

Tax Collections and Fund Distribution Fiscal Years 1998-99 and 1999-2000

Source and Distribution	2000 Gross Collections	2000 Refunds & Adjustments	2000 Net Collections	1999 Gross Collections	1999 Refunds & Adjustments	1999 Net Collections	Amount Change	Percent Change
UNIFORM SCHOOL FUND								
Individual Income Tax: Withholding	1,455,565,854	(2,824,716)	1,452,741,138	1,319,752,950	(1,509,650)	1,318,243,300	134,497,838	10.2%
Corporate Franchise And Income Tax	218,197,465	(44,398,627)	173,798,838	210,874,185	(30,732,849)	180,141,336	(6,342,498)	-3.5%
Individual Income Tax: Final Payments	487,948,162	(289,241,008)	198,707,154	413,129,235	(270,073,647)	143,055,587	55,651,567	38.9%
Mineral Production Tax Withholding	9,341,204	(43,324)	9,297,881	6,790,802	(38,207)	6,752,594	2,545,286	37.7%
Gross Receipts Tax	7,340,350		7,340,350	7,925,788		7,925,788	(585,438)	-7.4%
Driver Education Fees - Dedicated Credits	4,014,490		4,014,490	3,876,042		3,876,042	138,447	3.6%
Wine and Liquor Tax - Dedicated Credits	13,916,403		13,916,403	12,778,019		12,778,019	1,138,384	8.9%
Uniform School Total	2,196,323,928	(336,507,674)	1,859,816,254	1,975,127,021	(302,354,354)	1,672,772,667	187,043,587	11.2%
GENERAL FUND								
State Sales and Use Tax	1,387,271,800	(17,634,779)	1,369,637,021	1,325,795,115	(9,391,194)	1,316,403,921	53,233,099	4.0%
Insurance Premium Tax: Admitted Insurers	52,157,476		52,157,476	47,722,320		47,722,320	4,435,156	.3%
Cigarette Taxes	44,352,803	(511,010)	43,841,793	46,936,506	(734,944)	46,201,563	(2,359,770)	-5.1%
Inheritance Tax	64,793,413	(234,376)	64,559,037	8,501,162	(263,200)	8,237,962	56,321,075	683.7%
Oil and Gas Severance Tax	17,865,644	(553,105)	17,312,540	9,827,595	(1,885,044)	7,942,551	9,369,988	118.0%
Beer Tax	10,023,004	-	10,023,004	9,834,885	(7,134)	9,827,752	195,252	2.0%
Mining Severance Tax	5,664,439	33,566	5,698,005	5,148,511	(36,853)	5,111,658	586,347	11.5%
Utah Sports Authority Revenue	898,336	(5,103)	893,233	8,822,152	43,073	8,865,225	(7,971,992)	-89.9%
Tobacco Products Tax	4,235,942	(74,005)	4,161,937	4,007,879		4,007,879	154,058	3.8%
Motor Veh. Bus. Regulation Fees: MVED	2,107,371		2,107,371	1,782,819		1,782,819	324,552	18.2%
DUI Impound Fees	791,868		791,868	745,325		745,325 ^{1,3}		6.2%
Energy Savings Tax Credit		(61,489)	(61,489)		(16,513)	(16,513)	(44,977)	272.4%
Prop. Tax Relief Credits: Circuit Breaker		(4,311,476)	(4,311,476)		(5,274,210)	(5,274,210)	962,734	-18.3%
Cigarette Licenses & Fees	14,310	(1,200)	13,110	19,200	(30)	19,170 ^{1,4}	-31.6%	
Misc. Taxes & Other	13,460		13,460	(137)		(137)	13,597	
General Fund Total	1,590,189,866	(23,352,977)	1,469,143,333	1,469,143,333	(17,566,047)	1,451,577,285	115,259,604	7.9%
GENERAL FUND RESTRICTED ACCTS.								
Cigarette Tax - Tobacco Prevention	250,000		250,000	250,000		250,000		0.0%
Ins. Premium & Other	820,146		820,146	732,710		732,710	87,437	11.9%
Water & Wastewater Proj: Sales	18,479,825		18,479,825	17,630,949		17,630,949	848,876	4.8%
Fire Academy Support Fund	2,429,742		2,429,742	2,203,529		2,203,529	226,213	10.3%
Inc. Tax Contrib: Organ, Homeless	176,164		176,164	196,545		196,545	(20,381)	-10.4%
Lubricating Oil Fee: Used Oil	614,215		614,215	661,603		661,603	(47,388)	-7.2%
Other Misc.	1,336,308		1,336,308	419,915		419,915	916,393	218.2%
Boat Registration Fees	743,903		743,903	660,411		660,411	83,492	12.6%
Boat Fuel Tax	2,884,619		2,884,619	2,852,834		2,852,834	31,785	1.1%
Off Highway Vehicle Reg. Fees	1,055,041		1,055,041	873,337		873,337	181,705	20.8%
Snowmobile Registrations	227,888		227,888	206,895		206,895	20,993	10.1%
Off Highway Vehicle Fuel Tax	850,000		850,000	600,000		600,000	250,000	41.7%
General Fund Restricted Total	29,867,852	-	29,867,852	27,288,728	-	27,288,728	2,579,124	9.5%

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 2000.

2 Revised. 3 Reclassified certain amounts from "Motor Vehicle Bus. Regulation Fees" to "DUI Impound Fees."

4 Reclassified certain amounts from "Cigarette Taxes" to "Cigarette Licenses & Fees."

Distribution	'00 Gross Collections	'00 Refunds & Adjustments	'00 Net Collections	'99 Gross Collections	'99 Refunds & Adjustments	'99 Net Collections	Amount Change	Percent Change
DISTRIBUTION								
TRUST & AGENCY FUND								
Local Sales And Use Tax	5,446,069	(3,717,386)	301,728,683	286,495,627	(1,969,704)	284,525,92	17,202,760	6.0%
Transient Room Tax	15,917,665	(79,080)	15,838,585	15,471,574	(42,251)	15,429,323	409,262	2.7%
Municipality Transient Room Tax	504,139		504,139	376,327		376,327	127,812	34.0%
Resort Communities Tax	6,783,711	(19,243)	6,764,468	6,443,101	(10,179)	6,432,922	331,546	5.2%
Public Transit Tax	64,269,725	(753,953)	63,515,772	60,860,393	(410,923)	60,449,471	3,066,301	5.1%
Tourism, Recr., Cultural, Convention Tax	31,000,104	(73,771)	30,926,333	26,709,924	(16,883)	26,693,041	4,233,292	15.9%
County Option Zoo, Arts Parks	15,775,623	(168,668)	15,606,955	14,956,893	(92,586)	14,864,307	742,649	5.0%
Rural County Hospital Tax	1,510,415	(7,280)	1,503,135	1,224,904	(4,460)	1,220,444	282,691	23.2%
Highways Sales & Use Tax	5,541,723	(20,461)	5,521,262	2,289,874	(5,132)	2,284,742	3,236,519	141.7%
County Option Sales & Use Tax	74,575,951	(561,193)	74,014,757	72,236,443	(403,461)	71,832,982	2,181,775	3.0%
Town Option Sales & Use Tax	28,542		28,542	24,526		24,526	4,016	16.4%
Municipal Energy Sales & Use Tax	1,525,334		1,525,334	1,430,899		1,430,899	94,435	6.6%
MV Courtesy Collections	10,335,721		10,335,721	3,831,546		3,831,546	6,504,175	169.8%
Waste Tire Recycling Fees	1,791,601		1,791,601	1,201,200		1,201,200	590,402	49.2%
Employers Reins. & Uninsured Employers	28,371,681		28,371,681	22,008,901		22,008,901 ²	6,362,780	28.9%
Environmental Surcharge On Petroleum	3,331,628		3,331,628	3,182,249		3,182,249	149,379	4.7%
Fireman's Pension Fund	4,859,484		4,859,484	4,408,066		4,408,066	451,418	10.2%
Car & Bus Tax	5,578,152	(7,929)	5,570,223	4,851,699		4,851,699	718,524	14.8%
Centennial / Olympic License Plate Fees	782,834		782,834	492,172		492,172	290,662	59.1%
Collegiate License Plate Fees	18,645		18,645 ¹				18,645	
Illegal Drug Stamp Tax: Law Enforcement	(10)		(10)	13,877		13,877	(13,887)	-100.1%
Emergency Services Phone Charge	1,487,661	(572)	1,487,089	1,158,257	(573)	1,157,684	329,405	28.5%
Inc. Tax Contributions: Education	53,089		53,089	52,460		52,460	629	1.2%
Inc. Tax Contributions: Election Campaign	101,158		101,158	91,432		91,432	9,726	10.6%
Tax Cash Bonds	(12,000)		(12,000)				(12,000)	
Childrens License Plate Fees	11,744		11,744	1,284		1,284	1,284	814.8%
Tax Commission Suspense	25,495,747	(22,598,241)	2,897,506	24,193,920	(24,202,453)	(8,532)	2,906,038	
Trust & Agency Total	605,086,136	(28,007,777)	577,078,359	554,007,548	(27,158,606)	526,848,942	50,229,417	9.5%
TRANSPORTATION FUND								
Motor Fuel Tax	238,590,731	(1,016,781)	237,573,950	224,803,886	(113,070)	224,690,816`	12,883,134	5.7%
Special Fuel Tax	95,738,003	(19,148,227)	76,589,776	91,256,389	(17,556,901)	73,699,489	2,890,287	3.9%
Motor Vehicle Registr. Fees	25,865,686	(17,419)	25,848,268	24,897,681	(11,707)	24,885,974	962,293	3.9%
Proportional Registr. Fees	12,223,141	(19,998)	12,203,144	10,656,881	(29,710)	10,627,171	1,575,972	14.8%
Proportional Registr.: Hwy Use Tax	8,123,131		8,123,131	7,165,577		7,165,577	957,554	13.4%
Proportional Registr.: Temp. Permit Fees	56,066		56,066	64,104		64,104	(8,038)	-12.5%
Aviation Fuel Tax - Restricted	9,259,028		9,259,028	8,142,185		8,142,185	1,116,843	13.7%
Motor Vehicle Control Fees	4,173,401		4,173,401	4,122,928		4,122,928	50,473	1.2%
Uninsured Motorist Fees - Restricted	1,678,794		1,678,794	1,619,944		1,619,944	58,849	3.6%
DUI Impound Fees - Restricted	148,932		148,932					
Motorcycle Safety Fees - Dedicated Credit	153,041		153,041	137,046	137,046	15,995	11.7%	
Transportation Proj: Sales Tax - Restricted	18,568,808		18,568,808	17,859,281		17,859,281	709,528	4.0%
Motor Vehicle Rental Tax - Restricted	3,562,155		3,562,155	3,165,196		3,165,196	396,959	12.5%
Centennial Hwy MV Reg Fee - Restricted	17,152,180		17,152,180	16,597,934		16,597,934	554,247	3.3%
Centennial Hwy 1/64% Sales Tax	2,813,017	(7,934)	2,805,084				2,805,084	
Transportation Total	438,106,115	(20,210,359)	417,895,756	410,489,034	(17,711,388)	392,777,646	25,118,110	6.4%
DEDICATED CREDITS								
Admin. Allowance Serv. Charge: Sales Tax	7,870,481		7,870,481	7,423,796		7,423,796	446,685	6.0%
MV Regist/Plate Fees: Plate, Admin Fee	2,167,730		2,167,730	2,294,574		2,294,574	(126,844)	-5.5%
Off Highway Vehicle Reg. Fees	431,411		431,411	374,413		374,413	56,998	15.2%
Federal Revenues & Grants	572,645		572,645	671,403		671,403	(98,759)	-14.7%
Misc. Dedicated Credits: Tax Comm.	2,346,724	(45)	2,346,680	2,139,607	(91)	2,139,516	207,164	9.7%
Misc. Dedicated Credits: Other Agencies	106,366		106,366	93,595		93,595	12,772	13.6%
Driving Under Influence Impound Fees	255,007		255,007	247,749		247,749	7,258	2.9%
30-Day Motor Veh Reg Permit	1,002,744		1,002,744	1,068,129		1,068,129	(65,385)	-6.1%
Oil & Gas Conservation Fee	1,204,200		1,204,200	1,049,293		1,049,293	154,907	14.8%
Inc. Tax Contributions: Non Game	42,693		42,693	41,608		41,608	1,085	2.6%
Water/Wastewater Proj: Div/Water Rights	100,000		100,000	100,000		100,000		0.0%
Dedicated Credit Total	16,100,001	(45)	16,099,957	15,504,167	(91)	15,504,076	595,88¹	3.8%
Grand Total	4,875,673,898	(408,078,831)	4,467,595,067	4,451,559,830	(364,790,486)	4,086,769,344	380,825,723	9.3%