Utah State Tax Commission October 2017

Revenue Summary

Fiscal Year 2017-2018 Through 3 Months

Actual Year-to-Date Net Revenues (in millions)				
Tax/Fee	FY2017	FY2018	Change	% Change
Individual Income Tax	$744.6	$802.5	$57.9	7.8%
State Sales and Use Tax	$618.2	$673.3	$55.2	8.9%
Corporate Tax*	$75.8	$72.6	($3.2)	-4.3%
Beer Tax	$4.4	$4.2	($0.3)	-5.9%
Cigarette Tax	$27.0	$25.8	($1.2)	-4.5%
Tobacco Tax	$5.5	$5.7	$0.2	3.0%
Insurance Premium Tax	$42.4	$40.2	($2.2)	-5.1%
Oil and Gas Severance Tax	$3.7	$6.8	$3.1	85.0%
Mining Severance Tax	$1.2	$1.6	$0.5	39.3%
Local Option Sales and Use Taxes	$338.3	$365.9	$27.6	8.2%
Oil and Gas Conservation Fee	$0.7	$0.8	$0.1	12.8%
Liquor Mark Up	$34.5	$43.2	$8.7	25.3%
911 Emergency Services Telephone Charge	$7.1	$7.9	$0.8	11.5%
Cable/Satellite Excise Tax	$8.0	$7.8	($0.2)	-3.1%
Mineral Production Withholding	$3.3	$4.1	$0.8	24.3%
Motor Fuel Tax	$91.6	$91.5	($0.1)	-0.1%
Special Fuel Tax	$33.2	$32.4	($0.8)	-2.3%
Aviation Fuel Tax	$2.1	$1.5	($0.6)	-29.6%
Motor Vehicle Registration Fees	$39.3	$40.0	$0.7	1.9%
Local Transportation Corridor Preservation Fee	$6.5	$6.6	$0.1	2.1%
Other Motor Vehicle Taxes and Fees	$77.9	$78.6	$0.7	1.0%
Other Taxes and Fees	$14.1	$17.3	$3.2	22.7%
Total	**$2,179.3**	**$2,330.4**	**$151.1**	**6.9%**

Notes

• This report only includes state and local revenues collected by the Utah State Tax Commission and is not a complete review of state or local finances. Amounts listed on this page are totals, including earmarked amounts, collected by tax type. For state revenues compared with budgeted targets please refer to the LFA/GOMB report on state finances available at: https://le.utah.gov/interim/2017/pdf/00004489.pdf

• FY 2017 revenues are through October 7, 2016. FY 2018 revenues are through October 7, 2017

* Includes corporate franchise and income taxes, radioactive waste, and gross receipts taxes.

Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit

TC-23 Rev. 9/17 Printed: 10/18/2017

Revenue and Refund Comparison	Transactions from 07/01/2016 to 10/07/2016		Transactions from 07/01/2017 to 10/07/2017	
	Fiscal Year	2017	Fiscal Year	2018
	Fiscal Month	01 - 03	Fiscal Month	01 - 03

◆◆◆◆ BY FUND TYPE ◆◆◆◆

Categorized by Fund Type	------- Fiscal Year 2017 Month 01 - 03 ------- Gross Revenue	Refunds	Net Revenue	------- Fiscal Year 2018 Month 01 - 03 ------- Gross Revenue	Refunds	Net Revenue	Net Amount Change	Net Change%
Clearing	1,390,846	(26,570)	1,364,276	5,501,431	8,324	5,509,755	4,145,479	303.9%
Education/Uniform School	873,825,617	(41,987,188)	831,838,429	927,682,413	(39,234,108)	888,448,305	56,609,876	6.8%
Fiduciary Fund	416,213,667	(2,953,075)	413,260,592	444,510,188	(2,591,501)	441,918,687	28,658,095	6.9%
General Fund Restricted	27,618,366	(989)	27,617,378	27,960,356	(51,108)	27,909,248	291,870	1.1%
General Fund Unrestricted	564,705,565	(11,104,766)	553,600,799	606,557,802	(8,067,753)	598,490,050	44,889,250	8.1%
Proprietary Fund	40,693,456	-	40,693,456	48,949,174	-	48,949,174	8,255,718	20.3%
Special Revenue	5,194,640	(18,568)	5,176,072	10,629,005	(17,973)	10,611,032	5,434,960	105.0%
Transportation Fund	164,162,491	(3,624,512)	160,537,978	157,610,036	(4,213,869)	153,396,166	(7,141,812)	-4.4%
Transportation Investment Fund	145,174,154	-	145,174,154	155,118,649	-	155,118,649	9,944,495	6.9%
Net Revenue	**2,238,978,802**	**(59,715,668)**	**2,179,263,134**	**2,384,519,053**	**(54,167,987)**	**2,330,351,066**	**151,087,931**	**6.9%**

Revenue and Refund Comparison	Transactions from 07/01/2016 to 10/07/2016		Transactions from 07/01/2017 to 10/07/2017	
	Fiscal Year	2017	Fiscal Year	2018
	Fiscal Month	01 - 03	Fiscal Month	01 - 03

◆◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆◆

Categorized by Revenue Source / Fund Type / Tax or Fee	------- Fiscal Year 2017 Month 01 - 03 ------- Gross Revenue	Refunds	Net Revenue	------- Fiscal Year 2018 Month 01 - 03 ------- Gross Revenue	Refunds	Net Revenue	Net Amount Change	Net Change%
911 Emergency Services Telephone Charge:	**7,123,239**	**(9,171)**	**7,114,068**	**7,949,397**	**(14,343)**	**7,935,053**	**820,985**	**11.5%**
Fiduciary Fund								
Emergency Services Phone Charge	5,603,684	(9,171)	5,594,513	1,699,197	-	1,699,197	(3,895,316)	-69.6%
General Fund Restricted								
Computer Aided Dispatch	613,079	-	613,079	253,085	-	253,085	(359,995)	-58.7%
Statewide Unified E-911 Emergency Services	906,476	-	906,476	960,948	-	960,948	54,473	6.0%
Utah Statewide Radio System - Emergency Services	-	-	-	1,086,569	-	1,086,569	1,086,569	
General Fund Unrestricted								
Public Safety Answering Point - Public Safety	-	-	-	131,698	-	131,698	131,698	
Special Revenue								
Public Safety Answering Point - Local Dispatch	-	-	-	3,817,900	(14,343)	3,803,557	3,803,557	
Aviation Fuel Tax:	**2,083,324**	**-**	**2,083,324**	**1,484,891**	**(18,057)**	**1,466,834**	**(616,490)**	**-29.6%**
Transportation Fund								
Aviation Fuel Tax	2,083,324	-	2,083,324	1,484,891	(18,057)	1,466,834	(616,490)	-29.6%
Beer Tax:	**4,428,568**	**(93)**	**4,428,475**	**4,166,401**	**-**	**4,166,401**	**(262,074)**	**-5.9%**
General Fund Restricted								
Alcohol Beverage Enforcement & Treatment Account	3,318,325	-	3,318,325	3,186,435	-	3,186,435	(131,890)	-4.0%
General Fund Unrestricted								
Beer Tax	1,110,243	(93)	1,110,150	979,966	-	979,966	(130,184)	-11.7%
Cable/Satellite Excise Tax:	**8,024,461**	**-**	**8,024,461**	**7,774,799**	**-**	**7,774,799**	**(249,662)**	**-3.1%**
General Fund Unrestricted								
Multi-Channel Video or Audio Service	8,024,461	-	8,024,461	7,774,799	-	7,774,799	(249,662)	-3.1%

Source: Financial Analysis and Reporting

Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit

TC-23 Rev. 9/17 Printed: 10/18/2017

♦♦♦♦ BY REVENUE SOURCE, FUND, TAX/FEE ♦♦♦♦

Categorized by Revenue Source / Fund Type / Tax or Fee	------- Fiscal Year 2017 Month 01 - 03 ------- Gross Revenue	Refunds	Net Revenue	------- Fiscal Year 2018 Month 01 - 03 ------- Gross Revenue	Refunds	Net Revenue	Net Amount Change	Net Change%
Cigarette Tax:	**27,050,339**	**(47,978)**	**27,002,361**	**25,800,929**	**(13,655)**	**25,787,274**	**(1,215,087)**	**-4.5%**
General Fund Restricted								
Cigarette Tax - Tobacco Prevention	7,950,000	-	7,950,000	7,950,000	-	7,950,000	-	0.0%
General Fund Unrestricted								
Cigarette Stamp Tax	19,100,339	(47,978)	19,052,361	17,850,929	(13,655)	17,837,274	(1,215,087)	-6.4%
Corporate Tax:	**89,245,589**	**(13,402,827)**	**75,842,762**	**83,649,442**	**(11,055,540)**	**72,593,902**	**(3,248,860)**	**-4.3%**
Education/Uniform School								
Corporate Tax	89,245,589	(13,402,827)	75,842,762	83,649,442	(11,055,540)	72,593,902	(3,248,860)	-4.3%
Individual Income Tax:	**773,145,312**	**(28,569,767)**	**744,575,546**	**830,265,454**	**(27,800,619)**	**802,464,836**	**57,889,290**	**7.8%**
Education/Uniform School								
Individual Income Tax - Final Payments	73,981,307	(26,871,748)	47,109,559	85,885,701	(26,742,026)	59,143,675	12,034,116	25.5%
Individual Income Tax - Withholding	699,164,005	(1,698,018)	697,465,987	744,379,754	(1,058,593)	743,321,161	45,855,174	6.6%
Insurance Premium Tax:	**42,532,090**	**(163,995)**	**42,368,095**	**40,202,167**	**(5,913)**	**40,196,253**	**(2,171,842)**	**-5.1%**
Fiduciary Fund								
Employers Reinsurance & Uninsured Employers	6,413,259	-	6,413,259	5,462,455	-	5,462,455	(950,804)	-14.8%
Fireman's Pension Fund	5,102,520	-	5,102,520	2,785,107	-	2,785,107	(2,317,413)	-45.4%
General Fund Restricted								
Fire Academy Support Fund	2,551,259	-	2,551,259	1,392,552	-	1,392,552	(1,158,707)	-45.4%
Industrial Accident Fund	984,173	-	984,173	843,003	-	843,003	(141,170)	-14.3%
Relative Value Study Fund	37,383	-	37,383	34,428	-	34,428	(2,955)	-7.9%
Workplace Safety Account	492,088	-	492,088	421,510	-	421,510	(70,577)	-14.3%
General Fund Unrestricted								
Insurance Premium Tax	26,951,409	(163,995)	26,787,414	29,263,112	(5,913)	29,257,198	2,469,784	9.2%
Liquor Mark Up:	**34,506,931**	**-**	**34,506,931**	**43,233,903**	**-**	**43,233,903**	**8,726,972**	**25.3%**
Education/Uniform School								
Liquor Mark Up - School Lunch	6,369,937	-	6,369,937	7,516,218	-	7,516,218	1,146,281	18.0%
Proprietary Fund								
Liquor Mark Up	27,500,000	-	27,500,000	34,966,064	-	34,966,064	7,466,064	27.1%
Special Revenue								
Liquor Mark Up - Public Safety	636,994	-	636,994	751,621	-	751,621	114,627	18.0%
Local Option Sales and Use Taxes:	**341,217,357**	**(2,912,077)**	**338,305,280**	**368,489,508**	**(2,546,078)**	**365,943,429**	**27,638,150**	**8.2%**
Fiduciary Fund								
County of the 2nd Class State Hwys Projects	4,844,491	(14,367)	4,830,124	5,378,499	(18,304)	5,360,195	530,071	11.0%
County Option Fixed Guideway Tax	5,407,091	(26,588)	5,380,502	5,992,628	(22,253)	5,970,375	589,873	11.0%
County Option Sales & Use Tax	36,637,100	(377,929)	36,259,171	39,532,381	(310,519)	39,221,861	2,962,690	8.2%
County Option Sales/Use for Highways/Public Transit Tax	7,070,865	(12,749)	7,058,116	7,492,217	(18,150)	7,474,067	415,950	5.9%
County Option Zoo, Arts Parks	10,937,220	(126,714)	10,810,506	11,909,709	(102,528)	11,807,181	996,675	9.2%
Highways Sales & Use Tax	3,642,558	(20,819)	3,621,738	4,068,766	(23,359)	4,045,406	423,668	11.7%
Local Sales And Use Tax	146,548,802	(1,511,426)	145,037,376	158,129,552	(1,242,087)	156,887,465	11,850,089	8.2%
Local Trans. Corridor Preservation - 2nd Class County	-	-	-	333	(293)	41	41	
Local Trans. Corridor Preservation - Public Transit Tax	-	-	-	554,261	-	554,261	554,261	
Municipal Energy Sales & Use Tax	1,487,813	-	1,487,813	1,413,045	-	1,413,045	(74,768)	-5.0%
Municipal Telecommunications License Tax	7,875,346	(2)	7,875,345	6,505,748	-	6,505,748	(1,369,597)	-17.4%
Public Transit Tax	61,942,664	(716,589)	61,226,075	68,193,127	(718,500)	67,474,628	6,248,553	10.2%
Resort Communities Tax	4,808,896	(28,294)	4,780,602	5,272,697	(27,531)	5,245,166	464,564	9.7%
Rural County Hospital Tax	1,296,334	(4,743)	1,291,591	1,951,414	(7,235)	1,944,179	652,588	50.5%
State Highways Projects - Fixed Guideway	-	-	-	463,498	-	463,498	463,498	
Town Option Sales & Use Tax	2,395,520	(7,065)	2,388,455	2,559,131	(12,359)	2,546,771	158,316	6.6%
Transient Room Tax - County	16,166,578	(12,061)	16,154,517	17,717,964	(13,860)	17,704,104	1,549,588	9.6%
Transient Room Tax - First Class County Fund	-	-	-	855,940	-	855,940	855,940	
Transient Room Tax - Municipality	3,205,203	(1,489)	3,203,715	3,468,334	(1,943)	3,466,392	262,677	8.2%

Source: Financial Analysis and Reporting

Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit

♦♦♦♦ BY REVENUE SOURCE, FUND, TAX/FEE ♦♦♦♦

Categorized by Revenue Source / Fund Type / Tax or Fee	------- Fiscal Year 2017 Month 01 - 03 ------- Gross Revenue	Refunds	Net Revenue	------- Fiscal Year 2018 Month 01 - 03 ------- Gross Revenue	Refunds	Net Revenue	Net Amount Change	Net Change%
TRCC Restaurant Tax	12,651,116	(24,890)	12,626,226	13,202,602	(22,713)	13,179,889	553,663	4.4%
TRCC Short Term Leasing Tax - Tourism	5,040,287	-	5,040,287	5,660,027	-	5,660,027	619,740	12.3%
TRCC Transient Room Tax - Tourism	678,625	(23)	678,602	759,918	(224)	759,695	81,092	11.9%
Special Revenue								
Qualified Emergency Food Agencies Fund	-	-	-	95,313	-	95,313	95,313	
State Imposed Mass Transit Tax	1,071,928	(18,568)	1,053,360	1,135,117	(3,630)	1,131,487	78,127	7.4%
Transient Room Tax - First Class County Fund	735,182	-	735,182	-	-	-	(735,182)	-100.0%
Transportation Fund								
County Option Fixed Guideway Diversion	413,427	-	413,427	-	-	-	(413,427)	-100.0%
Local Trans. Corridor Preservation - 2nd Class County	1,324	(2,588)	(1,264)	-	-	-	1,264	-100.0%
Local Trans. Corridor Preservation - Public Transit Tax	516,696	-	516,696	-	-	-	(516,696)	-100.0%
State Highways Projects - 2nd Class County	2,767	(5,174)	(2,407)	780	(592)	188	2,595	-107.8%
State Highways Projects - Public Transit Tax	5,839,523	-	5,839,523	6,176,507	-	6,176,507	336,984	5.8%
Local Transportation Corridor Preservation Fee:	**6,456,578**	**-**	**6,456,578**	**6,589,597**	**-**	**6,589,597**	**133,020**	**2.1%**
Fiduciary Fund								
County of the 1st Class State Highways Projects	-	-	-	1,353,763	-	1,353,763	1,353,763	
Local Trans. Corridor Preservation - 1st Class City	540,044	-	540,044	542,925	-	542,925	2,881	0.5%
Local Transportation Corridor Preservation - MV	-	-	-	4,692,909	-	4,692,909	4,692,909	
Transportation Fund								
County of the 1st Class State Highways Projects	1,350,110	-	1,350,110	-	-	-	(1,350,110)	-100.0%
Local Transportation Corridor Preservation - MV	4,566,424	-	4,566,424	-	-	-	(4,566,424)	-100.0%
Mineral Production Withholding:	**3,298,055**	**(14,594)**	**3,283,460**	**4,458,628**	**(377,950)**	**4,080,678**	**797,218**	**24.3%**
Education/Uniform School								
Mineral Production Tax Withholding	3,298,055	(14,594)	3,283,460	4,458,628	(377,950)	4,080,678	797,218	24.3%
Mining Severance Tax:	**1,161,120**	**-**	**1,161,120**	**1,617,461**	**-**	**1,617,461**	**456,340**	**39.3%**
General Fund Unrestricted								
Mining Severance Tax	1,161,120	-	1,161,120	1,213,095	-	1,213,095	51,975	4.5%
Special Revenue								
Mining Severance Tax Permanent State Trust Fund	-	-	-	404,365	-	404,365	404,365	
Motor Fuel Tax:	**92,294,307**	**(696,604)**	**91,597,703**	**92,467,075**	**(986,334)**	**91,480,741**	**(116,962)**	**-0.1%**
Transportation Fund								
Motor Fuel Tax	92,294,307	(696,604)	91,597,703	92,467,075	(986,334)	91,480,741	(116,962)	-0.1%
Motor Vehicle Registration Fees:	**39,272,927**	**-**	**39,272,927**	**40,011,759**	**-**	**40,011,759**	**738,832**	**1.9%**
General Fund Restricted								
Boat Registration Fees	786,308	-	786,308	799,155	-	799,155	12,847	1.6%
Off Highway Vehicle Registration Fees	810,655	-	810,655	814,414	-	814,414	3,758	0.5%
OHV Registration Fees	56,987	-	56,987	57,478	-	57,478	491	0.9%
Snowmobile Registration Fees	18,704	-	18,704	19,180	-	19,180	475	2.5%
Proprietary Fund								
Land Grant Management Fund Registration Fees	69,664	-	69,664	35,961	-	35,961	(33,702)	-48.4%
Transportation Fund								
Aircraft Registration Fees	6,815	-	6,815	81,036	-	81,036	74,221	
Motor Vehicle Registration Fees	12,582,189	-	12,582,189	12,836,067	-	12,836,067	253,879	2.0%
Motorcycle Safety Fees - Dedicated Credit	158,794	-	158,794	163,311	-	163,311	4,517	2.8%
MV Public Safety for Highway Patrol	681,775	-	681,775	691,604	-	691,604	9,830	1.4%
Transportation Investment Fund								
Transportation Investment Fund - Registration Fees	24,101,036	-	24,101,036	24,513,553	-	24,513,553	412,517	1.7%
Oil and Gas Conservation Fee:	**707,309**	**(989)**	**706,321**	**847,846**	**(51,108)**	**796,738**	**90,417**	**12.8%**
General Fund Restricted								
Oil & Gas Conservation Fee	707,309	(989)	706,321	847,846	(51,108)	796,738	90,417	12.8%

Source: Financial Analysis and Reporting

Utah State Tax Commission - Tax Collections

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♦♦♦♦ BY REVENUE SOURCE, FUND, TAX/FEE ♦♦♦♦

Categorized by Revenue Source / Fund Type / Tax or Fee	------- Fiscal Year 2017 Month 01 - 03 ------- Gross Revenue	Refunds	Net Revenue	------- Fiscal Year 2018 Month 01 - 03 ------- Gross Revenue	Refunds	Net Revenue	Net Amount Change	Net Change%
Oil and Gas Severance Tax:	**7,487,998**	**(3,793,859)**	**3,694,139**	**9,402,837**	**(2,567,734)**	**6,835,104**	**3,140,965**	**85.0%**
General Fund Unrestricted								
Oil & Gas Severance Tax	5,933,998	(3,793,859)	2,140,139	6,130,932	(2,567,734)	3,563,199	1,423,060	66.5%
Special Revenue								
Oil & Gas Severance Tax Permanent State Trust Fund	-	-	-	1,187,733	-	1,187,733	1,187,733	
Revitalization Fund - Navajo	1,238,000	-	1,238,000	375,000	-	375,000	(863,000)	-69.7%
Revitalization Fund - Uintah Basin	316,000	-	316,000	1,709,172	-	1,709,172	1,393,172	440.9%
Other Motor Vehicle Taxes and Fees:	**77,895,239**	**(182)**	**77,895,058**	**78,633,449**	**3,600**	**78,637,049**	**741,991**	**1.0%**
Clearing								
Clearing - VADRS MV	658	(182)	476	10,021	2,368	12,389	11,913	
Clearing - VADRS MV Cashiering Payments	125	-	125	-	-	-	(125)	-100.0%
Clearing - VADRS MV External Payments	216	-	216	-	-	-	(216)	-100.0%
Clearing - VADRS MVED	0	0	0	0	1,232	1,232	1,232	
Education/Uniform School								
Driver Education Fees - Dedicated Credits	1,766,377	-	1,766,377	1,792,329	-	1,792,329	25,952	1.5%
Fiduciary Fund								
Collegiate License Plate Fees	292,677	-	292,677	316,265	-	316,265	23,589	8.1%
Motor Vehicle Blindness Prevention Checkoff	6,173	-	6,173	6,908	-	6,908	735	11.9%
MV County Collections	54,892,842	-	54,892,842	56,222,781	-	56,222,781	1,329,940	2.4%
Other License Plate and Contributions	36,344	-	36,344	35,452	-	35,452	(892)	-2.5%
Tax Commission Suspense	6,720,011	-	6,720,011	6,974,946	-	6,974,946	254,935	3.8%
General Fund Restricted								
Electronic Payments Fee	2,434,740	-	2,434,740	1,861,371	-	1,861,371	(573,369)	-23.5%
MV Automobile 45-Day Permits	1,188,791	-	1,188,791	1,209,988	-	1,209,988	21,197	1.8%
MV Contrib - Special Group License Plates	117,133	-	117,133	139,373	-	139,373	22,240	19.0%
MV Contrib - Voluntary Checkoffs	9,747	-	9,747	11,096	-	11,096	1,349	13.8%
Other License Plate and Contributions	65,200	-	65,200	68,500	-	68,500	3,300	5.1%
General Fund Unrestricted								
County Property Tax Transaction Fees	(8,985)	-	(8,985)	(6,520)	-	(6,520)	2,465	-27.4%
DUI Impound Fees	374,795	-	374,795	444,964	-	444,964	70,168	18.7%
Misc. Dedicated Credits - Other Agencies	419,842	-	419,842	514,380	-	514,380	94,538	22.5%
Misc. Dedicated Credits - Tax Comm.	718,461	-	718,461	823,946	-	823,946	105,485	14.7%
MV Regist/Plate Fees - Plate, Admin Fee	1,008,350	-	1,008,350	1,085,461	-	1,085,461	77,111	7.6%
MVED Business Regulation Fees	912,744	-	912,744	913,756	-	913,756	1,012	0.1%
Other License Plate and Contributions	137	-	137	156	-	156	20	14.3%
Search and Rescue - Dedicated Credits	172,865	-	172,865	162,971	-	162,971	(9,893)	-5.7%
Special Revenue								
Traumatic Head and Spinal Cord Injury Rehab	36,745	-	36,745	43,624	-	43,624	6,879	18.7%
Transportation Fund								
DUI Impound Fees	375,380	-	375,380	320,636	-	320,636	(54,744)	-14.6%
Motor Carrier Fee	541,703	-	541,703	152,476	-	152,476	(389,227)	-71.9%
Motor Vehicle Control Fees	1,690,049	-	1,690,049	1,727,602	-	1,727,602	37,553	2.2%
Proportional Registration - Highway Use Tax	826,372	-	826,372	684,342	-	684,342	(142,030)	-17.2%
Proportional Registration Fees	2,360,546	-	2,360,546	2,180,219	-	2,180,219	(180,328)	-7.6%
Temporary Permits	67,385	-	67,385	56,585	-	56,585	(10,800)	-16.0%
Uninsured Motorist Fees	867,818	-	867,818	879,821	-	879,821	12,003	1.4%
Other Taxes and Fees:	**14,276,152**	**(164,825)**	**14,111,327**	**17,514,984**	**(201,169)**	**17,313,815**	**3,202,488**	**22.7%**
Clearing								
Clearing - GenTax ACH	116,134	-	116,134	1,781,655	-	1,781,655	1,665,521	1434.1%
Clearing - GenTax Fuels	77,925	(28,223)	49,703	3,252,844	4,724	3,257,568	3,207,866	6454.1%

Source: Financial Analysis and Reporting

Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit

♦♦♦♦ BY REVENUE SOURCE, FUND, TAX/FEE ♦♦♦♦

Categorized by Revenue Source / Fund Type / Tax or Fee	------- Fiscal Year 2017 Month 01 - 03 ------- Gross Revenue	Refunds	Net Revenue	------- Fiscal Year 2018 Month 01 - 03 ------- Gross Revenue	Refunds	Net Revenue	Net Amount Change	Net Change%
Clearing - GenTax Media	1,170,714	-	1,170,714	421,225	-	421,225	(749,489)	-64.0%
Clearing - GenTax Misc.	25,723	100	25,824	34,291	0	34,291	8,467	32.8%
Clearing - Insurance Premium	(0)	1,734	1,734	1,735	0	1,735	0	0.0%
Clearing - MV Regist. Prepayments	(649)	-	(649)	(340)	-	(340)	310	-47.7%
Education/Uniform School								
IIT Contributions - Invest More for Education	347	-	347	342	-	342	(5)	-1.4%
Fiduciary Fund								
Car & Bus Tax	1,852,580	(463)	1,852,117	1,808,741	(282)	1,808,459	(43,658)	-2.4%
Environmental Assurance Fee	2,098,215	(57,693)	2,040,521	1,522,293	(49,361)	1,472,932	(567,590)	-27.8%
Inc. Tax Contributions - Education	15,086	-	15,086	1,202	-	1,202	(13,884)	-92.0%
Inc. Tax Contributions - Election Campaign	3,234	-	3,234	3,452	-	3,452	218	6.7%
Tax Cash Bonds	490	-	490	-	-	-	(490)	-100.0%
General Fund Restricted								
Admin. Allowance Service Charge - Sales Tax & Misc	3,221,691	-	3,221,691	2,943,008	-	2,943,008	(278,683)	-8.7%
Commerce Charges	111,886	-	111,886	97,694	-	97,694	(14,192)	-12.7%
Court Complex Fees	919,257	-	919,257	881,557	-	881,557	(37,699)	-4.1%
Income Tax Contrib. - Homeless, Children's Organ, Etc.	5,938	-	5,938	4,168	-	4,168	(1,769)	-29.8%
Lubricating Oil Fee - Used Oil	263,113	-	263,113	169,116	-	169,116	(93,997)	-35.7%
Other Misc.	48,125	-	48,125	45,365	-	45,365	(2,760)	-5.7%
General Fund Unrestricted								
Cigarette/eCig Licenses & Fees	10,490	-	10,490	3,850	-	3,850	(6,640)	-63.3%
County Property Tax Transaction Fees	760,502	-	760,502	658,953	-	658,953	(101,549)	-13.4%
Court Fees	575,182	-	575,182	567,882	-	567,882	(7,300)	-1.3%
Farm Tool Tax Credit	-	6,484	6,484	-	6,581	6,581	97	1.5%
Misc. Dedicated Credits - Electronic Convenience Fees	160,690	-	160,690	203,688	-	203,688	42,998	26.8%
Misc. Dedicated Credits - MV Sale of Info	17,800	-	17,800	16,502	-	16,502	(1,299)	-7.3%
Misc. Dedicated Credits - Tax Comm.	5,701	-	5,701	12,526	-	12,526	6,826	119.7%
Other Misc.	-	-	-	6,062	-	6,062	6,062	
Property Tax Relief Credits - Circuit Breaker	-	(86,764)	(86,764)	-	(162,831)	(162,831)	(76,067)	87.7%
Special Revenue								
Misc. Special Revenues	77	-	77	227	-	227	150	195.6%
Private Organ Donation Contributions	26,232	-	26,232	28,516	-	28,516	2,284	8.7%
Waste Tire Recycling Fees	904,733	-	904,733	946,979	-	946,979	42,246	4.7%
Transportation Fund								
Motor Vehicle Rental Tax	1,884,937	-	1,884,937	2,101,449	-	2,101,449	216,512	11.5%
Special Fuel Tax:	**36,072,714**	**(2,920,146)**	**33,152,568**	**35,605,634**	**(3,208,887)**	**32,396,748**	**(755,820)**	**-2.3%**
Transportation Fund								
Special Fuel Tax	35,874,798	(2,915,171)	32,959,626	35,377,639	(3,196,085)	32,181,553	(778,073)	-2.4%
Special Fuel Tax - CNG / LNG	197,917	(4,975)	192,942	227,996	(12,801)	215,194	22,253	11.5%
State Sales and Use Tax:	**625,178,994**	**(7,018,043)**	**618,160,951**	**678,667,827**	**(5,324,611)**	**673,343,216**	**55,182,265**	**8.9%**
General Fund Restricted								
Water Infrastructure Restricted 1/16% Sales Tax Diversion	-	-	-	1,862,518	-	1,862,518	1,862,518	
General Fund Unrestricted								
Dedicated Credits - DNR Plants/Animal Protect - Sales	1,207,965	-	1,207,965	1,303,763	-	1,303,763	95,798	7.9%
State Sales Tax	490,525,642	(7,018,043)	483,507,599	530,768,501	(5,324,611)	525,443,890	41,936,291	8.7%
Water & Wastewater Proj - Div of Water Rights	41,616	-	41,616	47,364	-	47,364	5,749	13.8%
Proprietary Fund								
Throughput Infrastructure Fund	6,500,001	-	6,500,001	6,750,000	-	6,750,000	249,999	3.8%
Water & Wastewater Proj - Sales	6,623,791	-	6,623,791	7,197,148	-	7,197,148	573,358	8.7%

Source: Financial Analysis and Reporting

Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit

♦♦♦♦ BY REVENUE SOURCE, FUND, TAX/FEE ♦♦♦♦	------- Fiscal Year 2017 Month 01 - 03 -------			------- Fiscal Year 2018 Month 01 - 03 -------				
Categorized by Revenue Source / Fund Type / Tax or Fee	**Gross Revenue**	**Refunds**	**Net Revenue**	**Gross Revenue**	**Refunds**	**Net Revenue**	**Net Amount Change**	**Net Change%**
Special Revenue								
Qualified Emergency Food Agencies Fund	228,750	-	228,750	133,437	-	133,437	(95,313)	-41.7%
Transportation Fund								
Transportation Fund - 0.025% Diversion	(266,940)	-	(266,940)	(0)	-	(0)	266,940	-100.0%
Transportation Fund 1/16% Diversion	(754,949)	-	(754,949)	-	-	-	754,949	-100.0%
Transportation Investment Fund								
Centennial Highway 1/64% Sales Tax & Transfers	(188,737)	-	(188,737)	(0)	-	(0)	188,737	-100.0%
Centennial Highway 8.3% Vehicle Related Products	45,715,717	-	45,715,717	49,756,669	-	49,756,669	4,040,951	8.8%
Critical Highway Needs Fund	15,999,999	-	15,999,999	15,750,000	-	15,750,000	(249,999)	-1.6%
Critical Highway Needs Fund 0.025% Diversion	5,865,879	-	5,865,879	4,995,993	-	4,995,993	(869,886)	-14.8%
Transportation Inv. Fund - 30% Sales Growth Diversion	45,051,940	-	45,051,940	53,416,678	-	53,416,678	8,364,737	18.6%
Transportation Investment Fund 1/16% Sales Diversion	8,628,320	-	8,628,320	6,685,757	-	6,685,757	(1,942,563)	-22.5%
Tobacco Tax:	**5,520,200**	**(518)**	**5,519,682**	**5,685,066**	**410**	**5,685,476**	**165,794**	**3.0%**
General Fund Unrestricted								
Tobacco Products Tax	5,520,200	(518)	5,519,682	5,685,066	410	5,685,476	165,794	3.0%
Net Revenue	**2,238,978,802**	**(59,715,668)**	**2,179,263,134**	**2,384,519,053**	**(54,167,987)**	**2,330,351,066**	**151,087,931**	**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.

Note: Utah DABC tax payments related to **Liquor Mark Up** were not been remitted to the Tax Commission due to technical issues related to implementing a new DABC software system. Revenues are estimated for FY17.