

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
UNIFORM SCHOOL FUND								
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%
Uniform School Total	1,975,127,021	(302,354,354)	1,672,772,667	1,878,794,711	(289,527,351)	1,589,267,360	83,505,307	5.3%
GENERAL FUND								
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 ²	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	14,727,246	(738,082)	13,988,964	(6,046,412)	-43.2%
Beer Tax	9,834,885	(7,134)	9,827,752	9,450,268	(3,394)	9,446,854	380,897	4.0%
Mining Severance Tax	5,148,511	(36,853)	5,111,658	9,019,651	-	9,019,651	(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 ²	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%
General Fund Total	1,469,143,333	(17,566,047)	1,451,577,285	1,422,942,501	(18,655,283)	1,404,287,218	47,290,067	3.4%
GENERAL FUND RESTRICTED ACCTS.								
Cigarette Tax & License	250,000	-	250,000	-	-	250,000	-	-
Ins. Premium & Other	732,710	-	732,710	852,776	-	852,776 ²	(120,066)	-14.1%
Water & Wastewater Proj: Sales	17,630,949	-	17,630,949	20,121,371	-	20,121,371 ²	(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 ²	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%
General Fund Restricted Total	27,288,728	-	27,288,728	29,309,731	-	29,309,731	(2,021,003)	-6.9%

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.

Distribution	'99 Gross Collections	'99 Refunds & Adjustments	'99 Net Collections	'98 Gross Collections	'98 Refunds & Adjustments	'98 Net Collections	Amount Change	Percent Change
TRUST & AGENCY FUND								
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 ⁴	26,709,924	(16,883)	26,693,041	22,429,919	(106,152)	22,323,767	4,369,274	19.6%
Botanical, Catural & 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 ¹	-	-	-	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. Employers	22,267,901	-	22,267,901	30,013,828	-	30,013,828 ²	(7,745,928)	-25.8%
Environmental Surcharge On Petroleum	3,182,249	-	3,182,249	3,904,119	-	3,904,119 ²	(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	-	-	-	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 ¹	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	-	-	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%
Trust & Agency Total	554,266,548	(27,158,606)	527,107,942	474,420,393	(28,514,217)	445,906,177	81,201,765	18.2%
TRANSPORTATION FUND								
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 ³	(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 ³	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 ²	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%
Transportation Total	410,488,574	(17,711,388)	392,777,186	395,791,779	(15,431,201)	380,360,578	12,416,608	3.3%
DEDICATED CREDITS								
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%
Dedicated Credit Total	15,504,167	(91)	15,504,076	13,789,731	(65)	13,789,666	1,714,410	12.4%
Grand Total	4,451,818,370	(364,790,486)	4,087,027,884	4,215,048,847	(352,128,116)	3,862,920,730	224,107,154	5.8%