	8,959.02	8.4%	11,489.07	28.2%
Panguitch	179,922.00	176,838.55	-1.7%	170,930.23	-3.3%
Tropic	<u>44,474.45</u>	<u>43,245.94</u>	-2.8%	<u>43,788.88</u>	1.3%
<b>Total County and Cities</b>	<b>606,603.73</b>	<b>620,607.23</b>	<b>2.3%</b>	<b>645,733.97</b>	<b>4.0%</b>
<b>Total Cities and Towns</b>	<b>357,559.94</b>	<b>357,800.72</b>	<b>0.1%</b>	<b>363,096.44</b>	<b>1.5%</b>

### Grand County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
Grand County	297,587.48	301,599.21	1.3%	346,810.09	15.0%
Castle Valley	14,104.57	14,899.04	N.A.	16,669.36	11.9%
Moab	837,020.99	841,755.10	0.6%	878,574.78	4.4%
E Green River	<u>41,756.38</u>	<u>45,890.91</u>	9.9%	<u>70,514.59</u>	53.7%
<b>Total County and Cities</b>	<b>1,190,469.42</b>	<b>1,204,144.26</b>	<b>1.1%</b>	<b>1,312,568.82</b>	<b>9.0%</b>
<b>Total Cities and Towns</b>	<b>892,881.94</b>	<b>902,545.05</b>	<b>1.1%</b>	<b>965,758.73</b>	<b>7.0%</b>

### Iron County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
Iron County	291,905.61	291,683.25	-0.1%	311,522.91	6.8%
Cedar City	2,482,386.38	2,562,886.93	3.2%	2,820,983.95	10.1%
Enoch	144,019.34	152,748.80	6.1%	168,101.13	10.1%
Kanarraville	20,339.25	18,174.94	-10.6%	19,928.80	9.6%
Paragonah	27,388.94	30,415.35	11.0%	34,052.79	12.0%
Parowan	185,747.49	182,272.97	-1.9%	191,550.57	5.1%
Brian Head	<u>105,985.18</u>	<u>104,185.79</u>	-1.7%	<u>97,302.15</u>	-6.6%
<b>Total County and Cities</b>	<b>3,257,772.19</b>	<b>3,342,368.03</b>	<b>2.6%</b>	<b>3,643,442.30</b>	<b>9.0%</b>
<b>Total Cities and Towns</b>	<b>2,965,866.58</b>	<b>3,050,684.78</b>	<b>2.9%</b>	<b>3,331,919.39</b>	<b>9.2%</b>

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# Utah State Tax Commission



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### Juab County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Juab County</b>	77,072.63	86,875.76	12.7%	74,211.20	-14.6%
Eureka	43,469.54	44,325.89	2.0%	46,106.61	4.0%
Levan	32,222.64	34,345.35	6.6%	31,643.56	-7.9%
Mona	44,609.62	48,158.62	8.0%	56,983.72	18.3%
Nephi	464,383.12	498,106.74	7.3%	534,207.47	7.2%
Rocky Ridge	0.00	0.00	N.A.	22,528.36	N.A.
<b>Total County and Cities</b>	<b>661,757.55</b>	<b>711,812.36</b>	<b>7.6%</b>	<b>765,680.92</b>	<b>7.6%</b>
<b>Total Cities and Towns</b>	<b>584,684.92</b>	<b>624,936.60</b>	<b>6.9%</b>	<b>691,469.72</b>	<b>10.6%</b>

### Kane County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Kane County</b>	317,337.74	333,375.75	5.1%	344,441.40	3.3%
Alton	7,381.18	7,178.95	-2.7%	6,957.39	-3.1%
Glendale	24,472.23	23,360.56	-4.5%	22,558.24	-3.4%
Kanab	426,057.63	434,157.16	1.9%	449,090.39	3.4%
Orderville	51,580.64	52,627.36	2.0%	51,497.70	-2.1%
Big Water	24,463.91	24,666.56	0.8%	27,957.84	13.3%
<b>Total County and Cities</b>	<b>851,293.33</b>	<b>875,366.34</b>	<b>2.8%</b>	<b>902,502.96</b>	<b>3.1%</b>
<b>Total Cities and Towns</b>	<b>533,955.59</b>	<b>541,990.59</b>	<b>1.5%</b>	<b>558,061.56</b>	<b>3.0%</b>

### Millard County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Millard County</b>	289,486.90	324,005.32	11.9%	645,708.67	99.3%
Delta	442,986.08	466,146.37	5.2%	462,934.10	-0.7%
Fillmore	243,744.30	258,250.58	6.0%	260,027.26	0.7%
Hinckley	44,149.85	44,577.25	1.0%	45,872.45	2.9%
Holden	26,733.34	28,844.63	7.9%	32,685.01	13.3%
Kanosh	27,238.84	29,190.66	7.2%	31,226.80	7.0%
Leamington	15,896.39	16,054.93	1.0%	16,791.38	4.6%
Lynndyl	7,208.56	7,736.18	7.3%	8,878.50	14.8%
Meadow	19,347.68	19,979.46	3.3%	21,434.70	7.3%
Oak City	38,916.58	37,856.92	-2.7%	38,966.44	2.9%
Scipio	28,108.28	26,585.52	-5.4%	27,569.71	3.7%
<b>Total County and Cities</b>	<b>1,183,816.80</b>	<b>1,259,227.82</b>	<b>6.4%</b>	<b>1,592,095.02</b>	<b>26.4%</b>
<b>Total Cities and Towns</b>	<b>894,329.90</b>	<b>935,222.50</b>	<b>4.6%</b>	<b>946,386.35</b>	<b>1.2%</b>

### Morgan County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Morgan County</b>	313,635.24	300,866.44	-4.1%	375,760.02	24.9%
Morgan	255,329.84	267,384.26	4.7%	292,605.63	9.4%
<b>Total County and Cities</b>	<b>568,965.08</b>	<b>568,250.70</b>	<b>-0.1%</b>	<b>668,365.65</b>	<b>17.6%</b>
<b>Total Cities and Towns</b>	<b>255,329.84</b>	<b>267,384.26</b>	<b>4.7%</b>	<b>292,605.63</b>	<b>9.4%</b>

### Piute County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Piute County</b>	22,237.43	19,099.46	-14.1%	20,883.18	9.3%
Circleville	37,612.23	36,281.60	-3.5%	36,754.02	1.3%
Junction	11,195.16	11,602.22	3.6%	12,812.54	10.4%
Kingston	9,463.65	9,355.98	-1.1%	10,580.74	13.1%
Marysvale	29,152.75	29,216.57	0.2%	32,988.98	12.9%
<b>Total County and Cities</b>	<b>109,661.22</b>	<b>105,555.83</b>	<b>-3.7%</b>	<b>114,019.46</b>	<b>8.0%</b>
<b>Total Cities and Towns</b>	<b>87,423.79</b>	<b>86,456.37</b>	<b>-1.1%</b>	<b>93,136.28</b>	<b>7.7%</b>

# Utah State Tax Commission



## Local Sales & Use Tax

F Y 1 9 8 / 9 9 A N N U A L R E P O R T

### Rich County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Rich County</b>	45,925.52	46,936.11	2.2%	49,924.41	6.4%
Garden City	51,227.57	56,580.28	10.4%	58,966.51	4.2%
Laketown	23,147.33	22,565.92	-2.5%	23,279.65	3.2%
Randolph	37,021.33	41,327.91	11.6%	44,292.51	7.2%
Woodruff	<u>12,133.54</u>	<u>12,342.37</u>	1.7%	<u>14,933.49</u>	21.0%
<b>Total County and Cities</b>	<b>169,455.29</b>	<b>179,752.59</b>	<b>6.1%</b>	<b>191,396.57</b>	<b>6.5%</b>
<b>Total Cities and Towns</b>	<b>123,529.77</b>	<b>132,816.48</b>	<b>7.5%</b>	<b>141,472.16</b>	<b>6.5%</b>

### Salt Lake County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Salt Lake County</b>	27,079,436.84	26,196,808.32	-3.3%	24,378,539.76	-6.9%
Alta	223,712.10	249,052.12	11.3%	253,368.42	1.7%
Bluffdale	226,768.76	251,688.66	11.0%	271,360.93	7.8%
Draper	1,527,018.86	1,798,312.02	17.8%	2,206,214.51	22.7%
Midvale	2,694,242.55	3,546,081.07	31.6%	5,163,218.87	45.6%
Murray	10,245,560.62	10,612,199.15	3.6%	11,075,961.64	4.4%
Riverton	1,195,953.24	1,376,881.47	15.1%	1,584,487.37	15.1%
Salt Lake City	33,096,910.99	33,817,824.39	2.2%	34,940,518.41	3.3%
Sandy	11,034,571.09	11,636,601.79	5.5%	12,633,224.03	8.6%
South Jordan	1,441,361.20	1,618,454.34	12.3%	1,919,301.36	18.6%
South Salt Lake	8,060,855.88	7,656,887.00	-5.0%	8,935,680.58	16.7%
Taylorsville	4,599,764.48	5,962,954.09	29.6%	6,538,223.66	9.6%
West Jordan	5,455,577.24	5,933,543.04	8.8%	6,643,818.46	12.0%
West Valley	<u>12,458,480.55</u>	<u>13,417,878.28</u>	7.7%	<u>14,081,193.84</u>	4.9%
<b>Total County and Cities</b>	<b>119,340,214.40</b>	<b>124,075,165.74</b>	<b>4.0%</b>	<b>130,625,111.84</b>	<b>5.3%</b>
<b>Total Cities and Towns</b>	<b>92,260,777.56</b>	<b>97,878,357.42</b>	<b>6.1%</b>	<b>106,246,572.08</b>	<b>8.5%</b>

### San Juan County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>San Juan County</b>	655,733.08	662,665.73	1.1%	720,054.40	8.7%
Blanding	334,576.16	362,065.27	8.2%	391,002.38	8.0%
Monticello	<u>217,408.10</u>	<u>223,232.95</u>	2.7%	<u>234,058.17</u>	4.8%
<b>Total County and Cities</b>	<b>1,207,717.34</b>	<b>1,247,963.95</b>	<b>3.3%</b>	<b>1,345,114.95</b>	<b>7.8%</b>
<b>Total Cities and Towns</b>	<b>551,984.26</b>	<b>585,298.22</b>	<b>6.0%</b>	<b>625,060.55</b>	<b>6.8%</b>

### Sanpete County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Sanpete County</b>	167,983.60	188,454.93	12.2%	207,713.84	10.2%
Centerfield	63,938.03	71,587.25	12.0%	72,938.17	1.9%
Ephraim	359,537.96	377,691.07	5.0%	409,172.61	8.3%
Fairview	115,117.38	111,780.13	-2.9%	109,147.88	-2.4%
Fayette	12,115.09	14,541.83	20.0%	17,370.96	19.5%
Fountain Green	52,738.26	51,186.26	-2.9%	48,388.41	-5.5%
Gunnison	228,136.54	232,452.22	1.9%	251,960.42	8.4%
Manti	205,818.69	212,500.05	3.2%	223,167.33	5.0%
Mayfield	31,081.40	31,641.04	1.8%	32,459.21	2.6%
Moroni	94,099.13	108,568.56	15.4%	125,093.94	15.2%
Mount Pleasant	248,552.69	255,474.89	2.8%	277,960.68	8.8%
Spring City	54,029.47	53,348.95	-1.3%	53,650.57	0.6%
Sterling	15,798.84	17,045.69	7.9%	19,633.79	15.2%
Wales	<u>12,134.45</u>	<u>14,886.22</u>	22.7%	<u>17,146.38</u>	15.2%
<b>Total County and Cities</b>	<b>1,661,081.53</b>	<b>1,741,159.09</b>	<b>4.8%</b>	<b>1,865,804.19</b>	<b>7.2%</b>
<b>Total Cities and Towns</b>	<b>1,493,097.93</b>	<b>1,552,704.16</b>	<b>4.0%</b>	<b>1,658,090.35</b>	<b>6.8%</b>

# Utah State Tax Commission



## Local Sales & Use Tax

F Y 1 9 8 / 9 9 A N N U A L R E P O R T

### Sevier County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Sevier County</b>	176,687.83	409,953.53	132.0%	286,559.75	-30.1%
Annabella	34,472.86	33,922.47	-1.6%	35,720.19	5.3%
Aurora	73,796.59	72,923.62	-1.2%	77,493.91	6.3%
Elsinore	46,997.33	46,829.86	-0.4%	46,800.31	-0.1%
Glenwood	28,488.19	28,195.84	-1.0%	29,399.74	4.3%
Joseph	15,815.73	15,264.15	-3.5%	15,310.66	0.3%
Koosharem	20,963.89	18,932.93	-9.7%	18,528.14	-2.1%
Monroe	114,188.72	111,612.59	-2.3%	114,456.97	2.5%
Redmond	54,296.65	63,202.42	16.4%	55,502.92	-12.2%
Richfield	1,055,020.09	1,178,827.72	11.7%	1,119,836.14	-5.0%
Salina	255,571.69	287,593.53	12.5%	280,438.57	-2.5%
Sigurd	36,435.42	40,019.38	9.8%	45,518.13	13.7%
<b>Total County and Cities</b>	<b>1,912,734.99</b>	<b>2,307,278.04</b>	<b>20.6%</b>	<b>2,125,565.43</b>	<b>-7.9%</b>
<b>Total Cities and Towns</b>	<b>1,736,047.16</b>	<b>1,897,324.51</b>	<b>9.3%</b>	<b>1,839,005.68</b>	<b>-3.1%</b>

### Summit County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Summit County</b>	1,553,810.20	1,740,690.87	12.0%	1,992,043.88	14.4%
Coalville	160,186.60	151,961.77	-5.1%	125,339.33	-17.5%
Francis	34,276.82	41,868.99	22.1%	46,503.35	11.1%
Henefer	37,938.37	42,569.57	12.2%	47,834.26	12.4%
Kamas	159,201.33	175,024.75	9.9%	185,544.02	6.0%
Oakley	55,564.77	58,961.49	6.1%	72,562.12	23.1%
Park City	2,703,699.09	2,800,916.87	3.6%	2,928,908.03	4.6%
<b>Total County and Cities</b>	<b>4,704,677.18</b>	<b>5,011,994.31</b>	<b>6.5%</b>	<b>5,398,734.99</b>	<b>7.7%</b>
<b>Total Cities and Towns</b>	<b>3,150,866.98</b>	<b>3,271,303.44</b>	<b>3.8%</b>	<b>3,406,691.11</b>	<b>4.1%</b>

### Tooele County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Tooele County</b>	672,332.21	671,685.14	-0.1%	750,606.23	11.7%
Grantsville	367,893.56	383,572.47	4.3%	415,552.44	8.3%
Ophir	1,651.41	1,668.22	1.0%	1,784.36	7.0%
Stockton	28,993.20	30,023.35	3.6%	32,034.43	6.7%
Tooele	1,763,069.39	1,854,923.58	5.2%	2,073,430.44	11.8%
Vernon	12,588.60	12,467.82	-1.0%	14,211.99	14.0%
Wendover	125,610.55	126,807.68	1.0%	119,072.94	-6.1%
Rush Valley	22,266.93	22,425.24	0.7%	23,078.98	2.9%
<b>Total County and Cities</b>	<b>2,994,405.85</b>	<b>3,103,573.50</b>	<b>3.6%</b>	<b>3,429,771.81</b>	<b>10.5%</b>
<b>Total Cities and Towns</b>	<b>2,322,073.64</b>	<b>2,431,888.36</b>	<b>4.7%</b>	<b>2,679,165.58</b>	<b>10.2%</b>

### Uintah County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Uintah County</b>	1,016,251.20	1,016,363.75	0.0%	1,081,838.46	6.4%
Naples	287,752.63	309,458.81	7.5%	311,948.65	0.8%
Vernal	1,476,003.68	1,801,812.13	22.1%	1,762,991.07	-2.2%
Ballard	72,442.68	81,415.97	12.4%	84,587.05	3.9%
<b>Total County and Cities</b>	<b>2,852,450.19</b>	<b>3,209,050.66</b>	<b>12.5%</b>	<b>3,241,365.23</b>	<b>1.0%</b>
<b>Total Cities and Towns</b>	<b>1,836,198.99</b>	<b>2,192,686.91</b>	<b>19.4%</b>	<b>2,159,526.77</b>	<b>-1.5%</b>

# Utah State Tax Commission



## Local Sales & Use Tax

FY 1998 / 1999 ANNUAL REPORT

### Utah County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Utah County</b>	930,357.06	932,042.02	0.2%	957,422.95	2.7%
Alpine	304,078.34	335,928.20	10.5%	364,891.44	8.6%
American Fork	2,339,774.03	2,612,077.83	11.6%	2,849,689.51	9.1%
Cedar Fort	17,613.92	17,519.97	-0.5%	19,676.83	12.3%
Eagle Mountain	0.00	6,911.86	N.A.	10,107.46	46.2%
Genola	64,528.61	59,498.92	-7.8%	58,802.83	-1.2%
Goshen	38,682.78	38,234.92	-1.2%	39,066.80	2.2%
Lehi	1,175,253.52	1,303,168.50	10.9%	1,577,348.30	21.0%
Lindon	524,133.13	675,067.01	28.8%	908,486.78	34.6%
Mapleton	305,200.17	326,087.64	6.8%	368,711.54	13.1%
Orem	11,484,566.68	12,031,827.42	4.8%	12,706,724.68	5.6%
Payson	961,680.37	1,035,510.18	7.7%	1,103,927.70	6.6%
Pleasant Grove	1,285,075.41	1,360,721.00	5.9%	1,649,846.65	21.2%
Provo	10,533,509.75	10,658,393.46	1.2%	11,780,587.37	10.5%
Salem	230,205.96	238,857.89	3.8%	260,688.27	9.1%
Santaquin	197,120.30	200,870.81	1.9%	227,779.90	13.4%
Saratoga Springs	0.00	613.50	N.A.	7,368.52	NA
Highland	452,149.45	468,460.76	3.6%	507,964.48	8.4%
Spanish Fork	1,832,756.47	1,917,171.45	4.6%	2,150,154.96	12.2%
Springville	1,486,652.63	1,576,992.49	6.1%	1,665,359.48	5.6%
Vineyard	229,937.51	735,096.57	219.7%	277,250.38	-62.3%
Cedar Hills	91,943.08	72,669.80	-21.0%	81,050.04	11.5%
Elk Ridge	65,658.10	81,880.13	24.7%	99,814.52	21.9%
Woodland Hills	45,914.27	63,515.63	38.3%	78,624.10	23.8%
<b>Total County and Cities</b>	<b>34,596,791.54</b>	<b>36,749,117.96</b>	<b>6.2%</b>	<b>39,751,345.49</b>	<b>8.2%</b>
<b>Total Cities and Towns</b>	<b>33,666,434.48</b>	<b>35,817,075.94</b>	<b>6.4%</b>	<b>38,793,922.54</b>	<b>8.3%</b>

### Wasatch County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Wasatch County</b>	253,957.63	298,115.03	17.4%	310,561.08	4.2%
Charleston	53,530.91	53,213.85	-0.6%	71,444.87	34.3%
Heber	738,203.08	755,556.80	2.4%	864,240.87	14.4%
Midway	200,293.72	222,621.84	11.1%	237,076.05	6.5%
Wallsburg	19,116.71	21,160.57	10.7%	22,589.96	6.8%
<b>Total County and Cities</b>	<b>1,265,102.05</b>	<b>1,350,668.09</b>	<b>6.8%</b>	<b>1,505,912.83</b>	<b>11.5%</b>
<b>Total Cities and Towns</b>	<b>1,011,144.42</b>	<b>1,052,553.06</b>	<b>4.1%</b>	<b>1,195,351.75</b>	<b>13.6%</b>

### Washington County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Washington County</b>	377,564.40	319,937.54	-15.3%	325,233.23	1.7%
Enterprise	85,616.99	88,589.46	3.5%	104,727.15	18.2%
Hurricane	730,132.33	621,474.29	-14.9%	672,360.69	8.2%
Ivins	174,394.75	197,348.11	13.2%	233,359.36	18.2%
La Verkin	182,076.49	191,512.97	5.2%	213,869.11	11.7%
Leeds	27,038.09	24,510.31	-9.3%	20,472.49	-16.5%
New Harmony	0.00	0.00	N.A.	7,628.82	N.A.
Rockville	14,547.16	16,136.20	10.9%	18,365.60	13.8%
St George	6,476,281.68	6,816,296.81	5.3%	7,361,744.79	8.0%
Santa Clara	216,474.08	242,805.09	12.2%	272,789.05	12.3%
Springdale	148,721.72	158,381.69	6.5%	161,010.61	1.7%
Toquerville	42,912.56	45,471.72	6.0%	48,309.77	6.2%
Virgin	20,749.57	19,505.59	-6.0%	19,933.45	2.2%
Washington	489,105.16	591,389.04	20.9%	705,154.44	19.2%
Hildale	148,591.17	158,975.81	7.0%	159,255.68	0.2%
<b>Total County and Cities</b>	<b>9,134,206.15</b>	<b>9,492,334.63</b>	<b>3.9%</b>	<b>10,324,214.24</b>	<b>8.8%</b>
<b>Total Cities and Towns</b>	<b>8,756,641.75</b>	<b>9,172,397.09</b>	<b>4.7%</b>	<b>9,998,981.01</b>	<b>9.0%</b>

# Utah State Tax Commission



## Local Sales & Use Tax

FY 1998 / 1999 ANNUAL REPORT

### Wayne County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Wayne County</b>	108,314.00	111,375.41	2.8%	118,496.10	6.4%
Bicknell	35,647.52	34,202.32	-4.1%	37,577.77	9.9%
Hanksville	0.00	0.00	N.A.	4,340.64	N.A.
Loa	53,865.24	55,907.87	3.8%	67,973.74	21.6%
Lyman	13,016.53	13,097.07	0.6%	14,324.48	9.4%
Torrey	<u>21,607.61</u>	<u>24,931.30</u>	15.4%	<u>32,206.74</u>	29.2%
<b>Total County and Cities</b>	<b>232,450.90</b>	<b>239,513.97</b>	<b>3.0%</b>	<b>274,919.47</b>	<b>14.8%</b>
<b>Total Cities and Towns</b>	<b>124,136.90</b>	<b>128,138.56</b>	<b>3.2%</b>	<b>156,423.37</b>	<b>22.1%</b>

### Weber County

Community	1996-1997	1997-1998	%Change	1998-1999	% Change
<b>Weber County</b>	1,593,206.15	1,676,423.27	5.2%	1,845,964.37	10.1%
Farr West	282,335.48	287,822.99	1.9%	309,586.58	7.6%
Harrisville	272,601.46	270,813.65	-0.7%	281,859.18	4.1%
Huntsville	43,259.67	43,604.20	0.8%	51,401.33	17.9%
North Ogden	945,228.51	985,723.06	4.3%	1,074,717.33	9.0%
Ogden	10,317,197.96	10,265,284.45	-0.5%	10,473,917.81	2.0%
Plain City	184,971.61	193,614.49	4.7%	211,432.69	9.2%
Pleasant View	314,637.67	321,523.66	2.2%	351,872.54	9.4%
Riverdale	2,638,795.22	2,911,194.95	10.3%	2,984,467.74	2.5%
Roy	2,515,622.14	2,573,987.19	2.3%	2,731,952.14	6.1%
South Ogden	1,485,258.42	1,594,914.84	7.4%	1,677,083.77	5.2%
Uintah	81,660.87	89,633.44	9.8%	102,750.89	14.6%
Washington Terr	572,367.39	585,745.13	2.3%	613,228.69	4.7%
West Haven	<u>525,653.98</u>	<u>545,291.37</u>	3.7%	<u>613,761.71</u>	12.6%
<b>Total County and Cities</b>	<b>21,772,796.53</b>	<b>22,345,576.69</b>	<b>2.6%</b>	<b>23,323,996.77</b>	<b>4.4%</b>
<b>Total Cities and Towns</b>	<b>20,179,590.38</b>	<b>20,669,153.42</b>	<b>2.4%</b>	<b>21,478,032.40</b>	<b>3.9%</b>

### Grand Total\*

<b>County and Cities</b>	<b>251,598,507.44</b>	<b>263,362,404.79</b>	<b>4.7%</b>	<b>279,729,777.99</b>	<b>6.2%</b>
<b>Cities and Towns</b>	<b>212,250,716.42</b>	<b>224,017,981.40</b>	<b>5.5%</b>	<b>240,877,784.38</b>	<b>7.5%</b>

\*The Fiscal Year Revenue amounts listed on the "Local Sales & Use Tax" page are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Local Sales Tax amounts are based on the actual cash payouts made during the fiscal period.



## County Option Sales & Use Tax

### Fiscal Year Revenue\*

1998	21,807,595
1999	71,832,982

\*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of County Option Sales and Use Tax amounts listed on the next page are based on the actual cash payouts made during the fiscal period.

### Tax Rate

#### Utah Code Ann. §59-12-1102

A county may impose by ordinance a county option sales and use tax of 1/4 % of the purchase price on transactions under the state's sales and use tax laws. Voter approval may be required. Retailers are liable to collect the tax under the same conditions as applicable for sales and use tax. The Tax Commission acts as agent for the participating localities.

### Disposition of Revenue

The tax is distributed to the county that levied the tax, unless the aggregate population of the counties imposing a county option sales and use tax is greater than or equal to 75 % of the state population. If that occurs, 50 % of the tax collected will be distributed to the county in which the tax was collected, and 50 % of the tax will be distributed back to the county based, on the county's population proportionate to the aggregate population of all counties imposing the tax. This was the case during FY '98, the first year of operation for this tax. Each participating county will receive a distribution of at least \$75,000, less Tax Commission administrative costs.

Twenty-five of Utah's 29 counties had imposed the tax as of July 1, 1998.

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## County Option Sales & Use Tax

### Distribution of County Option Sales & Use Tax Fiscal Years 1996-97, 1997-1998 and 1998-99

#### Net Distribution After Administrative Costs

<b>Community</b>	<b>1996-1997</b>	<b>1997-1998</b>	<b>% Change</b>	<b>1998-1999</b>	<b>% Change</b>
Beaver County	0.00	\$ 47,030.51	N.A.	\$ 167,469.25	256.1%
Box Elder County	0.00	340,177.22	N.A.	1,159,904.90	241.0%
Cache County	0.00	718,914.71	N.A.	2,494,327.46	247.0%
Carbon County	0.00	218,552.57	N.A.	785,936.17	259.6%
Daggett County	0.00	11,955.38	N.A.	68,398.07	472.1%
Davis County	0.00	1,936,915.40	N.A.	6,716,668.31	246.8%
Duchesne County	0.00	192,438.08	N.A.	344,032.20	78.8%
Garfield County	0.00	33,202.80	N.A.	154,896.73	366.5%
Grand County	0.00	86,104.28	N.A.	313,439.91	264.0%
Iron County	0.00	258,649.89	N.A.	926,887.21	258.4%
Juab County	0.00	55,185.79	N.A.	198,838.46	260.3%
Morgan County	0.00	97,026.84	N.A.	122,345.79	26.1%
Piute County	0.00	8,807.80	N.A.	74,485.26	745.7%
Rich County	0.00	15,854.34	N.A.	71,604.29	351.6%
Salt Lake County	0.00	9,615,307.09	N.A.	32,467,781.20	237.7%
San Juan County	0.00	185,063.58	N.A.	269,042.85	45.4%
Sanpete County	0.00	141,144.71	N.A.	499,275.37	253.7%
Sevier County	0.00	214,776.22	N.A.	552,436.69	157.2%
Summit County	0.00	517,167.18	N.A.	1,146,710.70	121.7%
Uintah County	0.00	396,582.23	N.A.	675,247.00	70.3%
Utah County	0.00	2,935,661.86	N.A.	10,221,058.29	248.2%
Wasatch County	0.00	109,273.53	N.A.	385,321.26	252.6%
Washington County	0.00	760,474.99	N.A.	2,597,469.63	241.6%
Wayne County	0.00	28,418.25	N.A.	66,618.99	134.4%
Weber County	0.00	<u>1,729,727.33</u>	N.A.	<u>5,904,891.95</u>	241.4%
<b>Total County Option</b>	<b>0.00</b>	<b>\$20,654,412.58</b>	<b>N.A.</b>	<b>\$68,385,087.94</b>	<b>231.1%</b>

\*The Fiscal Year Revenue amounts listed on the previous page are based on the amount of revenue earned during the fiscal period, whereas the Distribution of County Option Sales & Use Tax amounts are based on the actual cash payouts made during the fiscal period.



## Public Transit Tax

### Fiscal Year Revenue\*

1980	14,324,414
1981	15,088,745
1982	16,306,933
1983	16,873,281
1984	21,975,337
1985	21,701,966
1986	23,432,667 <sup>r</sup>
1987	23,848,184 <sup>r</sup>
1988	23,494,431 <sup>r</sup>
1989	25,237,562 <sup>r</sup>
1990	27,107,639 <sup>r</sup>
1991	30,330,496 <sup>r</sup>
1992	32,827,350 <sup>r</sup>
1993	36,467,153 <sup>1</sup>
1994	39,787,580 <sup>1</sup>
1995	44,771,182 <sup>1</sup>
1996	52,007,888 <sup>1</sup>
1997	54,994,824 <sup>1</sup>
1998	56,157,620 <sup>1</sup>
<b>1999</b>	<b>60,449,471<sup>1</sup></b>

### Tax Rate

#### Utah Code Ann. §59-12-501

The 1/4 of 1 percent Public Transit Tax applies to the purchase price on transactions under the state's sales and use tax laws. This tax, however, applies only in localities where voters have approved the tax to finance local bus service. Retailers are liable to collect the tax under the same conditions as applicable for sales and use tax. The Tax Commission acts as agent for the participating localities.

### Disposition of Revenue

Returned to the participating locality as applicable or if requested by the locality, the funds are sent directly to the transit authority.

<sup>r</sup> Revised

<sup>1</sup> Represents actual collections less 1.5 percent administrative fee collected by the Tax Commission.

\*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Public Transit Tax amounts listed on the next page are based on the actual cash payouts made during the fiscal period.



## Public Transit Tax

### Distribution of Public Transit Tax Fiscal Years 1996-97, 1997-98 and 1998-99

#### Net Distribution After Administrative Costs

<i>Community</i>	<i>1996-1997</i>	<i>1997-1998</i>	<i>% Change</i>	<i>1998-1999</i>	<i>% Change</i>
<i>Brigham</i>	123,449.20	460,525.22	273.0%	473,487.53	2.8%
<i>Perry</i>	7,397.88	28,208.77	281.3%	29,473.56	4.5%
<i>Willard</i>	6,552.73	24,468.99	273.4%	27,010.24	10.4%
<i>Logan</i>	1,206,255.95	1,242,057.06	3.0%	1,309,286.77	5.4%
<i>Davis County</i>	5,111,572.18	5,352,998.60	4.7%	5,856,247.81	9.4%
<i>Salt Lake County</i>	32,739,904.94	34,165,091.69	4.4%	35,798,098.25	4.8%
<i>Park City</i>	901,887.47	938,417.74	4.1%	983,169.93	4.8%
<i>Tooele County</i>	67,048.03	71,470.33	6.6%	81,872.62	14.6%
<i>Tooele</i>	393,125.85	419,565.54	6.7%	482,747.23	15.1%
<i>Utah County</i>	25,487.84	32,291.19	26.7%	45,762.65	41.7%
<i>Alpine</i>	23,412.38	34,168.60	45.9%	33,799.22	-1.1%
<i>American Fork</i>	577,593.27	668,117.14	15.7%	725,626.16	8.6%
<i>Lehi</i>	255,311.25	265,964.79	4.2%	327,677.95	23.2%
<i>Lindon</i>	112,400.66	169,933.30	51.2%	285,646.55	68.1%
<i>Mapleton</i>	30,777.92	29,471.45	-4.2%	36,095.81	22.5%
<i>Orem</i>	3,301,175.36	3,368,301.35	2.0%	3,435,164.81	2.0%
<i>Payson</i>	155,255.30	177,956.73	14.6%	190,794.18	7.2%
<i>Pleasant Grove</i>	178,220.72	159,681.55	-10.4%	221,752.01	38.9%
<i>Provo</i>	2,215,486.44	2,205,579.39	-0.4%	2,590,439.89	17.4%
<i>Salem</i>	24,003.65	27,189.93	13.3%	31,466.12	15.7%
<i>Highland</i>	52,845.53	57,222.12	8.3%	66,522.08	16.3%
<i>Spanish Fork</i>	476,902.70	475,020.61	-0.4%	538,930.76	13.5%
<i>Springville</i>	255,639.46	309,129.71	20.9%	313,860.50	1.5%
<i>Cedar Hills</i>	22,014.78	4,496.03	-79.6%	5,993.52	33.3%
<i>Weber County</i>	5,346,055.78	5,433,938.04	1.6%	5,614,321.18	3.3%
<b>Total Mass</b>	<b>53,609,777.27</b>	<b>56,121,265.87</b>	<b>4.7%</b>	<b>59,505,247.33</b>	<b>6.0%</b>

\*The Fiscal Year Revenue amounts listed on the previous page are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Public Transit Tax amounts are based on the actual cash payouts made during the fiscal period.

<sup>1</sup>These figures represent only 6 months' collections.

<sup>2</sup>Additional funds were distributed to Cedar Hills in error.



## Municipal Highways Tax

### Fiscal Year Revenue\*

1998	254,990
1999	2,284,742

\*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Municipal Highways Tax amounts listed on the next page are based on the actual cash payouts made during the fiscal period.

### Tax Rate

#### Utah Code Ann. §59-12-1001

A municipality in which the Public Transit Tax is not levied may impose a sales and use tax of 1/4 % of the purchase price on transactions under the state's sales and use tax laws. Voter approval may be required under certain circumstances. Revenues from this tax shall be used for the construction and maintenance of highways under the jurisdiction of the municipality. Retailers are liable to collect the tax under the same conditions as applicable for sales and use tax. The Tax Commission acts as agent for the participating localities.

**Note:** The 1997 Legislature authorized municipalities to impose a 1/4 percent highways tax. Beginning January 1, 1999, Heber, Hurricane, LaVerkin, Price, Santa Clara, St. George, and Vernal elected to impose the tax. Other municipalities also subsequently imposed the tax.

### Disposition of Revenue

The tax is distributed to the municipality that levied the tax.

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## Municipal Highways Tax

### Distribution of Municipal Highways Tax Fiscal Years 1996-97, 1997-1998 and 1998-99

#### Net Distribution After Administrative Costs

Community	1996-1997	1997-1998	% Change	1998-1999	% Change
Price	0.00	\$ 0.00	N.A.	\$ 161,010.45	N.A.
Roosevelt	0.00	53,101.32	N.A.	171,809.87	223.6%
Green River	0.00	1,105.04	N.A.	22,636.71	1948.5%
Moab	0.00	53,099.66	N.A.	257,126.49	384.2%
E Green River	0.00	801.30	N.A.	21,133.54	2537.4%
Brian Head	0.00	16,027.68	N.A.	28,393.99	77.2%
Nephi	0.00	31,861.14	N.A.	116,767.44	266.5%
Ephraim	0.00	0.00	N.A.	40,358.37	N.A.
Richfield	0.00	82,763.89	N.A.	332,748.79	302.0%
Salina	0.00	2,744.21	N.A.	65,163.62	2274.6%
Vernal	0.00	0.00	N.A.	139,754.11	N.A.
Heber	0.00	0.00	N.A.	66,258.49	N.A.
Hurricane	0.00	0.00	N.A.	46,370.31	N.A.
Ivins	0.00	0.00	N.A.	1,043.42	N.A.
La Verkin	0.00	0.00	N.A.	4,963.65	N.A.
St George	0.00	0.00	N.A.	659,810.18	N.A.
Santa Clara	0.00	0.00	N.A.	6,847.98	N.A.
Washington	0.00	0.00	N.A.	12,147.90	N.A.
<b>Total Highway</b>	<b>0.00</b>	<b>\$241,504.24</b>	<b>N.A.</b>	<b>\$2,154,345.31</b>	<b>792.1%</b>

\*The Fiscal Year Revenue amounts listed on the previous page are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Municipal Highways Tax amounts are based on the actual cash payouts made during the fiscal period.



## Tourism, Recreation, Cultural and Convention Facilities Tax\*

### Fiscal Year Revenue

1991	\$ 1,297,131
1992	7,766,386
1993	13,480,252 <sup>r</sup>
1994	15,037,582
1995	16,677,406
1996	18,726,270 <sup>1</sup>
1997	21,805,637 <sup>1</sup>
1998	22,323,767 <sup>1</sup>
1998	26,693,041 <sup>1</sup>

### Tax Rate

#### Utah Code Ann. §59-12-601

The Tourism, Recreation, Cultural and Convention Facilities Tax permits counties to impose any or all of the following options:

- a tax of up to 3 percent on all short-term leases and rental of motor vehicles not exceeding 30 days, except when the rental vehicle is replacing a motor vehicle that is being repaired pursuant to a repair or insurance agreement;
- a tax of up to 1 percent of all sales of prepared foods and beverages sold by restaurants for immediate consumption; and
- a tax of up to 1/2 of 1 percent of the rent for every occupancy of a suite, room or rooms in motels, hotels, inns or similar public accommodations. This tax may only be imposed by a county of the first class.

<sup>r</sup>revised

<sup>1</sup> The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Tourism, Recreation, Cultural and Convention Facilities Tax amounts listed on the next page are based on the actual cash payouts made during the fiscal period.

Effective January 1, 1999, counties that have imposed the motor vehicle short-term lease and rental tax may impose an additional tax of up to 4 percent on short-term leases under the Tourism, Recreation, Cultural and Convention Facilities Tax.

**Note:** The 1998 Legislature authorized counties to increase short-term leases and rentals of motor vehicles up to 4 percent. Beginning January 1, 1999, Davis, Salt Lake, Washington, and Weber counties elected to increase the tax to the full 7 percent allowed by law. Sevier County adopted the tax effective October 1, 1999.

These taxes are in addition to the applicable sales tax and/or transient room tax and must be renewed annually by the county legislative body. Special rules apply regarding vehicle lease and rentals related to the Olympic Winter Games of 2002.

### Disposition of Revenue

The tax is distributed to the counties that impose the tax based upon revenues from within each county's boundaries. The tax may be imposed for the purpose of financing, in whole or in part, tourism promotion and the development, operation and maintenance of tourist, recreation, cultural and convention facilities.

\* Listed in Overview of Collections as "Tourism Tax"



## Tourism, Recreation, Cultural and Convention Facilities Tax\*

### Distribution of Tourism, Recreation, Cultural & Convention Facilities Tax\* Fiscal Years 1996-1997 and 1997-98 and 1998-99

#### Net Distribution After Administrative Costs

#### Restaurant Tax

Community	1996-1997	1997-1998	% Change	1998-1999	% Change
Box Elder County	\$ 229,092.86	\$ 253,697.75	10.7%	\$ 262,189.16	3.3%
Cache County	455,398.75	464,439.35	2.0%	557,259.01	20.0%
Carbon County	0.00	108,343.04	N.A.	144,957.33	33.8%
Daggett County	3,379.25	8,366.63	147.6%	14,338.47	71.4%
Davis County	1,357,669.03	1,459,361.98	7.5%	1,579,283.01	8.2%
Duchesne County	46,081.99	48,997.96	6.3%	56,825.85	16.0%
Garfield County	96,223.35	100,985.29	4.9%	104,299.59	3.3%
Grand County	0.00	66,318.84	N.A.	201,373.75	203.6%
Iron County	245,428.08	237,473.38	-3.2%	277,708.41	16.9%
Juab County	73,826.29	64,191.95	-13.1%	67,206.94	4.7%
Kane County	19,647.41	67,413.76	243.1%	79,342.91	17.7%
Morgan County	15,879.62	15,153.79	-4.6%	18,816.07	24.2%
Rich County	26,442.35	46,060.02	74.2%	49,392.50	7.2%
Salt Lake County	8,789,272.64	9,049,629.54	3.0%	9,471,943.97	4.7%
San Juan County	0.00	0.00	N.A.	500.50	N.A.
Sanpete County	69,077.80	60,597.00	-12.3%	75,554.50	24.7%
Sevier County	110,969.96	104,132.11	-6.2%	151,563.61	45.5%
Summit County	692,714.20	764,519.59	10.4%	796,935.63	4.2%
Tooele County	135,227.43	141,098.63	4.3%	180,421.03	27.9%
Uintah County	129,794.01	145,922.27	12.4%	175,786.52	20.5%
Utah County	1,890,765.59	2,028,680.44	7.3%	2,167,417.01	6.8%
Wasatch County	134,303.85	147,772.75	10.0%	165,592.41	12.1%
Washington County	660,602.21	705,486.51	6.8%	797,268.06	13.0%
Wayne County	23,853.60	25,273.83	6.0%	27,432.16	8.5%
Weber County	<u>1,385,512.49</u>	<u>1,419,604.54</u>	2.5%	<u>1,518,298.83</u>	7.0%
<b>Total Restaurant</b>	<b>\$16,591,162.76</b>	<b>\$17,533,520.95</b>	<b>5.7%</b>	<b>\$18,941,707.23</b>	<b>8.0%</b>

#### Short-Term Leasing Tax

Community	1996-1997	1997-1998	% Change	1998-1999	% Change
Davis County	\$ 45,677.13	\$ 66,425.91	45.4%	\$ 165,424.93	149.0%
Grand	0.00	12,097.43	N.A.	17,702.64	46.3%
Salt Lake County	3,449,384.80	3,485,389.66	1.0%	5,707,794.57	63.8%
Summit County	0.00	0.00	N.A.	6.89	N.A.
Uintah County	3,944.07	4,203.38	6.6%	11,246.97	167.6%
Washington County	0.00	0.00	N.A.	58,275.70	N.A.
Weber County	<u>24,222.53</u>	<u>23,245.98</u>	-4.0%	<u>107,328.88</u>	361.7%
<b>Total Leasing</b>	<b>\$3,523,228.53</b>	<b>\$3,591,362.36</b>	<b>1.9%</b>	<b>\$6,067,780.58</b>	<b>69.0%</b>

#### Tourism Transient Room Tax

Community	1996-1997	1997-1998	% Change	1998-1999	% Change
Salt Lake County	\$ 1,121,197.33	\$ 1,164,563.27	3.9%	\$ 1,165,440.13	0.1%
<b>Total Tour Transient</b>	<b>\$ 1,121,197.33</b>	<b>\$ 1,164,563.27</b>	<b>3.9%</b>	<b>\$ 1,165,440.13</b>	<b>0.1%</b>

\*The Fiscal Year Revenue amounts listed on the previous page are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Tourism, Recreation, Cultural and Convention Facilities Tax amounts are based on the actual cash payouts made during the fiscal period. This tax is referred to as the "Tourism Tax" in the Overview of Collections.

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## Transient Room Tax

### Fiscal Year Revenue\*

1980	2,362,173
1981	2,678,628
1982	3,168,894
1983	3,567,711
1984	4,169,118
1985	4,925,929
1986	5,425,932 <sup>r</sup>
1987	5,124,968 <sup>r</sup>
1988	6,003,309 <sup>r</sup>
1989	6,699,420 <sup>r</sup>
1990	6,852,411 <sup>r</sup>
1991	8,266,512 <sup>r</sup>
1992	8,169,169 <sup>1</sup>
1993	10,051,735 <sup>1</sup>
1994	10,826,711 <sup>1,r</sup>
1995	11,784,423 <sup>r</sup>
1996	13,364,431 <sup>1</sup>
1997	14,948,604 <sup>1</sup>
1998	15,036,402 <sup>1</sup>
<b>1999</b>	<b>15,429,323<sup>1</sup></b>

### Tax Rate

#### Utah Code Ann. §59-12-301

The Transient Room Tax is applied to the rental charge for any suite, room or rooms, in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 consecutive days. This tax is in addition to the applicable sales tax. The Tax Commission acts as agent for the counties, but 1990 legislation allows counties to elect to collect the tax themselves. Only Grand County has opted to collect its own Transient Room Tax (effective January 1, 1996). The tax rate is levied up to 3 percent of the rental charge as fixed by county ordinance. Currently, the tax rate is 3 percent in all counties.

#### Utah Code Ann. §59-12-352

In addition, a municipality may impose a Municipality Transient Room tax up to 1 percent of the rents charged for any suite, room or rooms, in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 consecutive days.

#### Utah Code Ann. §59-12-353

A municipality may also impose an Additional Transient Room Tax of up to 1/2 of 1 percent if it levied or collected a license fee or tax under Section 10-1-203 before January 1, 1996 and before January 1, 1997 incurred bonded indebtedness or other indebtedness based on that license fee or tax. The additional tax may be levied until the indebtedness is retired, or 25 years from the day on which the municipality levied the additional tax.

The taxes are subject to the same conditions as applicable for sales and use tax. The Tax Commission generally acts as agent for the participating localiti

### Disposition of Revenue

The statewide Transient Room Tax is distributed to the respective Utah counties for which the Tax Commission acts as agent. The municipal transient room taxes are distributed to the municipality, and may be used in the municipality's general fund.

<sup>r</sup> Revised

<sup>1</sup> Figures represent actual collections, less 1.5 percent administrative fee collected by the Tax Commission.

\*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Transient Room Tax amounts listed on the next page are based on the actual cash payouts made during the fiscal period.



## Transient Room Tax

### Distribution of Transient Room Tax\* Fiscal Years 1996-97, 1997-1998 and 1998-99

#### Net Distribution After Administrative Costs

Community	1996-1997	1997-1998	% Change	1998-1999	% Change
Beaver County	\$ 81,372.11	\$ 82,431.53	1.3%	\$ 85,772.70	4.1%
Box Elder County	71,776.81	77,007.28	7.3%	80,963.84	5.1%
Cache County	197,232.52	188,758.13	-4.3%	237,278.89	25.7%
Carbon County	90,715.35	104,271.08	14.9%	109,131.79	4.7%
Price	0.00	545.63	N.A.	32,088.12	NA
Daggett County	35,692.01	44,487.36	24.6%	48,330.16	8.6%
Davis County	326,041.79	385,152.54	18.1%	378,618.95	-1.7%
Duchesne County	16,572.66	23,647.25	42.7%	25,258.85	6.8%
Emery County	16,830.09	5,334.91	-68.3%	29,619.51	455.2%
Green River	0.00	0.00	N.A.	2,562.99	N.A.
Garfield County	479,792.39	462,519.43	-3.6%	468,706.31	1.3%
Grand County	40,823.77	165.72	-99.6%	28,673.22	17202.2%
Moab	0.00	37,820.13	N.A.	262,475.01	594.0%
E. Green River	0.00	0.00	N.A.	19,704.13	N.A.
Iron County	355,224.85	355,714.05	0.1%	358,735.27	0.8%
Juab County	49,418.83	49,983.81	1.1%	52,156.02	4.3%
Kane County	260,946.00	258,620.13	-0.9%	256,889.68	-0.7%
Millard County	57,238.92	58,898.90	2.9%	60,011.32	1.9%
Morgan County	1,146.71	972.02	-15.2%	884.20	-9.0%
Piute County	5,345.97	4,498.87	-15.8%	5,596.92	24.4%
Rich County	31,791.31	37,616.51	18.3%	41,234.10	9.6%
Salt Lake County	6,727,575.64	6,987,786.44	3.9%	6,993,058.70	0.1%
South Salt Lake	0.00	0.00	N.A.	10,827.66	N.A.
San Juan County	242,958.39	250,900.20	3.3%	245,379.39	-2.2%
Blanding	0.00	0.00	N.A.	4,118.05	N.A.
Monticello	0.00	0.00	N.A.	4,157.32	N.A.
Sanpete County	29,567.87	35,914.80	21.5%	38,740.52	7.9%
Sevier County	151,900.45	153,658.00	1.2%	150,939.17	-1.8%
Summit County	2,193,187.97	2,679,077.19	22.2%	2,675,737.96	-0.1%
Tooele County	139,255.10	114,761.15	-17.6%	118,841.71	3.6%
Uintah County	120,492.71	140,581.74	16.7%	153,132.30	8.9%
Utah County	1,167,682.79	817,126.97	-30.0%	862,330.68	5.5%
Orem	0.00	0.00	N.A.	13,656.32	N.A.
Wasatch County	159,557.39	169,576.61	6.3%	200,747.61	18.4%
Heber	0.00	0.00	N.A.	7,441.53	N.A.
Washington County	933,935.74	957,255.91	2.5%	1,003,457.50	4.8%
Wayne County	77,250.67	81,904.71	6.0%	87,913.69	7.3%
Weber County	482,792.63	500,779.12	3.7%	469,560.38	-6.2%
<b>Total Transient</b>	<b>\$14,544,119.44</b>	<b>\$15,067,768.12</b>	<b>3.6%</b>	<b>\$15,624,732.47</b>	<b>3.7%</b>

\*The Fiscal Year Revenue amounts listed on the previous page are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Transient Room Tax amounts are based on the actual cash payouts made during the fiscal period.

<sup>1</sup> Grand County began collecting its own Transient Room Tax during FY 1996-97.

FY 1998 / 99 ANNUAL REPORT

**Annual Gross Taxable Room Rents by County  
Calendar Years 1993-1998**

County	1993	1994	1995	1996	1997	1998	% Change 1997-98
Beaver	\$2,544,815	\$2,421,967	\$2,740,436	\$2,499,089	\$2,706,961	\$ 2,995,476	10.7%
Box Elder	1,612,391	1,688,863	2,237,144	2,382,792	2,452,799	2,743,436	11.8%
Cache	3,531,490	4,449,428	5,154,183	6,002,665	6,145,150	7,461,665	21.4%
Carbon	2,702,520	2,746,242	2,605,233	2,780,721	3,490,261	4,289,202	22.9%
Daggett	897,991	1,022,561	1,241,024	1,373,982	1,324,813	1,817,340	37.2%
Davis	5,640,443	7,342,701	8,448,973	10,679,692	12,260,194	13,428,722	9.5%
Duchesne	525,847	450,509	578,489	562,428	738,600	963,268	30.4%
Emery	1,245,441	1,546,360	2,369,843	687,393	-493,023	1,451,453	-394.4%
Garfield	9,798,411	13,048,603	14,238,300	15,601,048	15,971,028	16,155,172	1.2%
Grand	16,317,422	17,491,753	19,929,316	22,557,127	25,158,976 r	24,171,088	-3.9%
Iron	11,161,092	11,978,934	11,797,615	11,765,173	12,219,753	12,214,175	0.0%
Juab	1,371,756	1,476,859	1,490,368	1,645,718	1,692,894	1,770,058	4.6%
Kane	7,099,491	7,058,558	9,083,028	8,899,542	8,940,005	8,255,033	-7.7%
Millard	2,007,378	1,798,341	1,958,747	1,733,381	2,142,495	1,996,992	-6.8%
Morgan	31,544	36,431	36,615	36,817	35,630	29,054	-18.5%
Piute	89,793	981,16	106,428	175,043	153,199	186,610	21.8%
Rich	522,086	800,137	967,778	1,123,620	1,221,604	1,349,081	10.4%
Salt Lake	162,464,435	191,224,625	217,424,435	249,695,693	273,307,501	278,347,388	1.8%
San Juan	6,497,397	6,937,032	7,936,391	8,064,566	8,147,581	8,580,677	5.3%
Sanpete	634,180	682,056	856,673	945,171	1,198,546	1,323,559	10.4%
Sevier	4,750,392	4,776,406	4,937,538	5,015,299	5,203,651	5,085,250	-2.3%
Summit	54,152,755	56,179,282	63,688,124	72,159,515	79,855,432	88,875,994	11.3%
Tooele	3,758,400	4,259,218	4,635,204	4,873,994	4,239,960	4,122,923	-2.8%
Uintah	3,665,529	3,731,009	4,237,011	3,940,391	4,491,601	5,305,277	18.1%
Utah	17,722,818	18,665,825	21,648,250	24,079,584	27,379,992	27,914,001	2.0%
Wasatch	2,722,427	3,268,750	3,712,409	4,407,672	6,290,345	6,539,151	4.0%
Washington	27,262,092	25,086,218	28,881,918	30,564,311	32,201,732	34,111,888	5.9%
Wayne	1619,584	1,727,366	2,374,459	2,576,634	2,734,676	2,950,418	7.9%
Weber	<u>12,282,596</u>	<u>13,348,192</u>	<u>14,933,747</u>	<u>16,251,329</u>	<u>16,991,754</u>	<u>16,348,310</u>	-3.8%
<b>Total</b>	<b>\$364,632,516</b>	<b>\$405,342,342</b>	<b>\$460,249,679</b>	<b>\$513,080,390</b>	<b>\$558,204,110 r</b>	<b>580,782,661</b>	<b>4.0%</b>

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Transient  
Room Tax

r = revised July 29, 1998 for Grand County in CY 1997.

Gross taxable room rents =  $\frac{\text{gross tax revenue}}{\text{transient room tax rate}}$

Source: "Calendar Year 1998 Hotel Sales, Room Rents, Transient Room Taxes and Tourism Taxes in Utah," Utah State Tax Commission Economic & Statistical Unit, September 1999, Research Publication 99-32. Actual distribution (cash basis method of accounting)



## Transient Room Tax

### Comparison of Gross Taxable Room Rents with Gross Taxable Sales 1983-1998

Quarter	Gross Taxable Sales - Hotels / Other Lodging	Gross Taxable Room Rents	Total Other*
1983.1	44,182,215	38,466,407	5,715,808
1983.2	47,985,881	35,510,962	12,474,919
1983.3	48,083,684	37,007,296	11,076,388
1983.4	42,469,926	29,744,211	12,725,715
1984.1	48,769,521	42,477,934	6,291,587
1984.2	48,749,446	37,073,554	11,675,892
1984.3	56,838,519	47,493,582	9,344,937
1984.4	45,878,755	34,142,726	11,736,029
1985.1	57,274,731	49,196,819	8,077,912
1985.2	50,532,241	38,629,747	11,902,494
1985.3	61,336,525	44,603,623	16,732,902
1985.4	45,316,014	32,850,060	12,465,954
1986.1	57,188,955	53,956,488	3,232,467
1986.2	52,164,703	41,074,651	11,090,052
1986.3	59,933,491	44,748,722	15,184,769
1986.4	39,685,680	36,061,355	3,624,325
1987.1	56,490,864	57,762,046	(1,271,182)
1987.2	57,368,252	41,712,530	15,655,722
1987.3	67,918,202	55,165,818	12,752,384
1987.4	57,077,768	42,320,217	14,757,551
1988.1	70,363,570	66,352,734	4,010,836
1988.2	62,064,716	49,033,133	13,031,583
1988.3	71,689,262	53,756,300	17,932,962
1988.4	64,315,542	51,545,527	12,770,015
1989.1	89,137,813	76,614,785	12,523,028
1989.2	77,321,058	52,278,735	25,042,323
1989.3	91,638,319	61,857,658	29,780,661
1989.4	65,896,232	50,207,918	15,688,314
1990.1	75,348,768 r	84,866,287	(9,517,519)
1990.2	76,346,944 r	58,877,252	17,469,692
1990.3	90,427,701 r	64,188,016	26,239,685
1990.4	65,322,626 r	53,085,524	12,237,102
1991.1	86,512,375	95,719,320	(9,206,945)
1991.2	85,713,060	65,664,489	20,048,571
1991.3	108,245,963	75,877,594	32,368,369
1991.4	70,983,723	58,228,922	12,754,801
1992	372,820,708	312,895,967	59,924,741
1993	400,299,194	364,632,516	35,666,678
1994	423,186,581	405,342,343	17,844,238
1995	473,089,359	460,249,679	12,839,680
1996	528,246,600	513,080,390	15,166,210
1997	557,018,018	558,204,110	(1,186,092)
1998	550,861,207	580,782,661	(2,921,454)

<sup>1</sup> Utah began monthly collection of sales-based taxes in 1992 and quarterly figures thereafter are not comparable.

\*"Total Other" includes all gross taxable hotel sales, except room rentals.

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## Resort Communities Sales Taxes

### Fiscal Year Revenue\*

1984	591,480
1985	866,905
1986	1,150,584 <sup>r</sup>
1987	1,366,658 <sup>r</sup>
1988	1,556,413 <sup>r</sup>
1989	1,243,240 <sup>r</sup>
1990	1,659,993 <sup>r</sup>
1991	2,448,835 <sup>r</sup>
1992	2,183,536 <sup>1</sup>
1993	2,586,230 <sup>r</sup>
1994	2,506,247
1995	3,183,933
1996	3,399,742
1997	3,975,439
1998	4,585,539
<b>1999</b>	<b>6,432,922</b>

<sup>r</sup> revised

<sup>1</sup> figures represent actual collections, less 1.5 percent administrative fee collected by the Tax Commission.

\*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Resort Communities Sales Tax amounts listed on the next page are based on the actual cash payouts made during the fiscal period.

### Tax Rate

#### Utah Code Ann. §59-12-401

The Resort Communities Sales Tax may be levied by municipalities whose transient room capacity is greater than or equal to 66 percent of the permanent census population. Qualifying municipalities may impose a tax levy up to 1 percent of the purchase price on the same transaction that the state sales tax is applied.

An additional 1/2 percent may be imposed, upon voter approval, or if the municipality imposed a license fee or tax based on gross receipts under Section 10-1-203 on or before January 1, 1996. A municipality that meets certain statutory criteria may impose the additional 1/2 percent without voter approval.

In addition to exemptions provided under the state sales tax law, wholesale sales and single-item sales exceeding \$2,500 are exempt from this tax. Retailers are liable for the tax collection. The Tax Commission acts as agent for local governmental units.

### Disposition of Revenue

Revenues are distributed to the participating communities.



## Resort Communities Sales Taxes

### Distribution of Resort Communities Sales Taxes\* Fiscal Years 1996-1997, 1997-1998 and 1998-99

#### Net Distribution After Administrative Costs

<i>Community</i>	<i>1996-1997</i>	<i>1997-1998</i>	<i>% Change</i>	<i>1998-1999</i>	<i>% Change</i>
<i>Green River</i>	\$ 0.00	\$ 3,201.45	N.A.	\$ 129,513.79	3945.5%
<i>Boulder</i>	0.00	0.00	N.A.	7,940.26	N.A.
<i>Panguitch</i>	0.00	17,435.45	N.A.	112,056.61	542.7%
<i>Tropic</i>	60,484.55	30,269.04	-50.0%	35,555.44	17.5%
<i>Grand County</i>	0.00	0.00	N.A.	59.15	N.A.
<i>Moab</i>	0.00	284,484.46	N.A.	1,370,684.61	381.8%
<i>E Green River</i>	0.00	5,341.62	N.A.	105,301.48	1871.3%
<i>Brian Head</i>	114,657.36	157,859.90	37.7%	172,043.42	9.0%
<i>Kanab</i>	0.00	72,269.64	N.A.	370,356.18	412.5%
<i>Alta</i>	270,624.90	309,449.70	14.3%	293,753.38	-5.1%
<i>Monticello</i>	0.00	12,512.86	N.A.	63,413.91	406.8%
<i>Park City</i>	3,246,909.43	3,450,208.13	6.3%	3,403,475.28	-1.4%
<i>Springdale</i>	<u>179,523.04</u>	<u>206,767.67</u>	15.2%	<u>202,917.49</u>	-1.9%
<b><i>Total Resort</i></b>	<b><u>\$3,872,199.28</u></b>	<b><u>\$4,549,799.92</u></b>	<b>17.5%</b>	<b><u>\$6,267,071.00</u></b>	<b>37.7%</b>

\*The Fiscal Year Revenue amounts listed on the previous page are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Resort Communities Sales Tax amounts are based on the actual cash payouts made during the fiscal period.



## Rural County and City Hospital Taxes

### Fiscal Year Revenue\*

1993	184,881
1994	501,684
1995	742,985
1996	988,227
1997	1,121,861
1998	1,159,936
<b>1999</b>	<b>1,220,444</b>

\*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Rural Hospital Tax amounts listed on the next page are based on the actual cash payouts made during the fiscal period.

### Tax Rate

#### Utah Code Ann. §59-12-801 through 804

The Rural County Hospital Tax, the Rural City Hospital Tax and the County Option Long Term Care Centers Tax may be applied up to 1 percent of the purchase price on transactions under the state's sales and use tax laws. These taxes may be levied to fund rural city or county hospitals and/or, nursing care facilities by approval of the appropriate city or county electorates in third-, fourth-, fifth- or sixth-class counties. Beaver City and Kane County have approved the levy at the full 1 percent.

Retailers are liable to collect the tax under the same conditions as applicable for sales and use tax. The Tax Commission acts as agent for the participating city or county.

### Disposition of Revenue

All revenues are distributed quarterly by the county legislative body to rural county health care facilities. If there is more than one rural health care facility in a county, the revenues are distributed as determined by the county legislative body.

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## Rural Hospital Tax

### Distribution of Rural Hospital Tax Fiscal Years 1996-97, 1997-1998 and 1998-99

#### Net Distribution After Administrative Costs

<i>Community</i>	<i>1996-97</i>	<i>1997-98</i>	<i>% Change</i>	<i>1998-1999</i>	<i>% Change</i>
<i>Beaver City</i>	\$ 244,426.33	\$ 257,998.38	5.6%	\$ 281,237.93	9.0%
<i>Kane County</i>	<u>848,699.25</u>	<u>899,235.32</u>	6.0%	<u>924,143.87</u>	2.8%
<b><i>Total Hospital</i></b>	<b>\$1,093,125.58</b>	<b>\$1,157,233.70</b>	<b>5.9%</b>	<b>\$1,205,381.80</b>	<b>4.2%</b>

\*The Fiscal Year Revenue amounts listed on the previous page are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Rural Hospital Tax amounts are based on the actual cash payouts made during the fiscal period.

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## Botanical, Cultural and Zoological Tax

### Fiscal Year Revenue\*

1997	4,018,574
1998	14,378,151
1999	14,864,307

\*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Botanical, Cultural and Zoological Tax amounts listed on the next page are based on the actual cash payouts made during the fiscal period.

### Tax Rate

#### Utah Code Ann. §59-12-701

The Botanical, Cultural and Zoological Tax may be applied up to 1/10 of 1 percent of the purchase price on transactions under the state's sales and use tax laws. This tax may be applied in any county in which voters have approved the tax to fund recreational facilities and botanical, cultural and zoological organizations. Retailers are liable to collect the tax under the same conditions as applicable for sales and use tax. The Tax Commission acts as agent for the participating localities.

Salt Lake and Uintah counties have enacted the tax.

### Disposition of Revenue

The tax is distributed to the counties. The statute requires the funds collected by the county shall be distributed as follows:

- 30 percent to the county legislative body to support recreational facilities located within the county,
- 12.5 percent to support zoological organizations located within the county,
- 52.5 percent to botanical and cultural organizations, as disbursed by a county advisory board.



## Botanical, Cultural and Zoological Tax

### Distribution of Botanical, Cultural and Zoological Tax Fiscal Years 1996-97, 1997-1998 and 1998-99

#### Net Distribution After Administrative Costs

<i>Community</i>	<i>1996-1997</i>	<i>1997-1998</i>	<i>% Change</i>	<i>1998-1999</i>	<i>% Change</i>
<i>Salt Lake County</i>	\$3,665,078.96	\$13,514,076.83	268.7%	\$14,330,263.33	6.0%
<i>Uintah County</i>	<u>138,844.60</u>	<u>310,936.18</u>	123.9%	<u>316,373.18</u>	1.7%
<b><i>Total Arts &amp; Zoo</i></b>	<b>\$3,803,923.56</b>	<b>\$13,825,013.01</b>	<b>263.4%</b>	<b>\$14,646,636.51</b>	<b>5.9%</b>

\*The Fiscal Year Revenue amounts listed on the previous page are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Botanical, Cultural and Zoological Tax amounts are based on the actual cash payouts made during the fiscal period.

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## Municipal Energy Sales & Use Tax

### Fiscal Year Revenue

1998	1,398,011
1999	1,430,899

### Tax Rate

#### Utah Code Ann. §10-1-302

A municipality may levy a Municipal Energy Sales and Use Tax on the sale or use of taxable energy within the municipality up to 6 percent of the delivered value of the taxable energy. This may be in addition to any local option sales and uses taxes imposed by the municipality. The exemptions provided from the sales and use tax are not applicable to the Municipal Energy Sales and Use Tax. However, municipalities must exempt:

- sales and use of motor fuel, special fuel and aviation fuel;
- sales and use of taxable energy that the municipality is prohibited from taxing under federal law, the U.S. Constitution or the Utah Constitution;
- taxable energy brought into the state by a non-resident for the nonresidents personal use;
- the sales or use of taxable energy for any purpose other than use as a fuel or energy;
- the sale of taxable energy for use outside of the municipality imposing the tax; or,
- sales and use of taxable energy purchased or stored in the state for resale.

Municipalities that generate electricity for its customers within its borders may exempt customers who, as of July 1, 1997, were being supplied electrical energy by a supplier other than the municipality and whose needs cannot be supplied by the municipality.

The Tax Commission acts as agent for the participating localities, unless the municipality is the energy supplier or the energy supplier collects at least \$1 million in municipal energy sales and use taxes annually from its Utah customers. In those cases, the energy supplier pays the municipal energy sales and use taxes it collects directly to the municipality.

#### Disposition of Revenue

The tax is distributed to the municipality that levied the tax.



## Motor Vehicle Rental Tax

### Fiscal Year Revenue

1998	2,822,573
1999	3,165,196

### Tax Rate

#### Utah Code Ann. §59-12-1201

The Motor Vehicle Rental Tax is 2.5 percent on all short-term leases and rentals of motor vehicles not exceeding 30 days, except when the rental vehicle is replacing a motor vehicle that is being repaired pursuant to a repair or insurance agreement. It does not apply to rentals of vehicles registered by gross vehicle weight in excess of 12,000 lbs.

This tax is in addition to the applicable sales tax and/or transient room tax. Special rules apply regarding vehicle lease and rentals related to the Olympic Winter Games of 2002.

### Disposition of Revenue

The tax is allocated to the Transportation Corridor Preservation Revolving Loan Fund in the Transportation Fund.

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## Town Option Sales & Use Tax

### Fiscal Year Revenue

1998	2,709
1999	24,526

### Tax Rate

#### Utah Code Ann. §59-12-1302

A town that imposed a license fee on businesses based on gross receipts under Section 10-1-203 on or before January 1, 1996, may impose a sales and use tax that does not exceed 1 percent. Retailers are liable to collect the tax under the same conditions as applicable for sales and use tax. The Tax Commission acts as agent for the participating localities.

Only Snowville imposes this tax.

### Disposition of Revenue

The tax is distributed to the town that levied the tax.

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## Motor Fuel Tax

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### Fiscal Year Revenue

1980	60,451,305
1981	56,507,749
1982	67,733,812
1983	68,697,076 <sup>a</sup>
1984	68,978,640 <sup>b</sup>
1985	89,337,163 <sup>c</sup>
1986	92,164,304 <sup>d</sup>
1987	99,985,165 <sup>e</sup>
1988	129,369,781 <sup>f</sup>
1989	131,219,894 <sup>g</sup>
1990	132,475,096 <sup>h</sup>
1991	131,055,888 <sup>i,r</sup>
1992	136,351,928 <sup>j</sup>
1993	141,306,148 <sup>k</sup>
1994	150,387,453 <sup>l</sup>
1995	155,453,462 <sup>m</sup>
1996	163,169,064
1997	168,414,072
1998	217,681,820
<b>1999</b>	<b>225,194,084</b>

### Tax Rate

#### Utah Code Ann. §59-13-201

The Motor Fuel Tax was 19 cents per gallon effective April 1, 1987 and increased to 19.5 cents per gallon effective May 1, 1997, and then to its current rate of 24.5 cents per gallon effective July 1, 1997. There is an export exemption and a governmental exemption or refund of tax on all governmental purchases. There is also a 2 percent evaporation allowance and a \$30 one-time license fee for distributors.

Importers, refiners and distributors are liable to report this tax. Refunds for off-highway agricultural use can be claimed as a credit on Utah Individual Income or Corporation Franchise tax returns.

<sup>r</sup> revised

<sup>a</sup> \$559,532 is from gasohol tax at 6 cents per gallon.

<sup>b</sup> \$2,427,198 is from gasohol tax at 6 cents per gallon.

<sup>c</sup> \$838,423 is from gasohol tax at 14 cents per gallon.

<sup>d</sup> \$793,545 is from gasohol tax of 14 cents per gallon.

<sup>e</sup> \$47,374 is from gasohol tax of 19 cents per gallon.

<sup>f</sup> \$18,629 is from gasohol tax of 19 cents per gallon.

<sup>g</sup> \$97,038 is from gasohol tax of 19 cents per gallon.

<sup>h</sup> \$79,226 is from gasohol tax of 19 cents per gallon.

<sup>i</sup> \$79,538 is from gasohol tax of 19 cents per gallon.

<sup>j</sup> \$52,009 is from gasohol tax of 19 cents per gallon.

<sup>k</sup> \$1,900,720 is from gasohol tax of 19 cents per gallon.\*

<sup>l</sup> \$2,769 is from gasohol tax of 19 cents per gallon.\*

<sup>m</sup> The Tax Commission stopped tracking production of gasohol Fiscal 95.

NOTE: Increased gasohol figures in 1993 reflect greater use of gasohol in Utah County to meet federal air pollution standards.

### Disposition

#### Transportation Fund and General Fund

All of the 1987 5-cent-per-gallon tax increase is to be used for the repair of highways, roads and streets. Effective July 1, 1997, the Off-highway Vehicle Account of the General Fund is to receive annually the lesser of 0.5 percent of the Motor Fuel Tax revenues, or \$850,000. The estimated amount of tax collected on gasoline used in motorboats is transferred annually from the Transportation Fund to the Boating Account of the Division of Parks and Recreation budget in the General Fund for improving state-owned boating facilities.



## Special Fuel Tax

### Fiscal Year Revenue

1980	10,469,670
1981	10,107,098
1982	12,672,251
1983	12,637,102
1984	14,448,900
1985	17,790,559
1986	19,368,750
1987	20,626,224
1988	27,555,142
1989	29,305,153
1990	29,091,843
1991	36,786,420 <sup>r</sup>
1992	33,405,386
1993	35,564,109 <sup>r</sup>
1994	36,209,923
1995	40,662,095
1996	43,735,271
1997	46,217,727
1998	72,403,969
1999	73,196,220

<sup>r</sup> Revised

### Tax Rate

#### Utah Code Ann. §59-13-301

The Special Fuel Tax was 19 cents per gallon effective April 1, 1987 and increased to 19.5 cents per gallon effective May 1, 1997, and then to 24.5 cents per gallon effective July 1, 1997. Special Fuel Tax is applied to sales of fuel other than gasoline used in the operation and propulsion of motor vehicles on Utah highways. There is a Utah state and local governmental exemption for dyed diesel and a refund for tax paid on clear diesel; a \$20 entrance permit is required for non-permitted vehicles; operators are licensed without a fee; and suppliers are licensed for \$30. In addition, a clean special fuel certificate must be purchased annually for vehicles powered by clean special fuels (such as propane, electricity and compressed natural gas). The exemption certificates cost \$47 for vehicles under 26,000 pounds registered gross vehicle weight and \$91 for vehicles 26,000 pounds or more registered gross vehicle weight.

Effective July 1, 1997, the point of collection for the tax was changed from the retail dealer to refiners and importers, with refunds authorized for certain uses of the fuel. Prior to that date, dealers were required to collect the tax on fuel placed in vehicle supply tanks.

**Note:** Effective January 1, 1990, Utah became a member of the International Fuel Tax Agreement. The agreement is designed to simplify interstate fuel tax reporting for motor carriers by allowing them to report to a "base state," rather than all the states in which they travel.

### Disposition of Revenue

Transportation Fund.



## Aviation Fuel Tax

### Fiscal Year Revenue

1980	2,631,480
1981	2,691,551
1982	2,618,954
1983	3,821,293
1984	3,754,314
1985	4,441,064
1986	5,123,226
1987	5,957,103
1988	5,802,908
1989	6,976,138
1990	6,503,552
1991	6,997,725
1992	6,584,297
1993	7,157,623
1994	6,679,436
1995	6,682,411
1996	6,757,393
1997	7,682,164
1998	7,372,275
<b>1998</b>	<b>8,141,725</b>

### Tax Rate

#### Utah Code Ann. §59-13-401

The Aviation Fuel Tax is 4 cents per gallon on the sale or use of aviation fuel purchased for use by a federally certificated air carrier.

Beginning July 1, 1999, aviation fuel purchased by a non-federally certificated air carrier will be taxed at 6 cents per gallon, beginning July 1, 2000, eight cents per gallon; and beginning July 1, 2001, nine cents per gallon.

### Disposition of Revenue

Transportation Fund's Restricted Revenue Account for aeronautical operations

Revenues are allocated to the airport where the aviation fuel was sold and to aeronautical operations of the Department of Transportation. The funds are allocated based on formulas established in 59-13-402.

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## Mining Severance Tax

### Fiscal Year Revenue

1980	3,709,882
1981	4,167,921
1982	4,212,728
1983	2,333,993 *
1984	3,653,056
1985	756,113
1986	1,023,523
1987	754,592
1988	3,643,336
1989	4,935,555
1990	5,389,113
1991	7,252,524
1992	6,413,406
1993	7,037,894
1994	6,116,475
1995	8,419,283
1996	8,289,084
1997	6,563,325
1998	9,019,651
<b>1999</b>	<b>5,111,658</b>

\*Figures for fiscal years after 1984 are for net collections; prior years are gross collections

### Tax Rate

#### Utah Code Ann. §59-5-201

The Mining Severance Tax is 2.6 percent of the taxable value of products of metalliferous mines and metalliferous claims. The rate was increased from 1 percent as of January 1, 1988, but the base was reduced to collect approximately the same amount of revenue. There is a \$50,000 annual exemption.

The taxable value differs according to the type of mineral:

- 1) **Beryllium:** Taxable value equals 20 percent of gross proceeds
- 2) **All other minerals:** Taxable value equals 30 percent of gross proceeds
- 3) **All metalliferous minerals shipped out of state in the form of ore.** Taxable value equals 80 percent of gross proceeds.

This is applicable to extractors of gold, silver, copper lead, iron, zinc, tungsten, uranium, vanadium and other metalliferous minerals.

### Disposition of Revenue

General Fund

**Note:** Prior to 1988, this tax was known as the Mine Occupation Tax and included oil and gas as well as nonfuel minerals in a single tax. The 1988 Utah State Legislature separated this tax into two separate taxes: Mining Severance Tax and Oil and Gas Severance Tax.



## Oil & Gas Severance Tax

### Fiscal Year Revenue

1986	42,773,457
1987	20,793,051
1988	25,512,592
1989	23,198,512
1990	24,706,671
1991	23,763,883
1992	11,746,794
1993	12,228,935
1994	12,756,037
1995	12,984,375
1996	12,069,036
1997	17,217,291
1998	13,988,964
1999	7,942,551

### Tax Rate

#### Utah Code Ann. §59-5-101

The Oil and Gas Severance Tax is applicable to the extractors of oil, gas and other hydrocarbonic substances, and is based on the value at the well of oil and gas production. Prior to January 1, 1992, the tax rate was 4 percent. Beginning January 1, 1992, the severance tax rate is:

- 3 percent of the value up to and including the first \$13 per barrel for oil and \$1.50 per MCF for gas; and
- 5 percent of the value from \$13.01 and above per barrel for oil and \$1.51 per MCF for gas; and
- 4 percent of the taxable value for natural gas liquids.

The following are exempt from the tax:

- royalties paid on production from federal, state and Indian lands;
- the first \$50,000 annually in gross value of each well or wells;
- stripper wells, unless the exemption prevents the severance tax from being treated as a deduction for federal tax purposes;
- the first 12 months of production for wildcat wells started after January 1, 1990; or
- the first six months of production for development wells started after January 1, 1990.
- 50 percent reduction in the tax rate for incremental production achieved through an enhanced recovery project.

In addition, Utah provides a 20 percent tax credit for a workover or recompletion of a well. The tax credit may not exceed \$50,000 per well during each calendar year through December 31, 1994; beginning January 1, 1995, the tax credit may not exceed \$30,000 per well.

### Disposition of Revenue

General Fund

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## Oil & Gas Conservation Fee

### Fiscal Year Collections

1982	1,617,373
1983	1,730,952
1984	2,173,090
1985	2,473,266
1986	2,313,495
1987	1,232,911
1988	1,825,391
1989	1,064,730
1990	1,515,236
1991	1,440,823
1992	1,114,906
1993	1,077,270 <sup>r</sup>
1994	988,123
1995	973,717
1996	1,076,284
1997	1,357,303
1998	1,181,671
<b>1999</b>	<b>1,049,293</b>

<sup>r</sup> revised

### Fee Rate

#### Utah Code Ann. §40-6-14

The Oil and Gas Conservation Fee is 0.2 percent of the value at the well of oil, gas and natural gas liquids produced, saved and sold or transported from the site of production.

This tax applies to all interest owners in the well, as reported by the operator, working interest owner or first purchaser.

### Disposition of Revenue

General Fund



## Cigarette & Tobacco Tax

FY 1988 / 1989 ANNUAL REPORT

### Fiscal Year Revenue

1980	10,271,242
1981	11,293,370
1982	11,164,965
1983	13,291,644
1984	12,863,795
1985	13,183,929
1986	13,134,473
1987	15,957,172
1988	21,630,750
1989	23,091,698
1990	22,256,258
1991	23,264,779 <sup>r</sup>
1992	26,100,313
1993	25,766,586
1994	27,651,694
1995	28,493,692
1996	28,693,697
1997	31,722,599
1998	43,771,303
<b>1999</b>	<b>50,228,612</b>

<sup>r</sup> Revised

### Tax Rate

#### Utah Code Ann. §59-14-204

Effective April 27, 1987, 23 cents per package of 20 cigarettes (1.15 cents per cigarette); effective July 1, 1991, 26.5 cents per package of 20 cigarettes (1.325 cents per cigarette); effective July 1, 1997, 51.5 cents per package of 20 cigarettes, and 64.375 cents per package of 25 cigarettes (2.575 cents per cigarette); \$30 license fee for retailers and dealers, renewable every three years at \$20.

Tobacco products other than cigarettes are taxed at the rate of 35 percent of manufacturers' sale price delivered to Utah. Prior to July 1, 1986, the tax was 25 percent. A cigarette license is required for each selling location. Minimum bonds of \$500 for each cigarette stamper and /or tobacco distributor. Taxes imposed on cigarettes and tobacco products are imposed on the first sale, use, storage, or consumption of the cigarette or tobacco product in Utah. The Cigarette Tax is applicable to wholesalers and distributors who purchase stamps or use cigarette stamping machines for payment of the tax. There is a 4 percent discount on stamp purchases in excess of \$25. Consumers importing cigarettes pay on a monthly return.

Quarterly returns are required of dealers who are liable for payment of tax on other tobacco products.

### Disposition of Revenue

General Fund



## Wine & Liquor Tax

### Fiscal Year Revenue

1980	3,696,017
1981	5,582,580
1982	5,218,475
1983	8,227,478
1984	8,610,669
1985	8,671,694
1986	8,781,328
1987	9,236,521
1988	8,738,042
1989	8,120,840
1990	8,279,687
1991	8,473,049
1992	8,609,612
1993	8,844,599 <sup>r</sup>
1994	9,228,727
1995	9,399,477
1996	10,104,455
1997	10,941,801
1998	11,736,478
<b>1999</b>	<b>12,778,019</b>

<sup>r</sup> revised

### Tax Rate

#### Utah Code Ann. §59-16-101

The Wine and Liquor Tax is applied at the rate of 13 percent on the retail sale of all wines and liquors sold by the Utah Department of Alcoholic Beverage Control, which controls the sale of all liquor and wine in the state.

### Disposition of Revenue

Restricted to the School Lunch Program in the Uniform School Fund.



## Beer Tax

### Fiscal Year Revenue

1980	2,174,058
1981	2,227,120
1982	2,942,982
1983	2,949,304
1984	7,134,426
1985	8,129,900
1986	7,918,330
1987	8,042,814
1988	7,559,416
1989	7,640,817
1990	7,926,214
1991	7,743,017
1992	8,480,707
1993	8,515,351
1994	8,774,763
1995	9,166,556
1996	9,090,612
1997	9,460,373
1998	9,446,854
1999	9,827,752

### Tax Rate

#### Utah Code Ann. §59-15-101

The Beer Tax is \$11 (effective July 1, 1983, previously \$4.12) per 31-gallon barrel of beer; bottled and canned beer are converted to barrel equivalents on returns. Distributor licensing is under the jurisdiction of the Department of Alcoholic Beverage Control. Retail licenses are issued by local jurisdictions.

This tax applies to all beer imported or manufactured for sale, use or distribution in Utah. Monthly reports are required of every brewer, wholesaler or distributor manufacturing or importing beer.

### Disposition of Revenue

General Fund

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## Motor Vehicle Registration Fees

### Fiscal Year Revenue

1980	10,356,159
1981	10,329,209
1982	10,795,624
1983	16,512,357
1984	17,229,087
1985	17,537,808
1986	18,103,762
1987	17,925,818
1988	17,583,916
1989	17,419,327
1990	17,741,079
1991	18,118,819 <sup>r</sup>
1992	19,302,541
1993	19,678,781 <sup>r</sup>
1994	20,986,808
1995	21,822,791
1996	22,610,401
1997	24,037,396
1998	27,761,642
<b>1999</b>	<b>24,885,974</b>

<sup>r</sup> Revised

### Fee Schedule

#### Utah Code Ann. §41-1a-201

Fees are applicable for every motor vehicle, combination of vehicles, trailer, semitrailer or vintage vehicle operated on public roads or highways, unless exempt.

These fees are applied singly and in combination for various motor vehicle transactions:

#### Registration/Title Fees

<b>Passenger Vehicle</b>	\$21.00
(PLUS \$2.50 Drivers Education Tax and \$1 Insurance Database Fee)	
<b>Title fee</b> (for new titles)	\$ 6.00
<b>Manufacturing Fee</b> (for new plates)	\$ 5.00
<b>Motorcycle</b>	\$22.50
(PLUS \$5 Drivers Education Tax and \$1 Insurance Database Fee)	

*Plus:*

#### Additional annual registration renewal fees:

Personalized License Plates	\$10.00
Special Group Plates	\$10.00
Olympic Plates	\$22.00
Wildlife Plates	\$25.00 donation
Collegiate Plates	Donation established by and paid to higher education institution

#### Special License Plates

<b>Personalized License Plate</b>	\$50.00
(PLUS \$5 manufacturing fee)	
<b>Olympic License Plate</b>	\$22.00
(Personalized - add \$50)	
<b>Vintage Vehicle Plate</b>	\$50.00
(Personalized - add \$50)	
<b>Special Group Plates</b>	up to \$50.00
(Personalized - add \$50)	

#### Trailers

Private Trailer under 750 lbs. (unladen)	\$ 8.50
(registration not required -- will register for convenience of owner)	
Trailers over 750 lbs. (unladen)	\$11.00



## Motor Vehicle Registration Fees

### Heavy Trucks

(1) Vehicles to transport passengers for hire  
or property for hire

Based on gross laden weight:

6,001 lbs. to 12,000 lbs.      \$21.00

12,001 lbs. to 14,000 lbs.      \$49.50

(PLUS \$2.50 Drivers Education Tax,  
\$1 Insurance Database Fee and \$6  
motor carrier fee)

Add another:

\$18.50 per 2,000 lbs. up to 80,000 lbs.

(80,000 lbs. is the legal load limit  
without an overload permit)

(2) Vehicles to transport farm products or  
implements by farmer

6,001 lbs. to 12,000 lbs.      \$21.00

12,001 lbs. to 14,000 lbs.      \$33.00

(PLUS \$2.50 Drivers Education Tax,  
\$1 Insurance Database Fee and \$6  
motor carrier fee)

Add another:

\$9 per 2,000 lbs. up to 80,000 lbs.

### Disposition

After appropriations to certain state government  
departments, the balance is distributed 75 percent to  
the State Department of Transportation and 25  
percent to city and county Class B and Class C Road  
Funds.

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## Proportional Registration Fee

### Fiscal Year Revenue

1980	2,497,909
1981	3,010,281
1982	3,033,158
1983	3,247,862
1984	3,548,030
1985	3,851,087
1986	4,331,801
1987	4,004,009
1988	4,117,914
1989	4,345,542
1990	5,177,409
1991	4,848,892
1992	5,010,260
1993	5,956,575 <sup>r</sup>
1994	5,950,390
1995	6,660,883
1996	7,338,385
1997	8,118,716
1998	9,481,741
<b>1999</b>	<b>10,627,171</b>

### Fee Rate

#### Utah Code Ann. §41-1a-301

Annual registration fees are computed for Proportional Registration according to the applicant's prorate percentage. The prorate percentage is a fraction: the numerator is an amount equal to the fleet mileage traveled in Utah and the denominator is the total miles operated by the fleet in all jurisdictions. The cab card fee for tractors or trailers is \$3.

Any resident or nonresident may proportionally register and license each fleet for operation in Utah. A "fleet" consists of one or more commercial vehicles. Vehicles that exclusively travel in Utah are not included in any application for proportional registration.

### Disposition of Revenue

Transportation Fund



## Highway Use Tax

### Fiscal Year Revenue

1980	1,373,959
1981	1,642,503
1982	1,711,622
1983	1,777,861
1984	2,055,234
1985	2,026,029
1986	2,171,022
1987	2,065,650
1988	2,239,766
1989	2,513,722
1990	2,944,579
1991	2,595,663
1992	2,852,264
1993	3,398,890
1994	3,094,509
1995	3,680,133
1996	3,970,895
1997	4,485,058
1998	4,482,748
1999	7,165,577

### Tax Rate

#### Utah Code Ann. §41-1a-301

Proportionally registered vehicles based in a state other than Utah are not subject to county property taxes, but are subject to a Highway Use Tax. The tax is paid on the proportion of Utah highway use to total highway use, computed as follows:

1) Multiply the number of vehicles or combination of vehicles registered in each weight class by the equivalent tax figure from the following table:

#### Vehicle or Combination

Registered Weight	Equivalent Tax
12,001 - 18,000 lbs.	\$150
18,001 - 34,000 lbs.	\$200
34,001 - 48,000 lbs.	\$300
48,001 - 64,000 lbs.	\$450
64,001 lbs. and more	\$600

2) Multiply the value for the total fleet determined above by the fraction computed for proportional registration of the applicant's fleet for the registration year.

### Disposition of Revenue

Transportation Fund

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## Insurance Premium Tax

### Fiscal Year Revenue \*

1980	14,718,258
1981	15,777,757
1982	21,493,820 <sup>i</sup>
1983	18,012,496
1984	19,989,972
1985	22,262,350
1986	26,077,060
1987	27,762,413
1988	28,223,290
1989	26,405,692
1990	30,019,888
1991	27,845,248 <sup>r</sup>
1992	30,175,346 <sup>a</sup>
1993	33,998,235
1994	38,166,689
1995	40,941,638
1996	40,133,569
1997	43,110,515
1998	44,565,985
<b>1999</b>	<b>47,722,320</b>

<sup>i</sup> Includes extra windfall payment when collection period switched to quarterly

<sup>r</sup> Revised

\* The collection figures include Self-Insurers' Tax plus Insurance Premium Tax amounts that go into the General Fund, but do not include the amounts that go into the Second Injury, Uninsured Employers' and Firemen's Pension funds.

### Tax Rate

#### Utah Code Ann. §59-9-101

The Insurance Premium Tax is: 2.25 percent of net premiums on property, casualty, life and other risks located in Utah; 9.25 percent of workers compensation insurance premiums; 0.45 percent of title insurance premiums; and 2.26 percent of motor vehicle insurance premiums for motor vehicle liability, uninsured motorist and personal injury protection. All rates are subject to retaliatory provisions.

Rates set by the Industrial Commission for tax year 1999 are as follows: The workers compensation insurance premium rate is 10 percent for all insurers writing workers compensation, except for a public agency insurance mutual writing workers' compensation premiums, for which the premium rate is 9.75 percent.

This tax is applicable to all admitted insurers on total premiums received from insurance covering property or risks located in Utah.

### Disposition of Revenue

General Fund



## Brine Shrimp Royalty

### Fiscal Year Revenue \*

1998	61,942
1999	80,819

Note: this revenue is not listed separately on the "Overview of Revenue Collections" page; it is incorporated into "Misc. Dedicated Credits - Other Agencies."

### Tax Rate

#### Utah Code Ann. §59-23-1

A brine shrimp royalty of .035 is levied on the value of unprocessed brine shrimp eggs. The Tax Commission annually determines the value of unprocessed brine shrimp eggs in accordance with a valuation methodology established by the commission. Brine shrimp eggs are defined as dormant, early stage brine shrimp embryos encapsulated as cysts, which are harvested from the waters of the state.

### Disposition of Revenue

All revenue generated by the brine shrimp royalty is deposited in the Department of Natural Resources' Species Protection Account.

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The following legislation was passed during the 1999 General Session of the Utah Legislature. This information was provided by the Office of the Legislative Research & General Counsel. For more information on these bills, visit the Legislature's Internet Home Page: <http://www.le.state.ut.us>.

### Sales & Use Tax

#### **SB 19 - Sales and Use Tax Exemption for Hearing Aids and Hearing Aid Accessories** (*Robert F. Montgomery*)

Exempts sales of hearing aids and hearing aid accessories from the sales and use tax.

Amends 59-12-102, 59-12-104

Effective July 1, 1999

#### **SB 61 - Sales and Use Tax Exemptions - Penalty and Interest** (*Howard A. Stephenson*)

Authorizes the State Tax Commission to waive, reduce, or compromise penalties imposed for failure to report certain exempt sales.

Amends 59-12-105

Effective May 3, 1999

#### **SB 69 - Manufacturing Sales and Use Tax Exemption** (*Howard A. Stephenson*)

Modifies the manufacturing exemption to retain a 100% exemption from the sales and use tax for normal operating replacements. (*Revenue and Taxation Interim Committee*)

Amends 59-12-104

Effective May 3, 1999

#### **SB 76 - Sales and Use Tax Exemption for Pollution Control Facilities** (*John L. Valentine*)

Extends the time in which a taxpayer may claim a sales and use tax exemption for certain sales or uses relating to a pollution control facility and extends the time period for erecting, constructing, or installing a pollution control facility. The time period is extended for claiming a refund for

purchases. The bill also provides for accrual of interest. (*Revenue and Taxation Interim Committee*)

Amends 19-2-124, 19-2-125

Effective May 3, 1999

#### **SB 79 - Sales Tax Exemption for Manufactured Homes** (*Lyle W. Hillyard*)

Repeals the expiration date for the sales and use tax exemption for manufactured homes.

Amends 59-12-104

Effective May 3, 1999

#### **SB 111 - Enterprise Zone Amendments** (*Beverly Ann Evans*)

Amends criteria for enterprise zones and tax credits. The bill clarifies that tax incentives are available only to a business firm if at least 51% of the employees employed at its facilities in the enterprise zone reside in the county in which the enterprise zone is located. The bill restricts a business engaged in retail trade or a public utilities business from claiming enterprise zone tax credits.

Amends 9-2-412, 9-2-413

Effective May 3, 1999

#### **HB 117 - Tire Recycling Amendments** (*Neal B. Hendrickson*)

Changes the recycling fee for new tires to 85 cents beginning 7-1-99, and the reimbursement amount for each ton of waste tires to \$60. The bill also requires permits for certain waste tire purposes, provides criminal penalties and additional civil penalty provisions, clarifies board and executive secretary functions and authority, and requires specified record keeping and documentation in order to track waste tires.

Amends 26-32a-103, 26-32a-103.5, 26-32a-104, 26-32a-104.5, 26-32a-107, 26-32a-107.5, 26-32a-107.7, 26-32a-107.8, 26-32a-108, 26-32a-110, 26-32a-111.5, 26-32a-112; Enacts 26-32a-112.3, 26-32a-112.5, 26-32a-112.7, 26-32a-112.9

Effective May 3, 1999



**HB 353 - Sales and Use Tax Exemption for Area Agencies on Aging and Senior Citizen Centers**  
*(Wayne A. Harper)*

Creates an exemption from the sales and use tax for sales made to or by an area agency on aging or certain senior citizen centers.

Amends 59-12-102, 59-12-104

Effective July 1, 1999

**HB 366 - Sales and Use Tax Diversions**  
*(David Ure)*

Repeals the requirement that certain Local Sales and Use Tax Act revenues be deposited into the Olympics special revenue fund and requires certain revenues generated under the Local Sales and Use Tax Act to be deposited into the Airport to University of Utah Light Rail Restricted Account effective 7-1-99. The bill also creates the Airport to University of Utah Light Rail Restricted Account and provides that certain revenues generated under the Local Sales and Use Tax Act be retained by counties, cities, or towns.

Amends 59-12-103, 59-12-204, 59-12-205, 63A-7-113; Enacts 17A-2-1064

Effective May 3, 1999

**HB 396 - Sales and Use Tax - Exemption for Steel Mills**  
*(Matt Throckmorton)*

Restores the sales and use tax exemption for sales or leases of certain tangible personal property used by a steel mill effective 7-1-99.

Amends 59-12-104

Effective May 3, 1999

### Income Tax

**SB 8 - Research Tax Credits Modifications**  
*(Howard C. Nielson)*

Modifies the individual income tax and corporate franchise and income tax credits for re-

search activities and research equipment and allows certain taxpayers to make an irrevocable election to be treated as a start-up company for purposes of calculating the base amount. A taxpayer may not claim the credit if the machinery or equipment for which the credit is claimed is to be used for less than 12 months. The bill provides for retrospective operation for taxable years beginning on or after January 1, 1999. *(Revenue and Taxation Interim Committee)*

Amends 59-7-612, 59-7-613, 59-10-131, 59-10-132

Effective May 3, 1999

**SB 9 - Long-term Care Amendments**  
*(Howard C. Nielson)*

Creates an income tax deduction for long-term care insurance premiums.

Amends 59-10-114

Effective May 3, 1999

**SB 62 - Individual Income Tax Credit for At-home Parents**  
*(Robert M. Muhlestein)*

Provides an individual income tax credit, beginning 1-1-00, for qualifying children of certain parents and provides that a qualified at-home parent may claim a \$100 nonrefundable credit for each child under 12 months of age. The legislature is required to make an appropriation from the General Fund to replace Uniform School Fund revenues expended in providing the credit.

Enacts 59-10-108.1

Effective May 3, 1999

**HB 25 - Income Tax Deduction for Health Care Insurance**  
*(Michael R. Styler)*

Increases from 60% to 100% the amount for health care insurance premiums that may be deducted when determining state taxable income. A taxpayer may now deduct the full amount of premiums paid for health care insurance for the taxpayer, the taxpayer's spouse, and the taxpayer's dependents. The premiums are deductible to the extent that they are not deducted in computing



federal taxable income.

Amends 59-10-114

Effective January 1, 2000

### **HB 31 - Income Tax - Definitions Relating to Disabled Persons** (*Judy Ann Buffnire*)

Modifies the definitions of "adult with a disability" and "dependent child with a disability" and clarifies who is eligible for certain tax considerations. This bill provides retrospective operation to January 1, 1999.

Amends 59-10-103

Effective May 3, 1999

### **HB 261 - Higher Education Savings Incentive Program Amendments** (*Keele Johnson*)

Modifies provisions in the Higher Education Savings and Supplemental Savings Incentive Programs for amounts that participants may invest in the program. Participants may make additional payments to the trust as long as a specific beneficiary account does not exceed total estimated higher education costs. The maximum amount of investments that may be subtracted from federal taxable income is \$1,200 for each beneficiary for the fiscal year beginning July 1, 1996, and an amount adjusted annually thereafter that reflects increases in the Consumer Price Index. This bill provides retrospective operation to January 1, 1999.

Amends 53B-8a-106, 53B-8b-105, 59-10-114

Effective May 3, 1999

### **HB 309 - Individual and Corporate Income Tax Credits for Low-income Housing** (*David M. Jones*)

Modifies the individual and corporate income tax credits for qualified low income housing.

Amends 59-7-607, 59-10-129

Effective January 1, 2000

### **Property Tax**

**SB 220 - Condominium Ownership Act** (*Michael G. Waddoups*)

Provides the manner by which timeshare interests are to be valued for property tax purposes. This bill provides retrospective operation to January 1, 1999.

Amends 57-8-27

Effective May 3, 1999

### **HB 149 - Real Estate Appraiser Amendments** (*Gerry A. Adair*)

Revises and renames the Real Estate Appraiser Licensing and Certification Act and the Real Estate Appraiser Licensing and Certification Board. Classifications for appraiser registration, certification, and licensure are changed.

Amends 17-17-2, 59-2-701, 61-2b-1, 61-2b-2, 61-2b-3, 61-2b-6, 61-2b-7, 61-2b-8, 61-2b-9, 61-2b-10, 61-2b-11, 61-2b-13, 61-2b-14, 61-2b-15, 61-2b-16, 61-2b-17, 61-2b-18, 61-2b-19, 61-2b-20, 61-2b-21, 61-2b-22, 61-2b-23, 61-2b-24, 61-2b-25, 61-2b-26, 61-2b-27, 61-2b-28, 61-2b-29, 61-2b-31, 61-2b-32, 61-2b-33, 61-2b-34, 61-2b-36, 61-2b-38, 61-2b-39, 61-2b-40; Enacts 61-2b-10.5, 61-2b-15.6, 61-2b-30.5; Repeals 61-2b-15.5

Effective May 3, 1999

### **HB 181 - Certified Tax Rate Notice Amendment** (*A. Lamont Tyler*)

Provides additional information on the certified tax rate notice regarding a proposed property tax increase. New information required by this bill will show the percentage and dollar increase on the average value of a residence and business in the taxing entity. It also discloses the increase in property tax revenue over the previous year's collections and a percentage increase of total revenue. (Revenue and Taxation Interim Committee)

Amends 59-2-918, 59-2-919

Effective May 3, 1999

### **HB 185 - Duties of County Assessor and Treasurer** (*Blake D. Chard*)

Allows a county legislative body to reassign to the county treasurer certain duties of the assessor.



## 1999 Legislative Summary

Amends 17-17-1, 17-24-1, 59-2-407, 59-2-1302, 59-2-1303, 59-2-1305; Enacts 17-16-5.5

Effective May 3, 1999

### **HB 239 - Delinquent Fire Protection District Fees** (*Dennis H. Iverson*)

Authorizes a special service district to place a lien on property when fees and charges for fire protection services are delinquent. If a property tax is levied, an exception is provided.

Amends 17A-2-1321

Effective May 3, 1999

### **HB 268 - Truth in Taxation - Judgment Levy** (*Raymond W. Short*)

Sets a minimum amount for judgment levies and eliminates the truth in taxation exemption for judgment levies. Notice and hearing requirements for judgment levies are established. This bill provides retrospective operation to January 1, 1999.

Amends 59-2-924, 59-2-1328, 59-2-1330; Enacts 59-2-918.5

Effective May 3, 1999

### **HB 275 - Property Tax Exemption for Disabled Veterans** (*Jordan Tanner*)

Expands the property tax exemption for disabled veterans and provides that for a disabled veteran who is less than 100% disabled, the exemption applies to a certain portion of the veteran's residence and tangible personal property. For a disabled veteran who is 100% disabled, the exemption applies to a certain portion of all real and tangible personal property owned by the veteran.

Amends 59-2-1104, 59-2-1105

Effective January 1, 2000

### **HB 323 - Rollback Tax and in Lieu Fees - Dedications of Public Rights-of-way** (*Dennis H. Iverson*)

Clarifies the application of the rollback tax and

in lieu fees under the Farmland Assessment Act and provides for the tax treatment of dedications of public rights-of-way.

Amends 59-2-511

Effective May 3, 1999

### **HB 399 - Property Tax Apportionment for Certain Property** (*Sheryl L. Allen*)

Establishes how the taxable value of certain mobile flight equipment is apportioned to taxing districts. This bill provides retrospective operation to January 1, 1999.

Amends 59-2-102, 59-2-801

Effective May 3, 1999

### **Motor Fuel Tax**

#### **SB 132 - Aviation Fuel Tax Amendments** (*Lyle W. Hillyard*)

Increases the aviation fuel tax and changes the allocation of aviation fuel tax revenue. "Aviation fuel distributor" and "federally certificated air carrier" are defined.

Amends 59-13-102, 59-13-401, 59-13-402, 59-13-403

Effective July 1, 1999

### **Motor Vehicle**

#### **SB 14 - Snowmobile User Fee** (*Lorin V. Jones*)

Requires nonresident owners of snowmobiles to pay a snowmobile user fee and terminates the registration requirement for snowmobiles owned by nonresidents. The bill provides for the collection of fees and issuance of decals by agents of the Division of Parks and Recreation and provides for the deposit and use of fee revenue.

Amends 41-22-9; Enacts 41-22-35

Effective July 1, 1999

#### **SB 139 - Uniform Fee and Registration Fee on Airplanes** (*Lyle W. Hillyard*)

Reduces, over a period of three years, the uniform fee on aircraft required to be registered with the

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## 1999 Legislative Summary

state and increases the registration fee for jet aircraft. Money from aircraft registration fees is allocated to aeronautical operations.

Amends 59-2-404, 72-10-110

Effective May 3, 1999

### **HB 16 - Collegiate License Plates** (*Afton B. Bradshaw*)

Beginning March 1, 2000, allows collegiate license plate applicants the option to make the required annual contribution to the collegiate institution or directly with the Motor Vehicle Division.

Amends 41-1a-408

Effective July 1, 1999

### **HB 35 - Off-highway Vehicle Program Funding** (*Kevin S. Garn*)

Increases the annual amount of motor fuel tax the Tax Commission is required to deposit into the Off-Highway Vehicle Account from \$600,000 to \$850,000.

Amends 59-13-201

Effective July 1, 1999

### **HB 61 - Motor Vehicle Registration Amendments** (*Loraine T. Pace*)

Repeals the requirement that an application for vehicle registration include the applicant's signature in ink.

Amends 41-1a-209

Effective May 3, 1999

### **HB 201 - Motor Vehicle Dealer Filings** (*Wayne A. Harper*)

Repeals a requirement that a licensed vehicle dealer pay the sales tax on application for title or registration of each vehicle sold if they are not current in the payment of sales taxes.

Amends 59-12-107

Effective May 3, 1999

### **HB 202 - Use of Olympic License Plates** (*Jordan Tanner*)

Provides that members of the legislature may select the Olympic license plate as the special group license plate issued to legislators upon payment of appropriate fees.

Amends 41-1a-408, 41-1a-417

Effective May 3, 1999

### **HB 208 - License Plate Renewal for Persons with Disabilities** (*Marda Dillree*)

Extends the expiration date from one to two years for a removable windshield placard used for parking privileges for a person with a disability.

Amends 41-1a-408

Effective July 1, 1999

### **HB 215 - Vehicle Registration Amendments** (*Gerry A. Adair*)

Allows signed statements instead of affidavits for various actions related to the registration of a motor vehicle and off-highway implements of husbandry.

Amends 41-1a-225, 41-1a-226, 41-1a-1009, 41-6-163.6, 41-22-5.5

Effective May 3, 1999

### **HB 228 - Motor Vehicle Insurance on Certain Vehicles** (*Glenn L. Way*)

Defines "quasi-public road or parking area" to include a privately-owned and maintained road or parking area that is generally held open for use by the public for vehicular travel or parking. The bill requires an owner or operator of a motor vehicle operated on a quasi-public road or parking area within the state to be insured.

Amends 41-6-17.5, 41-12a-301

Effective May 3, 1999

### **HB 255 - Vehicle Registration Renewal Requirements** (*Kory M. Holdaway*)



## 1999 Legislative Summary

Exempts vehicles with "EX" or "UHP" license plates from displaying an annual decal or a county designation sticker.

Amends 41-1a-215, 41-1a-221, 41-1a-402, 41-1a-407

Effective May 3, 1999

### **HB 260 - Motor Vehicle Business Regulations** (Greg J. Curtis)

As of July 1, 1999, requires a new applicant for a motor vehicle dealer's license to complete an eight-hour orientation class and a renewal applicant to complete a three-hour class and pay the costs of the class. The corporate surety bond amount for a motor vehicle dealer is increased from \$20,000 to \$50,000, and the bond claim language is amended.

Amends 41-3-201, 41-3-205, 41-3-206, 41-3-404

Effective May 3, 1999

### **Miscellaneous Tax Legislation**

#### **SB 77 - Electronic Transmission of Tax Notice Information** (David H. Steele)

Amends how the Tax Commission may send notices to a county auditor to include electronic transmission in addition to the existing first class mail or private carrier. (Public Utilities and Technology Interim Committee)

Amends 59-2-1007

Effective May 3, 1999

#### **SB 144 - Tax and Fee Offset Authority** (L. Alma Mansell)

Authorizes the State Tax Commission to apply an overpayment of any tax or fee against a taxpayer's liability for any tax or fee and provides limitations on this authority.

Enacts 59-1-303

Effective May 3, 1999

#### **SB 178 - Study on Sales and Use Tax Compact and Agreement** (John L. Valentine)

Allows the State Tax Commission to conduct preliminary negotiations with other states to develop uniform sales and use tax collection procedures for certain businesses and study ways to simplify the administration of the sales and use tax.

Effective May 3, 1999

#### **SB 188 - Digital State** (Lyle W. Hillyard)

Requires state entities to allow certain services -- including income and sales tax filings and motor vehicle registrations -- to be transacted on the Internet by July 1, 2002, amends the chief information officer's duties in relation to Internet services and transactions, creates the Rural Telecommunications Task Force, requires the task force to report to the Public Service Commission and to the Public Utilities and Technology Interim Committee, and specifies that the Public Service Commission initiate a proceeding and make rules regarding the use of the Universal Service Fund for advanced telecommunications services in rural areas.

Amends 63D-1-301.5; Enacts 63-55b-167, 63D-1-105, 67-1-13

Effective May 3, 1999

#### **SB 199 - Passenger Ropeways** (Lyle W. Hillyard)

Conforms the design, construction, and operation standards for tramways to the American Standard for Passenger Ropeways and changes the term tramway to ropeway throughout the code. Several sections related to a ropeway are moved to Title 72, Transportation Code, and the penalty for a violation of ropeway provisions is changed from a class B to a class A misdemeanor.

Amends 59-12-104, 59-12-120, 72-11-101, 72-11-102, 72-11-103, 72-11-108, 72-11-112; Renumbers and Amends 63-11-37 to 72-11-201, 63-11-39 to 72-11-202, 63-11-39.5 to 72-11-203, 63-11-40 to 72-11-204, 63-11-41 to 72-11-205, 63-11-42 to 72-11-206, 63-11-43 to 72-11-207, 63-11-44 to 72-11-208, 63-

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11-45 to 72-11-209, 63-11-46 to 72-11-210, 63-11-47 to 72-11-211, 63-11-48 to 72-11-212, 63-11-49 to 72-11-213, 63-11-51 to 72-11-214, 63-11-52 to 72-11-215, 63-11-53 to 72-11-216; Repeals 63-11-38

Effective May 3, 1999

### **SB 216 - Minimum Pack Size for Tobacco Products** (*Scott N. Howell*)

Prohibits the sale of cigarettes in a package that contains less than 20 cigarettes and roll-your-own cigarettes in a package that contains less than 0.6 ounces of tobacco.

Amends 59-14-202

Effective May 3, 1999

### **SB 222 - County Recorder Amendments** (*Robert M. Muhlestein*)

Recodifies county recorder duties to reflect current customs and procedures.

Amends 17-21-1, 17-21-3, 17-21-4, 17-21-5, 17-21-6, 17-21-9, 17-21-10, 17-21-11, 17-21-12, 17-21-13, 17-21-14, 17-21-17, 17-21-18, 17-21-19, 17-21-20, 17-21-21, 17-21-22, 17-21-25, 40-1-4, 40-1-6, 40-1-8, 40-1-9

Effective May 3, 1999

### **HB 3 - Minimum School Program Act Amendments** (*Nora B. Stephens*)

Provides for state and local funding of the Minimum School Program. The bill establishes a ceiling for the state contribution to the maintenance and operation portion of the act and states it will not exceed \$1,439,215,683. The value of the weighted pupil unit is fixed at \$1,901 and formulas for distributing the appropriation are established. The appropriation for school building aid is \$29,358,000 and funding for one-time appropriations, \$2,200,000.

Amends 53A-16-107, 53A-17a-103, 53A-17a-104, 53A-17a-111, 53A-17a-112, 53A-17a-113, 53A-17a-116, 53A-17a-119, 53A-17a-120, 53A-17a-121, 53A-17a-123, 53A-17a-124, 53A-17a-124.1, 53A-17a-124.5, 53A-17a-125, 53A-17a-126, 53A-17a-127, 53A-17a-128, 53A-17a-129, 53A-17a-130,

53A-17a-131.1, 53A-17a-131.2, 53A-17a-131.3, 53A-17a-131.4, 53A-17a-131.6, 53A-17a-131.8, 53A-17a-131.9, 53A-17a-132, 53A-17a-135, 53A-21-105; Enacts 53A-17a-131.11, 53A-17a-131.12

Effective July 1, 1999

### **HB 152 - Petroleum Storage Tank Trust Fund** (*Bill Wright*)

Suspends the assessment of the environmental assurance fee when the cash balance of the Petroleum Storage Tank Trust Fund reaches \$40,000,000.

Amends 19-6-410.5

Effective May 3, 1999

### **HB 290 - Budget Cycle of Local Governments** (*David M. Jones*)

Allows cities and counties to budget biennially. Cities and counties that adopt a biennial budget are required to identify separately the taxes expected to be collected during each year of the budget cycle and to continue to hold an annual budget hearing.

Amends 10-6-104, 10-6-105, 10-6-106, 10-6-109, 10-6-110, 10-6-111, 10-6-116, 10-6-117, 10-6-118, 10-6-119, 10-6-121, 10-6-124, 10-6-127, 10-6-128, 10-6-130, 10-6-135, 10-6-150, 17-36-3, 17-36-8, 17-36-9, 17-36-10, 17-36-15, 17-36-16, 17-36-17, 17-36-22, 17-36-28, 17-36-32, 17-36-37, 17-36-38, 67-3-8; Enacts 17-36-3.5, 17-36-26.5

Effective May 3, 1999

### **HB 375 - Tobacco Coordination Provisions** (*Patrice M. Arent*)

Establishes the enforcement duties of the Department of Health, incorporates key definitions from the Tobacco Settlement Agreement, and establishes a process within the Tax Commission for tracking cigarettes sold in the state by tobacco manufacturers that did not participate in the agreement. This bill is a companion bill to HB 132, which enacted the Model Tobacco Settlement Statute.

Amends 26-1-30, 59-1-403, 59-14-401, 63-2-206;



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Enacts 26-44-301, 26-44-302, 26-44-303, 26-44-304, 26-44-305, 26-44-306, 26-44-307, 26-44-308, 59-14-407

Effective July 1, 1999

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