

Utali State Tax Commission Annual Report Fiscal 2000-2001



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## Agency Overview

#### **AGENCY OVERVIEW**

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#### FY 2000-2001 Utah State Tax Commission

Pam Hendrickson
Chair
R. Bruce Johnson
Palmer DePaulis
Marc Johnson
Commissioners

Rodney G. Marrelli Executive Director

#### Report prepared by:

Janice Perry Gully Community Relations Director

> Carolyn Leeper Commission Staff

Douglas Aird Macdonald Leslee Katayama Thomas M. Williams Economic & Statistical Unit

Scott Stevens
Chief Financial Officer

Colleen Southwick Property Tax Division

#### The Tax Commission's Mission and Vision

#### **Our Vision:**

"We are enthusiastically committed to a standard of excellence that exceeds customer expectations. We continuously focus on courtesy, accuracy, efficiency, consistency and professionalism."

#### Our Mission:

"Our mission is to collect revenue for the state and local governments, and to equitably administer tax and assigned motor vehicle laws."

Commissioners'
Message

FY 2000-2001 Utah State Tax Commission



Pam Hendrickson Chair his 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.



Palmer DePaulis Commissioner The Commission continued its work nationally with the Streamlined Sales Tax Project, an effort created by state governments, with input from local governments and the private sector, to simplify and modernize sales and use tax collection and administration. The Project's proposals will incorporate uniform definitions within tax bases, simplified audit and administrative procedures, and emerging technologies to substantially reduce the burdens of tax collection. The Streamlined Sales Tax System is focused on improving sales and use tax administration systems for both Main Street and remote sellers for all types of commerce.



R. Bruce Johnson Commissioner Here at home, the Commission issued a rule implementing an important legislative change that allows some county property tax appeals to be filed after the normal deadline. If the appellant meets certain conditions, a late appeal can be filed up to March 31 of the following year. This change at the county level solves a problem for some taxpayers who encounter unforeseen difficulties and defines the conditions that apply.



Marc Johnson Commissioner

#### Commissioners' Message

The Commission is extremely pleased with the effort made by our Executive Director, his staff, and the entire Motor Vehicle Division, to roll out the new Motor Vehicle Administration system (MVA). Under his direction and with the support of the MVA team and our contractor, American Management Systems, an entirely new computer system designed to improve customer service and bring motor vehicle transactions into the electronic age was implemented in all of our state and county motor vehicle service centers. After months of preparation and with many anxious moments, the system began a live roll out in May of 2001. With the effort of both our state employees and their county counterparts, the system was launched successfully. The new system replaces the old Legacy system and represents a milestone of electronic commitment to the public.

While the MVA system was entering its implementation phase, the new Renewal Express online electronic web page was enjoying increasing use by those who wanted to renew their vehicles from home or the office. With a reduction in the fee to cover bank and service charges to \$3.50, this service was rated as one of the best improvements to online business transactions in 2001. In the future, additional features to the system will be added.

The Commission will continue to make every effort to modernize its functions and provide more online services. We intend to continue making compliance easier and more efficient for our taxpayers while utilizing our best efforts to provide superior customer service.

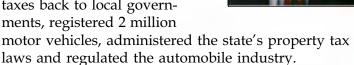
#### Executive Director's Message

uring Fiscal 2001, we've kept our eye on the ball.

#### Rodney G. Marrelli Executive Director

The ball in question is the modernization and improvement of our processes and computer systems.

While we prepared for the future, we collected \$4.6 billion dollars in revenue, distributed \$541 million in sales taxes back to local governments, registered 2 million



During Fiscal 2001, the Tax Commission's primary modernization focus was its motor vehicle system. During the spring of 2001, this long-awaited modernization of the state motor vehicle computer system began with a six-month, county-by-county rollout to the state's 35 motor vehicle offices.

The new Motor Vehicle Administration (MVA) system is the centerpiece of a DMV customer service improvement initiative that combines Internet registration renewal, better technology and procedural streamlining to improve the accuracy and convenience of DMV transactions.

While the old system relied heavily on back-office data entry that got backlogged, MVA allows an entire transaction to be updated "live" to the statewide system while the customer is standing there. Transactions completed one day are available to law enforcement, financial institutions, towing companies and auto dealers the next day.

The agency inaugurated its on-line motor vehicle registration renewal system, Renewal Express, with the introduction of on-line motor vehicle renewal



# Executive Director's Message

during September, 2000. On-line renewal of recreational vehicle and boat registrations followed in April, 2001.

Even as the motor vehicle projects moved toward completion, the agency began work on bringing its tax systems into the 21st Century.

A project team began work on a seven-phase, multi-year modernization program that, in addition to revamping our internal accounting and billing systems, will improve our service to customers through electronic filing and consolidated sales tax forms. The first of these will "go live" in early Fiscal 2002.

Utahns appear ready to embrace electronic tax transactions. For the 2000 income tax filing year, 235,600 returns - 25 percent of all returns - were filed electronically through tax preparers, over the Internet and using the touch-tone telephone.

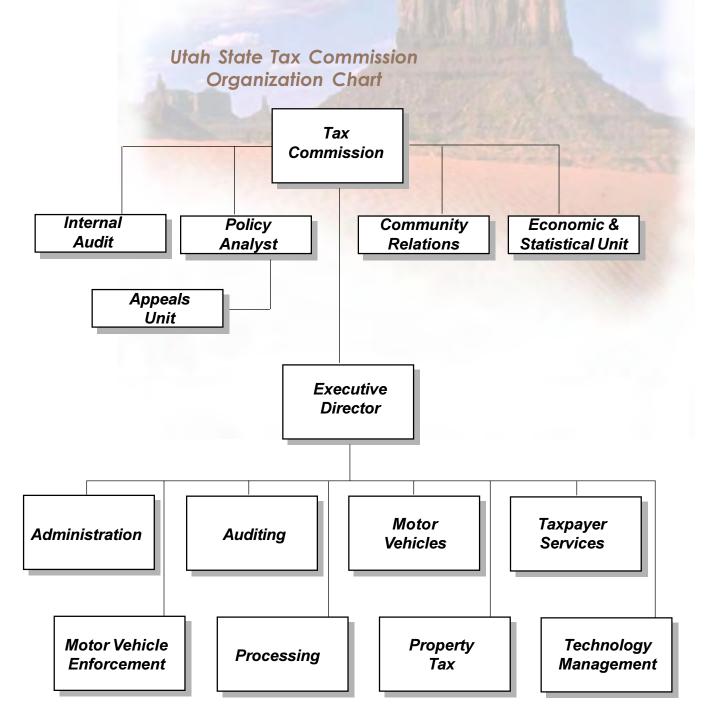
#### Compliance/Enforcement

During Fiscal 2001 the Motor Vehicle Division identified some 75,000 vehicles that were uninsured, and notified owners that they must either insure their vehicles or face registration revocation. The Uninsured Motorist Identification Database program was beefed up under Senate Bill 40 passed during the 2000 General Session.

Other compliance efforts have been improved by using new soft-ware that matches different information databases, and through the development of "self-audit" programs for sales tax. Self-audit programs have also been developed to assist certain industries in understanding how and where they have been under-paying or under-collecting taxes. Programs are being used to enhance electronic matching of data from the IRS to verify taxpayer information provided on state income tax returns. Both programs have increased taxpayer compliance.

In the face of a slowdown in the state and national economy, government revenues will inevitably decline or slow. We will continue to focus our efforts on finding new ways to serve customer and taxpayer needs with the current level or potentially fewer human resources. This translates to more electronic or other remote connections as opposed to in-person contacts.

#### Organizational Chart



#### Agency Overview

#### **State 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 Commissioners, in consultation with the Governor, hire an executive director to administer the day-to-day functions of the agency's eight divisions. Duties by division are to:

#### **Administration Division**

Provide human resource functions for the agency, provide centralized oversight of the management and reporting of all tax monies, develop and manage the department's budget, draft legislation, implement bills and provide general agency support. The criminal investigation unit works with agency staff to identify fraud and develop criminal cases for prosecution.

#### **Auditing Division**

Enhance 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 conducting audits in-house and at the taxpayer's place of business. It also conducts compliance audits and investigates suspected tax fraud and evasion.

#### Agency Overview

# Motor Vehicle Division

Register, plates and titles more than 1.8 million vehicles per year, including recreational vehicles, vessels, private aircraft and interstate commercial vehicles. Train staff in counties that contract to administer motor vehicle programs; provide positive vehicle identification services to law enforcement and evidence of vehicle ownership to individuals and financial institutions.

#### Motor Vehicle Enforcement Division

Protect Utah citizens from fraud related to motor vehicle commerce and foster an atmosphere for a healthy sales environment in the motor vehicle industry. Regulate the automobile industry and investigate commercial auto theft, salvage vehicle fraud, odometer fraud and other vehicle-related crimes.

#### **Processing Division**

Process, data-enters, microfilms and archives 2.3 million paper and electronic tax documents annually; deposit \$4.5 billion in state revenues. Design and print tax forms and publications.

#### **Property Tax Division**

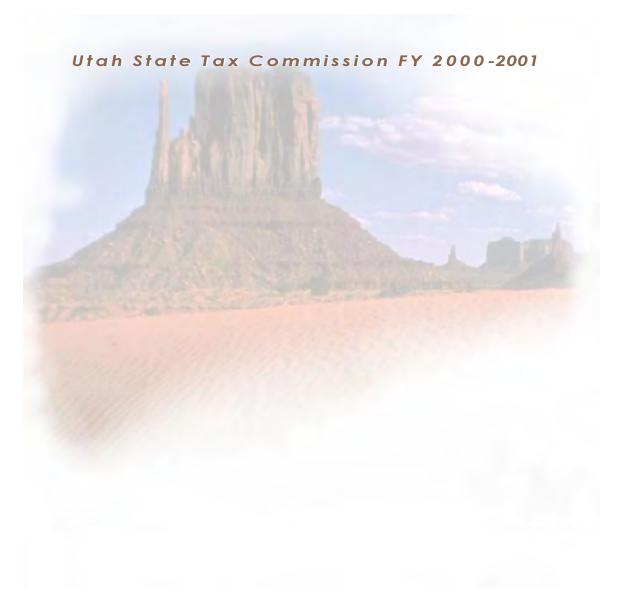
Appraise and audit natural resource properties, as well as companies whose properties cross county or state lines, such as airlines, motor carriers, railroads and utilities. Work with local officials who have direct statutory responsibility for operating local property tax systems to assure equitable and accurate assessment and taxation. Administer Truth-in-Taxation law.

#### **Taxpayer Services Division**

Maintain frontline contact with the public on tax issues and promote reduction in accounts receivable through providing customer service, collecting delinquent taxes and encouraging future compliance. Offer tax education classes on state taxes to businesses and present workshops jointly with other state and federal agencies. Manage bankruptcy claim filing and delegate authority to administer waiver penalty/interest and offer-incompromise programs.

# Technology Management Division

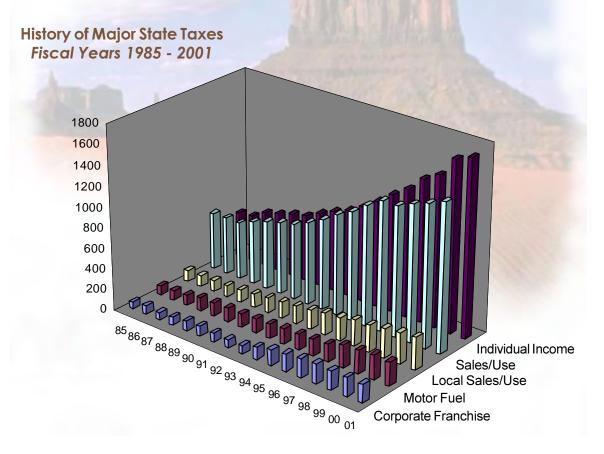
Operate and maintain the agency's existing computer systems; develop and install new automated systems to meet specialized demands; and provide service to internal customers through a system-wide "help desk."



#### **FY 2001 Revenue Collections**

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#### Overview of Revenue Collections



#### In Millions of Dollars

Fiscal Year	State Sales/Use	Individual Income	Local Sales/Use	Motor Fuel	Corporate Franchise
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	$842.3^{r}$	173.1	141.3	$79.5^{r}$
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
1999	1,316.4	1,463.9	284.5	225.2	184.3
2000	1,369.6	1,654.9	301.7	237.6	179.6
2001	1,431.4	1,713.1	314.3	229.4	174.4

<sup>\*</sup>This number includes a \$71 million accrual adjustment to reflect the income tax refund mandated by a 1988 special

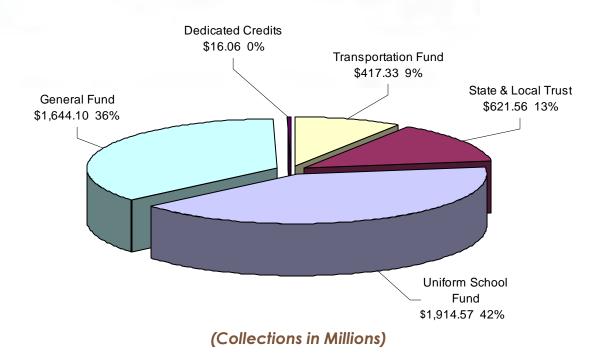
session of the Utah Legislature.

\*\*\* 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.

Overview of Revenue Collections

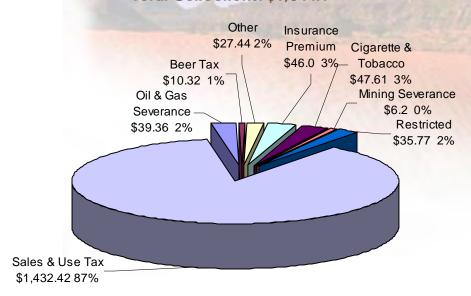
The following charts summarize the Utah State Tax Commission's 2000-2001 revenue collections by specific fund. A more detailed review of collections by type of tax is also included. (Percentages may not total 100 due to rounding).

#### Collections by Major Fund FY 2000-2001 Total Collections: \$4,613.62



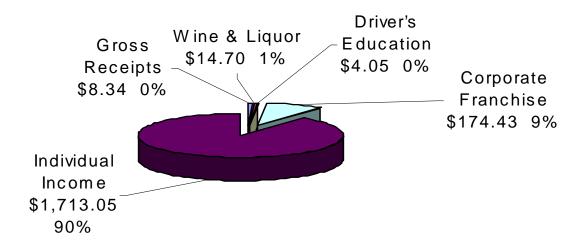
# Overview of Revenue Collections





(Collections in Millions)

#### Uniform School Fund FY 2000-2001 Total Collections: \$1,914.57

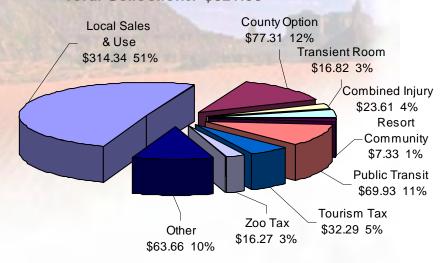


(Collections in Millions)

Overview of Revenue Collections

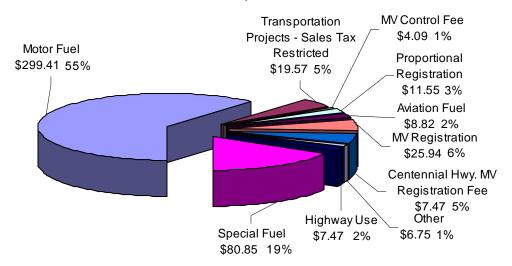
State & Local Trust & Dedicated Credits FY 2000-2001

Total Collections: \$621.56



(Collections in Millions)

#### Transportation Fund FY 2000-2001 Total Collections: \$417.33



(Collections in Millions)

Overview of

**Revenue Collections** 

# rcent ange 5.1% -6.4% 10.5% 13.6% 0.8% 5.6% 4.5% -2.2% 53.5% 27.3% 3.0% 8.9% 13.6% 24.4% 23.8% 83.1% 85.6% **2.6**% 35.5%

	Percent Change	5.1% -6.4% -10.5% 10.9.2% 0.8% 5.6%	4.5% -11.8% -2.2% -53.5% 127.3% 8.9% -100.0% 13.6%	24.4% 23.8% 83.1% 85.6% <b>2.6%</b>	.30.7% -30.7% -30.7% -30.7% -31.4% -3.4% -3.4% -3.4% -5.2% -5.2% -6.0%
2001	Amount Change	74,785,371 (11,044,472) (20,962,403) 10,153,433 1,000,087 30,732 779,910 \$54,742,657	\$ 61,782,444 (6,160,311) (982,282) (34,541,851) 22,045,259 297,325 505,708 (893,233) 567,312 -18,4%	(1,024,144) (1,024,144) 10,890 11,521 \$41,497,354	\$ (252,099) 1,567,940 1,920,755 20,076 (79,329) (112,407) (62,225) 82,006 56,536 11,839 11,839
and 2000-	'00 Net Collections	1,452,741,138 173,798,838 198,707,154 9,297,881 7,340,350 4,014,490 13,916,403 \$1,899,816,254	\$1,369,637,021 52,157,476 43,841,793 64,559,037 17,312,540 10,023,004 5,698,005 893,233 4,161,937 (387,438) 791,868	(61,489) (4,311,476) 13,110 13,460 \$1,566,836,826 ²	\$ 250,000 820,146 18,479,825 2,429,742 176,164 614,215 1,336,308 743,903 2,884,619 1,055,041 227,888 850,000 \$29,867,852
and Fund Distribution Fiscal Years 1999-2000 and 2000-200	'00 Refunds & Adjustments	\$ (2.824,716) (44,398,627) (289,241,008) (43,324) - - \$ (336,507,674)	\$(17,634,779) (511,010) (234,376) (553,105) 33,566 (5,103) (74,005) 2,107,308 <sup>2</sup>	(61,489) (4,311,476) (1,200) \$ (23,352,977)	
Fiscal Years	00' Gross Collections	\$1,455,565,854 218,197,465 487,948,162 9,341,204 7,340,350 4,014,490 13,916,403 \$2,796,323,928	\$1,387,271,800 52,157,476 44,352,803 64,793,413 17,865,644 10,023,004 5,664,439 898,336 4,235,942	14,310 13,460 \$1,590,189,803	\$ 250,000 820,146 18,479,825 2,429,742 176,164 614,215 1,336,308 743,903 2,884,619 1,055,041 227,888 850,000 \$29,867,852
istribution	'01 Net Collections	\$1,527,526,509 162,754,366 177,744,751 19,451,314 8,4046,322 14,696,313 \$1,914,558,911	\$1,431,419,465 45,997,165 42,859,511 30,017,185 39,357,798 10,320,329 6,203,714 4,729,248 2,107,308 1,073,021	(76,487) (5,335,620) 24,000 24,901 \$1,608,334,180	\$ 250,000 568,048 20,047,765 4,550,497 1,520,497 1,223,901 681,678 2,748,318 1,223,901 681,678 2,966,625 1,111,577 233,727 850,000 \$35,769,261
and Fund D	'01 Refunds & Adjustments	\$(3,496,576) (42,553,575) (309,716,809) (31,891) - - - \$(355,798,851)	\$ (13,346,349) (327,624) (483,666) (1,271,174) (5,347) (1,855) 1,719,870	(76,487) (5,335,620) - - \$(20,848,152)	· · · · · · · · · · · · · · · · · · ·
Tax Collections c	'01 Gross Collections	\$1,531,023,085 205,307,941 487,461,560 19,483,205 8,340,437 4,045,222 14,696,313 \$2,270,357,762	\$1,444,765,814 45,997,165 43,187,135 30,500,881 40,628,972 10,325,676 6,203,714 4,731,104 1,719,870	24,000 24,981 \$1,629,182,332	\$ 250,000 568,048 20,047,765 4,350,497 1,350,497 1,223,901 681,678 2,966,625 1,11,577 239,727 239,727 850,000 \$35,769,261
Ταχ (	Source and Distribution	UNIFORM SCHOOL FUND Individual Income Tax: Withholding Corporate Franchise And Income Tax Individual Income Tax: Final Payments Mineral Production Tax Withholding Gross Receipts Tax Driver Education Fees - Dedicated Credits Wine And Liquor Tax - Dedicated Credits Uniform School Total	GENERAL FUND State Sales And Use Tax Insurance Premium Tax: Admitted Insurers Cigarette Taxes Inheritance Tax Oil And Gas Severance Tax Beer Tax Mining Severance Tax Utah Sports Authority Revenue Tobacco Products Tax Motor Vehicle Bus. Regulation Fees: MVED DUII Impound Fees	Self insurers insurance has Energy Savings Tax Credit Property Tax Relief Credits: Circuit Breaker Cigarette Licenses & Fees Misc. Taxes & Other General Fund Total	GENERAL FUND RESTRICTED ACCTS. Cigarette Tax - Tobacco Prevention Ins. Premium & Other Water & Wastewater Proj: Sales Fire Academy Support Fund Inc. Tax Contrib: Organ, Homeless Lubricating Oil Fee: Used Oil Oil & Gas Conservation Fee Other Misc. Boat Registration Fees Boat Relistration Fees Boat Fuel Tax Off Highway Vehicle Reg. Fees Snowmobile Registrations Off Highway Vehicle Fuel Tax General Fund Restricted Total

# Overview of Revenue Collections

Tax Collections and Fund Distribution Fiscal Years 1999-2000 and 2000-2001

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(page

t Percent e Change		776 4.4% 729 4.3% 448 171.8% 77.8 77.8 77.8 77.8 93.2% 93.2%	214 3.8% -16.8% -14.6% -14.6% -14.6% -0.2%
Amount Change	\$ 12,608,302 981,026 165,701 563,743	1,381,476 667,029 2,681,748 222,741 3,291,568 2,209 1,421,828 4,379,954	(4,758, (484, (484, 4,020 (13,4) (40,3 (27,66, 10, 10,
'00 Net Collections	\$ 301,728,683 15,838,585 504,139 6,764,468 63,515,772	30,926,333 15,606,955 1,501,265 5,521,265 74,014,757 28,542 1,525,334 10,335,721	28,371,681 3,331,628 4,859,484 5,570,223 782,834 18,645 11,487,089 53,089 101,158 (12,000) 11,721
'00 Refunds & Adjustments	\$ (3,717,386) (79,080) (19,243) (753,963)	(73,771) (168,688) (7,280) (20,461) (561,193)	(572) (
00' Gross Collections	\$ 305,446,069 15,917,665 504,139 6,783,711 64,269,725	31,000,104 15,775,623 1,571,725 5,541,723 74,575,951 28,542 1,525,334 10,335,721	1,791,601 28,371,681 3,331,628 4,859,484 5,578,152 782,834 18,645 (10) 1,487,661 53,089 101,158 (12,000) 11,721
t '01 Net Collections	\$ 314, 336, 985 16,819,611 669,840 7,328,211 69,934,273	32,287,809 16,273,984 4,048,483 5,744,043 77,306,326 30,751 2,947,163 14,715,675 13,340,281	23,612,774 2,846,713 8,879,629 5,556,638 1,67,663 742,443 81,080 1,643,896 57,907 117,583 (20) 1,600 22,639 5,013
'01 Refunds & Adjustments	\$ (2,817,285) (63,036) - (8,905) (560,257)	(49,988) (125,109) (23,363) (26,378) (498,811)	(16,831)
'01 Gross Collections	\$ 317,154,269 16,882,647 669,840 7,337,116 70,494,530	32,337,797 16,399,093 4,099,246 5,770,420 77,805,137 30,751 2,947,163 14,715,635 13,340,281	1
Source and Distribution	TRUST & AGENCY FUND Local Sales And Use Tax Transient Room Tax Municipality Transient Room Tax Resort Communities Tax Public Transi Tax	Tourism, Recreation, Cultural, Convention Tax County Option Zoo, Arts Parks Highways Sales & Use Tax County Option Sales & Use Tax Town Option Sales & Use Tax Municipal Energy Sales & Use Tax MV County Collections - Courtesy/Internet	Waste Tire Recycling Fees Employers Reinsurance. & Uninsured Employers Environmental Surcharge - Petroleum Fireman's Pension Fund Car & Bus Tax Corla Sports / Recreational Bonding (1/64) Corla Sports / Recreational Bonding (1/64) Corlamial / Olympic License Plate Fees Collegate License Plate Fees Illegal Drug Stamp Tax: Law Enforcement Emergency Services Phone Charge Inc. Tax Contributions: Election Campaign Motor Veh. Blindness Prevention Checkoff Motor Veh. Blindness Prevention Checkoff Childrens License Plate Fees Boy Scout License Plate Fees Tax Commission Suspense

#### Overview of Revenue Collections

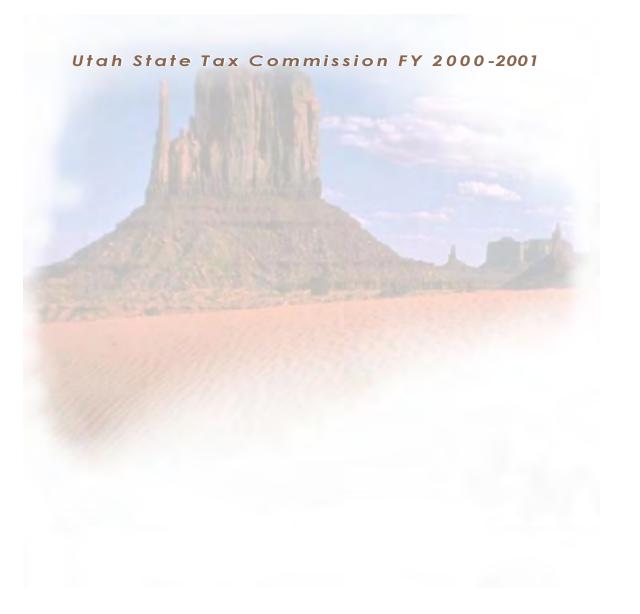
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Tax Collections and Fund Distribution Fiscal Years 1999-2000 and 2000-2001

Source and Distribution	'01 Gross Collections	'01 Refunds & Adjustments	'01 Net Collections	00' Gross Collections	'00 Refunds & Adjustments	'00 Net Collections	Amount Change	Percent Change
ITRANSPORTATION FUND  Motor Fuel Tax Special Fuel Tax Motor Vehicle Reg. Fees Proportional Reg. Fees Proportional Registration: Highway Use Tax Proportional Registration: Temporary Permit Fees Aviation Fuel Tax - Restricted Motor Vehicle Control Fees Uninsured Motorist Fees - Restricted Motor Vehicle Control Fees - Restricted Motorcycle Safety Fees - Dedicated Credit Transportation Projects: Sales Tax - Restricted Motor Vehicle Rental Tax - Restricted Contennial Highway MY Registration Fee Centennial Highway 1/64%, Sales Tax Clean Fuel Incentive Surcharge	44	\$ (11,054,645) \$ (17,895,593) (17,895,593) (16,544) (16,544) (14,574)	229,410,348 80,849,044 25,935,355 11,553,783 7,473,147 55,145 8,5145 8,5145 987,294 4,093,427 1,773,685 987,294 15,788 19,574,813 3,743,275 17,327,632 5,552,768	\$ 238,590,731 95,738,003 25,865,686 12,223,141 8,123,131 56,066 9,559,028 4,173,401 1,678,794 148,932 153,041 18,568,808 3,562,155 17,152,180 2,813,017	\$ (1,016,781) (19,148,227) (17,419) (19,998) - - - - - - - - - - - - - - - - - - -	\$ 237,573,950 76,589,776 25,848,268 12,203,144 8,123,131 56,66 9,259,028 4,173,401 1,678,794 148,932 153,041 18,568,808 3,562,155 17,152,180 2,805,084	\$ (8,163,602) 4,259,268 87,087 (649,361) (649,984) (443,034) (79,894) (79,894) (79,894) 179,848 1,006,005 1,006,005 1,245,25 2,747,655	5.5.8% 6.0.3% 6.5.3% 6.5.3% 7.1.9% 6.2.9% 7.2% 6.2.9% 6.1.0% 9.0%
Transportation Total	\$446,318,114	\$(28,981,686)	\$417,336,428	\$ 438,106,115	\$ (20,210,359)	\$417,895,756	\$ (559,329)	-0.1%
Admin. Allowance Service Charge: Sales Tax MV Regist/Plate Fees: Plate, Admin Fee Off Highway Vehicle Reg. Fees Federal Revenues & Grants Misc. Dedicated Credits: Tax Comm. Misc. Dedicated Credits: Other Agencies Driving Under Influence Impound Fees 30-Day Motor Veh Reg Permit Oil & Gas Conservation Fee Inc. Tax Contributions: Non Game Water & Wastewater Proj: Div of Water Rights Dedicated Credits Total  Bedicated Credits Total  Grand Total	\$ 8,354,364 2,168,295 430,460 655,427 2,815,597 115,334 294,824 1,085,008 \$ 16,062,384  #\$5,048,265,307	(85) (85) (85) (85) \$ (85)	\$ 8,354,364 2,168,295 430,460 655,427 2,815,513 115,334 294,824 1,085,036 43,047 100,000 \$16,062,300	\$ 7,870,481 2,223,273 431,411 597,797 2,291,084 106,366 255,007 1,002,744 1,204,200 42,693 100,000 \$16,725,055	(45) \$ (45) \$ (45)	\$ 7,870,481 2,223,273 2 431,411 597,797 2 2,291,040 2 1,06,366 255,007 1,002,744 1,204,200 42,693 100,000 \$16,125,011 2	\$ 483,883 (54,977) (951) 57,630 524,473 8,967 39,817 82,292 (1,204,200) 354 \$ (62,711)	6.1% -2.5% -0.2% -0.2% -100.0% -0.0% -1.0%

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.

Added to report in fiscal year 2001.
 Revised from prior year.



# Property Tax

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# Property Tax CY 2000 Overview

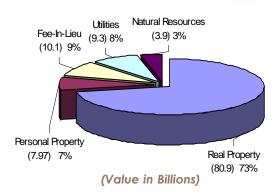
# CY 2000 Taxes Charged to All Property

Class of	Taxes	
Property	Charged	Percent
Primary Resid.	\$629,744,946	43.8%
Commercial	283,477,227	19.7%
Other Real	114,993,623	8.0%
Personal	101,611,655	8.0%
Fee-in-lieu	151,138,439	7.1%
Nat'l Resources	42,962,236	3.0%
Utilities	113,401,653	<u>7.9%</u>
Statewide	\$1,437,329,779	100.0%

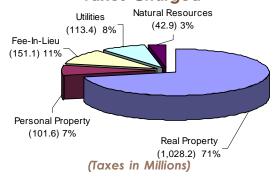
# Statewide Taxable Value and Taxes Charged

For All Utah Property by Type for 2000

#### Taxable Value



#### **Taxes Charged**



Source: Utah State Tax Commission Property Tax Division 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.

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

Utah motor vehicles, boat and recreational vehicles are subject to the personal property tax. Passenger vehicles are assessed using 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.

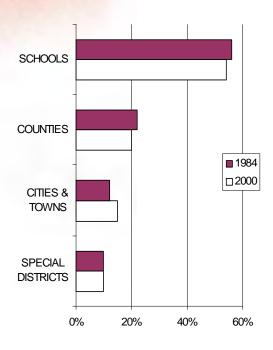
# Property Tax CY 2000 Overview

#### Support activities

The Property Tax Division provides significant support to taxing entities to ensure accurate and equitable assessment of real and personal property by:

- 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;
- 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, and;
- annually auditing tax rates set each year by the more than 550 separate taxing entities in the state.

#### Distribution of Taxes by Type of Entity for CY 1984 & CY 2000



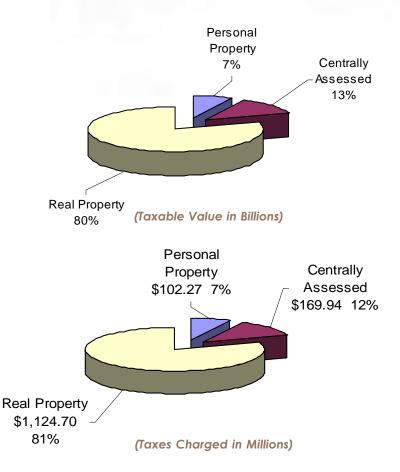
Property Tax CY 2001 Preview

#### **2001 PRELIMINARY ESTIMATES\***

#### **Estimated CY 2001 Nominal and Effective Tax Rates**

		Estimated	Taxes	Nominal	Estimated	
Property Class	Taxable Value	Market Value	Charged	Tax Rates	Effective Rates	
Real Property	\$88,617,810,023	\$128,867,463,993	\$1,124,672,509	0.012691	0.008727	
Personal Property	7,902,604,431	8,029,895,894	101,277,385	0.012816	0.012613	
Centrally Assessed	14,119,383,966	14,119,383,966	169,937,096	0.012036	0.012036	
Statewide	\$ 110,639,798,420	\$151,016,743,823	\$1,395,886,990	0.012616	0.009243	

# Estimated 2001 Taxable Value and Taxes Charged for all Utah Property



Source: Utah State Tax Commission Property Tax Division

<sup>\*</sup>Final figures will be available in the Property Tax Division annual report.

#### Property Tax CY 2001 Preview

# 2001 PRELIMINARY ESTIMATES\*

Estimated CY 2001 Taxable Value and Taxes Charged For All Major Classes (Except Fee-in-Lieu)

nted	Rates	m	2	e	œ	4	7	e	(C)	7	က	_	e	က	8	8	ര	O	œ	<b>~</b> I	ω.	2	m	0	_	80	7	2	₹1	7	9
County Weighted	Average Tax Rates	0.010938	0.010162	0.009853	0.010658	0.006984	0.012247	0.014313	0.014616	0.010237	0.010518	0.011861	0.012693	0.009298	0.009293	0.008303	0.012329	0.008759	0.014468	0.014652	0.010303	0.012762	0.009993	0.012780	0.010611	0.010698	0.009327	0.010932	0.006164	0.013627	0.012616
Total Taxes	except F-I-L	\$4,387,318	19,576,901	27,946,460	15,423,110	1,018,046	114,128,595	8,314,822	19,137,961	3,013,270	5,963,152	19,091,156	5,063,030	4,202,211	19,228,613	4,069,820	458,915	2,249,301	674,654,735	7,234,745	6,106,168	8,386,935	67,947,827	20,882,163	14,714,385	153,475,117	16,676,845	50,057,811	798,352	101,679,226	\$1,395,886,989
Taxes on	Centr'l Assessed	\$1,647,146	2,572,825	1,260,762	8,207,444	538,640	4,125,786	3,139,682	16,448,343	380,726	1,426,922	2,091,519	2,022,838	177,973	16,125,249	1,498,023	95,324	312,744	67,555,271	4,568,552	550,291	2,165,733	5,800,980	3,690,049	7,830,897	7,229,575	602,910	2,583,261	006'09	5,226,731	\$169,937,096 \$1
Taxes on	Personal Prop.	\$109,940	3,442,146	2,824,500	648,837	15,867	10,510,033	384,520	233,317	60,637	257,696	1,303,094	203,229	126,639	181,128	195,422	2,966	57,562	50,869,034	304,196	295,047	389,107	1,522,462	1,289,240	741,925	12,797,386	369,652	2,097,718	20,057	10,019,029	\$101,277,385 \$
Taxes on	Real Property	\$2,630,232	13,561,930	23,861,198	6,566,829	463,539	99,492,776	4,790,620	2,456,301	2,571,907	4,278,533	15,696,543	2,836,963	3,897,599	2,922,237	2,376,375	355,625	1,878,996	556,230,430	2,361,997	5,260,830	5,832,095	60,624,385	15,902,875	6,141,562	133,448,156	15,704,283	45,376,831	717,395	86,433,466	\$1,124,672,509
Total Taxable Value	with no Fee-in-lieu	\$401,119,104	1,926,529,995	2,836,271,826	1,447,124,378	145,770,481	9,318,692,572	580,936,245	1,309,406,559	294,364,056	566,940,472	1,609,511,872	398,888,298	451,937,348	2,069,134,096	490,172,698	37,221,465	256,801,782	46,630,275,998	493,774,714	592,677,427	657,180,710	6,799,606,512	1,633,997,069	1,386,772,555	14,346,745,593	1,787,975,696	4,578,905,086	129,521,131	7,461,542,682	\$110,639,798,420 \$
Centrally Assessed	Property Value	\$153,836,968	271,615,137	134,916,379	829,174,360	81,148,422	336,446,821	230,605,881	1,137,715,999	38,718,590	145,036,929	200,370,713	168,647,470	19,542,596	1,766,944,878	186,436,880	698,866	35,399,971	4,693,329,609	326,702,069	55,798,291	182,802,476	620,522,327	322,496,892	783,006,449	673,106,553	65,889,077	254,984,102	9,861,587	393,327,671	\$14,119,383,966 \$
Personal	Property Value	\$ 9,909,981	344,345,420	285,529,027	54,422,842	2,252,834	842,890,284	24,984,366	15,394,874	5,447,412	24,282,553	108,834,895	15,571,929	13,785,224	17,422,967	23,937,898	811,729	6,641,940	3,561,914,300	19,846,084	27,253,701	29,499,039	152,228,760	103,568,831	65,281,023	1,217,117,366	37,869,287	188,196,673	3,228,084	700,135,108	\$7,902,604,431
Real	Property Value	\$237,372,155	1,310,569,438	2,415,826,420	563,527,176	62,369,225	8,139,355,467	325,345,998	156,295,686	250,198,054	397,620,990	1,300,306,264	214,668,899	418,609,528	284,766,251	279,797,920	35,410,867	214,759,871	38,375,032,089	147,226,561	509,625,435	444,879,195	6,026,855,425	1,207,931,346	538,485,083	12,456,521,674	1,684,217,332	4,135,724,311	116,431,460	6,368,079,903	\$88,617,810,023
County	Name	BEAVER	BOX ELDER	_	CARBON	DAGGETT	_	DUCHESNE	EMERY	_	GRAND			KANE	_	MORGAN	PIUTE			SAN JUAN	SAN PETE	SEVIER	SUMMIT	TOOELE	UINTAH	UTAH	WASATCH	WASHINGTON	WAYNE	WEBER	STATEWIDE
he l	Pr	op	eı	rty	7	a	x l	Di	vi	sic	n	'S	ar	ın	ua	al 1	re	po	rı	t.											

<sup>\*</sup>Final figures will be available in the Property Tax Division's annual report

Property Tax
CY 2001 Preview

#### CY 2001 PRELIMINARY ESTIMATES\*

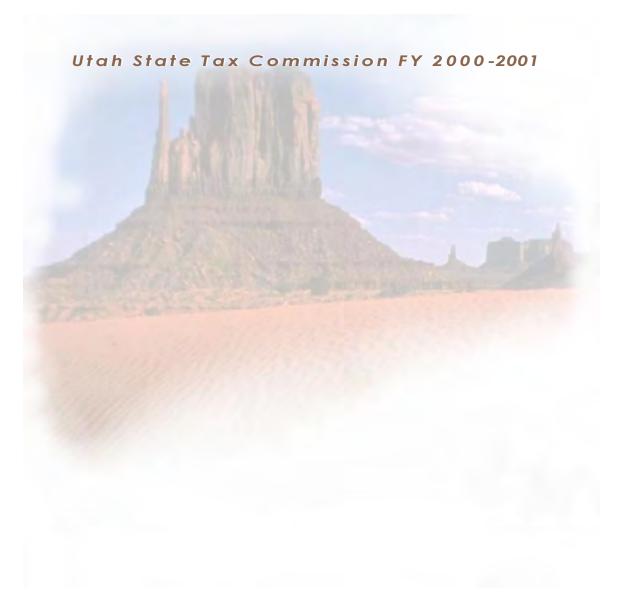
Estimated CY 2001 Weighted Average Tax Rates
Ranked by County
(excluding motor vehicle fee-in-lieu)



Source: Utah State Tax Commission

Property Tax Division

<sup>\*</sup>Final figures will be available in the Property Tax Division's annual report.



Property Tax
CY 2000 Locally Assessed

#### **Locally Assessed Property**

#### **Assessment Sales/Ratio Studies**

In the late 1970s, the ratio of assessment to actual market value of property was disproportional on a statewide basis. 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 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.

That study process had a major problem: inequities identified in the assessment/sales ratio study would not be corrected until the following year.

#### A New Way

In Fiscal 2000, the Property Tax Division began to phase in a new method for conducting the sales ratio study. The division partnered with the county assessors to compare sales prices to the 2000 county assessments and make changes to the 2000 assessments before they were finalized.

The second phase began in 2001. The new assessment data and sales were compared right after the tax rolls closed in May. Corrective actions and appeals were concluded prior to tax notices going out in July.

The new method will harmonize assessors' valuation efforts with the state's quality control program, with the focus on working together to assure each Utah property owner is taxed equally.

# Property Tax CY 2000 Locally Assessed

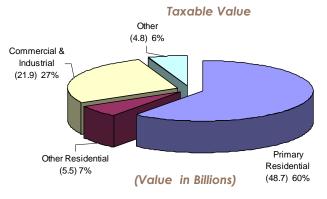
#### CY 2000 Value of and Taxes Charged on Utah Property

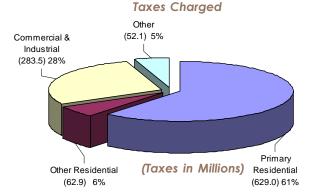
	Taxable		Market		Taxes	
Class of Property	<u>Value</u>	Percent*	<u>Value</u>	Percent*	<u>Charged</u>	<u>Percent</u>
Locally Assessed						
Primary Residential	\$48,749,007,976	43.4%	\$88,634,559,956	58.2%	\$629,744,946	43.8%
Commercial	21,846,954,648	19.5%	21,846,954,648	14.3%	283,477,227	19.7%
Other Real	10,341,748,214	9.2%	10,337,784,819	6.8%	114,993,623	8.0%
Personal	7,976,450,515	7.1%	8,202,823,254	5.4%	101,611,655	7.1%
Fee-in-Lieu	10,075,895,935	9.0%	10,075,895,935	6.6%	151,138,439	10.5%
					========	
Total Local	\$98,986,813,893		\$139,098,018,612		\$1,280,965,890	
Centrally Assessed						
Natural Resources	\$3,944,362,229	3.5%	\$3,944,362,229	2.6%	\$42,962,236	3.0%
Utilities	9,286,969,211	8.3%	9,286,969,211	6.1%	113,401,653	7.9%
					========	
Total Central	\$13,231,331,440		\$13,231,331,440		\$156,363,889	
Statewide	\$112,218,145,333	100.0%	\$152,329,350,052	100.0%	\$1,437,329,779	100.0%

<sup>\*</sup>Details on individual tables may not add to 100% due to independent rounding

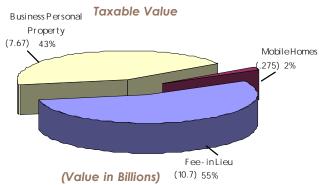
#### **Locally Assessed Property**

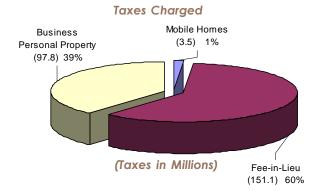
# Statewide Taxable Value And Taxes Charged for CY 2000 Real Property





# Statewide Taxable Value And Taxes Charged for CY 2000 Personal Property





Source: Utah State Tax Commission Property Tax Division

# Property Tax CY 2000 Locally Assessed

# Taxable Value of Locally Assessed Real Property for CY 2000: Land and Buildings

	Primary	Other	Commercial &	
County	Residential	Residential	Industrial	Total
BEAVER	80,555,235	25,061,320	46,229,540	151,846,095
BOX ELDER	725,463,486	2,404,520	365,293,541	1,093,161,547
CACHE	1,558,719,313	31,766,659	545,896,865	2,136,382,837
CARBON	288,993,665	19,939,029	200,442,038	509,374,732
DAGGETT	9,853,170	33,442,095	6,331,160	49,626,425
DAVIS	5,290,438,437	26,796,927	1,414,873,342	6,732,108,706
DUCHESNE	131,810,005	38,520,420	35,703,925	206,034,350
EMERY	113,195,683	6,474,366	17,459,890	137,129,939
GARFIELD	53,793,620	71,039,981	54,431,678	179,265,279
GRAND	129,299,955	35,377,590	84,506,910	249,184,455
IRON	515,708,108	154,732,475	265,455,130	935,895,713
JUAB	126,139,718	4,378,767	32,433,077	162,951,562
KANE	99,693,545	121,608,541	70,951,245	292,253,331
MILLARD	129,913,200	9,110,245	47,271,680	186,295,125
MORGAN	182,939,580	9,083,505	28,007,475	220,030,560
PIUTE	15,708,975	6,485,765	2,569,855	24,764,595
RICH	23,086,570	106,719,802	13,612,046	143,418,418
SALT LAKE	22,524,173,556	1,229,666,250	12,365,949,870	36,119,789,676
SAN JUAN	65,240,363	2,032,955	41,718,669	108,991,987
SANPETE	291,788,980	72,849,670	51,259,695	415,898,345
SEVIER	280,916,075	18,783,800	71,896,740	371,596,615
SUMMIT	1,558,650,500	2,450,891,611	579,921,234	4,589,463,345
TOOELE	671,933,765	5,413,768	276,527,557	953,875,090
UINTAH	293,504,236	7,003,038	97,698,676	398,205,950
UTAH	7,293,710,462	63,449,057	2,926,535,503	10,283,695,022
WASATCH	436,156,790	408,325,410	108,995,195	953,477,395
WASHINGTON	1,940,459,398	423,691,615	756,411,370	3,120,562,383
WAYNE	29,089,155	21,786,065	21,747,615	72,622,835
WEBER	3,888,072,431	<u>136,711,392</u>	<u>1,316,823,127</u>	<u>5,341,606,950</u>
STATEWIDE	48,749,007,976	5,543,546,638	21,846,954,648	76,139,509,262

#### Miscellaneous Statistics

Taxable Parcels	Number:	915,533	Tax Value (Billions):	\$76.1 <sup>1</sup>
Average House Value	Metropolitan	\$162,415 <sup>2</sup>	Non-Metropolitan	\$124,200 <sup>3</sup>
Per Capita Income	Yearly Average	\$20,142	Tax % of Income	2.9
Tax Rates	Lowest	0.006800	Highest	0.018928
5-year Statewide Collection Rate:		93.1 <sup>4</sup>		

<sup>&</sup>lt;sup>1</sup> This figure includes land and buildings

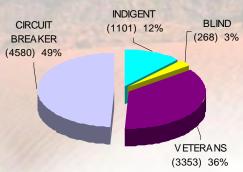
<sup>&</sup>lt;sup>2</sup> Consists of Davis, Salt Lake, Utah and Weber counties.

<sup>&</sup>lt;sup>3</sup> Excludes Davis, Salt Lake, Utah and Weber counties.

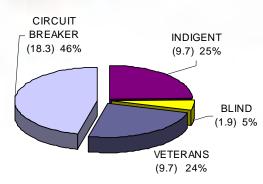
<sup>&</sup>lt;sup>4</sup> Percent of taxes charged which are paid. Taxable values are used to weight the statewide figure. Fee-in-lieu of motor vehicle property tax is no longer part of the collection rate

# Property Tax CY 2000 Locally Assessed

# Statewide Tax Relief by Category for 2000



Number of people assisted



Millions of Dollars

#### **Property Tax Relief**

Utah Code Ann. §59-2-1104 through 1109

The State of Utah provides several forms of property tax relief:

#### **Veteran's Exemption**

An exemption of up to \$82,500 in taxable value on a residence or personal property may be granted to a disabled veteran, to the unremarried veteran's widow(er), and/or to minor orphans.

#### **Blind Exemption**

Up to \$11,500 in taxable value of real and/or personal property owned by blind persons, their unremarried widow(er), and/or minor orphans is exempt from property taxation.

#### Indigent (Poor) Abatement

An indigent or poor abatement may be granted in an amount of 50 percent of the taxes levied, not to exceed \$598 for year 2000.

#### Circuit Breaker

Elderly and/or low-income widowed homeowners and mobile home owners may apply through the county for "circuit breaker" relief, which is up to \$598 for year 2000. Renters are also eligible and may apply for relief to the State Tax Commission.

# Property Tax CY 2000 Centrally Assessed

#### **Centrally Assessed Property**

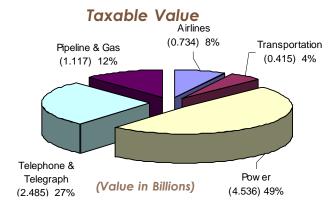
The Property Tax Division is responsible for the valuation of mines, utilities, airlines and motor and rail carriers. The market value of multistate utilities is determined by the "unit value" approach, which values all intrastate or interstate properties as a unit then allocates the value to the State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

Properties of mining companies, 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 or by capitalizing net revenue. Patented mining claims are valued at fair market value of the surface property.

# Centrally Assessed Property (see chart on page 25)

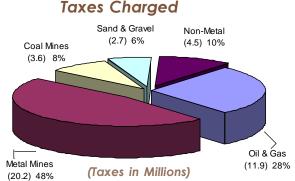
Statewide Taxable Value
And Taxes Charged for CY 2000
Utilities

Statewide Taxable Value
And Taxes Charged for CY 2000
Natural Resources



# Taxable Value Sand & Gravel Non-Metal (.220) 6% (.450) 11% Metal Mines (1.545) 39% (Value in Billions) (1.378) 35%

# Taxes Charged Pipeline & Gas (15.4) 14% Pipeline & Gas (15.4) 14% Telephone & Telegraph (31.8) 28% (Taxes in Millions) Transportation (4.5) 4%



Source: Utah State Tax Commission Property Tax Division

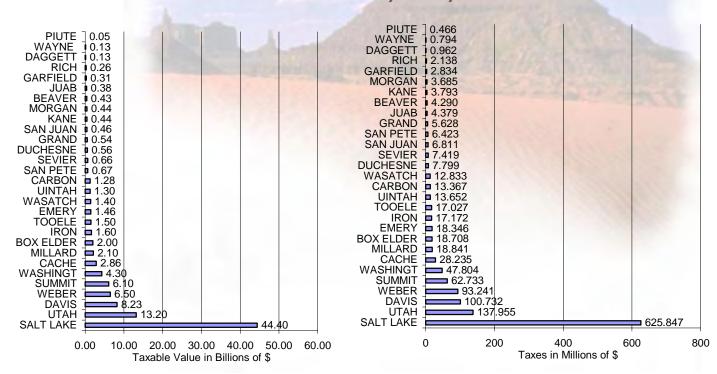
# Property Tax CY 2000 Centrally Assessed

# Taxable Value of all Utah Property by County for CY 2000

	Total	Total Centrally	Total of Local	Total
Counties	Locally Assesse	ed Assessed	& Central	Fee-in-Lieu
BEAVER	230,783,378	143,164,458	373,947,836	29,942,467
BOX ELDER	1,272,069,292	260,232,880	1,532,302,172	204,779,533
CACHE	2,383,453,243	114,995,891	2,498,449,134	339,095,267
CARBON	545,791,639	674,889,068	1,220,680,707	105,976,200
DAGGETT	58,463,685	72,666,063	131,129,748	10,460,667
DAVIS	7,136,387,749	301,402,710	7,437,790,459	1,064,197,933
DUCHESNE	316,656,119	197,092,693	513,748,812	70,743,600
EMERY	154,945,880	1,182,672,781	1,337,618,661	58,703,067
GARFIELD	220,009,653	40,427,660	260,437,313	23,730,200
GRAND	369,651,900	144,638,383	514,290,283	37,433,200
IRON	1,208,424,873	181,203,652	1,389,628,525	132,438,467
JUAB	189,208,386	165,807,371	355,015,757	34,033,467
KANE	400,941,574	20,881,071	421,822,645	58,243,867
MILLARD	270,032,560	1,733,744,644	2,003,777,204	58,504,000
MORGAN	267,929,038	138,021,821	405,950,859	46,827,800
PIUTE	33,761,636	10,527,364	44,289,000	8,586,000
RICH	194,497,903	45,454,912	239,952,815	11,626,067
SALT LAKE	36,186,677,266	4,425,686,258	40,612,363,524	4,327,662,400
SAN JUAN	139,738,195	289,672,720	429,410,915	39,157,000
SANPETE	547,451,368	53,193,188	600,644,556	89,465,467
SEVIER	424,693,025	182,699,324	607,392,349	99,416,800
SUMMIT	5,344,532,852	593,597,868	5,938,130,720	207,442,933
TOOELE	1,113,813,012	299,322,931	1,413,135,943	186,017,933
UINTAH	450,508,406	731,658,921	1,182,167,327	107,789,067
UTAH	10,840,179,077	590,570,021	11,430,749,098	1,327,804,467
WASATCH	1,253,505,255	55,429,787	1,308,935,042	86,701,600
WASHINGTON	3,815,390,784	225,397,341	4,040,788,125	434,577,800
WAYNE	107,641,405	9,908,356	117,549,761	13,005,733
WEBER	<u>5,460,571,685</u>	<u>346,371,303</u>	<u>5,806,942,988</u>	<u>861,532,933</u>
STATEWIDE	\$80,937,710,838 \$	13,231,331,440	\$94,169,042,278	\$10,075,895,935

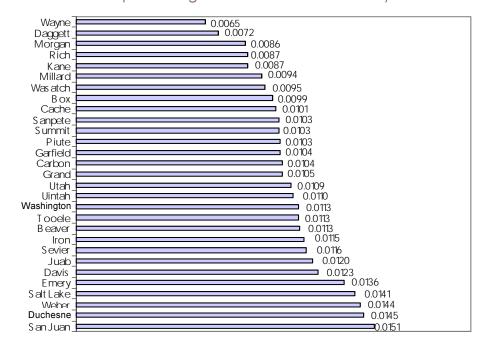
# Property Tax CY 2000 Overview

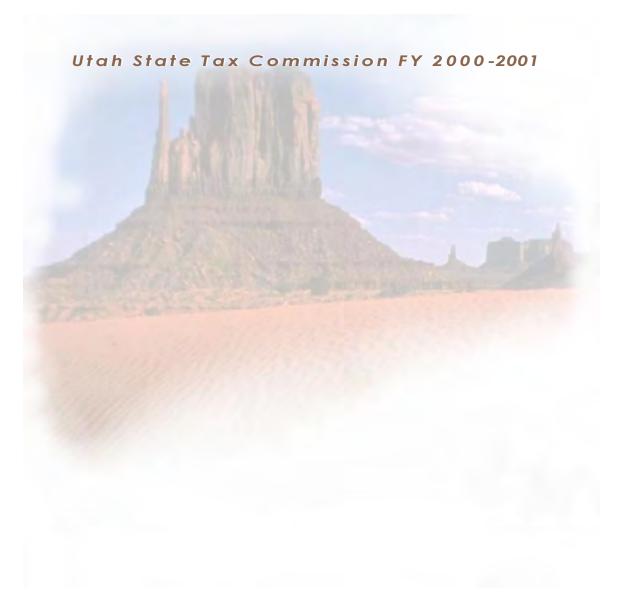
# Taxable Value and Taxes Charged for CY 2000 by County



# CY 2000 Weighted Average Tax Rates Ranked by County

(excluding motor vehicle fee-in-lieu)





### Income Taxes

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### Individual Income Tax

#### Fiscal Year Revenue

1982	331,139,396
1983	347,976,960ª
1984	390,919,919 <sup>b</sup>
1985	435,509,993°
1986	454,289,504 <sup>d</sup>
1987	533,287,567°
1988	569,853,201 f
1989	615,603,770g
1990	647,593,113 <sup>h</sup>
1991	717,599,792 i
1992	784,430,264 <sup>j,r</sup>
1993	842,275,277k
1994	925,301,6131
1995	1,026,894,836 <sup>m</sup>
1996	1,139,080,026 <sup>n</sup>
1997	1,237,331,651°
1998	1,377,582,984 <sup>q</sup>
1999	1,463,897,285s
2000	1,654,948,944 <sup>t</sup>
2001	1,713,051,786°

\*Includes \$2,170,434 from Mineral Production Tax Withholding \*Includes \$2,620,914 from Mineral Production Tax Withholding \*Includes \$4,392,302 from Mineral Production Tax Withholding \*Includes \$5,324,940 from Mineral Production Tax Withholding \*Includes \$1,511,580 from Mineral Production Tax Withholding \*Includes \$1,621,360 from Mineral Production Tax Withholding \*Includes \$3,641,605 from Mineral Production Tax Withholding \*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)\*

Includes \$3,108,164 from Mineral Production Tax Withholding \*Includes \$3,108,164 from Mineral Production Tax Withholding \*Includes \*Includes

<sup>h</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)

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)

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>k</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)

 $^{\rm l}$  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>m</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)

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)
 Includes \$3,809,680 from Mineral Production Tax Withholding

o 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)

P Includes \$3,057,485 from Mineral Production Tax Withholding

P 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)

Includes \$2,598,398 from Mineral Production Tax Withholding (allocated \$8.48 percent to the Individual Income Tax and 61.52 percent to the Corporation Franchise Tax)

percent to the Corporation Franchise Tax)

\*Includes \$3,500,652 from Mineral Production Tax Withholding (allocated 37.65 percent to the Individual Income Tax and 62.35percent to the Corporation Franchise Tax)

\*Includes \$7,780,526 from Mineral Production Tax Withholding

<sup>r</sup> Includes \$7,780,526 from Mineral Production Tax Withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)

#### Tax Rate

#### Utah Code Ann. §59-10-102

Utah levies an income tax tied to the federal tax system, which means that Utah allows for the federal standard deduction or itemized deductions, and a portion of the federal personal exemption. Utah has six tax brackets, which in 2000 had a top rate of 7.0 percent, levied on taxable income greater than \$7,500. Beginning tax year 2001, the tax brackets were adjusted for inflation, with the top bracket at \$8,626.

Utah begins its calculations with federal adjusted gross income and, in general, allows for the following:

- ♦ 75 percent of the personal exemption allowed on the federal return.
- the federal standard deduction or the deductions itemized on the federal return.
- ♦ a deduction of one-half of the federal tax they paid from their Utah taxable income.

#### Retiree exemptions & deductions:

Utah seniors and retirees have special income tax benefits that can substantially reduce their Utah taxable incomes. Those who are under 65 and receiving pension or annuity income may exclude up to \$4,800 of that income from Utah income tax. Each person 65 or older can exempt up to \$7,500 of his or her income from state income tax, within certain income limits.

#### Prepayment requirements:

Utah does not require quarterly prepayments for selfemployed individuals. Employers are required to withhold state income taxes.

#### 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.

#### Disposition of Revenue:

Uniform School Fund

### Individual Income Tax

#### What's new for 2001?

- ◆ Tax Bracket Adjustments: The Utah Legislature adjusted the state income tax brackets for 2001. See table below.
- ◆ Tax Credit For Special Needs Adoptions: A refundable \$1,000 tax credit for adopting special needs children is available.
- ◆ Low Income Housing Tax Credit: The amount of credit allocated to each taxpayer is determined by the building project owner.
- ◆ Clean Fuel Vehicle Tax Credit: The amount of the credit allowable for each

- qualified vehicle has increased. A tax credit may be claimed for 50 percent of the incremental cost of purchasing a clean-fuel vehicle, up to \$3,000 per vehicle, and 50 percent of the cost of conversion, up to \$2,500 per vehicle.
- ◆ Renewable Energy System Tax Credit: An individual no longer needs to be a Utah resident to claim the credit.
- Refunds applied to 2002 Income Tax Liability: You may apply all or part of your refund to your 2002 income tax liability.

## Tax Year 2001 Utah Income Tax rates for 'Single' Taxpayer and for 'Married Filing Separate' Returns:

#### If state taxable income is:

Not over \$863 Over \$863, but less than \$1,726 Over \$1,726, but not over \$2,588 Over \$2,588, but not over \$3,450 Over \$3,450, but not over \$4,313 Over \$4,313

#### The tax is:

2.3 percent of state taxable income \$20, plus 3.3 percent of excess over \$863 \$48, plus 4.2 percent of excess over \$1,726 \$85 plus 5.2 percent of excess over \$2,588 \$129 plus 6 percent of excess over \$3,450 \$181 plus 7.0 percent of excess over \$4,313

### Tax Year 2001 Utah Income Tax for 'Married Filing Joint' And 'Head of Household' Returns

#### If state taxable income is:

Not over \$1,726 Over \$1,726 but less than \$3,450 Over \$3,450, but not over \$5,176 Over \$5,176 but not over \$6,900 Over \$6,900 but not over \$8,626 Over \$8,626

#### The tax is:

2.3 percent of state taxable income \$40, plus 3.3 percent of excess over \$1,726 \$97, plus 4.2 percent of excess over \$3,450 \$169 plus 5.2 percent of excess over \$5,176 \$259 plus 6 percent of excess over \$6,900 \$362 plus 7.0 percent of excess over \$8,626

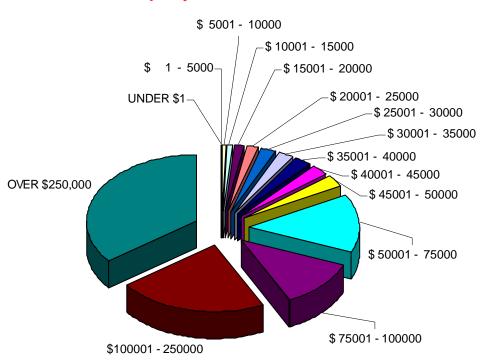
### Individual Income Tax

#### 2000 State & Federal Taxes Paid by Utah Residents\*

	Total	Average	Total	Average
Adjusted Gross	Federal	Federal	State	State
Income (AGI)	Taxes	Taxes	Taxes*	Taxes
UNDER \$1	\$1,277,520	\$164	\$3,068	\$0
\$ 1 - 5000	\$2,429,522	\$24	\$513,315	\$5
\$ 5001 - 10000	\$18,780,460	\$198	\$4,952,437	\$55
\$ 10001 - 15000	\$41,839,352	\$498	\$14,669,677	\$184
\$ 15001 - 20000	\$69,292,618	\$873	\$26,463,374	\$349
\$ 20001 - 25000	\$91,853,036	\$1,322	\$37,444,290	\$559
\$ 25001 - 30000	\$105,096,373	\$1,779	\$44,591,703	\$785
\$ 30001 - 35000	\$114,538,919	\$2,216	\$50,655,592	\$1,015
\$ 35001 - 40000	\$125,677,572	\$2,682	\$56,616,522	\$1,250
\$ 40001 - 45000	\$136,906,440	\$3,217	\$62,292,753	\$1,509
\$ 45001 - 50000	\$141,375,782	\$3,731	\$64,849,161	\$1,768
\$ 50001 - 75000	\$724,946,756	\$5,390	\$326,559,579	\$2,502
\$ 75001 - 100000	\$582,737,978	\$9,762	\$219,324,722	\$3,795
\$100001 - 250000	\$1,114,052,675	\$22,601	\$311,802,096	\$6,612
OVER \$250,000	\$1,777,962,799	\$191,220	\$331,776,763	\$37,041
TOTAL	\$5,048,767,802	\$5,434	\$1,552,515,052	\$1,748

<sup>\*</sup>Full-year residents only

#### 2000 Federal Taxes Paid By Adjusted Gross Income



### Individual Income Tax

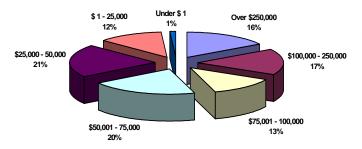
#### 2000 Federal Income Data by Income Class

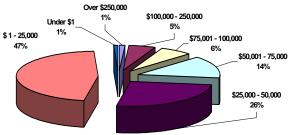
Adjusted Gross Income (AGI)	# of Returns	Total AGI	Number of Exemptions	Average AGI	Average Exemptions
UNDER \$1	7,770	(\$449,997,117)	15,922	(\$57,915)	2.0
\$ 1 - 5000	102,762	\$274,900,290	50,760	\$2,675	0.5
\$ 5001 - 10000	94,871	\$705,825,503	98,303	\$7,440	1.0
\$ 10001 - 15000	83,964	\$1,047,063,641	128,404	\$12,470	1.5
\$ 15001 - 20000	79,397	\$1,387,077,087	144,513	\$17,470	1.8
\$ 20001 - 25000	69,501	\$1,558,872,977	141.021	\$22,430	2.0
\$ 25001 - 30000	59,084	\$1,621,336,361	132,577	\$27,441	2.2
\$ 30001 - 35000	51,696	\$1,677,733,768	126,489	\$32,454	2.4
\$ 35001 - 40000	46,856	\$1,755,661,554	126,096	\$37,469	2.7
\$ 40001 - 45000	42,551	\$1,806,279,741	122,165	\$42,450	2.9
\$ 45001 - 50000	37,897	\$1,798,725,214	115,180	\$47,464	3.0
\$ 50001 - 75000	134,509	\$8,218,638,029	444,046	\$61,101	3.3
\$ 75001 - 100000	59,694	\$5,110,130,336	206,578	\$85,605	3.5
\$100001 - 250000	49,293	\$6,843,758.930	171,834	\$138,838	3.5
OVER \$250,000	9,298	\$6,601,928,148	<u>31,855</u>	\$710,037	<u>3.4</u>
TOTAL	929,143	\$39,957,937,462	2,055,743	\$43,005	2.2

#### 2000 Federal Adjusted Gross Income by Income Class

## 2000 Federal Returns Filed by Income Class

Over \$250,000 \$100,000 - 250,000 \$75,001 - 100,000 \$50,001 - 75,000 \$25,000 - 50,000 \$ 1 - 25,000 Under \$ 1	6602 6844 5110 8218 8660 4975 -450 39959	17% 17% 13% 21% 22% 12% -1%	Over \$250,000 \$100,000 - 250,000 \$75,001 - 100,000 \$50,001 - 75,000 \$25,000 - 50,000 \$ 1 - 25,000 Under \$1	9298 49293 59694 134509 238084 430495 7770 929143	1.0% 5.3% 6.4% 14.5% 25.6% 46.3% 0.8%
--	---	---	---	--	---



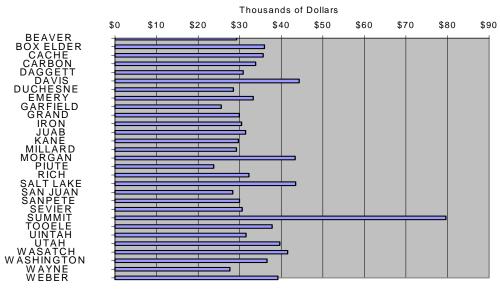


### Individual Income Tax

#### 2000 Federal Income Data by County

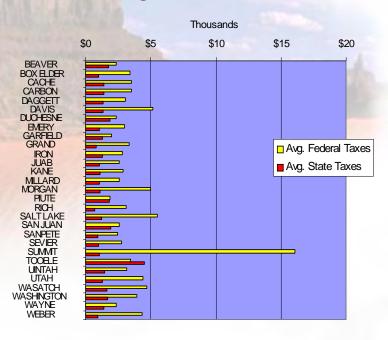
donesia	Number of	Adjusted Gross	Average
County	Returns	Income (AGI)	AGI
BEAVER	2,194	\$64,201,025	\$29,262
BOX ELDER	17,164	\$617,067,475	\$35,951
CACHE	33,790	\$1,205,158,995	\$35,666
CARBON	8,020	\$271,381,185	\$33,838
DAGGETT	339	\$10,444,739	\$30,810
DAVIS	97,306	\$4,314,055,628	\$44,335
DUCHESNE	5,539	\$157,738,422	\$28,478
EMERY	3,904	\$129,753,727	\$33,236
GARFIELD	1,871	\$47,826,403	\$25,562
GRAND	3,580	\$107,124,233	\$29,923
IRON	12,300	\$374,610,666	\$30,456
JUAB	2,985	\$93,761,305	\$31,411
KANE	2,460	\$73,027,420	\$29,686
MILLARD	4,256	\$124,219,258	\$29,187
MORGAN	2,951	\$127,924,273	\$43,349
PIUTE	483	\$11,464,983	\$23,737
RICH	712	\$22,932,571	\$32,209
SALT LAKE	373,498	\$16,230,772,266	\$43,456
SAN JUAN	3,075	\$87,062,986	\$28,313
SANPETE	7,310	\$218,834,486	\$29,936
SEVIER	6,899	\$211,138,702	\$30,604
SUMMIT	13,066	\$1,039,978,240	\$79,594
TOOELE	16,765	\$633,958,344	\$37,814
UINTAH	8,992	\$283,456,876	\$31,523
UTAH	132,176	\$5,235,770,858	\$39,612
WASATCH	5,987	\$248,654,104	\$41,532
WASHINGTON	32,839	\$1,200,914,454	\$36,570
WAYNE	954	\$26,376,288	\$27,648
WEBER	83,819	<u>\$3,284,974,124</u>	\$39,191
STATE OF UTAH	929,143.00	\$39,957,937,462	\$43,005

#### 2000 Average Adjusted Gross Income by County



## Individual Income Tax

#### 2000 Average Federal and State Taxes Paid by County



#### 2000 Federal and State Taxes by County

	Total Federal	Average Federal	Total State	Average State
County	Taxes	Taxes	Taxes*	Taxes
BEAVER	\$5,149,083	\$2,347	\$2,156,367	\$1,006
BOX ELDER	\$58,565,246	\$3,412	\$23,153,609	\$1,380
CACHE	\$119,005,058	\$3,522	\$45,642,163	\$1,402
CARBON	\$28,217,295	\$3,518	\$10,399,857	\$1,330
DAGGETT	\$1,032,248	\$3,045	\$380,402	\$1,325
DAVIS	\$500,592,179	\$5,145	\$172,528,415	\$1,874
DUCHESNE	\$13,023,755	\$2,351	\$5,598,194	\$1,032
EMERY	\$11,724,693	\$3,003	\$4,896,582	\$1,287
GARFIELD	\$3,678,746	\$1,966	\$1,456,251	\$814
GRAND	\$12,016,710	\$3,357	\$4,347,770	\$1,268
IRON	\$34,343,531	\$2,792	\$12,443,824	\$1,084
JUAB	\$7,688,102	\$2,576	\$3,252,125	\$1,108
KANE	\$7,088,037	\$2,881	\$2,409,632	\$1,074
MILLARD MORGAN	\$11,044,658 \$14,650,319	\$2,595 \$4,965	\$4,667,794 \$5,242,600	\$1,115 \$1,791
PIUTE	\$898,315	\$4,965	\$5,243,699 \$322,678	\$676
RICH	\$2,215,131	\$1,000 \$3,111	\$849,496	\$1,229
SALT LAKE	\$2,065,227,221	\$5,529	\$711,148,943	\$1,229
SAN JUAN	\$7,995,779	\$2.600	\$2,649,699	\$949
SANPETE	\$17,884,176	\$2,447	\$7,172,439	\$1,007
SEVIER	\$19,187,461	\$2,781	\$7,313,614	\$1,072
SUMMIT	\$210.112.427	\$16,081	\$58.315.187	\$4,522
TOOELE	\$58,259,896	\$3,475	\$22,857,106	\$1,479
UINTAH	\$28,509,447	\$3,171	\$10,954,552	\$1,269
UTAH	\$585,307,662	\$4,428	\$210,552,730	\$1,653
WASATCH	\$28,233,260	\$4,716	\$10,087,794	\$1,706
WASHINGTON	\$129,865,700	\$3,955	\$44,157,864	\$1,394
WAYNE	\$2,263,222	\$2,372	\$837,515	\$936
WEBER	<u>\$362,243,030</u>	<u>\$4,322</u>	<u>\$128,426,517</u>	\$1,600
STATE OF UTAH	\$5,048,767,802	<i>\$5,434</i>	\$1,552,515,052	\$1,748

<sup>\*</sup>State portion represents taxes paid by full-time residents only.

Individual Income Tax

#### Tax Year 2000 Income Tax Charitable & Political Contributions, Tax Credits and Deposits into Special Accounts

	Charita hle	Checkoff Cont	ributions	
	# of	Amount of	Average	% of all
Checkoffs	Returns	Donation	Donation	Returns
Non-game Wildlife	4,082	\$41,329.00	\$10.12	0.43 %
Homeless	6,890	\$112,986.00	\$16.40	0.72 %
Children's Organ Transplant	6,229	\$77,718.00	\$12.48	0.65 %
School District Foundations	2,092	\$29,259.00	\$13.99	0.22 %
Higher Education Libraries	1,867	\$27,186.00	\$14.56	0.20 %
		Ta x C re dits		
	# of	Amount	Average	% of all
Tax Credits	Returns	of Credit	Credit	Returns
Agricultural Gasoline	1,685	\$461,611.00	\$273.95	0.18 %
At-home Parent	4,336	\$460,027.00	106.09	0.46 %
Clean Fuel (Wood Stoves)	306	\$19,021.00	\$62.16	0.03 %
Clean Fuel (Vehicle)	13	\$3,208.00	\$246.77	0.00 %
Energy Systems	74	\$57,339.00	\$774.85	0.01 %
Enterprise Zone	79	\$203,518.00	\$2,576.18	0.01 %
•		ess than \$1000		%
Historical Preservation	131	\$574,501.00	\$4,385.50	0.01 %
Increasing Research Activiti		\$7,137.00	\$1,328.77	0.00 %
Machinery & Equipment	11	\$2,379.00	\$216.27	0.00 %
to Conduct Research		1=/	7-1-1-1	
Qualified Sheltered Workshop	150	18,853.00	\$125.696	0.02 %
Recycling Market	11	\$93,542.00	\$8,503.82	0.00 %
Development Zone				
State Low Income Housing	25	\$22,312.00	\$892.48	0.00 %
Tutoring for Disabled Dependents	99	\$9,549.00	\$96.45	0.01 %
Dependents				
		es Paid on Retu		0/ - 6 - 11
T	# of	Amount	Average	% of all
Taxes	Returns	Tax Paid	Tax Paid	Returns
Use Tax	5,493	\$245,103.42	\$44.62	0.58 %
Mineral Royalty Withholding	2,549	\$2,431,693.13	\$953.98	0.27 %
		rty Checkoffs (		
	County	State	Total	% of all
Political Party	Amounts	Amounts	Amounts	Returns
Constitution	\$1,009.00	\$1,009.00	\$2,018.00	0.21 %
	\$20,945.00	\$20,945.00	\$41,890.00	4.40 %
Independent/American	\$1,723.00	\$1,723.00	\$3,446.00	0.36 %
Libertarian	\$1,465.00	\$1,465.00	\$2,930.00	0.31 %
Natural Law	\$314.00	\$314.00	\$628.00	0.07 %
Reform	\$198.00	\$198.00	\$396.00	0.04 %
Republican	\$31,326.00	\$31,326.00	\$62,652.00	6.57 %

NOTE 1: Potential contribution amount was increased from \$1 to \$2 beginning Tax Year 1999

NOTE 2: County Party and State Partysplit checkoff amounts

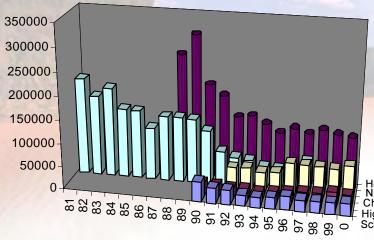
NOTE 3: Dollar contributions do not reflect number of individual returns showing checkoff

n/d = Nondiscloseable. If statistical information is based on information from fewer than 10 returns.

Individual Income Tax

#### **Utah Checkoff Donation History**

Total Checkoff Contributions 1981 to 2000

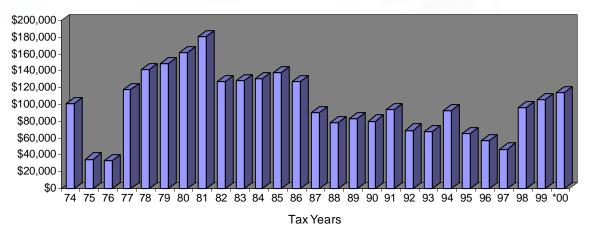


Homeless
Nongame Wildlife
Children's Organ Transplant
Higher Education Libraries
School District Foundations

#### **Utah Political Party Checkoff History**

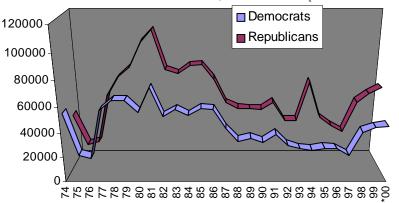
Total Checkoff Contributions 1974 to 2000

NOTE: Potential Contribution increased from \$1 to \$2 in 1999



#### **Checkoff Contributions to Democratic and Republican Parties**

Total Checkoff Contributions, 1974 to 2000 (see note above)



## Individual Income Tax Withholding

#### Fiscal Year Revenue\*

1986	364,819,359
1987	500,099,311
1988	588,136,756
1989	578,512,832
1990	597,290,168
1991	625,525,036
1992	674,584,221
1993	739,320,855
1994	825,009,713
1995	955,034,522
1996	1,056,216,202
1997	1,127,711,785
1998	1,223,878,467
1999	1,318,243,300
2000	1,452,741,138
2001	1,527,526,509

<sup>\*</sup>This withholding is included in the Individual Income Tax overall collections.

#### Tax Rate

#### Utah Code Ann. §59-10-401 and 402

An employer must withhold state income tax from employee paychecks if the employer:

- ♦ does business in Utah, or obtains any income from Utah sources; and
- pays wages to individuals who perform services for that employer, within or without the state of Utah, on an employer/employee basis.

Employers should withhold amounts based on the employee's federal W-4 form and the Utah income tax withholding schedules.

The State of Utah uses the definition of wages as defined in the Internal Revenue Code, Section 3401. In short, wages means, "all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including cash value of all remuneration (including benefits; i.e. pensions, bonuses) paid in any medium other than cash..."

#### **Exemptions**

Any employer who does business in Utah for 60 days or less during a calendar year, may be exempt from withholding requirements. To be exempt, the employer must receive advance approval from the Tax Commission certifying they are exempt. Thereafter, if the employer does business exceeding 60 days, the employer is liable for all taxes due during the period of exemption.

#### **Disposition of Revenue**

Uniform School Fund

#### Corporate Franchise Tax

#### 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 everywhere values.

#### Disposition of Revenue

Uniform School Fund

#### Fiscal Year Revenue

1982	40,894,065	
1983	33,762,545	a
1984	53,226,125	b
1985	65,918,325	c
1986	84,048,027	d
1987	68,898,430	e
1988	78,806,217	f
1989	92,982,130	g
1990	99,693,153	h
1991	87,766,119	i
1992	80,944,378	j
1993	79,471,794	k,r
1994	121,061,613	1
1995	153,512,212	m
1996	168,430,466	n
1997	182,917,170	o
1998	189,000,097	p
1999	184,295,532	q
2000	179,596,067	s,r
2001	174,425,154	t

- <sup>a</sup> This number includes \$2,170,435 from Mineral Production Tax Withholding
- b1984 figure revised to include \$8,191,439 from Mineral
- Production Tax withholding <sup>o</sup>This total includes \$13,727,754 from the Mineral Production Tax withholding
- <sup>d</sup> This total includes \$17,497,746 from the Mineral Production Tax withholding
- <sup>e</sup>This total includes \$8,007,188 from the Mineral Production Tax withholding
- <sup>f</sup>This total includes \$8,653,420 from the Mineral Production Tax withholding
- g This total includes \$5,648,203 from the Mineral Production Tax withholding
- h This total includes \$5,525,625 from the Mineral Production Tax withholding
- <sup>i</sup>This total includes \$5,300,776 from the Mineral Production Tax withholding
- <sup>j</sup> This total includes \$4,569,822 from the Mineral Production Tax withholding
- <sup>k</sup> This total includes \$4,801,669 from the Mineral Production Tax withholding <sup>1</sup> This total includes \$5,516,903 from the Mineral Production
- Tax withholding m This total includes \$6,138,197 from the Mineral Production
- Tax withholding <sup>n</sup> This total includes \$4,949,696 from the Mineral Production
- Tax withholding o This total includes \$5,502,663 from the Mineral Production
- Tax withholding <sup>p</sup> This total includes \$4,416,200 from the Mineral Production
- Tax withholding <sup>q</sup> This total includes \$4,154,196 from the Mineral Production
- Tax withholding <sup>s</sup> This total includes \$5,797,229 from the Mineral Production
- Tax withholding
- <sup>1</sup> This total includes \$11,670,788 from the Mineral Production Tax withholding

r revised

### Gross Receipts Taxes

#### Fiscal Year Revenue

510,426
4,497,770
2,813,748
4,172,166
3,684,775
3,576,802
4,504,933
4,128,441
4,388,532
8,350,785
9,073,378
7,185,633
7,925,788
7,340,350
8,340,437

#### 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

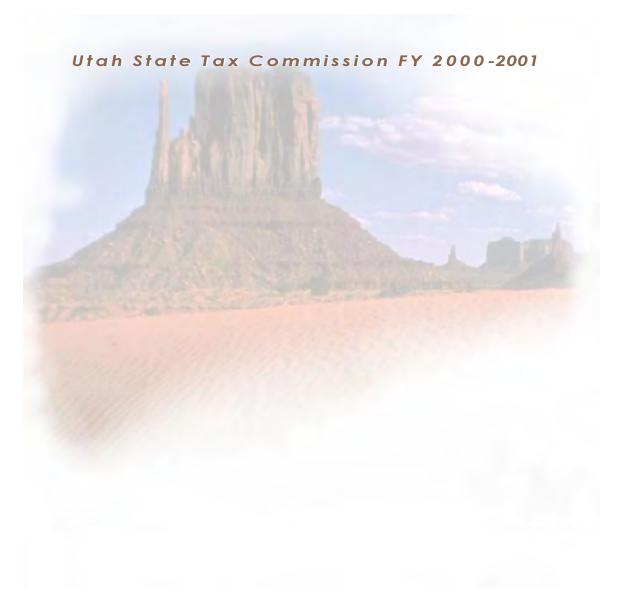
In addition, the Legislature imposed the Gross Receipts Tax on Electrical Corporations whose property tax liability was decreased as a result of property tax reductions authorized by the 1995 Utah Legislature.

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



### Sales Taxes

STATE SALES & USE	. 45
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MOTOR VEHICLE RENTAL	83
MUNICIPAL ENERGY	84
TOWN OPTION	85

#### Fiscal Year Revenue

385,260,241
388,770,883
526,158,395*
555,414,779
558,580,909
558,998,211 <sup>r</sup>
617,624,358 <sup>r</sup>
667,402,562 <sup>r</sup>
707,443,441
740,306,985 <sup>r</sup>
802,391,187
881,917,156 <sup>r</sup>
978,247,622
1,055,060,896 <sup>r</sup>
1,162,524,830
1,252,131,165
1,251,765,342
1,316,403,921
1,369,637,021
1,431,419,465a

<sup>\*</sup>includes a \$55.3 million windfall due to change in collection period.

#### 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 sales tax is imposed on the purchase for amounts paid for transactions of retail sales of tangible personal property made within the state.

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 54 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 of 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. Out-of-state vendors without nexus can collect the lowest statewide combined rate of 5.75 percent on remote sales. 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.

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<sup>&</sup>lt;sup>a</sup> Excludes \$45,175,346 diverted from the General Fund to water, wastewater and transportation projects.

# Taxable Retail Sales, Services & Business Purchases in Utah Calendar Years 1995 through 2000 Classified by Major Industry

	Standard Industrial	Calendar Year	Calendar Year	Calendar Year	Calendar Year	Calendar Year	Calendar Year
Major Industry	Codes	1995	1996	1997	1998	1999	2000
Agriculture, Forestry & Fishing	, ,	\$12,954,749	\$17,377,216	\$25,783,732 <sup>r</sup>	\$22,612,428	\$26,499,298	\$32,173,236
Mining	(1011-1499)	175,920,096	174,440,116	245,303,350	259,041,630	180,266,562	202,157,429
Construction	(1521-1799)	343,150,290	370,737,435	388,522,390	399,801,647	421,476,264	407,856,957
Manufacturing	(2011-3999)	1,368,045,946	1,512,615,993	1,464,211,508	1,601,026,710	1,539,452,115	1,543,233,662
Transportation	(4011-4789)	80,668,319	92,305,008	102,295,685	122,686,026	140,231,301	149,218,212
Communications	(4812-4899)	728,870,880	790,351,699	868,179,594 <sup>r</sup>	1,058,492,235	1,191,316,540	1,414,682,448
Electric & Gas	(4911-4971)	835,755,510	906,750,901	1,091,917,188	1,108,612,876	1,060,963,549	1,177,945,781
Wholesale-Durable Goods	(5012-5099)	2,107,762,205	2,309,529,541	2,273,250,586 <sup>r</sup>	2,544,811,451	2,624,224,746	2,758,919,796
Wholesale-nondurable Goods	(5111-5199)	447,334,051	559,143,295	584,703,789	612,235,841	654,451,721	685,693,896
Retail-Building & Garden	(5211-5271)	1,241,174,916	1,337,465,027	1,309,839,335	1,351,361,566	1,476,047,351	1,425,559,543
Retail-General Merchandise	(5311-5399)	2,033,082,124	2,256,379,051	2,327,855,554	2,462,659,870	2,619,314,987	2,797,186,682
Retail-Food Stores	(5411-5499)	2,784,210,385	3,049,698,985	3,258,413,325 <sup>r</sup>	3,381,049,726	3,492,673,060	3,640,536,562
Retail-Motor Vehicle Dealers	(5511-5599)	2,431,488,000	2,709,742,413	2,774,966,972	2,965,018,986	3,175,267,440	3,389,594,545
Retail-Apparel & Accessory	(5611-5699)	613,816,378	665,106,689	692,785,892	756,543,223	759,844,539	789,357,871
Retail-Furniture	(5712-5736)	1,112,416,692	1,309,817,367	1,307,088,533	1,335,020,550	1,350,921,685	1,371,175,631
Retail-Eating & Drinking	(5812-5813)	1,349,092,943	1,472,851,575	1,553,634,568 <sup>r</sup>	1,676,821,741	1,814,710,248	1,906,402,061
Retail-Miscellaneous	(5912-5999)	1,514,484,382	1,603,327,868	1,648,793,497 <sup>r</sup>	1,728,157,306	1,804,517,009	1,958,130,477
Finance,Ins. & Real Estate	(6011-6799)	235,834,703	318,425,983	339,792,761 <sup>r</sup>	423,481,194	449,725,462	469,097,328
Services-Hotels & Lodging	(7011-7041)	473,089,359	528,246,600	557,018,018	550,861,207	556,439,832	583,185,128
Services-Personal	(7211-7299)	166,758,541	177,755,543	177,405,300 <sup>r</sup>	184,647,238	190,113,674	199,675,659
Services-Business	(7311-7389)	710,884,367	779,742,951	774,893,934 <sup>r</sup>	948,336,442	1,041,708,766	1,222,524,698
Services-Auto & Misc. Repair	,	901,369,304	1,011,744,835	1,071,827,386 <sup>r</sup>	1,159,815,661	1,169,442,008	1,239,304,060
Services-Amusement &Recrtn	,	451,375,970	494,902,303	543,864,285	572,235,050	649,682,489	714,250,902
Services-Health	(8011-8099)	90,719,126	89,604,763	91,818,337	88,027,238	86,328,864	93,273,606
Services-Ed.,Legal, Social	(8111-8999)	175,288,869	193,920,489	167,067,898	194,907,455	207,027,693	224,240,125
Public Administration	(9111-9721)	130,621,735	144,481,199	75,836,565	59,287,587	67,973,006	66,505,087
Private Motor Vehicle Sales		440,944,129	495,411,739	513,784,605	538,853,304	509,906,080	605,250,028
Occasional Retail Sales		45,059,604	50,584,801	70,582,305	64,033,193	61,255,558	71,489,138
Nondisclosable or SIC Uncode		18,379,564	5,025,711	1,496,805	7,015,544	22,849,145	31,164,065
Prior-Period Payments, Refunds	& Adjustments	<u>588,223,904</u>	<u>416,450,355</u>	<u>525,769,413</u>	<u>467,854,342</u>	<u>653,909,720</u>	<u>475,228,264</u>

TOTALS: \$23,608,777,041 \$25,843,937,451 \$26,828,703,020 \$28,645,309,261 \$29,998,540,712 \$31,645,012,877

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### Utah Sales Tax Exemption Amounts Fiscal Year 2000-2001

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.

ECONOMIC DEVELOPMENT	Exempt Revenue		Exempt
a. New or expanding manufactu			evenue
machinery & equipment	\$29,178,000 <sup>1</sup>	15. Sales of transportation, interstate	
b. Normal operating replacemen		telephone, telegraph, or fuel for use	
equipment and machinery	\$7,518,000 <sup>2</sup>		900,000
2. Airline food	\$320,000	16. Personal property shipped out of	000,000
Airline equipment	\$350,000		250,000
Aerospace tools	\$406,000		694,000
5. Motion picture rentals &	\$30,000		
radio broadcast tapes	\$20,000		000,000
6. Intrastate movement of freight b	· ·	19. Intrastate transportation to an	<b>COE OO</b>
common carrier or people by ta	-		\$25,000
7. a. Farm machinery and irrigation			440,000
equipment	\$14,711,000	21. Telephone service from	
b. Sales of hay	\$1,938,000		\$27,000
8. Commercial sprays & insecticide	es \$625,000	SUBTOTAL ECONOMIC EFFICIENCY \$214,	,430,00
9. Sales of aircraft manufactured i			
Interstate carrier access		C. GOVERNMENTAL	
telephone charges	\$27,900,000		926,000
WATS exemption	\$7,606,000		652,000
Electricity sales to ski resorts		<ol><li>Fares charged to persons transported</li></ol>	
for all lifts	\$53,000	by public transit \$6	634,00
Ski resort equipment	\$1,238,000	3. Admissions to college athletic events \$	470,00
3. Steel mill nondurable equipment	\$400,000	4. Sales by state & local photocopies or	
4. Amusement parks' electricity	\$71,000	copies of records	\$10,000
SUBTOTAL		5. Sales by the Heber Creeper Railroad	\$10,000
CONOMIC DEVELOPMENT:	\$94,936,000	SUBTOTAL: GOVERNMENTAL \$60,	702,000
B. ECONOMIC EFFICIENCY <sup>3</sup>		D. SOCIAL SERVICE, HEALTH, CHARITABLE	
a. Motor & special fuels	\$92,242,000	& OTHER	
b. Aviation fuel	\$10,170,000		227 000
2. Vending machine sales < \$1 of		•	237,000 477,000
or beverages	\$912,000		477,000
3. Coin-operated Laundromats	\$263,000	•	496,000
4. Coin-operated car washing	\$506,000		484,000
5. Nonresident vehicles	\$5,476,000		500,000
6. Nonresident boats	\$158,000		798,00
7. Occasional sales	\$2,406,000		\$51,000
8. Tangible personal property trade	es n/a	7. Religious or charitable sales > \$1,000 \$5,6	
9. Exclusive sales of locally grown		•	144,000
farm produce	\$1,425,000	• •	851,000
0. Containers, labels, casings	\$22,448,000		150,000
11. Property stored in the state for	resale n/a	10. School & fund-raising sale	\$50,000
12. Property brought in by a nonres		11. Home medical equipment \$4	421,000
for use	\$3,135,000	12. Hearing aids \$3	330,000
13. Property purchased for resale of	r as an	13. Sales by area aging services	\$1,000
ingredient or component part of		SUBTOTAL: SOCIAL SERVICES, HEALTH &	
manufactured products	\$44,850,000 <sup>3</sup>	CHARITABLE \$50,	953,000
4. Property upon which sales tax		, ,	,
			^^^
paid to another state	n/a	TOTAL STATE SALES TAX: \$421,0	<b>UZU.</b> UUL

<sup>&</sup>lt;sup>2</sup> Estimated reporting and refund requests were \$5,113,000 for FY01.

<sup>&</sup>lt;sup>3</sup> Excludes sales for resale at \$1.03 billion.

State Sales & Use Tax

#### **Utah Sales Tax Exclusions \***

1. Non-Medical professional and personal services	233,612,000					
2. Medical services 140,659,00						
3. Cable and Satellite television services	6,000,000					
4. Sales prohibited from tax by the U.S. Constitution or feder	al law					
a. Federal government purchases	n/a					
b. Sales by federal government commissaries	3,000,000					
c. Interstate commerce	n/a					
railroads	n/a					
airlines	n/a					
trucking	n/a					
d. Sales by Native Americans on reservations	n/a					
e. Sales by mail order and catalogue companies	20,000,000					
f. Sales by Internet sellers	15,000,000					
5. Residential energy sales @ 2%	25,036,000					
Total Exclusions 443,						
Estimated Local Tax	151,741,000					
State & Local Totals - Exclusions	595,048,000					

<sup>\*</sup> Activities not in the sales tax base.

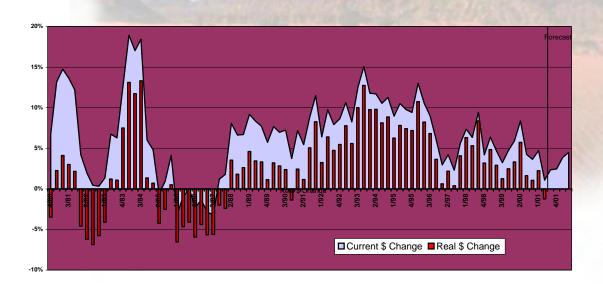
#### Taxable Retail Sales, Services & Business Equipment Purchases by County Calendar Years 1996 through 2000

	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
	SALES	SALES	SALES	SALES	SALES
COUNTY	1996	1997	1998	1999	2000
BEAVER	\$41,936,668	\$45,761,964	\$54,028,444	\$56,796,599	\$59,533,738
BOX ELDER	313,399,510	341,801,574	378,656,784	392,554,576	388,463,051
CACHE	700,827,166	738,962,198	815,747,488	877,516,245	881,748,639
CARBON	270,180,228	302,766,134	350,262,447	344,787,305	346,715,900
DAGGETT	9,433,030	8,931,045	10,152,206	11,083,920	13,701,900
DAVIS	1,948,114,497	2,082,405,096	2,333,000,552	2,501,488,171	2,561,945,556
DUCHESNE	103,539,767	138,833,857	148,993,949	113,995,306	152,667,814
EMERY	63,933,988	85,273,673	108,296,650	86,178,899	78,516,158
GARFIELD	59,463,916	64,208,586	67,964,766	71,530,129	73,145,377
GRAND	125,597,997	136,682,724	143,307,479	167,663,347	162,911,808
IRON	328,599,441	334,517,242	358,583,543	403,990,858	417,168,360
JUAB	52,093,322	58,330,085	61,049,366	67,800,309	73,826,705
KANE	85,348,929	91,571,511	92,767,501	99,972,386	107,426,955
MILLARD	86,426,974	102,956,430	102,324,784	108,565,176	107,366,842
MORGAN	36,673,879	34,597,815	43,190,274	52,752,568	55,091,635
PIUTE	5,549,494	4,647,900	5,197,828	5,556,641	5,742,323
RICH	10,848,221	12,425,163	14,599,275	15,593,403	16,731,346
SALT LAKE	12,495,049,840	13,279,907,345	14,480,792,082	15,032,355,344	15,941,513,323
SAN JUAN	83,951,301	79,420,183	102,358,862	96,128,945	89,321,720
SANPETE	101,273,513	109,374,363	117,860,224	125,822,688	143,234,506
SEVIER	171,174,291	179,499,588	247,516,691	212,472,805	219,208,375
SUMMIT	532,065,605	585,960,819	631,299,089	685,939,692	742,862,484
TOOELE	229,458,354	247,605,386	282,754,708	306,930,181	330,279,699
UINTAH	249,885,277	300,310,299	335,704,139	331,526,601	439,786,724
UTAH	3,018,664,563	3,263,562,889	3,670,050,662	3,938,892,458	4,170,665,617
WASATCH	104,349,093	118,482,941	136,583,244	155,799,341	171,726,889
WASHINGTON	954,639,002	994,050,920	1,066,865,802	1,159,452,168	1,237,822,795
WAYNE	17,770,582	18,566,025	22,689,627	23,000,106	23,460,239
WEBER	2,039,495,130	2,151,273,281	2,264,121,035	2,375,445,131	2,456,562,991
OUT OF STATE					
USE TAX	1,604,193,876	916,015,985	200,035,296	176,949,415	175,863,321
TOTALS	\$25,843,937,454	\$26,828,703,021	\$28,646,754,797	\$29,998,540,713	\$31,645,012,864

# Direct Taxable Retail Sales, Services & Business Equipment Purchases by Major City Calendar Years 1996 through 2000

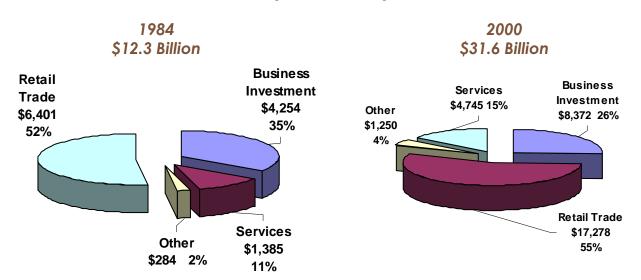
	Discret Outre	Discort Outer	Discort Outre	Discret Onto	Discret Only
CITY	Direct Sales 1996	Direct Sales 1997	Direct Sales 1998	Direct Sales 1999	Direct Sales 2000
CITT	1990	1991	1990	1999	2000
AMERICAN FORK	\$201,598,789	\$235,266,814	\$261,391,848	\$275,244,445	\$290,590,399
BEAVER CITY	22,372,744	22,487,898	22,477,748	23,287,022	22,773,949
BOUNTIFUL	326,488,702	326,377,551	344,393,088	329,501,763	332,872,184
BRIGHAM CIT	150,598,889	161,157,125	163,049,666	172,272,376	170,978,355
CEDAR CITY	245,962,220	253,484,223	266,360,263	297,398,580	310,125,308
CENTERVILLE	131,266,297	147,104,844	157,712,747	189,969,090	191,736,527
CLEARFIELD	108,585,283	107,530,438	116,796,197	131,691,292	135,309,615
DELTA	39,663,869	41,330,865	39,630,234	41,619,575	43,883,423
DRAPER	166,476,196	184,763,058	233,772,550	257,830,210	291,072,049
FARMINGTON	67,840,176	70,003,699	70,519,831	73,569,086	84,541,591
HEBER	66,147,778	71,701,617	80,667,104	94,642,714	99,100,615
HURRICANE	64,466,368	63,687,351	50,642,813	58,318,024	63,954,727
KANAB	39,236,505	40,263,757	39,148,999	40,524,905	40,985,852
KAYSVILLE	65,931,764	84,038,138	105,987,298	114,832,959	114,024,166
LAYTON	635,790,578	685,816,957	754,175,856	823,808,852	839,242,190
LEHI LINDON	86,150,217	86,586,277	112,374,187	124,375,912	138,047,627
LOGAN	34,559,507 436,682,779	47,034,074 456,011,438	83,524,498 482,640,455	109,158,793 514,831,487	136,503,722 513,301,338
MIDVALE	328,791,707	344,471,180	591,397,095	602,350,449	600,410,342
MOAB	92,334,537	97,839,054	94,689,733	107,372,816	102,955,883
MURRAY	1,254,139,679	1,310,918,527	1,297,183,612	1,413,810,594	1,350,168,497
NAPLES	1,204,100,070	1,510,510,527	1,237,103,012	37,284,393	48,552,744
NEPHI	38,146,234	38,911,575	41,647,898	44,668,332	44,582,782
NORTH SALT LAKE		119,084,055	114,476,659	118,996,358	117,547,694
OGDEN	1,070,126,897	1,065,057,579	1,065,406,786	1,092,736,190	1,141,415,731
OREM	1,176,029,520	1,250,648,231	1,258,425,880	1,309,453,892	1,360,012,536
PARK CITY	308,759,243	336,270,427	336,015,384	355,323,971	351,827,986
PAYSON	49,658,434	61,573,623	63,622,330	72,776,806	80,099,139
PLEASANT GROVE	53,950,821	50,734,781	58,783,591	81,479,611	80,770,519
PRICE	191,659,030	213,723,482	212,086,116	195,640,435	197,530,859
PROVO	801,316,510	800,393,321	867,054,649	996,799,564	1,006,077,142
RICHFIELD	117,281,598	119,896,428	125,985,213	132,624,495	134,897,213
RIVERDALE	306,304,146	367,025,276	363,685,582	412,291,382	416,936,510
RIVERTON	54,759,768	60,045,559	71,279,945	77,582,287	84,726,216
ROOSEVELT	57,295,719	67,816,689	66,567,417	57,987,571	69,947,295
ROY	142,730,271	151,194,869	153,106,384	153,416,301	157,659,499
SALT LAKE CITY	3,857,835,209	3,901,536,010	3,899,214,970	3,950,592,126	4,051,965,794
SANDY	909,055,452	949,647,585	1,032,284,157	1,131,392,285	1,263,621,860
SLCO UNINCORP,	2,040,025,859	1,918,025,090	1,688,288,126	1,393,574,843	1,422,004,526
SOUTH JORDAN	68,676,608 112,300,436	62,203,822	65,176,971	73,148,549	84,221,427
SOUTH OGDEN SOUTH SALT LAKE	, ,	126,453,316 950,079,433	126,523,215 987,995,596	132,157,874 1,243,511,877	132,029,834 1,233,253,637
SPANISH FORK	172,919,581	175,975,634	193,147,064	211,608,519	228,768,138
SPRINGDALE	17,133,307	19,799,910	19,380,580	21,066,783	22,314,272
SPRINGVILLE	88,768,646	96,533,839	103,975,166	112,385,027	111,535,951
ST GEORGE	715,350,364	761,806,480	795,547,626	855,716,630	914,153,147
TAYLORSVILLE		,	477,550,899	478,332,678	486,831,972
TOOELE	135,976,006	145,472,461	165,253,449	177,760,662	206,530,011
TREMONTON	62,173,644	62,870,788	62,150,078	69,536,963	69,856,787
VERNAL	170,065,518	206,020,702	209,286,439	208,186,272	251,732,405
WEST BOUNTIFUL	76,820,843	69,481,151	60,698,561	66,456,933	64,830,502
WEST JORDAN	403,554,052	423,568,456	468,182,446	530,581,570	634,700,528
WEST VALLEY	1,114,752,661	1,215,673,810	1,239,904,116	1,284,498,811	1,291,644,448
WOODS CROSS	141,301,794	145,057,399	154,339,278	162,493,264	160,289,601
TOTALS	\$20,121,207,326	\$20,770,456,666	\$21,915,578,393	\$23,038,474,198	\$23,795,447,064

## Change in Taxable Sales Percent Change from Prior Year



#### Shares of Utah's Sales Tax Base Four Major Sectors Comparison of 1984 to 2000

#### (in Millions of \$)







f - taxes food, i - no income tax

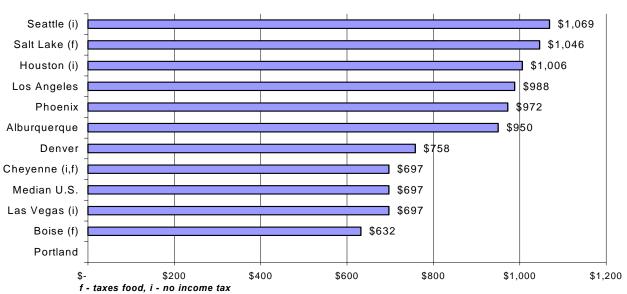
Source: Local Rates, Tax Rates & Burdens Study

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, 2000



Source: Tax Rates & Burdens, D.C. Finance, 1999

#### Fiscal Year Revenue\*

1982	75,053,672
1983	75,552,049
1984	104,750,161
1985	107,977,933
1986	106,596,224 <sup>r</sup>
1987	107,965,991 <sup>r</sup>
1988	107,911,328 <sup>r</sup>
1989	117,229,769 <sup>r</sup>
1990	127,393,793 <sup>r</sup>
1991	147,184,955 <sup>r</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
1999	284,525,922
2000	301,728,683
2001	314,336,985

#### r 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 the following pages are based on the actual cash payouts made during the fiscal period.

#### 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 prorated 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.

# Distribution of Local Sales and Use Taxes Fiscal Years 1998-1999, 1999-2000 and 2000-2001

### Net Distribution After Administrative Costs

		10.5			
		Beaver	County		
Community	1998-1999	1999-2000	%Change	2000-2001	% Change
Beaver County	115,178.47	\$107,230.83	-6.9%	\$112,055.53	4.5%
Beaver City	333,597.17	345,874.90	3.7%	\$350,343.18	1.3%
Milford	129,237.61	146,603.25	13.4%	\$166,992.45	13.9%
Minersville	63,299.25	66,103.65	4.4%	69,865.05	5.7%
Total County and Cities	641,312.50	665,812.63	3.8%	699,256.21	5.0%
Total Cities and Towns	526,134.03	558,581.80	6.2%	587,200.68	5.1%
		Box Elde	r County		
Community	1998-1999	1999-2000	%Change	2000-2001	% Change
Box Elder County	723,179.51	716,661.19	-0.9%	757,035.17	5.6%
Bear River	48,937.81	55,917.86	14.3%	57,058.78	2.0%
Brigham	2,105,620.06	2,270,459.87	7.8%	2,243,254.79	-1.2%
Corinne	55,939.63	58,879.28	5.3%	74,541.04	26.6%
Deweyville	24,125.72	25,772.12	6.8%	24,459.43	-5.1%
Elwood	46,299.74	50,735.52	9.6%	49,056.72	-3.3%
Fielding	30,092.44	35,733.07	18.7%	36,872.37	3.2%
Garland	135,935.21	139,292.03	2.5%	144,438.46	3.7%
Honeyville	85,857.76	93,299.63	8.7%	93,882.65	0.6%
Howell	16,886.12	17,481.61	3.5%	17,111.82	-2.1%
Mantua	44,983.43	47,753.31	6.2%	51,178.42	7.2%
Perry	165,604.43	207,339.15	25.2%	233,254.91	12.5%
Plymouth	30,102.94	30,556.06	1.5%	30,557.06	0.0%
Portage	13,816.87	13,911.33	0.7%	14,574.74	4.8%
Snowville	30,034.77	36,701.07	22.2%	35,203.05	-4.1%
Tremonton	720,791.52	791,888.95	9.9%	818,292.45	3.3%
Willard	156,467.79	147,526.73	-5.7%	148,624.04	0.7%
Total County and Cities	4,434,675.75	4,739,908.78	6.9%	4,829,395.90	1.9%
Total Cities and Towns	3,711,496.24	4,023,247.59	8.4%	4,072,360.73	1.2%
		Cache	County		
Community	1998-1999	1999-2000	%Change	2000-2001	% Change
Cache County	463,906.19	456,059.80	-1.7%	441,747.18	-3.1%
Amalga	36,846.48	37,106.62	0.7%	33,826.39	-8.8%
Clarkston	43,671.19	44,873.48	2.8%	44,683.87	-0.4%
Cornish	16,115.12	15,886.56	-1.4%	17,823.15	12.2%
Hyde Park	221,966.53	269,975.78	21.6%	279,246.24	3.4%
Hyrum	444,823.13	468,996.44	5.4%	490,684.72	4.6%
Lewiston	124.725.97	127,236.77	2.0%	138,465.00	8.8%
Logan	5,356,012.95	5,732,255.88	7.0%	5,778,239.15	0.8%
Mendon	53,719.12	57,965.40	7.9%	57,952.49	0.0%
Millville	98,271.66	97,903.22	-0.4%	102,860.74	5.1%
Newton	47,252.65	48,864.21	3.4%	47,505.27	-2.8%
North Logan	1,083,486.39	1,147,444.57	5.9%	1,163,446.71	1.4%
Paradise	51,639.36	52,023.36	0.7%	52,496.36	0.9%
Providence	293,471.01	315,235.85	7.4%	327,431.75	3.9%
	=,	,	,	,	2.270

(Cache County continued on next page)

Richmond	147,689.45	151,641.81	2.7%	159,442.89	5.1%
River Heights	86,597.44	90,707.96	4.7%	100,162.84	10.4%
Smithfield	653,290.98	699,204.26	7.0%	700,749.28	0.2%
Wellsville	214,345.00	224,664.62	4.8%	216,584.30	-3.6%
Trenton	32,776.22	33,294.77	1.6%	34,438.22	3.4%
Nibley	104,759.58	117,760.24	12.4%	130,270.88	10.6%
Total County and Cities	9,575,366.42	10,189,101.60	6.4%	10,318,057.43	1.3%
Total Cities and Towns	9,111,460.23	9,733,041.80	6.8%	9,876,310.25	1.5%

### **Carbon County**

Community	1998-1999	1999-2000	%Change	2000-2001	% Change
Carbon County	662,282.95	590,241.59	-10.9%	719,357.49	21.9%
Helper	312,160.78	276,358.72	-11.5%	259,167.60	-6.2%
Price	1,846,748.77	1,845,650.08	-0.1%	1,790,747.48	-3.0%
Scofield	4,182.57	4,320.58	3.3%	3,899.31	-9.8%
Sunnyside	41,176.43	76,750.98	86.4%	30,491.89	-60.3%
Wellington	170,774.63	193,478.45	13.3%	250,835.05	29.6%
E Carbon	93,031.77	95,907.27	3.1%	108,067.64	12.7%
Total County and Cities	3,130,357.90	3,082,707.67	-1.5%	3,162,566.46	2.6%
Total Cities and Towns	2,468,074.95	2,492,466.08	1.0%	2,443,208.97	-2.0%

#### **Daggett County**

Community	1998-1999	1999-2000	%Change	2000-2001	% Change
Daggett County	75,003.78	75,723.12	1.0%	94,637.34	25.0%
Manila	27,662.31	30,350.43	9.7%	40,505.48	33.5%
Total County and Cities	102,666.09	106,073.55	3.3%	135,142.82	27.4%
Total Cities and Towns	27,662.31	30,350.43	9.7%	40,505.48	33.5%

#### **Davis County**

Community	1998-1999	1999-2000	%Change	2000-2001	% Change
Davis County	560,532.48	561,210.12	0.1%	488,367.95	-13.0%
Bountiful	4,578,567.55	4,594,246.98	0.3%	4,748,186.43	3.4%
Centerville	1,918,049.24	2,164,938.58	12.9%	2,189,275.17	1.1%
Clearfield	2,175,718.68	2,474,817.08	13.7%	2,580,483.82	4.3%
Fruit Heights	362,300.95	368,315.66	1.7%	368,105.25	-0.1%
Farmington	1,083,574.99	1,223,229.63	12.9%	1,275,069.41	4.2%
Kaysville	1,779,219.92	1,910,371.61	7.4%	1,957,982.58	2.5%
Layton	7,908,560.18	8,606,135.52	8.8%	8,914,672.23	3.6%
North Salt Lake	1,199,280.04	1,295,934.22	8.1%	1,320,460.39	1.9%
South Weber	318,787.16	346,701.81	8.8%	359,123.24	3.6%
Sunset	492,355.32	492,531.32	0.0%	520,025.11	5.6%
Syracuse	667,470.57	798,937.49	19.7%	916,748.70	14.7%
West Point	369,660.18	411,982.19	11.4%	424,228.54	3.0%
Woods Cross	1,324,235.73	1,379,099.22	4.1%	1,400,614.14	1.6%
Clinton	616,044.70	780,662.67	26.7%	912,825.43	16.9%
West Bountiful	657,647.94	751,002.36	14.2%	742,405.87	-1.1%
Total County and Cities	26,012,005.63	28,160,116.46	8.3%	29,118,574.26	3.4%
Total Cities and Towns	25,451,473.15	27,598,906.34	8.4%	28,630,206.31	3.7%

#### **Duchesne County**

Community	1998-1999	1999-2000	%Change	2000-2001	% Change
Duchesne County	652,949.75	687,407.80	5.3%	743,287.59	8.1%
Altamont	29,428.92	28,946.18	-1.6%	31,969.47	10.4%
Duchesne	152,188.94	158,167.04	3.9%	175,268.41	10.8%
Myton	34,956.99	37,348.09	6.8%	39,591.91	6.0%
Roosevelt	672,685.50	662,075.74	-1.6%	762,875.37	15.2%
Tabiona	9,165.76	10,063.75	9.8%	11,189.63	11.2%
Total County and Cities	1,551,375.86	1,584,008.60	2.1%	1,764,182.38	11.4%
Total Cities and Towns	898,426.11	896,600.80	-0.2%	1,020,894.79	13.9%

		Emery	County		
Community	1998-1999	1999-2000	%Change	2000-2001	% Change
Emery County	172,027.02	134,426.64	-21.9%	145,196.46	8.0%
Castle Dale	218,500.11	211,113.64	-3.4%	207,396.66	-1.8%
Clawson	10,672.97	11,441.87	7.2%	12,065.37	
Cleveland	53,638.68	57,833.35	7.8%	57,332.73	-0.9%
Elmo	23,705.85	23,846.64	0.6%	25,750.24	8.0%
Emery City	23,079.95	22,385.69	-3.0%	23,989.27	7.2%
Ferron	146,076.73	142,262.18	-2.6%	149,659.62	5.2%
Green River	143,326.21	107,199.74	-25.2%	115,655.84	7.9%
Huntington	290,976.71	276,884.38	-4.8%	294,792.79	6.5%
Orangeville	152,350.70	149,547.79	-1.8%	152,451.41	1.9%
Total County and Cities	1,234,354.93	1,136,941.92	-7.9%	1,184,290.39	4.2%
Total Cities and Towns	1,062,327.91	1,002,515.28	-5.6%	1,039,093.93	3.6%
			I County		
Community	1998-1999	1999-2000	%Change	2000-2001	% Change
Garfield County	282,637.53	314,826.66	11.4%	318,832.54	1.3%
Antimony	8,334.43	8,575.76	2.9%	9,179.93	7.0%
Boulder	18,417.50	20,941.80	13.7%	23,083.85	10.2%
Cannonville	15,144.50	16,305.63	7.7%	19,240.21	18.0%
Escalante	83,635.87	88,677.87	6.0%	102,472.40	15.6%
Hatch	11,355.96	11,551.12	1.7%	11,999.84	3.9%
Henrieville	11,489.07	11,062.71	-3.7%	10,832.34	-2.1%
Panguitch	170,930.23	169,429.39	-0.9%	174,160.04	2.8%
Tropic	43,788.88	53,168.87	21.4%	48,175.50	-9.4%
Total County and Cities	645,733.97	694,539.81	7.6%	717,976.65	3.4%
Total Cities and Towns	363,096.44	379,713.15	4.6%	399,144.11	5.1%
			County		
Community	1998-1999	1999-2000	%Change	2000-2001	
Grand County	346,810.09	372,808.84	7.5%	384,438.85	3.1%
Castle Valley	16,669.36	19,043.74	14.2%	20,304.09	6.6%
Moab	878,574.78	962,837.01	9.6%	949,924.21	-1.3%
E Green River	70,514.59	75,744.36	7.4%	83,469.70	
Total County and Cities	1,312,568.82	1,430,433.95	9.0%	1,438,136.85	
Total Cities and Towns	965,758.73	1,057,625.11	9.5%	1,053,698.00	-0.4%
		luon C	· a combo		
Community	1998-1999	1999-2000	County %Change	2000-2001	% Change
Community Iron County	311,522.91	306,483.61	<i>%Change</i> -1.6%	353,122.23	% Change 15.2%
Cedar City	2,820,983.95	3,105,240.81	10.1%	3,229,334.24	
Enoch	168,101.13	208,224.25	23.9%	231,816.99	
Kanarraville	·	,	-3.9%		11.3%
Paragonah	19,928.80 34,052.79	19,142.81 32,143.44	-3.9% -5.6%	21,292.81 34,165.55	6.3%
Paragonan Parowan	191,550.57	32,143.44 192,774.16	0.6%	209,549.99	
Brian Head	97,302.15	106,394.93	9.3%	124,022.43	
Total County and Cities	3,643,442.30	3,970,404.01	9.3% <b>9.0%</b>	4,203,304.24	
Total Cities and Towns	3,331,919.39	3,663,920.40	9.0% 10.0%	3,850,182.01	5.9% 5.1%
rotal Cities allu TUWIIS	3,331,313.33	3,003,320.40	10.070	3,000,102.01	J. 1 70

		1			
		Juab C	ounty		
Community	1998-1999	1999-2000	%Change	2000-2001 %	Change
Juab County	74,211.20	87,192.32	17.5%	94,357.20	8.2%
Eureka	46,106.61	48,822.19	5.9%	51,986.40	6.5%
Levan	31,643.56	38,736.05	22.4%	47,945.06	23.8%
Mona	56,983.72	58,326.40	2.4%	64,129.53	9.9%
Nephi	534,207.47	571,754.74	7.0%	586,254.64	2.5%
Rocky Ridge	22,528.36	41,168.67	82.7%	42,916.67	4.2%
Total County and Cities	765,680.92	846,000.37	10.5%	887,589.50	4.9%
Total Cities and Towns	691,469.72	758,808.05	9.7%	793,232.30	4.5%
		Kane C	ounty		
	1000 1000		*	0000 0004 0	
Community	1998-1999	1999-2000	%Change	2000-2001 %	•
Kane County	344,441.40	389,234.21	13.0%	402,754.48	3.5%
Alton	6,957.39	7,598.21	9.2%	7,645.44	0.6%
Glendale	22,558.24	24,051.83	6.6%	25,302.21	5.2%
Kanab	449,090.39	487,991.88	8.7%	484,913.87	-0.6%
Orderville	51,497.70	56,582.63	9.9%	63,597.14	12.4%
Big Water	27,957.84	31,496.08	12.7%	32,260.27	2.4%
Total County and Cities	902,502.96	996,954.84	10.5%	1,016,473.41	2.0%
Total Cities and Towns	558,061.56	607,720.63	8.9%	613,718.93	1.0%
		Millard (	County		
Community	1998-1999	1999-2000	%Change	2000-2001 %	Change
Millard County	645,708.67	351,556.87	-45.6%	315.659.40	-10.2%
Delta	462,934.10	487,476.22	5.3%	515,012.61	5.6%
Fillmore	260,027.26	279,327.91	7.4%	301,636.34	8.0%
	·	·	1.7%	·	4.8%
Hinckley	45,872.45	46,653.22	2.7%	48,886.51	4.6% 1.2%
Holden	32,685.01	33,580.20		33,994.42	
Kanosh	31,226.80	34,407.43	10.2% 1.7%	33,221.37	-3.4%
Leamington	16,791.38	17,076.29		17,766.59	4.0%
Lynndyl	8,878.50	9,456.75	6.5%	10,507.73	11.1%
Meadow	21,434.70	22,015.87	2.7%	21,597.53	-1.9%
Oak City	38,966.44	39,614.78	1.7%	43,050.21	8.7%
Scipio	27,569.71	28,242.43	2.4%	28,336.27	0.3%
Total County and Cities	1,592,095.02	1,349,407.97	-15.2%	1,369,668.98	1.5%
Total Cities and Towns	946,386.35	997,851.10	5.4%	1,054,009.58	5.6%
		Morgan	County		
Community	1998-1999	1999-2000	%Change	2000-2001 %	Change
Morgan County	375,760.02	376,237.94	0.1%	399,014.15	6.1%
Morgan	292,605.63	313,634.47	7.2%	365,687.40	16.6%
Total County and Cities	668,365.65	689,872.41	3.2%	764,701.55	10.8%
Total Cities and Towns	292,605.63	313,634.47	7.2%	365,687.40	16.6%
		0.0,00	,	000,001110	10,0,0
		Piute C	ounty		
_			-		
Community	1998-1999	1999-2000	%Change	2000-2001 %	
Piute County	20,883.18	22,302.50	6.8%	21,143.43	-5.2%
Circleville	36,754.02	38,029.72	3.5%	41,250.48	8.5%
Junction	12,812.54	13,382.56	4.4%	13,490.64	0.8%
Kingston	10,580.74	10,764.50	1.7%	10,993.16	2.1%
Marysvale	32,988.98	33,573.99	1.8%	35,102.08	4.6%
Total County and Cities	114,019.46	118,053.27	3.5%	121,979.79	3.3%
Total Cities and Towns	93,136.28	95,750.77	2.8%	100,836.36	5.3%

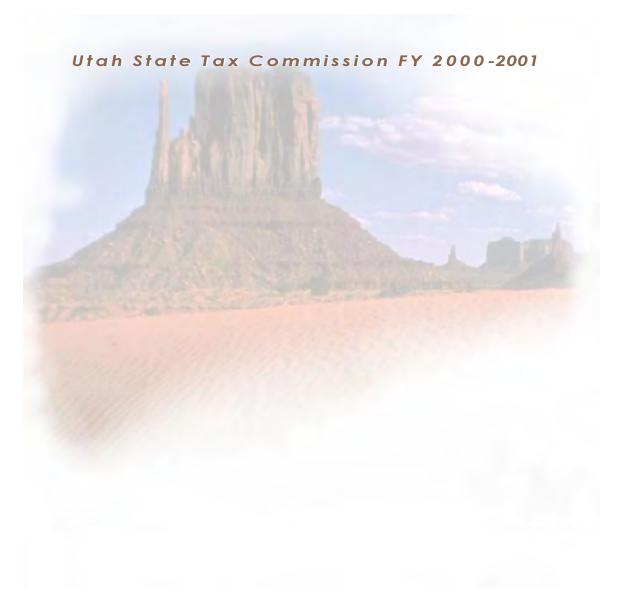
		Rich C	ounty		
Community	1998-1999	1999-2000	%Change	2000-2001	% Change
Rich County	49,924.41	51,909.95	4.0%	55,166.49	6.3%
Garden City	58,966.51	68,028.02	15.4%	82,173.33	20.8%
Laketown	23,279.65	25,039.56	7.6%	25,500.27	1.8%
Randolph	44,292.51	45,975.25	3.8%	48,886.45	6.3%
Woodruff	14,933.49	14,600.25	-2.2%	18,212.87	24.7%
Total County and Cities	191,396.57	205,553.03	7.4%	229,939.41	11.9%
Total Cities and Towns	141,472.16	153,643.08	8.6%	174,772.92	13.8%
		Salt Lake	County		
Community	1998-1999	1999-2000	%Change	2000-2001	% Change
Salt Lake County	24,378,539.76	22,581,122.83	-7.4%	22,208,342.19	-1.7%
Alta	253,368.42	267,463.30	5.6%	273,723.76	2.3%
Bluffdale	271,360.93	317,963.85	17.2%	344,243.89	8.3%
Draper	2,206,214.51	2,835,275.67	28.5%	3,256,881.68	14.9%
Herriman	-	48,766.73	N.A.	83,123.40	70.5%
Holladay		628,628.39	N.A.	2,214,459.40	252.3%
Midvale	5,163,218.87	5,534,094.21	7.2%	5,302,510.59	-4.2%
Murray	11,075,961.64	11,684,085.64	5.5%	11,731,102.20	0.4%
Riverton	1,584,487.37	1,788,579.17	12.9%	1,996,735.80	11.6%
Salt Lake City	34,940,518.41	35,744,803.09	2.3%	36,512,630.45	2.1% 7.6%
Sandy South Jordan	12,633,224.03 1,919,301.36	13,828,645.63 2,145,503.82	9.5% 11.8%	14,878,316.12 2,412,509.97	12.4%
South Salt Lake	8,935,680.58	10,763,262.32	20.5%	10,649,051.11	-1.1%
Taylorsville	6,538,223.66	6,622,684.38	1.3%	6,795,752.01	2.6%
West Jordan	6,643,818.46	7,492,823.23	12.8%	9,001,421.00	20.1%
West Valley	14,081,193.84	14,814,954.53	5.2%	15,136,402.20	2.2%
Total County and Cities	130,625,111.84	137,098,656.79	5.0%	142,797,205.77	4.2%
Total Cities and Towns	106,246,572.08	114,517,533.96	7.8%	120,588,863.58	5.3%
		Carry Income			
		San Juan			
Community	1998-1999	1999-2000	%Change	2000-2001	_
San Juan County	720,054.40	<b>1999-2000</b> 734,146.49	<b>%Change</b> 2.0%	794,745.34	8.3%
San Juan County Blanding	720,054.40 391,002.38	<b>1999-2000</b> 734,146.49 375,278.63	<b>%Change</b> 2.0% -4.0%	794,745.34 363,934.93	8.3% -3.0%
San Juan County Blanding Monticello	720,054.40 391,002.38 234,058.17	<b>1999-2000</b> 734,146.49 375,278.63 222,370.24	<b>%Change</b> 2.0% -4.0% -5.0%	794,745.34 363,934.93 216,035.88	8.3% -3.0% -2.8%
San Juan County Blanding Monticello Total County and Cities	720,054.40 391,002.38 234,058.17 <b>1,345,114.95</b>	<b>1999-2000</b> 734,146.49 375,278.63 222,370.24 <b>1,331,795.36</b>	%Change 2.0% -4.0% -5.0% -1.0%	794,745.34 363,934.93 216,035.88 <b>1,374,716.15</b>	8.3% -3.0% -2.8% <b>3.2%</b>
San Juan County Blanding Monticello	720,054.40 391,002.38 234,058.17	<b>1999-2000</b> 734,146.49 375,278.63 222,370.24	<b>%Change</b> 2.0% -4.0% -5.0%	794,745.34 363,934.93 216,035.88	8.3% -3.0% -2.8%
San Juan County Blanding Monticello Total County and Cities	720,054.40 391,002.38 234,058.17 <b>1,345,114.95</b>	<b>1999-2000</b> 734,146.49 375,278.63 222,370.24 <b>1,331,795.36</b>	%Change 2.0% -4.0% -5.0% -1.0%	794,745.34 363,934.93 216,035.88 <b>1,374,716.15</b>	8.3% -3.0% -2.8% <b>3.2%</b>
San Juan County Blanding Monticello Total County and Cities	720,054.40 391,002.38 234,058.17 <b>1,345,114.95</b>	1999-2000 734,146.49 375,278.63 222,370.24 1,331,795.36 597,648.87	%Change 2.0% -4.0% -5.0% -1.0% -4.4%	794,745.34 363,934.93 216,035.88 <b>1,374,716.15</b>	8.3% -3.0% -2.8% <b>3.2%</b>
San Juan County Blanding Monticello Total County and Cities Total Cities and Towns	720,054.40 391,002.38 234,058.17 <b>1,345,114.95</b> <b>625,060.55</b>	1999-2000 734,146.49 375,278.63 222,370.24 1,331,795.36 597,648.87	%Change 2.0% -4.0% -5.0% -1.0% -4.4%	794,745.34 363,934.93 216,035.88 1,374,716.15 579,970.81	8.3% -3.0% -2.8% -3.0%
San Juan County Blanding Monticello Total County and Cities Total Cities and Towns  Community	720,054.40 391,002.38 234,058.17 <b>1,345,114.95</b> <b>625,060.55</b>	1999-2000 734,146.49 375,278.63 222,370.24 1,331,795.36 597,648.87 Sanpete 1999-2000	%Change 2.0% -4.0% -5.0% -1.0% -4.4% County %Change	794,745.34 363,934.93 216,035.88 1,374,716.15 579,970.81	8.3% -3.0% -2.8% -3.0% -3.0%
San Juan County Blanding Monticello Total County and Cities Total Cities and Towns  Community Sanpete County	720,054.40 391,002.38 234,058.17 <b>1,345,114.95</b> <b>625,060.55</b> <b>1998-1999</b> 207,713.84	1999-2000 734,146.49 375,278.63 222,370.24 1,331,795.36 597,648.87 Sanpete 1999-2000 209,846.64	%Change 2.0% -4.0% -5.0% -1.0% -4.4% County %Change 1.0%	794,745.34 363,934.93 216,035.88 1,374,716.15 579,970.81 2000-2001 222,722.71	8.3% -3.0% -2.8% <b>3.2%</b> - <b>3.0%</b> <b>% Change</b> 6.1%
San Juan County Blanding Monticello Total County and Cities Total Cities and Towns  Community Sanpete County Centerfield	720,054.40 391,002.38 234,058.17 <b>1,345,114.95</b> <b>625,060.55</b> <b>1998-1999</b> 207,713.84 72,938.17	1999-2000 734,146.49 375,278.63 222,370.24 1,331,795.36 597,648.87 Sanpete 1999-2000 209,846.64 81,046.00	%Change 2.0% -4.0% -5.0% -1.0% -4.4% County %Change	794,745.34 363,934.93 216,035.88 <b>1,374,716.15</b> <b>579,970.81</b> <b>2000-2001</b> 222,722.71 88,978.32	8.3% -3.0% -2.8% -3.0% -3.0%
San Juan County Blanding Monticello Total County and Cities Total Cities and Towns  Community Sanpete County	720,054.40 391,002.38 234,058.17 <b>1,345,114.95</b> <b>625,060.55</b> <b>1998-1999</b> 207,713.84	1999-2000 734,146.49 375,278.63 222,370.24 1,331,795.36 597,648.87 Sanpete 1999-2000 209,846.64	%Change 2.0% -4.0% -5.0% -1.0% -4.4% County %Change 1.0% 11.1%	794,745.34 363,934.93 216,035.88 1,374,716.15 579,970.81 2000-2001 222,722.71	8.3% -3.0% -2.8% <b>3.2%</b> - <b>3.0%</b> <b>% Change</b> 6.1% 9.8%
San Juan County Blanding Monticello Total County and Cities Total Cities and Towns  Community Sanpete County Centerfield Ephraim	720,054.40 391,002.38 234,058.17 <b>1,345,114.95</b> <b>625,060.55</b> <b>1998-1999</b> 207,713.84 72,938.17 409,172.61	1999-2000 734,146.49 375,278.63 222,370.24 1,331,795.36 597,648.87 Sanpete 1999-2000 209,846.64 81,046.00 464,552.99	%Change 2.0% -4.0% -5.0% -1.0% -4.4% County %Change 1.0% 11.1% 13.5%	794,745.34 363,934.93 216,035.88 <b>1,374,716.15</b> <b>579,970.81</b> <b>2000-2001</b> 222,722.71 88,978.32 588,750.18	8.3% -3.0% -2.8% <b>3.2%</b> - <b>3.0%</b> <b>% Change</b> 6.1% 9.8% 26.7%
San Juan County Blanding Monticello Total County and Cities Total Cities and Towns  Community Sanpete County Centerfield Ephraim Fairview	720,054.40 391,002.38 234,058.17 <b>1,345,114.95</b> <b>625,060.55</b> <b>1998-1999</b> 207,713.84 72,938.17 409,172.61 109,147.88	1999-2000 734,146.49 375,278.63 222,370.24 1,331,795.36 597,648.87 Sanpete 1999-2000 209,846.64 81,046.00 464,552.99 113,931.97	%Change 2.0% -4.0% -5.0% -1.0% -4.4% County %Change 1.0% 11.1% 13.5% 4.4%	794,745.34 363,934.93 216,035.88 <b>1,374,716.15</b> <b>579,970.81</b> <b>2000-2001</b> 222,722.71 88,978.32 588,750.18 118,848.00	8.3% -3.0% -2.8% <b>3.2%</b> - <b>3.0%</b> <b>% Change</b> 6.1% 9.8% 26.7% 4.3%
San Juan County Blanding Monticello Total County and Cities Total Cities and Towns  Community Sanpete County Centerfield Ephraim Fairview Fayette Fountain Green Gunnison	720,054.40 391,002.38 234,058.17 <b>1,345,114.95 625,060.55 1998-1999</b> 207,713.84 72,938.17 409,172.61 109,147.88 17,370.96 48,388.41 251,960.42	1999-2000 734,146.49 375,278.63 222,370.24 1,331,795.36 597,648.87 Sanpete 1999-2000 209,846.64 81,046.00 464,552.99 113,931.97 19,246.67 60,937.10 272,057.22	%Change 2.0% -4.0% -5.0% -1.0% -4.4%  County %Change 1.0% 11.1% 13.5% 4.4% 10.8% 25.9% 8.0%	794,745.34 363,934.93 216,035.88 <b>1,374,716.15</b> <b>579,970.81</b> <b>2000-2001</b> 222,722.71 88,978.32 588,750.18 118,848.00 17,798.45 61,084.78 275,188.18	8.3% -3.0% -2.8% <b>3.2%</b> - <b>3.0%</b> <b>% Change</b> 6.1% 9.8% 26.7% 4.3% -7.5% 0.2% 1.2%
San Juan County Blanding Monticello Total County and Cities Total Cities and Towns  Community Sanpete County Centerfield Ephraim Fairview Fayette Fountain Green Gunnison Manti	720,054.40 391,002.38 234,058.17 <b>1,345,114.95</b> <b>625,060.55</b> <b>1998-1999</b> 207,713.84 72,938.17 409,172.61 109,147.88 17,370.96 48,388.41 251,960.42 223,167.33	1999-2000 734,146.49 375,278.63 222,370.24 1,331,795.36 597,648.87 Sanpete 1999-2000 209,846.64 81,046.00 464,552.99 113,931.97 19,246.67 60,937.10 272,057.22 234,608.61	%Change 2.0% -4.0% -5.0% -1.0% -4.4%  County %Change 1.0% 11.1% 13.5% 4.4% 10.8% 25.9% 8.0% 5.1%	794,745.34 363,934.93 216,035.88 <b>1,374,716.15</b> <b>579,970.81</b> <b>2000-2001</b> 222,722.71 88,978.32 588,750.18 118,848.00 17,798.45 61,084.78 275,188.18 251,750.56	8.3% -3.0% -2.8% <b>3.2%</b> - <b>3.0%</b> <b>% Change</b> 6.1% 9.8% 26.7% 4.3% -7.5% 0.2% 1.2% 7.3%
San Juan County Blanding Monticello Total County and Cities Total Cities and Towns  Community Sanpete County Centerfield Ephraim Fairview Fayette Fountain Green Gunnison Manti Mayfield	720,054.40 391,002.38 234,058.17 <b>1,345,114.95</b> <b>625,060.55</b> <b>1998-1999</b> 207,713.84 72,938.17 409,172.61 109,147.88 17,370.96 48,388.41 251,960.42 223,167.33 32,459.21	1999-2000 734,146.49 375,278.63 222,370.24 1,331,795.36 597,648.87 Sanpete 1999-2000 209,846.64 81,046.00 464,552.99 113,931.97 19,246.67 60,937.10 272,057.22 234,608.61 33,697.61	%Change 2.0% -4.0% -5.0% -1.0% -4.4%  County %Change 1.0% 11.1% 13.5% 4.4% 10.8% 25.9% 8.0% 5.1% 3.8%	794,745.34 363,934.93 216,035.88 <b>1,374,716.15</b> <b>579,970.81</b> <b>2000-2001</b> 222,722.71 88,978.32 588,750.18 118,848.00 17,798.45 61,084.78 275,188.18 251,750.56 34,682.32	8.3% -3.0% -2.8% <b>3.2%</b> - <b>3.0%</b> <b>% Change</b> 6.1% 9.8% 26.7% 4.3% -7.5% 0.2% 1.2% 7.3% 2.9%
San Juan County Blanding Monticello Total County and Cities Total Cities and Towns  Community Sanpete County Centerfield Ephraim Fairview Fayette Fountain Green Gunnison Manti Mayfield Moroni	720,054.40 391,002.38 234,058.17 <b>1,345,114.95</b> <b>625,060.55</b> <b>1998-1999</b> 207,713.84 72,938.17 409,172.61 109,147.88 17,370.96 48,388.41 251,960.42 223,167.33 32,459.21 125,093.94	1999-2000 734,146.49 375,278.63 222,370.24 1,331,795.36 597,648.87 Sanpete 1999-2000 209,846.64 81,046.00 464,552.99 113,931.97 19,246.67 60,937.10 272,057.22 234,608.61 33,697.61 141,514.57	%Change 2.0% -4.0% -5.0% -1.0% -4.4%  County %Change 1.0% 11.1% 13.5% 4.4% 10.8% 25.9% 8.0% 5.1% 3.8% 13.1%	794,745.34 363,934.93 216,035.88 <b>1,374,716.15</b> <b>579,970.81</b> <b>2000-2001</b> 222,722.71 88,978.32 588,750.18 118,848.00 17,798.45 61,084.78 275,188.18 251,750.56 34,682.32 139,241.75	8.3% -3.0% -2.8% <b>3.2%</b> - <b>3.0%</b> <b>% Change</b> 6.1% 9.8% 26.7% 4.3% -7.5% 0.2% 1.2% 7.3% 2.9% -1.6%
San Juan County Blanding Monticello Total County and Cities Total Cities and Towns  Community Sanpete County Centerfield Ephraim Fairview Fayette Fountain Green Gunnison Manti Mayfield Moroni Mount Pleasant	720,054.40 391,002.38 234,058.17 <b>1,345,114.95 625,060.55 1998-1999</b> 207,713.84 72,938.17 409,172.61 109,147.88 17,370.96 48,388.41 251,960.42 223,167.33 32,459.21 125,093.94 277,960.68	1999-2000 734,146.49 375,278.63 222,370.24 1,331,795.36 597,648.87 Sanpete 1999-2000 209,846.64 81,046.00 464,552.99 113,931.97 19,246.67 60,937.10 272,057.22 234,608.61 33,697.61 141,514.57 291,643.72	%Change 2.0% -4.0% -5.0% -1.0% -4.4%  County %Change 1.0% 11.1% 13.5% 4.4% 10.8% 25.9% 8.0% 5.1% 3.8% 13.1% 4.9%	794,745.34 363,934.93 216,035.88 <b>1,374,716.15</b> <b>579,970.81</b> <b>2000-2001</b> 222,722.71 88,978.32 588,750.18 118,848.00 17,798.45 61,084.78 275,188.18 251,750.56 34,682.32 139,241.75 305,855.99	8.3% -3.0% -2.8% <b>3.2%</b> - <b>3.0%</b> <b>% Change</b> 6.1% 9.8% 26.7% 4.3% -7.5% 0.2% 1.2% 7.3% 2.9% -1.6% 4.9%
San Juan County Blanding Monticello Total County and Cities Total Cities and Towns  Community Sanpete County Centerfield Ephraim Fairview Fayette Fountain Green Gunnison Manti Mayfield Moroni Mount Pleasant Spring City	720,054.40 391,002.38 234,058.17 <b>1,345,114.95 625,060.55 1998-1999</b> 207,713.84 72,938.17 409,172.61 109,147.88 17,370.96 48,388.41 251,960.42 223,167.33 32,459.21 125,093.94 277,960.68 53,650.57	1999-2000 734,146.49 375,278.63 222,370.24 1,331,795.36 597,648.87 Sanpete 1999-2000 209,846.64 81,046.00 464,552.99 113,931.97 19,246.67 60,937.10 272,057.22 234,608.61 33,697.61 141,514.57 291,643.72 56,875.32	%Change 2.0% -4.0% -5.0% -1.0% -4.4%  County %Change 1.0% 11.1% 13.5% 4.4% 25.9% 8.0% 5.1% 3.8% 13.1% 4.9% 6.0%	794,745.34 363,934.93 216,035.88 <b>1,374,716.15</b> <b>579,970.81</b> <b>2000-2001</b> 222,722.71 88,978.32 588,750.18 118,848.00 17,798.45 61,084.78 275,188.118 251,750.56 34,682.32 139,241.75 305,855.99 62,152.98	8.3% -3.0% -2.8% 3.2% -3.0%  % Change 6.1% 9.8% 26.7% 4.3% -7.5% 0.2% 1.2% 7.3% 2.9% -1.6% 4.9% 9.3%
San Juan County Blanding Monticello Total County and Cities Total Cities and Towns  Community Sanpete County Centerfield Ephraim Fairview Fayette Fountain Green Gunnison Manti Mayfield Moroni Mount Pleasant Spring City Sterling	720,054.40 391,002.38 234,058.17 <b>1,345,114.95 625,060.55 1998-1999</b> 207,713.84 72,938.17 409,172.61 109,147.88 17,370.96 48,388.41 251,960.42 223,167.33 32,459.21 125,093.94 277,960.68 53,650.57 19,633.79	1999-2000 734,146.49 375,278.63 222,370.24 1,331,795.36 597,648.87 Sanpete 1999-2000 209,846.64 81,046.00 464,552.99 113,931.97 19,246.67 60,937.10 272,057.22 234,608.61 33,697.61 141,514.57 291,643.72 56,875.32 22,189.38	%Change 2.0% -4.0% -5.0% -1.0% -4.4%  County %Change 1.0% 11.1% 13.5% 4.4% 25.9% 8.0% 5.1% 3.8% 13.1% 4.9% 6.0% 13.0%	794,745.34 363,934.93 216,035.88 <b>1,374,716.15</b> <b>579,970.81</b> <b>2000-2001</b> 222,722.71 88,978.32 588,750.18 118,848.00 17,798.45 61,084.78 275,188.118 251,750.56 34,682.32 139,241.75 305,855.99 62,152.98 20,077.62	8.3% -3.0% -2.8% 3.2% -3.0%  % Change 6.1% 9.8% 26.7% 4.3% -7.5% 0.2% 7.3% 2.9% -1.6% 4.9% 9.3% -9.5%
San Juan County Blanding Monticello Total County and Cities Total Cities and Towns  Community Sanpete County Centerfield Ephraim Fairview Fayette Fountain Green Gunnison Manti Mayfield Moroni Mount Pleasant Spring City Sterling Wales	720,054.40 391,002.38 234,058.17 <b>1,345,114.95 625,060.55 1998-1999</b> 207,713.84 72,938.17 409,172.61 109,147.88 17,370.96 48,388.41 251,960.42 223,167.33 32,459.21 125,093.94 277,960.68 53,650.57 19,633.79 17,146.38	1999-2000 734,146.49 375,278.63 222,370.24 1,331,795.36 597,648.87 Sanpete 1999-2000 209,846.64 81,046.00 464,552.99 113,931.97 19,246.67 60,937.10 272,057.22 234,608.61 33,697.61 141,514.57 291,643.72 56,875.32 22,189.38 19,661.77	%Change 2.0% -4.0% -5.0% -1.0% -4.4%  County %Change 1.0% 11.1% 13.5% 4.4% 25.9% 8.0% 5.1% 3.8% 13.1% 4.9% 6.0% 13.0% 14.7%	794,745.34 363,934.93 216,035.88 <b>1,374,716.15</b> <b>579,970.81</b> <b>2000-2001</b> 222,722.71 88,978.32 588,750.18 118,848.00 17,798.45 61,084.78 275,188.18 251,750.56 34,682.32 139,241.75 305,855.99 62,152.98 20,077.62 21,336.97	8.3% -3.0% -2.8% 3.2% -3.0%  % Change 6.1% 9.8% 26.7% 4.3% -7.5% 0.2% 1.2% 7.3% 2.9% -1.6% 4.9% 9.3% -9.5% 8.5%
San Juan County Blanding Monticello Total County and Cities Total Cities and Towns  Community Sanpete County Centerfield Ephraim Fairview Fayette Fountain Green Gunnison Manti Mayfield Moroni Mount Pleasant Spring City Sterling	720,054.40 391,002.38 234,058.17 <b>1,345,114.95 625,060.55 1998-1999</b> 207,713.84 72,938.17 409,172.61 109,147.88 17,370.96 48,388.41 251,960.42 223,167.33 32,459.21 125,093.94 277,960.68 53,650.57 19,633.79	1999-2000 734,146.49 375,278.63 222,370.24 1,331,795.36 597,648.87 Sanpete 1999-2000 209,846.64 81,046.00 464,552.99 113,931.97 19,246.67 60,937.10 272,057.22 234,608.61 33,697.61 141,514.57 291,643.72 56,875.32 22,189.38	%Change 2.0% -4.0% -5.0% -1.0% -4.4%  County %Change 1.0% 11.1% 13.5% 4.4% 25.9% 8.0% 5.1% 3.8% 13.1% 4.9% 6.0% 13.0%	794,745.34 363,934.93 216,035.88 <b>1,374,716.15</b> <b>579,970.81</b> <b>2000-2001</b> 222,722.71 88,978.32 588,750.18 118,848.00 17,798.45 61,084.78 275,188.118 251,750.56 34,682.32 139,241.75 305,855.99 62,152.98 20,077.62	8.3% -3.0% -2.8% 3.2% -3.0%  % Change 6.1% 9.8% 26.7% 4.3% -7.5% 0.2% 1.2% 7.3% 2.9% -1.6% 4.9% 9.3% -9.5%

		Sevier (	County		
Community	1998-1999	1999-2000	%Change	2000-2001	% Change
Sevier County	286,559.75	265,063.49	-7.5%	288,508.84	8.8%
Annabella	35,720.19	38,970.26	9.1%	46,289.00	18.8%
Aurora	77,493.91	83,860.72	8.2%	83,216.65	-0.8%
Elsinore	46,800.31	49,222.09	5.2%	50,349.07	2.3%
Glenwood	29,399.74	30,967.03	5.3%	31,667.52	2.3%
Joseph	15,310.66	17,883.58	16.8%	18,819.19	5.2%
Koosharem	18,528.14	27,684.38	49.4%	27,504.40	-0.7%
Monroe	114,456.97	123,967.46	8.3%	139,226.26	12.3%
Redmond	55,502.92	58,569.35	5.5%	65,700.41	12.2%
Richfield	1,119,836.14	1,221,949.27	9.1%	1,229,814.63	0.6%
Salina	280,438.57	306,480.33	9.3%	316,193.57	3.2%
Sigurd	45,518.13	53,681.95	17.9%	50,673.98	-5.6%
Total County and Cities	2,125,565.43	2,278,299.91	7.2%	2,347,963.52	3.1%
Total Cities and Towns	1,839,005.68	2,013,236.42	9.5%	2,059,454.68	2.3%
		Summit	County		
Community	1998-1999	1999-2000	%Change	2000-2001	% Change
Summit County	1,992,043.88	2,306,519.64	15.8%	2,652,650.66	15.0%
Coalville	125,339.33	140,025.20	11.7%	155,589.14	11.1%
Francis	46,503.35	60,811.84	30.8%	65,396.69	7.5%
Henefer	47,834.26	48,542.21	1.5%	51,622.92	6.3%
Kamas	185,544.02	195,562.06	5.4%	204,718.94	4.7%
Oakley	72,562.12	75,927.91	4.6%	82,821.03	9.1%
Park City	2,928,908.03	2,985,117.44	1.9%	3,178,411.59	6.5%
Total County and Cities	5,398,734.99	5,812,506.30	7.7%	6,391,210.97	10.0%
Total Cities and Towns	3,406,691.11	3,505,986.66	2.9%	3,738,560.31	6.6%
		Tooele	County		
O =	4000 4000	1999-2000		2000-2001	0/ Chamas
Community	1998-1999		<b>%Change</b> 2.9%		-0.4%
Tooele County Grantsville	750,606.23	772,027.10 450,352.25	2.9% 8.4%	768,582.67	6.1%
Ophir	415,552.44 1,784.36	2,125.92	19.1%	477,723.51 2,136.12	0.1%
Stockton	32,034.43	2,125.92 35,522.21	10.9%	2,136.12 36,165.17	1.8%
Tooele	2,073,430.44	2,295,843.34	10.5%	2,659,805.90	15.9%
Vernon			9.4%		8.2%
Wendover	14,211.99	15,541.03	9.4% 8.4%	16,822.98	5.2%
Rush Valley	119,072.94 23,078.98	129,048.20 25,717.57	11.4%	135,740.57 27,488.68	6.9%
Total County and Cities	3,429,771.81	3,726,177.62	8.6%	4,124,465.60	
Total Cities and Towns	2,679,165.58	2,954,150.52	10.3%	3,355,882.93	13.6%
Total Cities and Towns	2,079,103.30	2,934,130.32	10.376	3,333,002.93	13.0%
		Uintah (	County		
Community	4000 4000	1999-2000	%Change	2000 2004	0/ Change
Community	1998-1999 1 081 838 46		<b>%Cnange</b> 7.8%	2000-2001	•
Uintah County	1,081,838.46 311,948.65	1,166,707.52	7.8% 20.6%	1,265,673.66 506,565.94	8.5% 34.7%
Naples Vernal	1,762,991.07	376,171.88 1,965,012.63	20.6% 11.5%	•	23.4%
Ballard	84,587.05	98,858.34	16.9%	2,425,789.61 107,751.14	9.0%
Total County and Cities	3,241,365.23	3,606,750.37	16.9% <b>11.3%</b>	4,305,780.35	
Total Cities and Towns	2,159,526.77	2,440,042.85	13.0%	3,040,106.69	24.6%
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		Utah C	County		
Community	1998-1999	1999-2000	%Change	2000 2001 %	(Chango
Utah County	957,422.95	929,336.57	-2.9%	<b>2000-2001</b> % 916,863.77	-1.3%
Alpine	364,891.44	391,350.40	7.3%	435,487.52	11.3%
American Fork	2,849,689.51	2,956,296.86	3.7%	3,136,855.12	6.1%
Cedar Fort	19,676.83	19,667.43	0.0%	24,196.03	23.0%
Eagle Mountain	10,107.46	28,154.42	178.6%	59,007.86	109.6%
Genola	58,802.83	62,443.73	6.2%	72,499.28	16.1%
Goshen	39,066.80	39,646.39	1.5%	49,107.44	23.9%
Lehi	1,577,348.30	1,734,898.78	10.0%	2,051,223.92	18.2%
Lindon	908,486.78	1,126,170.92	24.0%	1,337,725.47	18.8%
Mapleton	368,711.54	382,086.07	3.6%	398,022.73	4.2%
Orem	12,706,724.68	13,248,666.49	4.3%	13,737,552.45	3.7%
Payson	1,103,927.70	1,161,224.54	5.2%	1,263,827.76	8.8%
Pleasant Grove	1,649,846.65	1,826,424.11	10.7%	1,920,912.37	5.2%
Provo	11,780,587.37	13,127,773.95	11.4%	13,552,846.68	3.2%
Salem	260,688.27	290,325.31	11.4%	325,803.73	12.2%
Santaquin	227,779.90	251,209.44	10.3%	295,969.48	17.8%
Saratoga Springs	7,368.52	12,849.32	74.4%	42,103.98	227.7%
Highland	507,964.48	552,728.84	8.8%	594,523.47	7.6%
Spanish Fork	2,150,154.96	2,333,336.09	8.5%	2,601,450.79	11.5%
Springville	1,665,359.48	1,741,020.92	4.5%	1,914,899.83	10.0%
Vineyard	277,250.38	111,861.84	-59.7%	72,438.21	-35.2%
Cedar Hills Elk Ridge	81,050.04	155,387.09	91.7%	206,051.60	32.6%
Woodland Hills	99,814.52	113,653.49	13.9% 7.5%	119,029.00	4.7% -0.4%
Total County and Cities	78,624.10 <b>39,751,345.49</b>	84,506.47 <b>42,681,019.47</b>	7.5% <b>7.4%</b>	84,202.18 <b>45,212,600.67</b>	-0.4% <b>5.9%</b>
Total Cities and Towns	38,793,922.54	41,751,682.90	7.4% 7.6%	44,295,736.90	5.5% 6.1%
rotar ordes and rowns	30,733,322.04	41,101,002.30	7.070	44,230,130.30	0.170
			County		
Community	1998-1999	1999-2000	%Change	2000-2001 %	
Wasatch County	310,561.08	<b>1999-2000</b> 366,711.96	<b>%Change</b> 18.1%	408,264.37	11.3%
Wasatch County Charleston	310,561.08 71,444.87	<b>1999-2000</b> 366,711.96 71,186.16	<b>%Change</b> 18.1% -0.4%	408,264.37 74,439.28	11.3% 4.6%
Wasatch County Charleston Heber	310,561.08 71,444.87 864,240.87	<b>1999-2000</b> 366,711.96 71,186.16 967,453.41	<b>%Change</b> 18.1% -0.4% 11.9%	408,264.37 74,439.28 1,046,969.96	11.3% 4.6% 8.2%
Wasatch County Charleston Heber Midway	310,561.08 71,444.87 864,240.87 237,076.05	<b>1999-2000</b> 366,711.96 71,186.16 967,453.41 254,786.45	<b>%Change</b> 18.1% -0.4% 11.9% 7.5%	408,264.37 74,439.28 1,046,969.96 254,891.69	11.3% 4.6% 8.2% 0.0%
Wasatch County Charleston Heber Midway Wallsburg	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18	<b>%Change</b> 18.1% -0.4% 11.9% 7.5% 8.2%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69	11.3% 4.6% 8.2% 0.0% 1.0%
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 <b>1,505,912.83</b>	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 <b>1,809,266.99</b>	11.3% 4.6% 8.2% 0.0% 1.0% <b>7.4%</b>
Wasatch County Charleston Heber Midway Wallsburg	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18	<b>%Change</b> 18.1% -0.4% 11.9% 7.5% 8.2%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69	11.3% 4.6% 8.2% 0.0% 1.0%
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 <b>1,505,912.83</b>	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 1,809,266.99 1,401,002.62	11.3% 4.6% 8.2% 0.0% 1.0% <b>7.4%</b>
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities Total Cities and Towns	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 <b>1,505,912.83</b>	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16 1,317,874.20	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 1,809,266.99 1,401,002.62	11.3% 4.6% 8.2% 0.0% 1.0% <b>7.4%</b> <b>6.3%</b>
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities Total Cities and Towns  Community	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 1,505,912.83 1,195,351.75	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16 1,317,874.20 Washingto	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 1,809,266.99 1,401,002.62	11.3% 4.6% 8.2% 0.0% 1.0% <b>7.4%</b> <b>6.3%</b>
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities Total Cities and Towns	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 1,505,912.83 1,195,351.75	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16 1,317,874.20 Washingto	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2% On County %Change	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 1,809,266.99 1,401,002.62 7 2000-2001 395,451.90 129,615.61	11.3% 4.6% 8.2% 0.0% 1.0% <b>7.4%</b> <b>6.3%</b> <b>6 Change</b> 13.7% 0.4%
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities Total Cities and Towns  Community Washington County Enterprise	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 1,505,912.83 1,195,351.75 1998-1999 325,233.23	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16 1,317,874.20 Washingto 1999-2000 347,661.20	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2%  Con County %Change 6.9%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 1,809,266.99 1,401,002.62 7 2000-2001 395,451.90 129,615.61 878,443.03	11.3% 4.6% 8.2% 0.0% 1.0% 7.4% 6.3% 6.3%
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities Total Cities and Towns  Community Washington County	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 1,505,912.83 1,195,351.75 1998-1999 325,233.23 104,727.15	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16 1,317,874.20 Washingto 1999-2000 347,661.20 129,114.72	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2%  On County %Change 6.9% 23.3%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 1,809,266.99 1,401,002.62 7 2000-2001 395,451.90 129,615.61	11.3% 4.6% 8.2% 0.0% 1.0% <b>7.4%</b> <b>6.3%</b> <b>6 Change</b> 13.7% 0.4%
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities Total Cities and Towns  Community Washington County Enterprise Hurricane	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 1,505,912.83 1,195,351.75 1998-1999 325,233.23 104,727.15 672,360.69	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16 1,317,874.20 Washingto 1999-2000 347,661.20 129,114.72 794,192.66	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2%  On County %Change 6.9% 23.3% 18.1%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 1,809,266.99 1,401,002.62 7 2000-2001 395,451.90 129,615.61 878,443.03	11.3% 4.6% 8.2% 0.0% 1.0% <b>7.4%</b> <b>6.3%</b> <b>6 Change</b> 13.7% 0.4% 10.6%
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities Total Cities and Towns  Community Washington County Enterprise Hurricane Ivins La Verkin Leeds	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 1,505,912.83 1,195,351.75 1998-1999 325,233.23 104,727.15 672,360.69 233,359.36 213,869.11 20,472.49	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16 1,317,874.20 Washingto 1999-2000 347,661.20 129,114.72 794,192.66 296,556.71 247,767.99 23,162.21	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2%  Con County %Change 6.9% 23.3% 18.1% 27.1% 15.9% 13.1%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 1,809,266.99 1,401,002.62 7 2000-2001 395,451.90 129,615.61 878,443.03 344,162.23 258,516.75 31,591.69	11.3% 4.6% 8.2% 0.0% 1.0% <b>7.4%</b> <b>6.3%</b> <b>6 Change</b> 13.7% 0.4% 10.6% 16.1% 4.3% 36.4%
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities Total Cities and Towns  Community Washington County Enterprise Hurricane Ivins La Verkin	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 1,505,912.83 1,195,351.75 1998-1999 325,233.23 104,727.15 672,360.69 233,359.36 213,869.11 20,472.49 7,628.82	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16 1,317,874.20 Washingto 1999-2000 347,661.20 129,114.72 794,192.66 296,556.71 247,767.99 23,162.21 10,674.19	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2%  Con County %Change 6.9% 23.3% 18.1% 27.1% 15.9% 13.1% 39.9%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 <b>1,809,266.99</b> <b>1,401,002.62</b> <b>2000-2001</b> 395,451.90 129,615.61 878,443.03 344,162.23 258,516.75 31,591.69 12,237.72	11.3% 4.6% 8.2% 0.0% 1.0% <b>7.4%</b> <b>6.3%</b> <b>6 Change</b> 13.7% 0.4% 10.6% 16.1% 4.3%
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities Total Cities and Towns  Community Washington County Enterprise Hurricane Ivins La Verkin Leeds New Harmony Rockville	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 1,505,912.83 1,195,351.75 1998-1999 325,233.23 104,727.15 672,360.69 233,359.36 213,869.11 20,472.49 7,628.82 18,365.60	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16 1,317,874.20 Washingto 1999-2000 347,661.20 129,114.72 794,192.66 296,556.71 247,767.99 23,162.21 10,674.19 16,613.30	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2%  Con County %Change 6.9% 23.3% 18.1% 27.1% 15.9% 13.1% 39.9% -9.5%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 1,809,266.99 1,401,002.62 7 2000-2001 395,451.90 129,615.61 878,443.03 344,162.23 258,516.75 31,591.69 12,237.72 16,678.71	11.3% 4.6% 8.2% 0.0% 1.0% 7.4% 6.3% 6.3% 6.4% 10.6% 16.1% 4.3% 36.4% 14.6% 0.4%
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities Total Cities and Towns  Community Washington County Enterprise Hurricane Ivins La Verkin Leeds New Harmony Rockville St George	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 1,505,912.83 1,195,351.75 1998-1999 325,233.23 104,727.15 672,360.69 233,359.36 213,869.11 20,472.49 7,628.82 18,365.60 7,361,744.79	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16 1,317,874.20 Washingto 1999-2000 347,661.20 129,114.72 794,192.66 296,556.71 247,767.99 23,162.21 10,674.19 16,613.30 7,963,162.80	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2%  Con County %Change 6.9% 23.3% 18.1% 27.1% 15.9% 13.1% 39.9% -9.5% 8.2%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 1,809,266.99 1,401,002.62 7 2000-2001 395,451.90 129,615.61 878,443.03 344,162.23 258,516.75 31,591.69 12,237.72 16,678.71 8,464,948.91	11.3% 4.6% 8.2% 0.0% 1.0% 7.4% 6.3% 6 Change 13.7% 0.4% 10.6% 16.1% 4.3% 36.4% 14.6% 0.4% 6.3%
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities Total Cities and Towns  Community Washington County Enterprise Hurricane Ivins La Verkin Leeds New Harmony Rockville St George Santa Clara	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 1,505,912.83 1,195,351.75 1998-1999 325,233.23 104,727.15 672,360.69 233,359.36 213,869.11 20,472.49 7,628.82 18,365.60 7,361,744.79 272,789.05	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16 1,317,874.20 Washingto 1999-2000 347,661.20 129,114.72 794,192.66 296,556.71 247,767.99 23,162.21 10,674.19 16,613.30 7,963,162.80 308,973.88	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2%  On County %Change 6.9% 23.3% 18.1% 27.1% 15.9% 13.1% 39.9% -9.5% 8.2% 13.3%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 1,809,266.99 1,401,002.62 7 2000-2001 395,451.90 129,615.61 878,443.03 344,162.23 258,516.75 31,591.69 12,237.72 16,678.71 8,464,948.91 329,647.19	11.3% 4.6% 8.2% 0.0% 1.0% 7.4% 6.3% 6 Change 13.7% 0.4% 10.6% 16.1% 4.3% 36.4% 14.6% 0.4% 6.3% 6.7%
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities Total Cities and Towns  Community Washington County Enterprise Hurricane Ivins La Verkin Leeds New Harmony Rockville St George Santa Clara Springdale	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 1,505,912.83 1,195,351.75 1998-1999 325,233.23 104,727.15 672,360.69 233,359.36 213,869.11 20,472.49 7,628.82 18,365.60 7,361,744.79 272,789.05 161,010.61	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16 1,317,874.20 Washingto 1999-2000 347,661.20 129,114.72 794,192.66 296,556.71 247,767.99 23,162.21 10,674.19 16,613.30 7,963,162.80 308,973.88 174,635.84	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2%  On County %Change 6.9% 23.3% 18.1% 27.1% 15.9% 13.1% 39.9% -9.5% 8.2% 13.3% 8.5%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 1,809,266.99 1,401,002.62 7 2000-2001 395,451.90 129,615.61 878,443.03 344,162.23 258,516.75 31,591.69 12,237.72 16,678.71 8,464,948.91 329,647.19 183,213.23	11.3% 4.6% 8.2% 0.0% 1.0% 7.4% 6.3% 6.3% 6.4% 10.6% 4.3% 36.4% 14.6% 0.4% 6.3% 6.7% 4.9%
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities Total Cities and Towns  Community Washington County Enterprise Hurricane Ivins La Verkin Leeds New Harmony Rockville St George Santa Clara Springdale Toquerville	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 1,505,912.83 1,195,351.75 1998-1999 325,233.23 104,727.15 672,360.69 233,359.36 213,869.11 20,472.49 7,628.82 18,365.60 7,361,744.79 272,789.05 161,010.61 48,309.77	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16 1,317,874.20 Washingto 1999-2000 347,661.20 129,114.72 794,192.66 296,556.71 247,767.99 23,162.21 10,674.19 16,613.30 7,963,162.80 308,973.88 174,635.84 51,087.19	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2%  On County %Change 6.9% 23.3% 18.1% 27.1% 15.9% 13.1% 39.9% -9.5% 8.2% 13.3% 8.5% 5.7%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 1,809,266.99 1,401,002.62 7 2000-2001 395,451.90 129,615.61 878,443.03 344,162.23 258,516.75 31,591.69 12,237.72 16,678.71 8,464,948.91 329,647.19 183,213.23 56,853.41	11.3% 4.6% 8.2% 0.0% 1.0% <b>7.4%</b> <b>6.3%</b> <b>6 Change</b> 13.7% 0.4% 10.6% 4.3% 36.4% 14.6% 0.4% 6.3% 6.7% 4.9% 11.3%
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities Total Cities and Towns  Community Washington County Enterprise Hurricane Ivins La Verkin Leeds New Harmony Rockville St George Santa Clara Springdale Toquerville Virgin	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 1,505,912.83 1,195,351.75 1998-1999 325,233.23 104,727.15 672,360.69 233,359.36 213,869.11 20,472.49 7,628.82 18,365.60 7,361,744.79 272,789.05 161,010.61 48,309.77 19,933.45	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16 1,317,874.20 Washingto 1999-2000 347,661.20 129,114.72 794,192.66 296,556.71 247,767.99 23,162.21 10,674.19 16,613.30 7,963,162.80 308,973.88 174,635.84 51,087.19 20,547.30	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2%  Con County %Change 6.9% 23.3% 18.1% 27.1% 15.9% 13.1% 39.9% -9.5% 8.2% 13.3% 8.5% 5.7% 3.1%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 1,809,266.99 1,401,002.62 7 2000-2001 395,451.90 129,615.61 878,443.03 344,162.23 258,516.75 31,591.69 12,237.72 16,678.71 8,464,948.91 329,647.19 183,213.23 56,853.41 25,916.64	11.3% 4.6% 8.2% 0.0% 1.0% 7.4% 6.3%  6 Change 13.7% 0.4% 10.6% 16.1% 4.3% 36.4% 14.6% 0.4% 6.3% 6.7% 4.9% 11.3% 26.1%
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities Total Cities and Towns  Community Washington County Enterprise Hurricane Ivins La Verkin Leeds New Harmony Rockville St George Santa Clara Springdale Toquerville Virgin Washington	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 1,505,912.83 1,195,351.75 1998-1999 325,233.23 104,727.15 672,360.69 233,359.36 213,869.11 20,472.49 7,628.82 18,365.60 7,361,744.79 272,789.05 161,010.61 48,309.77 19,933.45 705,154.44	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16 1,317,874.20 Washingto 1999-2000 347,661.20 129,114.72 794,192.66 296,556.71 247,767.99 23,162.21 10,674.19 16,613.30 7,963,162.80 308,973.88 174,635.84 51,087.19 20,547.30 815,669.84	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2%  Con County %Change 6.9% 23.3% 18.1% 27.1% 15.9% 13.1% 39.9% -9.5% 8.2% 13.3% 8.5% 5.7% 3.1% 15.7%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 1,809,266.99 1,401,002.62 7 2000-2001 395,451.90 129,615.61 878,443.03 344,162.23 258,516.75 31,591.69 12,237.72 16,678.71 8,464,948.91 329,647.19 183,213.23 56,853.41 25,916.64 951,861.59	11.3% 4.6% 8.2% 0.0% 1.0% 7.4% 6.3%  6 Change 13.7% 0.4% 10.6% 16.1% 4.3% 36.4% 14.6% 0.4% 6.3% 6.7% 4.9% 11.3% 26.1% 16.7%
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities Total Cities and Towns  Community Washington County Enterprise Hurricane Ivins La Verkin Leeds New Harmony Rockville St George Santa Clara Springdale Toquerville Virgin Washington Hildale	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 1,505,912.83 1,195,351.75 1998-1999 325,233.23 104,727.15 672,360.69 233,359.36 213,869.11 20,472.49 7,628.82 18,365.60 7,361,744.79 272,789.05 161,010.61 48,309.77 19,933.45 705,154.44 159,255.68	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16 1,317,874.20 Washingto 1999-2000 347,661.20 129,114.72 794,192.66 296,556.71 247,767.99 23,162.21 10,674.19 16,613.30 7,963,162.80 308,973.88 174,635.84 51,087.19 20,547.30 815,669.84 175,412.94	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2%  Con County %Change 6.9% 23.3% 18.1% 27.1% 15.9% 13.1% 39.9% -9.5% 8.2% 13.3% 8.5% 5.7% 3.1% 15.7% 10.1%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 1,809,266.99 1,401,002.62 7 2000-2001 395,451.90 129,615.61 878,443.03 344,162.23 258,516.75 31,591.69 12,237.72 16,678.71 8,464,948.91 329,647.19 183,213.23 56,853.41 25,916.64 951,861.59 178,348.01	11.3% 4.6% 8.2% 0.0% 1.0% 7.4% 6.3%  6 Change 13.7% 0.4% 10.6% 16.1% 4.3% 36.4% 6.3% 6.7% 4.9% 11.3% 26.1% 16.7% 1.7%
Wasatch County Charleston Heber Midway Wallsburg Total County and Cities Total Cities and Towns  Community Washington County Enterprise Hurricane Ivins La Verkin Leeds New Harmony Rockville St George Santa Clara Springdale Toquerville Virgin Washington	310,561.08 71,444.87 864,240.87 237,076.05 22,589.96 1,505,912.83 1,195,351.75 1998-1999 325,233.23 104,727.15 672,360.69 233,359.36 213,869.11 20,472.49 7,628.82 18,365.60 7,361,744.79 272,789.05 161,010.61 48,309.77 19,933.45 705,154.44	1999-2000 366,711.96 71,186.16 967,453.41 254,786.45 24,448.18 1,684,586.16 1,317,874.20 Washingto 1999-2000 347,661.20 129,114.72 794,192.66 296,556.71 247,767.99 23,162.21 10,674.19 16,613.30 7,963,162.80 308,973.88 174,635.84 51,087.19 20,547.30 815,669.84	%Change 18.1% -0.4% 11.9% 7.5% 8.2% 11.9% 10.2%  Con County %Change 6.9% 23.3% 18.1% 27.1% 15.9% 13.1% 39.9% -9.5% 8.2% 13.3% 8.5% 5.7% 3.1% 15.7%	408,264.37 74,439.28 1,046,969.96 254,891.69 24,701.69 1,809,266.99 1,401,002.62 7 2000-2001 395,451.90 129,615.61 878,443.03 344,162.23 258,516.75 31,591.69 12,237.72 16,678.71 8,464,948.91 329,647.19 183,213.23 56,853.41 25,916.64 951,861.59	11.3% 4.6% 8.2% 0.0% 1.0% 7.4% 6.3%  6 Change 13.7% 0.4% 10.6% 16.1% 4.3% 36.4% 14.6% 0.4% 6.3% 6.7% 4.9% 11.3% 26.1% 16.7%

		Wayne (	County		
Community	1998-1999	1999-2000	%Change	2000-2001	% Change
Wayne County	118,496.10	88,753.62	-25.1%	92,899.15	4.7%
Bicknell	37,577.77	36,947.07	-1.7%	38,595.22	4.5%
Hanksville	4,340.64	35,562.35	719.3%	33,935.12	-4.6%
Loa	67,973.74	68,239.15	0.4%	72,994.65	7.0%
Lyman	14,324.48	14,862.58	3.8%	15,358.33	3.3%
Torrey	32,206.74	36,512.63	13.4%	29,328.86	-19.7%
Total County and Cities	274,919.47	280,877.40	2.2%	283,111.33	0.8%
Total Cities and Towns	156,423.37	192,123.78	22.8%	190,212.18	-1.0%
		Weber (	County		
Community	1998-1999	1999-2000	%Change	2000-2001	% Change
Weber County	1,845,964.37	1,696,627.29	-8.1%	1,501,821.97	-11.5%
Farr West	309,586.58	314,639.09	1.6%	346,465.72	10.1%
Harrisville	281,859.18	305,335.85	8.3%	384,207.56	25.8%
Hooper			N.A.	23,505.33	N.A.
Huntsville	51,401.33	56,412.43	9.7%	62,992.34	11.7%
Marriott-Slaterville	-	215,704.63	N.A.	297,053.03	37.7%
North Ogden	1,074,717.33	1,181,318.40	9.9%	1,213,719.27	2.7%
Ogden	10,473,917.81	11,002,048.23	5.0%	11,513,144.83	4.6%
Plain City	211,432.69	230,562.55	9.0%	238,725.33	3.5%
Pleasant View	351,872.54	382,419.81	8.7%	410,886.13	7.4%
Riverdale	2,984,467.74	3,451,241.91	15.6%	3,381,350.38	-2.0%
Roy	2,731,952.14	2,918,969.57	6.8%	3,074,728.12	5.3%
South Ogden	1,677,083.77	1,752,119.86	4.5%	1,787,906.59	2.0%
Uintah	102,750.89	111,537.57	8.6%	114,875.43	3.0%
Washington Terrace	613,228.69	613,655.71	0.1%	621,067.04	1.2%
West Haven	613,761.71	619,467.89	0.9%	590,422.60	-4.7%
Total County and Cities	23,323,996.77	24,852,060.79	6.6%	25,562,871.67	2.9%
Total Cities and Towns	21,478,032.40	23,155,433.50	7.8%	24,061,049.70	3.9%
Grand Total*					
Community	1998-1999	1999-2000	%Change	2000-2001	% Change
County and Cities	279,729,777.99	296,715,663.38	6.1%	310,636,384.68	4.7%
Cities and Towns	240,877,784.38	259,649,625.04	7.8%	273,273,683.97	5.2%
Cides and IOWIIS	270,011,104.30	203,043,020.04	1.070	213,213,003.91	J. 2 70

<sup>\*</sup>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
2000	74,014,757
2001	77,306,326

\*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-six of Utah's 29 counties had imposed the tax as of Jan 1, 2001.

County Option Sales & Use Tax

## Distribution of County Option Sales & Use Tax Fiscal Years 1998-1999, 1999-2000, 2000-2001

### Net Distribution After Administrative Costs

Community	1998-1999	1999-2000	% Change	2000-2001	% Change
Beaver County	\$167,469.25	\$175.544.50	4.8%	\$181.111.64	3.2%
Box Elder County	1,159,904.90	1,233,191.58	6.3%	1,252,137.61	1.5%
Cache County	2,494,327.46	2,633,447.87	5.6%	2,703,307.79	2.7%
Carbon County	785,936.17	779,191.80	-0.9%	804,040.92	3.2%
Daggett County	68,398.07	73,954.77	8.1%	76,977.67	4.1%
Davis County	6,716,668.31	7,251,117.80	8.0%	7,508,728.71	3.6%
Duchesne County	344,032.20	413,930.66	20.3%	456,614.00	10.3%
Garfield County	154,896.73	163,831.24	5.8%	170,169.63	3.9%
Grand County	313,439.91	348,352.61	11.1%	351,663.47	1.0%
Iron County	926,887.21	1,006,213.21	8.6%	1,063,122.47	5.7%
Juab County	198,838.46	221,235.95	11.3%	230,552.22	4.2%
Morgan County	122,345.79	181,691.37	48.5%	200,044.96	10.1%
Piute County	74,485.26	74,491.33	0.0%	73,919.27	-0.8%
Rich County	71,604.29	74,260.69	3.7%	75,206.21	1.3%
Salt Lake County	32,467,781.20	33,901,900.84	4.4%	35,132,288.91	3.6%
San Juan County	269,042.85	353,390.19	31.4%	357,833.60	1.3%
Sanpete County	499,275.37	537,134.88	7.6%	583,777.15	8.7%
Sevier County	552,436.69	589,578.25	6.7%	605,712.96	2.7%
Summit County	1,146,710.70	1,315,905.49	14.8%	1,461,981.31	11.1%
Tooele County	-	-	N.A.	350,846.77	N.A.
Uintah County	675,247.00	900,701.38	33.4%	1,028,055.39	14.1%
Utah County	10,221,058.29	10,922,174.32	6.9%	11,563,412.96	5.9%
Wasatch County	385,321.26	432,056.91	12.1%	463,050.19	7.2%
Washington County	2,597,469.63	2,895,218.04	11.5%	3,115,386.10	7.6%
Wayne County	66,618.99	73,065.22	9.7%	74,464.24	1.9%
Weber County	<u>5,904,891.95</u>	6,234,851.52	5.6%	6,437,155.93	3.2%
Total County Option	\$68,385,087.94	\$72,786,432.42	6.4%	\$76,321,562.08	4.9%

<sup>\*</sup>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\* Tax Rate

1982	16,306,933	Utah Code Ann. §
1983	16,873,281	The 1/4 of 1 perce
1984	21,975,337	purchase price on
1985	21,701,966	and use tax laws.
1986	23,432,667 <sup>r</sup>	
1987	23,848,184 <sup>r</sup>	This tax, however,
1988	23,494,431 <sup>r</sup>	voters have appro
1989	25,237,562 <sup>r</sup>	portation service.
1990	27,107,639 <sup>r</sup>	under the same co
1991	30,330,496 <sup>r</sup>	use tax. The Tax C
1992	32,827,350 <sup>r</sup>	participating local
1993	36,467,153 <sup>1</sup>	
1994	39,787,580 <sup>1</sup>	The Legislature au
1995	$44,771,182^{1}$	percent Public Tra
1996	52,007,888 <sup>1</sup>	the Wasatch Front
1997	54,994,824 <sup>1</sup>	Weber counties ap
1998	56,157,620 <sup>1</sup>	ary 1, 2001. Colle
1999	$60,449,471^{1}$	
2000	63,515,772 <sup>1</sup>	
2001	69,934,273 <sup>1</sup>	

# 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

This tax, however, applies only in localities where voters have approved the tax to finance public transportation 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.

The Legislature authorized an additional 1/4 of 1 percent Public Transit Tax to fund rail service along the Wasatch Front. Voters in Salt Lake, Davis and Weber counties approved the new tax effective January 1, 2001. Collection began April 2001.

#### 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.

r Revised

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

<sup>\*</sup>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 1998-1999, 1999-2000 and 2000-2001

# Net Distribution After Administrative Costs

Community	1998-1999	1999-2000	% Change	2000-2001	% Change
Brigham	\$473,487.53	\$483,359.37	2.1%	\$478,461.93	-1.0%
Perry	29,473.56	33,501.30	13.7%	34,981.73	4.4%
Willard	27,010.24	20,747.09	-23.2%	22,120.33	6.6%
Cache County		-	N.A.	1,276.08	N.A.
Hyde Park		-	N.A.	2,698.03	N.A.
Hyrum	-	-	N.A.	3,639.60	N.A.
Logan	1,309,286.77	1,414,840.56	8.1%	1,422,601.14	0.5%
Millville	-	-	N.A.	451.77	N.A.
North Logan	-	-	N.A.	25,113.62	N.A.
Providence	-	-	N.A.	1,643.43	N.A.
Richmond	-	-	N.A.	1,043.98	N.A.
River Heights	-	-	N.A.	228.14	N.A.
Smithfield	-	-	N.A.	5,605.94	N.A.
Nibley	-	<b>-</b>	N.A.	705.36	N.A.
Davis County	5,856,247.81	6,206,028.11	6.0%	6,775,081.61	9.2%
Salt Lake County	35,798,098.25	37,229,317.20	4.0%	41,788,647.58	12.2%
Park City	983,169.93	988,689.28	0.6%	1,079,260.44	9.2%
Tooele County	81,872.62	94,275.49	15.1%	100,293.14	6.4%
Tooele	482,747.23	525,753.67	8.9%	603,008.27	14.7%
Utah County	45,762.65	40,638.42	-11.2%	43,084.83	6.0%
Alpine	33,799.22	46,861.98	38.6%	38,678.05	-17.5%
American Fork	725,626.16	774,944.20	6.8%	844,066.82	8.9%
Lehi	327,677.95	351,222.94	7.2%	441,153.21	25.6%
Lindon	285,646.55	359,344.68	25.8%	422,853.43	17.7%
Mapleton	36,095.81	38,980.97	8.0%	44,079.99	13.1%
Orem	3,435,164.81	3,630,078.41	5.7%	3,695,966.25	1.8%
Payson	190,794.18	208,877.20	9.5%	237,853.82	13.9%
Pleasant Grove	221,752.01	281,644.32	27.0%	262,801.95	-6.7%
Provo	2,590,439.89	2,789,982.89	7.7%	2,887,640.47	3.5%
Salem	31,466.12	40,290.66	28.0%	44,965.63	11.6%
Highland	66,522.08	77,139.95	16.0%	82,443.60	6.9%
Spanish Fork	538,930.76	585,009.13	8.5%	627,545.19	7.3%
Springville	313,860.50	334,718.03	6.6%	362,701.49	8.4%
Cedar Hills	5,993.52	8,163.11	36.2%	12,073.23	47.9%
Weber County	<u>5,614,321.18</u>	5,897,925.47	5.1%	6,439,688.94	9.2%
Total Public Transit	\$59,505,247.33	\$62,462,334.43	5.0%	\$68,834,459.02	10.2%

<sup>\*</sup>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.

# Tourism, Recreation, Cultural and Convention Facilities Tax\* (on Restaurant Meals, Short Term Motor Vehicle Leases & Hotel Occupancy)

#### 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	$18,726,270^{1}$
1997	21,805,6371
1998	22,323,7671
1999	26,693,0411
2000	30,926,3331
2001	$32,287,809^{1}$

#### r revised

#### 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;

Counties of the first class in population (700,000 or more) may impose the following:

■ 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.

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.

The following counties have imposed the tax at the full 7 percent: Davis, Salt Lake, Washington, and Weber, effective January 1, 1999; Sevier, effective October 1, 1999; and Morgan, effective October 1, 2000.

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.

<sup>&</sup>lt;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.

<sup>\*</sup> Listed in Overview of Collections as "Tourism Tax"

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

# Distribution of Tourism, Recreation, Cultural & C onvention Facilities Tax\* Fiscal Years 1998-1999, 1999-2000, 2000-2001

# Net Distribution After Administrative Costs

		Restaur	ant Tax		
Community	1998-1999	1999-2000	% Change	2000-2001	% Change
Box Elder County	\$262,189.16	\$277,183.15	5.7%	\$288,985.27	4.3%
Cache County	557,259.01	549,459.32	-1.4%	569,304.71	3.6%
Carbon County	144,957.33	150,133.36	3.6%	166,054.86	10.6%
Daggett County	14,338.47	13,893.07	-3.1%	14,350.77	3.3%
Davis County	1,579,283.01	1,603,247.70	1.5%	1,722,285.47	7.4%
Duchesne County	56,825.85	53,437.28	-6.0%	61,155.52	14.4%
Garfield County	104,299.59	123,465.46	18.4%	110,453.17	-10.5%
Grand County	201,373.75	205,853.04	2.2%	211,888.60	2.9%
Iron County	277,708.41	286,905.21	3.3%	298,388.96	4.0%
Juab County	67,206.94	74,791.16	11.3%	69,216.40	-7.5%
Kane County	79,342.91	72,976.68	-8.0%	79,250.46	8.6%
Morgan County	18,816.07	18,821.10	0.0%	22,313.18	18.6%
Rich County	49,392.50	75,793.95	53.5%	29,825.47	-60.6%
Salt Lake County	9,471,943.97	10,121,167.31	6.9%	10,453,726.45	3.3%
San Juan County	500.50	(500.50)	N.A.	-	N.A.
Sanpete County	75,554.50	74,090.61	-1.9%	77,654.02	4.8%
Sevier County	151,563.61	129,792.85	-14.4%	136,349.83	5.1%
Summit County	796,935.63	841,953.00	5.6%	929,568.17	10.4%
Tooele County	180,421.03	181,840.57	0.8%	207,641.16	14.2%
Uintah County	175,786.52	153,468.75	-12.7%	165,202.37	7.6%
Utah County	2,167,417.01	2,690,983.89	24.2%	2,786,575.39	3.6%
Wasatch County	165,592.41	191,904.58	15.9%	181,613.64	-5.4%
Washington County	797,268.06	846,762.79	6.2%	867,785.13	2.5%
Wayne County	27,432.16	32,553.32	18.7%	37,704.11	15.8%
Weber County	<u>1,518,298.83</u>	<u>1,531,046.89</u>	0.8%	1,523,065.08	-0.5%
Total Restaurant	\$18,941,707.23	\$20,301,024.54	7.2%	\$21,010,358.19	3.5%

### **Short-Term Leasing Tax**

Community	1998-1999	1999-2000	% Change	2000-2001	% Change
Davis County	\$165,424.93	\$306,402.21	85.2%	\$291,938.46	-4.7%
Duchesne County	-	-	N.A.	168.09	N.A.
Grand County	17,702.64	24,882.04	40.6%	27,999.74	12.5%
Morgan County	-	-	N.A.	4,844.43	N.A.
Salt Lake County	5,707,794.57	7,923,474.31	38.8%	8,850,982.20	11.7%
Sevier County	-	14,369.16	N.A.	24,564.08	71.0%
Summit County	6.89	-	-100.0%	-	N.A.
Uintah County	11,246.97	14,897.31	32.5%	4,285.77	-71.2%
Washington County	58,275.70	313,759.31	438.4%	149,627.09	-52.3%
Weber County	<u>107,328.88</u>	<u>261,008.96</u>	143.2%	288,499.05	10.5%
Total Leasing	\$6,067,780.58	\$8,858,793.30	46.0%	\$9,642,908.91	8.9%

# **Tourism Transient Room Tax**

Community	1998-1999	1999-2000	% Change	2000-2001	% Change
Salt Lake County	\$1,165,440.13	<u>\$1,114,251.33</u>	-4.4%	\$1,215,048.99	9.0%
Total Tourism Transient	\$1,165,440.13	\$1,114,251.33	-4.4%	\$1,215,048.99	9.0%

<sup>\*</sup>The Fiscal Year Revenue amounts listed on the previus 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.

# Transient Room Taxes

### Fiscal Year Revenue\*

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	$8,169,169^{1}$
1993	$10,051,735^{1}$
1994	10,826,711 <sup>1,r</sup>
1995	11,784,423 <sup>r</sup>
1996	13,364,431 <sup>1</sup>
1997	$14,948,604^{1}$
1998	$15,036,402^{1}$
1999	15,429,323 <sup>1</sup>
2000	16,342,7241,2
2001	<b>17,489,451</b> <sup>1,2</sup>

#### <sup>r</sup>Revised

### 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, campground 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 localities.

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

<sup>&</sup>lt;sup>2</sup> This figure is the sum of the Transient Room Tax, the Municipality Transient Room Tax and the Additional Transient Room Tax.

<sup>\*</sup>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 Taxes\* Fiscal Years 1998-1999, 1999-2000, 2000-2001

# Net Distribution After Administrative Costs

Community	1998-1999	1999-2000	% Change	2000-2001	% Change
Beaver County	\$ 85,772.70	\$ 81,773.48	-4.7%	\$ 86,992.09	6.4%
Box Elder County	80,963.84	89,839.54	11.0%	76,144.69	-15.2%
Cache County	237,278.89	206,761.56	-12.9%	223,578.76	8.1%
Carbon County	109,131.79	372,668.67	241.5%	128,468.94	-65.5%
Daggett County	48,330.16	56,603.74	17.1%	51,985.45	-8.2%
Davis County	378,618.95	418,395.41	10.5%	442,887.36	5.9%
Duchesne County	25,258.85	24,502.48	-3.0%	24,864.03	1.5%
Emery County	29,619.51	21,452.89	-27.6%	22,310.67	4.0%
Garfield County	468,706.31	498,787.54	6.4%	481,266.47	-3.5%
Grand County	28,673.22	-	-100.0%	239.29	N.A.
Iron County	358,735.27	394,535.71	10.0%	410,725.55	4.1%
Juab County	52,156.02	57,780.63	10.8%	58,172.73	0.7%
Kane County	256,889.68	267,700.62	4.2%	286,318.47	7.0%
Millard County	60,011.32	64,298.75	7.1%	68,661.74	6.8%
Morgan County	884.20	1,018.56	15.2%	1,841.59	80.8%
Piute County	5,596.92	5,543.13	-1.0%	4,604.84	-16.9%
Rich County	41,234.10	39,836.96	-3.4%	60,164.56	51.0%
Salt Lake County	6,993,058.70	6,685,897.21	-4.4%	7,290,718.47	9.0%
San Juan County	245,379.39	263,805.66	7.5%	242,301.45	-8.2%
Sanpete County	38,740.52	37,726.63	-2.6%	42,257.39	12.0%
Sevier County	150,939.17	164,095.40	8.7%	174,021.70	6.0%
Summit County	2,675,737.96	2,735,836.82	2.2%	3,180,431.33	16.3%
Tooele County	118,841.71	111,947.35	-5.8%	137,742.60	23.0%
Uintah County	153,132.30	150,253.77	-1.9%	161,274.82	7.3%
Utah County	862,330.68	966,468.29	12.1%	957,555.93	-0.9%
Wasatch County	200,747.61	202,331.95	0.8%	220,574.87	9.0%
Washington County	1,003,457.50	1,114,230.94	11.0%	1,143,599.22	2.6%
Wayne County	87,913.69	97,578.86	11.0%	99,207.53	1.7%
Weber County	469,560.38	483,856.19	3.0%	<u>510,615.90</u>	5.5%
Total	\$15,267,701.34	\$15,615,528.74	2.3%	\$16,589,528.4 <b>4</b>	6.2%
	Munio	inality Trans	ant Paar		
		ipality Transi			
Brigham	\$ -	\$	N.A.	\$ 5,884.65	N.A.
Price	32,088.12	40,747.76	27.0%	40,092.19	-1.6%
Roosevelt		343.70	N.A.	6,107.66	1677.0%
Green River	2,562.99	4,960.23	93.5%	5,227.79	5.4%
Moab 5:	262,475.01	277,000.41	5.5%	271,322.54	-2.0%
E. Green River	19,704.13	37,117.31	88.4%	39,223.91	5.7%
Holladay	10 927 66	20 224 60	N.A.	33,486.35	N.A.

	Monici	pamy manak	TITLE ROOM		
Brigham	\$ -	\$ -	N.A.	\$ 5,884.65	N.A.
Price	32,088.12	40,747.76	27.0%	40,092.19	-1.6%
Roosevelt	-	343.70	N.A.	6,107.66	1677.0%
Green River	2,562.99	4,960.23	93.5%	5,227.79	5.4%
Moab	262,475.01	277,000.41	5.5%	271,322.54	-2.0%
E. Green River	19,704.13	37,117.31	88.4%	39,223.91	5.7%
Holladay	-	-	N.A.	33,486.35	N.A.
South Salt Lake	10,827.66	30,324.60	180.1%	20,986.66	-30.8%
Blanding	4,118.05	18,117.31	339.9%	16,818.78	-7.2%
Monticello	4,157.32	14,395.97	246.3%	12,802.73	-11.1%
Lindon	-	-	N.A.	162.45	N.A.
Orem	13,656.32	35,505.01	160.0%	45,819.64	29.1%
Heber	7,441.53	16,032.70	115.4%	16,923.52	5.6%
Midway	-	11,266.90	N.A.	41,594.88	269.2%
Springdale	-	3,422.28	N.A.	76,783.87	2143.6%
Marriott-Slaterville	<u>-</u>	<u>-</u>	N.A.	<u> 17,746.56</u>	N.A.
Total	\$357,031.13	\$489,234.18	37.0%	\$650,984.18	33.1%

<sup>\*</sup>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.

Transient Room Tax

# Annual Gross Taxable Room Rents by County Calendar Years 1996 -2000

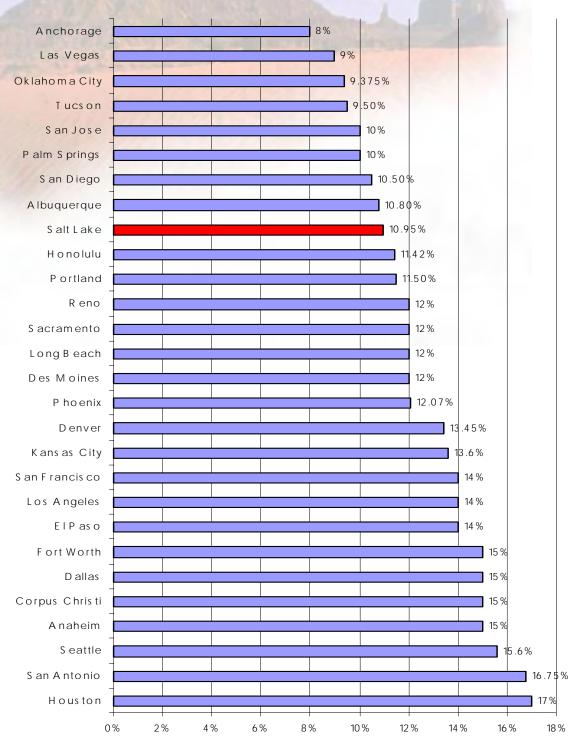
County	1996	1997	1998	1999	2000	% Change
Beaver	\$ 2,499,089	\$ 2,706,961	\$ 2,995,476	\$ 2,870,163	\$ 3,076,203	7.2%
Box Elder	2,382,792	2,452,799	2,743,436	2,692,499	2,768,013	2.8%
Cache	6,002,665	6,145,150	7,461,665	7,517,868	7,838,345	4.3%
Carbon (R)	2,780,721	3,490,261	3,670,786	4,478,110	4,474,621	-0.1%
Daggett	1,373,982	1,324,813	1,817,340	1,769,951	1,783,554	0.8%
Davis	10,679,692	12,260,194	13,428,722	13,330,007	15,291,074	14.7%
Duchesne	562,428	738,600	963,268	778,218	844,216	8.5%
Emery (R)	687,393	-493,023	1,404,708	929,776	736,226	-20.8%
Garfield	15,601,048	15,971,028	16,155,172	16,577,780	16,319,061	-1.6%
Grand (R)	22,557,127	25,158,976	24,676,933	27,615,600	26,673,567	-3.4%
Iron	11,765,173	12,219,753	12,214,175	12,776,403	14,057,756	10.0%
Juab	1,645,718	1,692,894	1,770,058	1,907,632	1,978,171	3.7%
Kane	8,899,542	8,940,005	8,255,033	9,216,977	9,464,222	2.7%
Millard	1,733,381	2,142,495	1,996,992	2,179,436	2,336,914	7.2%
Morgan	36,817	35,630	29,054	31,929	38,186	19.6%
Piute	175,043	153,199	186,610	173,732	170,448	-1.9%
Rich	1,123,620	1,221,604	1,349,081	1,578,814	1,743,544	10.4%
Salt Lake (R)	214,024,880	234,263,572	238,479,589	229,797,632	235,285,623	2.4%
San Juan (R)	8,064,566	8,147,581	8,688,373	8,637,436	8,243,113	-4.6%
Sanpete	945,171	1,198,546	1,323,559	1,336,537	1,182,112	-11.6%
Sevier	5,015,299	5,203,651	5,085,250	5,693,398	5,774,287	1.4%
Summit	72,159,515	79,855,432	88,875,994	90,604,704	98,626,466	8.9%
Tooele	4,873,994	4,239,960	3,924,300	3,756,355	4,658,202	24.0%
Uintah	3,940,391	4,491,601	5,305,277	5,019,385	5,434,069	8.3%
Utah (R)	24,079,584	27,379,992	27,755,028	31,614,149	33,462,356	5.8%
Wasatch (R)	4,407,672	6,290,345	6,457,687	6,867,785	7,272,757	5.9%
Washington	30,564,311	32,201,732	34,111,888	36,470,724	37,946,219	4.0%
Wayne	2,576,634	2,734,676	2,950,418	3,169,958	3,372,920	6.4%
Weber	<u>16,251,329</u>	<u> 16,991,754</u>	<u>16,348,310</u>	<u> 15,935,917</u>	<u>16,856,711</u>	5.8%
Total (R)	\$477,409,577	\$519,160,181	\$540,424,182	\$545,328,875	\$567,708,954	4.1%

#### Gross taxable room rents = gross tax revenue transient room tax rate

(R) The data were revised for 1998 and 1999 in Carbon, Emery, Grand, Salt Lake, San Juan, Utah and Wasatch counties due to the inadvertent inclusion of municipal transient room tax data in previous reports. In the case of Salt LakeCounty, tourism - transient room tax data was also included in error for the years 1993 through 1999.

# Transient Room Tax

# TOTAL TAXES GUESTS PAY FOR ROOMS WESTERN CITIES, JANUARY 2001



# Transient Room Tax

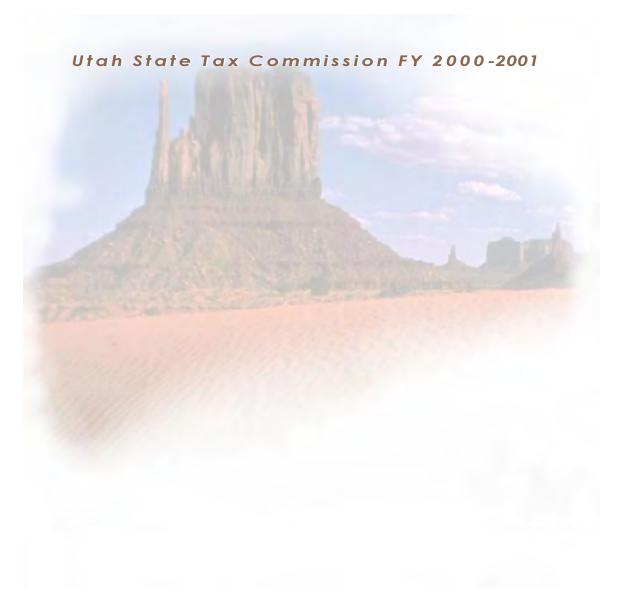
# Comparison of Gross Taxable Room Rents with Gross Taxable Sales 1978-2000

	Gross Taxable		
	Sales - Hotels	Gross Taxable	Total
Period	/Other Lodging	Room Rents	Other*
1978	107,127,707	78,335,325	28,792,382
1979	127,529,277	87,593,344	39,935,933
1980	143,541,110	99,868,820	43,672,290
1981	164,703,559	113,273,175	51,430,384
1982	187,945,245	124,786,917	63,158,328
1983	182,721,706	140,728,876	41,992,830
1984	200,236,241	161,187,796	39,048,445
1985	214,459,511	165,280,249	49,179,262
1986	208,972,829	175,841,216	33,131,613
1987	238,855,086	196,960,611	41,894,475
1988	268,433,090	220,687,694	47,745,396
1989	323,993,422	240,959,096	83,034,326
1990	307,446,039	261,017,079	46,428,960
1991	351,455,121	295,490,325	55,964,796
1992	372,820,708	312,895,967	59,924,741
1993	400,299,194	352,445,691	47,853,503
1994	423,186,581	378,024,547	45,162,034
1995	473,089,359	429,189,045 <sup>r</sup>	43,900,314 <sup>r</sup>
1996	528,246,600	477,409,577 <sup>r</sup>	50,837,023 <sup>r</sup>
1997	557,018,018	519,160,181 <sup>r</sup>	37,857,837 <sup>r</sup>
1998	550,861,207	540,424,182 <sup>r</sup>	10,437,025 <sup>r</sup>
1999	556,439,832	545,328,875 <sup>r</sup>	11,110,957 <sup>r</sup>
2000	583,185,128	567,708,954	15,476,174 <sup>r</sup>

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

<sup>\*&</sup>quot;Total Other" includes all gross taxable hotel sales, except room rentals.

revised



"Zoo Tax"
(Botanical, Cultural
and Zoological Tax)

#### Fiscal Year Revenue\*

1997	4,018,574
1998	14,378,151
1999	14,864,307
2000	15,606,955
2001	16,273,984

<sup>\*</sup>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 and 59-12-1401

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 or city 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, Summit 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 1998-1999, 1999-2000, 2000-2001

# Net Distribution After Administrative Costs

Community	1998-1999	1999-2000	% Change	2000-2001	% Change
Salt Lake County	\$14,330,263.33	\$14,992,723.47	4.6%	\$15,627,947.78	4.2%
Uintah County	316,373.18	357,144.28	12.9%	449,293.00	25.8%
Total Arts & Zoo	\$14,646,636.51	\$15,349,867.75	4.8%	\$16,077,240.78	4.7%

<sup>\*</sup>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.

# 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	$2,183,536^{1}$
1993	2,586,230°
1994	2,506,247
1995	3,183,933
1996	3,399,742
1997	3,975,439
1998	4,585,539
1999	6,432,922
2000	6,764,468
2001	7,328,211

#### r revised

### 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 of 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.

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

<sup>\*</sup>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.

Resort Communities
Sales Taxes

# Distribution of Resort Communities Sales Taxes\* Fiscal Years 1998-1999, 1999-2000 and 2000-2001

# Net Distribution After Administrative Costs

Community	1998-1999	1999-2000	% Change	2000-2001	% Change
Green River	\$129,513.79	\$142,594.89	10.1%	\$154,662.00	8.5%
Boulder	7,940.26	20,035.45	152.3%	18,941.88	-5.5%
Panguitch	112,056.61	113,752.00	1.5%	117,070.27	2.9%
Tropic	35,555.44	42,701.41	20.1%	44,540.83	4.3%
Grand County	59.15	-	N.A.	-	N.A.
Moab	1,370,684.61	1,463,043.28	6.7%	1,460,361.30	-0.2%
E Green River	105,301.48	94,000.95	-10.7%	95,666.29	1.8%
Brian Head	172,043.42	174,181.90	1.2%	198,242.73	13.8%
Kanab	370,356.18	386,159.53	4.3%	383,142.57	-0.8%
Salt Lake County	44.26	-	N.A.	-	N.A.
Alta	293,753.38	317,195.23	8.0%	308,356.51	-2.8%
Monticello	63,413.91	61,184.52	-3.5%	52,742.87	-13.8%
Park City	3,403,475.28	3,526,353.58	3.6%	4,048,507.08	14.8%
Springdale	202,917.49	314,088.77	54.8%	336,439,.56	7.1%
Total Resort	\$6,267,115.26	\$6,655,291.51	6.2%	\$7,218,673.89	8.5%

<sup>\*</sup>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.

# Municipal Highways Tax

#### Fiscal Year Revenue\*

1998	254,990
1999	2,284,742
2000	5,521,262
2001	5,744,043

<sup>\*</sup>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 1 percent 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 of 1 percent Municipal Highways Tax.

# Disposition of Revenue

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

Municipal Highways Tax

# Distribution of Municipal Highways Tax Fiscal Years 1998-1999, 1999-2000 and 2000-2001

# Net Distribution After Administrative Costs

Community	1998-1999	1999-2000	% Change	2000-2001	% Change
Price	\$161,010.45	\$520,320.68	223.2%	\$515,518.93	-0.9%
Wellington			N.A.	15,122.61	N.A.
Roosevelt	171,809.87	168,956.06	-1.7%	198,427.42	17.4%
Green River	22,636.71	20,214.55	-10.7%	23,677.34	17.1%
Moab	257,126.49	288,927.52	12.4%	276,721.51	-4.2%
E Green River	21,133.54	22,403.47	6.0%	24,986.68	11.5%
Brian Head	28,393.99	30,230.09	6.5%	35,163.10	16.3%
Nephi	116,767.44	119,867.33	2.7%	119,515.25	-0.3%
Ephraim	40,358.37	82,141.06	103.5%	129,581.08	57.8%
Gunnison	-	45,873.94	N.A.	56,359.38	22.9%
Richfield	332,748.79	352,402.35	5.9%	346,432.66	-1.7%
Salina	65,163.62	74,651.94	14.6%	76,169.72	2.0%
Vernal	139,754.11	585,943.49	319.3%	692,343.20	18.2%
Heber	66,258.49	261,599.26	294.8%	271,257.80	3.7%
Hurricane	46,370.31	163,056.23	251.6%	179,468.99	10.1%
Ivins	1,043.42	18,010.71	1626.1%	24,333.61	35.1%
La Verkin	4,963.65	18,405.23	270.8%	17,652.92	-4.1%
St George	659,810.18	2,281,910.98	245.8%	2,410,576.71	5.6%
Santa Clara	6,847.98	21,813.06	218.5%	23,324.61	6.9%
Washington	<u>12,147.90</u>	<u>171,984.23</u>	1315.8%	221,242.23	28.6%
Total Highway	\$2,154,345.31	\$5,248,712.18	143.6%	\$5,657,875.75	7.8%

**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.

<sup>\*</sup>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.

# 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
1999	1,220,444
2000	1,503,135
2001	4,084,883

\*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, Kane and Garfield Counties, have approved the levy at the full 1 percent. Uintah County levies the tax at 4/10 of 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.

Rural Hospital Tax

Distribution of Rural Hospital Tax
Fiscal Years 1998-99, 1999-2000 and 2000-2001

# Net Distribution After Administrative Costs

Community	1998-1999	1999-2000	% Change	2000-2001	% Change
Beaver City	\$281,237.93	\$300,252.15	6.8%	\$325,343.71	8.4%
Garfield County		39,898.80 <sup>1</sup>	N.A.	719,003.22	N.A.
Kane County	924,143.87	1,015,145.95	9.8%	1,031,411.70	1.6%
Uintah County	7	109,026.01 <sup>1</sup>	N.A.	1,785,234.98	N.A.
Total Hospital	\$1,205,381.80	\$1,464,322.91	N.A.	\$3,860,993.61	N.A.

<sup>\*</sup>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.

<sup>&</sup>lt;sup>1</sup> Garfield County and Uintah County Rural Hospital Tax levies became effective 4-1-2000. These numbers do not represent a full year's collections.

# Motor Vehicle Rental Tax

Fiscal Ye	ear Revenue	Tax Rate
1998 1999 2000 <b>2001</b>	2,822,573 3,165,196 3,562,155 <b>3,743,275</b>	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 tourism 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.

# Municipal Energy Sales & Use Tax

#### 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.

### Fiscal Year Revenue

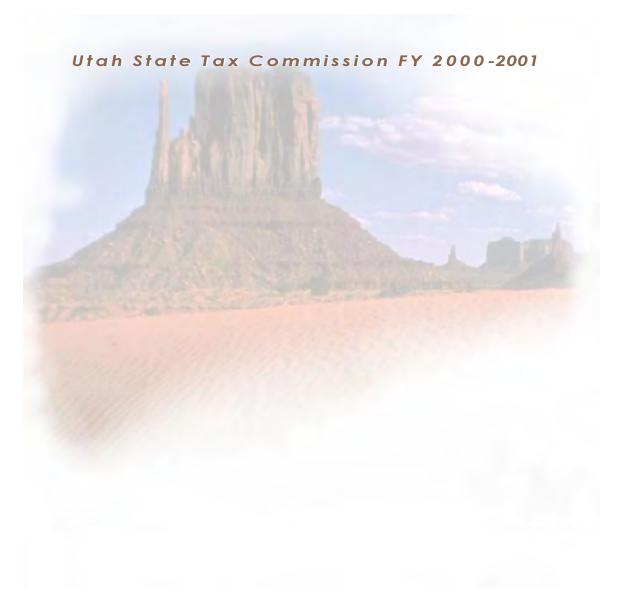
1998	1,398,011
1999	1,430,899
2000	1,525,334
2001	2,947,163

# Town Option Sales & Use Tax

Fiscal Year I	Revenue	Tax Rate
1998 1999 2000 <b>2001</b>	2,709 24,526 28,542 30,751	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.



# Fuel Taxes

MOTOR FUEL TAX	87
SPECIAL FUEL TAX	88
AVIATION FUEL TAX	89

# Motor Fuel Tax

#### Fiscal Year Revenue

1982	67,733,812
1983	68,697,076ª
1984	68,978,640 <sup>b</sup>
1985	89,337,163°
1986	92,164,304 <sup>d</sup>
1987	99,985,165°
1988	129,369,781 <sup>f</sup>
1989	131,219,894g
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>1</sup>
1995	155,453,462 <sup>m</sup>
1996	163,169,064
1997	168,414,072
1998	217,681,820
1999	225,194,084
2000	237,573,950
2001	229,410,348

#### 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.

#### r revised

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.

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

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

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

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

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

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

g \$97,038 is from gasohol tax of 19 cents per gallon

h \$79,226 is from gasohol tax of 19 cents per

gallon. <sup>1</sup> \$79,538 is from gasohol tax of 19 cents per gallon.

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

 $<sup>\</sup>frac{1}{8}$  \$1,900,720 is from gasohol tax of 19 cents per gallon.\*

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

<sup>&</sup>lt;sup>m</sup> The Tax Commission stopped tracking production of gasohol in Fiscal Year 1995.

# Special Fuel Tax

### Tax Rate

### Fiscal Year Revenue

Utah	Code A	Ann.	<b>§59-</b> :	13-301
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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).

Effective January 1, 2001, the clean special fuel certificates increased from \$47 to \$82 for vehicles under 26,000 pounds registered gross vehicle weight and from \$91 to \$126 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.

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 r
1994	36,209,923
1995	40,662,095
1996	43,735,271
1997	46,217,727
1998	72,403,969
1999	73,196,220
2000	76,589,776
2001	80,849,044

<sup>r</sup> Revised

# Aviation Fuel Tax

### Fiscal Year Revenue

#### 1982 2,618,954 1983 3,821,293 1984 3,754,314 1985 4,441,064 1986 5,123,226 1987 5,957,103 5,802,908 1988 1989 6,976,138 1990 6,503,552 6,997,725 1991 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 1999 8,141,725

9,259,028

8,815,994

2000

2001

### Tax Rate

### Utah Code Ann. §59-13-401

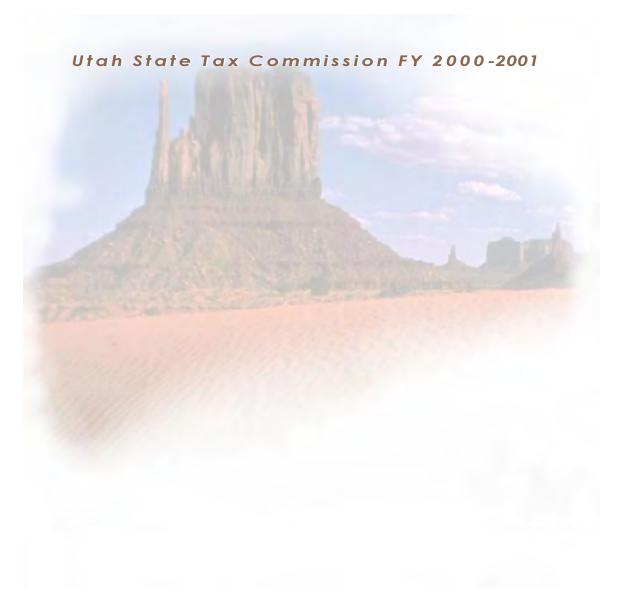
The Aviation Fuel Tax is 4 cents per gallon on the sale or use of aviation fuel purchased for use by an air carrier federally certificated for all-cargo or scheduled operation.

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.



# Mineral Extraction Taxes

MINING SEVERANCE TAX	91
OIL & GAS SEVERANCE TAX	92
OIL & GAS CONSERVATION FEE	93

# Mining Severance Tax

### Fiscal Year Revenue

### Tax Rate

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
1999	5,111,658
2000	5,698,005
2001	6,203,714

### **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.

<sup>\*</sup>Figures for fiscal years after 1984 are for net collections; prior years are gross collections

# Oil & Gas Severance Tax

### 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

#### 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
2000	17,312,540
2001	39,357,798

# Oil & Gas Conservation Fee

Fiscal Year Collections	Fee Rate
-------------------------	----------

1982	1,617,373	Utah Code A
1983		The Oil and O
1984	2,173,090	value at the v
1985	2,473,266	produced, sa
1986	2,313,495	of production
1987	1,232,911	
1988	1,825,391	This tax appl
1989	1,064,730	reported by t
1990	1,515,236	first purchase
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	, ,	
1998	1,181,671	
1999	, ,	
2000	, ,	
2001	2,748,318	

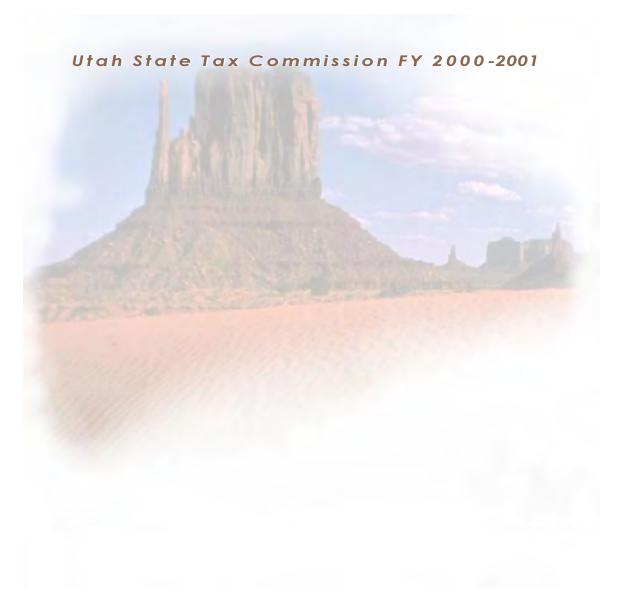
Utah Code Ann. §40-6-14
The Oil and Gas Conservation Fee is 0.2 percent of the value at the well of oil, gas and natural gas liquids produced, saved and sold or transported from the site of production.

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

r revised



# **Tobacco & Alcohol Taxes**

CIGARETTE & TOBACCO TAX	95
WINE & LIQUOR TAX	96
BEER TAX	97

# Cigarette & Tobacco Tax

#### Fiscal Year Revenue

### Tax Rate

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
1999	50,228,612
2000	48,016,840
2001	47,612,759

# **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.

r Revised

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

Tax Rate	Fiscal Ye	ar Revenue
Utah Code Ann. §59-16-101	1982	5,218,475
The Wine and Liquor Tax is applied at the rate of 13	1983	8,227,478
percent on the retail sale of all wines and liquors sold	1984	8,610,669
by the Utah Department of Alcoholic Beverage Con-	1985	8,671,694
trol, which controls the sale of all liquor and wine in	1986	8,781,328
the state.	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°
	1994	9,228,727
	1995	9,399,477
	1996	10,104,455
	1997	10,941,801
	1998	11,736,478
	1999	12,778,019
	2000	13,916,403
	2001	14,696,313

r revised

# **Disposition of Revenue**

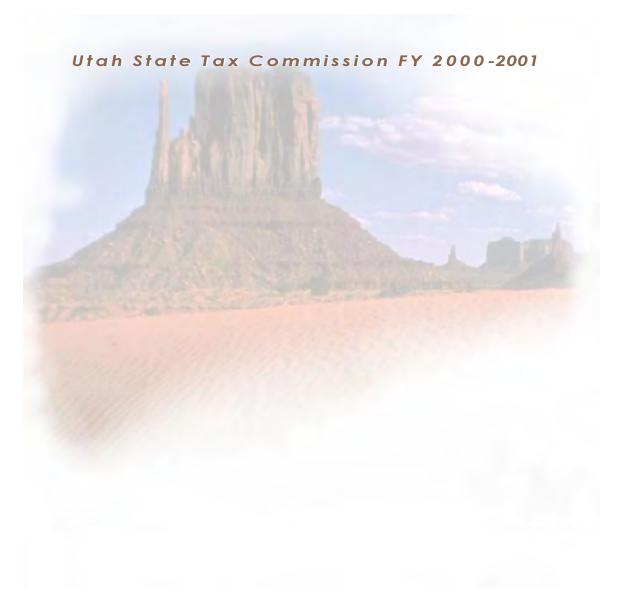
Restricted to the School Lunch Program in the Uniform School Fund.

Beer Tax

Fiscal Year	Revenue	Tax Rate
1982 1983 1984 1985 1986 1987 1988 1989 1990 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000	2,942,982 2,949,304 7,134,426 8,129,900 7,918,330 8,042,814 7,559,416 7,640,817 7,926,214 7,743,017 8,480,707 8,515,351 8,774,763 9,166,556 9,090,612 9,460,373 9,446,854 9,827,752 10,023,004	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.
2001	10,320,329	

# Disposition of Revenue

General Fund



# **Motor Vehicle \ Motor Carrier**

MOTOR VEHICLE REGISTRATION	99
PROPORTIONAL REGISTRATION	101
HIGHWAY USE TAX	102

# Motor Vehicle Registration Fees

Fiscal Ye	ear Revenue	Fee Schedule	
1982 1983 1984 1985 1986	10,795,624 16,512,357 17,229,087 17,537,808 18,103,762	Utah Code Ann. §41-1a-201  Fees are applicable for every motor vehicle tion of vehicles, trailer, semitrailer or vintagoperated on public roads or highways, unl	ge vehicle
1987 1988 1989	17,925,818 17,583,916 17,419,327	These fees are applied singly and in combi various motor vehicle transactions:	nation for
1990 1991 1992 1993	17,741,079 18,118,819 <sup>1</sup> 19,302,541 19,678,781 <sup>1</sup>	Registration/Title Fees Passenger Vehicle (PLUS \$2.50 Drivers Education Tax and \$1 Insurance Database Fee)	\$21.00
1994 1995 1996 1997	20,986,808 21,822,791 22,610,401 24,037,396	Title fee (for new titles)  Manufacturing Fee (for new plates)  Motorcycle  (PLUS \$5 Drivers Education Tax	\$ 6.00 \$ 5.00 \$22.50
1998 1999 2000	27,761,642 24,885,974 25,848,268	`and \$1 Insurance Database Fee)  Plus:  Additional annual registration renewal to	
2001 Revised	25,935,355	Personalized License Plates Special Group Plates Olympic Plates Wildlife Plates  Collegiate Plates Donation established by	\$10.00 \$10.00 \$22.00 donation and paid
		to higher education	-
		Special License Plates Personalized License Plate (PLUS \$5 manufacturing fee)	\$50.00
		Olympic License Plate (Personalized - add \$50)	\$22.00
		Vintage Vehicle Plate (Personalized - add \$50) Special Group Plates up	\$50.00 to \$50.00
		(Personalized - add \$50)	12 420.00
		Trailers Private Trailer under 750 lbs. (unladen) (registration not required will register for convenience of owner)	\$ 8.50
		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.

# Proportional Registration Fee

### Fiscal Year Revenue

#### 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 5,956,575 <sup>r</sup> 1993 1994 5,950,390 1995 6,660,883 1996 7,338,385 1997 8,118,716 1998 9,481,741 1999 10,627,171 2000 12,203,144 11,553,783 2001

#### 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

Tax Rate	Fiscal Year Revenue	
Utah Code Ann. §41-1a-301		
Proportionally registered vehicles based in a	1982	1,711,622
state other than Utah are not subject to county	1983	1,777,861
property taxes, but are subject to a Highway	1984	2,055,234
Use Tax. The tax is paid on the proportion of	1985	2,026,029
Utah highway use to total highway use, com-	1986	2,171,022
puted as follows:	1987	2,065,650
	1988	2,239,766
1) Multiply the number of vehicles or combina-	1989	2,513,722
tion of vehicles registered in each weight class	1990	2,944,579
by the equivalent tax figure from the following	1991	2,595,663
table:	1992	2,852,264
	1993	3,398,890
Vehicle or Combination	1994	3,094,509
	1995	3,680,133

1996

1997

1998

1999

2000

2001

3,970,895

4,485,058

4,482,748

7,165,577

8,123,131

7,473,147

**Equivalent Tax** 

\$150

\$200

\$300

\$450

\$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

Registered Weight

12,001 - 18,000 lbs.

18,001 - 34,000 lbs.

34,001 - 48,000 lbs.

48,001 - 64,000 lbs.

64,001 lbs. and more

# Miscellaneous Taxes

INHERITANCE TAX	103
INSURANCE PREMIUM TAX	104
BRINE SHRIMP ROYALTY	105
WASTE TIRE RECYCLING FEE	106

### Inheritance Tax

### Fiscal Year Revenue

1982	4 514 001
1702	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
2000	64,559,037
2001	30,017,185
r revised	

### 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.

Disposition of Revenue

General Fund

# Insurance Premium Tax

#### 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; 8 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 2001 are as follows: The workers compensation insurance premium rate is 8 percent for all insurers writing workers compensation, except for a public agency insurance mutual writing workers' compensation premiums, for which the premium rate is 7.75 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

### Fiscal Year Revenue \*

1982	21,493,820 i
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	30,175,346a
1993	33,998,235
1994	38,166,689
1995	40,941,638
1996	40,133,569
1997	43,110,515
1998	44,565,985
1999	47,722,320
2000	52,157,476
2001	45,997,165

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

r Revised

<sup>\*</sup> 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.

### Brine Shrimp Royalty

### Fiscal Year Revenue \*

1998	61,942
1999	77,121
2000	247,792
2001	212,215

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.

# Waste Tire Recycling Fee

Tax Rate	Fiscal Year Revenue *	
Utah Code Ann. §19-6-805	1992	1,258,927
The recycling fee imposed on the sale of each new tire	1993	2,111,509
with a rim diameter up to and including 24.5 inches,	1994	1,825,078
single or dual bead capacity, was increased to \$1	1995	2,160,746
effective July 1, 2001.	1996	2,045,040
	1997	1,198,540
On July 1, 1990, the fee was imposed according to the	1998	1,103,012
following rates and rim sizes:	1999	1,201,200
O	2000	1,791,601
♦ \$1.00 -14 inches or smaller	2001	1,858,815

The fee was reduced effective July 1, 1996 from \$1 to 50 cents for each tire with a rim diameter up to and including 24.5 inches, single or dual bead capacity. It was increased effective July 1, 1999, to 85 cents for each tire with a rim diameter up to and including 24.5 inches, single or dual bead capacity. Effective July 1, 2001, the fee will increase to \$1.00.

◆ \$1.50 - greater than 14 inches, up to and including

19.5 inches, excluding dual-bead capacity

♦ \$2.00 - 20 inches up to and including 26 inches,

◆ \$2.00 - 19.5 inches, dual-bead capacity

single- or dual-bead capacity.

### **Disposition of Revenue**

Trust & Agency Fund

2001 Legislation

The following legislation was passed during the 2001 General Session of the Utah Legislature. For more information on these bills, visit the Legislature's Internet Home Page: http://www.le.state.ut.us.

### **Property Tax**

HB 7 Recodification and Amendments of Redevelopment Agencies Statutes (Wayne A. Harper)

This act repeals, reenacts, and rewrites statutory provisions relating to redevelopment agencies. The act modifies the procedure to create an agency and clarifies the distinction between an agency and the community that creates the agency. The act expands the group of agencies that qualify to use certain tax increment funds and modifies the role of the taxing entity committee. The act modifies and clarifies the process for adopting a project area plan and a project area budget and clarifies the uses of tax increment. The act eliminates a restriction on the adoption of a project area budget. The act modifies and clarifies definitions, including the definition of blight, and clarifies the distinctions among and the requirements and other provisions applicable to redevelopment, economic development, and education housing development. The act streamlines the provisions relating to agency bonds. The act clarifies notice and hearing provisions and provisions relating to owner's rights.

Amends 9-4-704, 10-3-1303, 11-25-3, 11-25-5, 11-25-11, 51-2-8, 59-2-906.1, 59-2-924; Enacts 17B-4-101, 17B-4-102, 17B-4-103, 17B-4-104, 17B-4-105, 17B-4-201, 17B-4-202, 17B-4-203, 17B-4-204, 17B-4-205, 17B-4-206, 17B-4-301, 17B-4-302, 17B-4-303, 17B-4-401, 17B-4-402, 17B-4-403, 17B-4-404, 17B-4-405, 17B-4-406, 17B-4-407, 17B-4-408, 17B-4-409, 17B-4-410, 17B-4-411, 17B-4-501, 17B-4-502, 17B-4-503, 17B-4-504, 17B-4-505, 17B-4-506, 17B-4-507, 17B-4-601, 17B-4-602, 17B-4-603, 17B-4-604, 17B-4-605, 17B-4-701, 17B-4-702, 17B-4-703, 17B-4-704, 17B-4-705, 17B-4-801, 17B-4-802, 17B-4-901, 17B-4-902, 17B-4-1001, 17B-4-1002, 17B-4-1003, 17B-4-1004, 17B-4-1005, 17B-4-1006, 17B-4-1007, 17B-4-1008, 17B-4-1009, 17B-4-1010, 17B-4-1011, 17B-4-1101, 17B-4-1102, 17B-4-1103, 17B-4-1104, 17B-4-1201, 17B-4-1202, 17B-4-1203, 17B-4-1204, 17B-4-1205, 17B-4-1206, 17B-4-1207, 17B-4-1208, 17B-4-1301, 17B-4-1302, 17B-4-1303, 17B-4-1304, 17B-4-1305,

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17B-4-1306, 17B-4-1401; Repeals 17A-2-1201, 17A-2-
1202, 17A-2-1203, 17A-2-1204, 17A-2-1205, 17A-2-
1206, 17A-2-1207, 17A-2-1208, 17A-2-1209, 17A-2-
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1213, 17A-2-1214, 17A-2-1215, 17A-2-1216, 17A-2-
1217, 17A-2-1218, 17A-2-1219, 17A-2-1220, 17A-2-
1221, 17A-2-1222, 17A-2-1223, 17A-2-1224, 17A-2-
1225, 17A-2-1226, 17A-2-1227, 17A-2-1228, 17A-2-
1229, 17A-2-1230, 17A-2-1231, 17A-2-1232, 17A-2-
1233, 17A-2-1234, 17A-2-1235, 17A-2-1236, 17A-2-
1237, 17A-2-1238, 17A-2-1239, 17A-2-1240, 17A-2-
1241, 17A-2-1242, 17A-2-1243, 17A-2-1244, 17A-2-
1245, 17A-2-1246, 17A-2-1247, 17A-2-1247.5, 17A-2-
1248, 17A-2-1249, 17A-2-1250, 17A-2-1250.5, 17A-2-
1251, 17A-2-1252, 17A-2-1253, 17A-2-1254, 17A-2-
1255, 17A-2-1256, 17A-2-1257, 17A-2-1258, 17A-2-
1259, 17A-2-1260, 17A-2-1261, 17A-2-1262, 17A-2-
1263, 17A-2-1264
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Effective June 1, 2001

2001 Utah Laws 133

# HB 38 School District Voted Leeway Amendments (Kevin S. Garn)

This act increases the value of the state guarantee for voted and board leeways. The guarantee is increased from .0075 times the value of the prior year's weighted pupil unit to .008044 and by .0005 for each succeeding year until the guarantee is equal to .010544 times the value of the prior year's weighted pupil unit. (Education Interim Committee)

Amends 53A-17a-133, 53A-17a-134

Effective July 1, 2001 2001 Utah Laws 336

# HB 155 Annexation Amendments (Marda Dillree)

This act establishes an annexation procedure for counties of the second, third, fourth, fifth, and sixth classes that is different from that for counties of the first class. The act requires municipalities within counties of the second, third, fourth, fifth, and sixth classes to adopt an annexation policy plan before future annexations after a certain date may occur. The act eliminates the feasibility study requirement for annexations of areas in a county of the second, third, fourth, fifth, and sixth classes. The act allows an owner of nonfederal public property to file an annexation petition and restricts annexations from taking place in counties of the first

### 2001 Leg<mark>islative</mark> Summary

class for a specified period, with certain exceptions. The act enacts uncodified material that requires first class counties and cities within first class counties to prepare a plan for annexations within the county and to submit the plan to the Legislative Management Committee.

Amends 10-2-401, 10-2-402, 10-2-403, 10-2-405, 10-2-406, 10-2-407, 10-2-408, 10-2-409, 10-2-410, 10-2-411, 10-2-412, 10-2-413, 10-2-414, 10-2-415, 10-2-416, 10-2-421, 10-2-426; Enacts 10-2-401.5, 10-2-409.5; Repeals 10-2-404

Effective April 30, 2001 2001

2001 Utah Laws 206

# HB 169 Name of Special District Amendments (Eli H. Anderson)

This act authorizes a special district board to change the name of the special district and to require notice of the name change to be given.

Amends 17A-1-204

Effective April 30, 2001

2001 Utah Laws 183

# HB 247 Filing Wrongful Liens or Judgements (Margaret Dayton)

This act provides a cross reference to the wrongful lien statute for guidance in correcting a wrongful lien or judgement lien.

Amends 78-22-1.5

Effective April 30, 2001

2001 Utah Laws 306

# HB 271 Appraisals and Appraisers Amendments (Gerry A. Adair)

This act amends sections relating to the authority of appraisers in order to comply with federal guidelines and to create consistency in appraiser terminology.

Amends 17-17-2, 59-2-701, 59-2-702, 59-2-703, 61-2b-10, 61-2b-13, 61-2b-17

Effective April 30, 2001 2001 Utah Laws 214

### HB 305 Judgment Lien Amendments (Thomas V. Hatch)

This act provides that a judgment or an abstract of a judgment constitutes a lien when it is recorded in the office of the county recorder. The act exempts state agencies from the recording requirement and outlines requirements for documents presented for recording in the office of the county recorder. The act designates the duration of a judgment recorded in the office of the county recorder and requires that a judgment recorded in the office of the county recorder that becomes a lien on the real property of a judgment debtor shall be entered in the appropriate index in the office of the county recorder. The act modifies provisions related to the filing of judgments in the Registry of Judgments and modifies provisions related to foreign judgment liens. The act also provides a coordination clause.

Amends 21-7-2, 38-5-1, 38-12-102, 57-3-106, 78-5-119, 78-22-1, 78-22-1.5, 78-22a-5; Renumbers and Amends 63-38-3.3 to

Effective July 1, 2002

HB 313 Property Tax Relief

2001 Utah Laws 370

(A. Lamont Tyler)

# This act directs the county legislative body to determine who performs the property tax relief functions and duties given to the county, provides for extensions of filing deadlines, clarifies provi-

for extensions of filing deadlines, clarifies provisions related to tax relief claimed for disabled veterans or related persons, blind or related persons, indigent persons, and the relationship between the various property tax relief programs.

Amends 59-2-1101, 59-2-1104, 59-2-1105, 59-2-1106, 59-2-1107, 59-2-1108, 59-2-1109, 59-2-1202, 59-2-1203, 59-2-1206, 59-2-1207, 59-2-1211, 59-2-1214, 59-2-1215, 59-2-1219, 59-2-1220; Repeals 59-2-1210

Effective April 30, 2001

2001 Utah Laws 221

# HB 354 Property Tax Relief Amendments (Bradley A. Winn)

This act allows a county legislative body to determine who performs functions given to the county. The act requires a county, under certain circumstances, to make refunds to persons granted property tax relief and provides for extensions of filing deadlines. The act amends provisions governing

tax relief for disabled veterans, persons who are blind and persons who are indigent. The act also clarifies the relationship between different property tax relief and addresses the process of applying for the homeowner's credit.

Amends 59-2-1101, 59-2-1104, 59-2-1105, 59-2-1106, 59-2-1107, 59-2-1108, 59-2-1109, 59-2-1203, 59-2-1206, 59-2-1207, 59-2-1211, 59-2-1214, 59-2-1215, 59-2-1219, 59-2-1220

Effective April 30, 2001 2001 Utah Laws 310

# SB 50 Property Exempt from Execution (Carlene M. Walker)

This act exempts from judicial processes unmatured life insurance contracts with accrued dividends and loan values of less than \$5,000.

Amends 78-23-7

Effective April 30, 2001 2001 Utah Laws 38

#### SB 70 Redevelopment Agency Tax Increment from School Districts (Howard A. Stephenson)

This act requires school district representatives on the taxing agency committee to report their votes in support of tax increment. The act requires county assessors to report on the value of property within a project area to the taxing agency committee. The act also contains a coordination clause.

Amends 17A-2-1247.5

Effective June 1, 2001 2001 Utah Laws 103

# SB 76 Property Tax Appeal Amendments (Curtis S. Bramble)

This act extends the time period for appealing the valuation or equalization of real property assessed by a county if there is a material variance in real property valuation.

Amends 59-2-1004

Effective April 30, 2001 2001 Utah Laws 106

# SB 80 County Statutes Revision (David L. Gladwell)

This act prohibits separate ownership or conveyance of a common area on a recorded plat and

contains provisions for how a common area is to be treated for assessment purposes and for purposes of instruments describing a parcel on the plat. The act modifies county and municipal land use and development provisions including county board of adjustment power provisions and conditional use and other appeal provisions. The act directs county legislative bodies to define how their power to consent of appointments takes place and authorizes the delegation of that power to the executive. The act modifies county budget provisions, including the designation of the county budget officer. The act modifies county clerk and county recorder provisions, including provisions relating to the recording of documents. The act modifies county surveyor provisions and requires all survey work to be done by a licensed land surveyor and distinguishes those surveyor functions that may be performed by someone who is not a licensed land surveyor. The act shifts responsibility for approving plats in the county from the legislative body to the executive. The act repeals certain duties of a county treasurer and a county auditor and repeals penalties for a treasurer or auditor who does not fulfill certain duties. The act modifies certain duties of a county treasurer and repeals a provision authorizing the county legislative body to suspend a treasurer who is charged with official misconduct. The act modifies county career service council provisions, allows for the appointment of alternate members of the career service council, modifies the authority of the career service council with respect to appeals of personnel matters, contains provisions relating to district court review of a career service council decision, and allows the appointment of administrative law judges to hear appeals referred by the career service council. The act modifies provisions relating to the office of personnel management and makes the position of director a merit position. The act modifies the procedure for adopting an alternate form of county government, modifies the makeup of the appointment council, eliminates some alternate forms of government, requires an optional plan to be prepared by a study committee before being presented to voters, and replaces the county attorney for the attorney general with respect to a review of the optional plan for compliance with applicable law. The act authorizes the county executive and county

### 2001 Legislative Summary

legislative body to exercise limited direction and supervision over other county elected officers and modifies executive functions and powers. The act modifies the procedure for electing a county or district attorney under certain circumstances. The act provides for boundary agreements to act as quitclaim deeds under certain circumstances and eliminates a requirement for water right deeds to be transmitted by the county recorder to the state engineer. The act imposes a one-year limit on actions against a county legislative body or county executive for decisions they make.

Amends 10-9-804, 10-9-805, 10-9-811, 17-16-7, 17-19-3, 17-19-19, 17-20-1, 17-20-4, 17-21-1, 17-21-6, 17-21-13, 17-21-17, 17-21-19, 17-21-21, 17-21-22, 17-23-1, 17-23-2, 17-23-3, 17-23-5, 17-23-14, 17-23-15, 17-23-16, 17-23-17, 17-23-17.5, 17-23-18, 17-24-1, 17-24-4, 17-24-12, 17-27-103, 17-27-406, 17-27-702, 17-27-703, 17-27-704, 17-27-708, 17-27-804, 17-27-805, 17-27-806, 17-27-808, 17-27-809, 17-27-810, 17-27-811, 17-27-901, 17-27-1001, 17-33-1, 17-33-4, 17-33-5. 17-33-7. 17-33-8. 17-36-3. 17-50-402. 17-52-101, 17-52-102, 17-52-201, 17-52-202, 17-52-203, 17-52-204, 17-52-205, 17-52-206, 17-52-207, 17-52-301, 17-52-302, 17-52-303, 17-52-401, 17-52-402, 17-52-403, 17-53-201, 17-53-301, 17-53-302, 17-53-315, 20A-1-102, 20A-6-302, 21-2-3, 57-3-106, 59-2-502, 59-2-1366, 68-3-12, 73-1-10, 78-12-29; Enacts 10-9-806.5, 17-27-806.5, 17-33-4.5, 17-52-203.5, 17-53-106, 17-53-316, 17-53-317, 57-1-45; Repeals 17-5-213, 17-23-4, 17-24-17, 17-52-503, 17-52-506, 59-2-1367, 59-2-1368, 59-2-1369, 59-2-1370, 59-2-1371

Effective April 30, 2001 2001 Utah Laws 241

# SB 226 Property Tax - Notice of Appeals (Scott K. Jenkins)

This act requires that a copy of an application to object to an assessment of property assessed by the State Tax Commission be provided to certain persons.

Amends 59-2-1007

Effective April 30, 2001 2001 Utah Laws 190

#### Income Tax

# HB 98 Enterprise Zone Amendments (Bradley T. Johnson)

This act provides a non refundable income tax credit targeted at businesses located in certain enterprise zone areas. It also creates an income tax credit application process and defines the new duties of the Department of Community and Economic Development, local enterprise zone administrators, and the State Tax Commission. The act prohibits a targeted business that is claiming the refundable income tax credit from claiming certain other tax credits.

Amends 9-2-413, 59-7-610, 59-10-108.7; Enacts 9-2-1801, 9-2-1802, 9-2-1803

Effective April 30, 2001 2001 Utah Laws 155

HB 158 Individual Income Tax - Addition of Interest to Federal Taxable Income (Greg J. Curtis)

This act provides that interest on certain indebtedness of other states is subject to the individual income tax.

Amends 59-10-114

# HB 281 Individual Income Tax - Contribution for Education (Richard M. Siddoway)

This act expands the individual income tax contribution for education to allow contributions to be made to applied technology centers or applied technology service centers. The act clarifies the contribution requirements and requires the State Tax Commission to remove the designation for the contribution if the contribution does not generate a certain amount of revenues within a certain time period.

Amends 59-10-549, 59-10-551

Effective January 1, 2002 2001 Utah Laws 216

# SB 24 Individual Income Tax - Additions to Federal Taxable Income (John L. Valentine)

This act provides that when determining state taxable income, a taxpayer shall add to federal

taxable income certain amounts of a child's income. (Revenue and Taxation Interim Committee)

Amends 59-10-114

Effective April 30, 2001

2001 Utah Laws 233

# SB 30 Filing Employee Tax Information Electronically (David H. Steele)

This act requires employers who file W-2 forms with the Internal Revenue Service in an electronic format to also file W-2 forms with the State Tax Commission in an electronic format. (Public Utilities and Technology Interim Committee)

Amends 59-10-406

Effective April 30, 2001

2001 Utah Laws 94

# SB 34 Individual Income Tax Relief for Low-income Individuals and Related State Tax Commission Amendments (Lyle W. Hillyard)

This act establishes an income level below which a taxpayer is not subject to state individual income taxes. The act amends the authority of the State Tax Commission to prescribe tax tables. The act also refines terms and repeals obsolete language.

Amends 59-10-104, 59-10-105, 59-10-116; Enacts 59-10-104.1

Effective January 1, 2002

2001 Utah Laws 323

# SB 36 Individual Income Tax - Bracket Adjustments (John L. Valentine)

This act repeals obsolete language and makes adjustments to the individual income tax brackets and amounts of tax.

Amends 59-10-104

Effective April 30, 2001

2001 Utah Laws 324

# SB 71 Tax Credits for Special Needs Adoptions (Carlene M. Walker)

This act provides a tax credit to any taxpayer who adopts a child who has a special need. The act has retrospective operation for taxable years beginning on or after January 1, 2001.

Amends 62A-4a-607; Enacts 59-10-133

Effective April 30, 2001

2001 Utah Laws 327

#### SB 170 Utah Revised Limited Liability Company Act (John L. Valentine)

This act repeals and replaces the Utah Limited Liability Company Act with the Utah Revised Limited Liability Company Act. The act authorizes the formation of limited liability companies within the state, establishes the structure, characteristics, and powers of limited liability companies. The act establishes the filing requirements with the Division of Corporations and Commercial Code, provides for the service of process on limited liability companies, outlines the process for formation of a limited liability company, provides for operating agreements, and sets the standards for adopting operating agreements. The act grants limited liability to members and managers of limited liability companies and defines the exceptions to limited liability, sets the standards required of members and managers of a limited liability company, and provides for the management of limited liability companies. The act provides standards for the treatment of contributions, capital accounts, and profits and losses, sets standards for distributions, provides for the assignment of interests, sets the standards and procedures for dissolution, sets the standards and procedures for winding up a limited liability company, provides for conversions and mergers, allows for professional services through a limited liability company, provides for the treatment and domestication of foreign limited liability companies, provides for derivative actions, provides for indemnification, and modifies the Utah Revised Uniform Limited Partnership Act to allow for conversions.

Amends 48-2a-101, 53B-5-114, 53C-1-201; Enacts 48-2a-108, 48-2a-109, 48-2a-110, 48-2a-111, 48-2a-112, 48-2a-113, 48-2c-101, 48-2c-102, 48-2c-103, 48-2c-104, 48-2c-105, 48-2c-106, 48-2c-107, 48-2c-108, 48-2c-109, 48-2c-110, 48-2c-111, 48-2c-112, 48-2c-113, 48-2c-114, 48-2c-115, 48-2c-116, 48-2c-117, 48-2c-118, 48-2c-119, 48-2c-120, 48-2c-121, 48-2c-122, 48-2c-201, 48-2c-202, 48-2c-203, 48-2c-204, 48-2c-205, 48-2c-206, 48-2c-211, 48-2c-212, 48-2c-210, 48-2c-211, 48-2c-212, 48-2c-213, 48-2c-214, 48-2c-301, 48-2c-302, 48-2c-303, 48-2c-304, 48-2c-305, 48-2c-306, 48-2c-307, 48-2c-308, 48-2c-309, 48-2c-306, 48-2c-307, 48-2c-308, 48-2c-309, 48-2c-306, 48-2c-307, 48-2c-308, 48-2c-309, 48-2c-306, 48-2c-307, 48-2c-308, 48-2c-309, 48-2c-309, 48-2c-306, 48-2c-307, 48-2c-308, 48-2c-309, 48-2c-306, 48-2c-307, 48-2c-308, 48-2c-309, 48-2c-309, 48-2c-308, 48-2c-309, 48-2c-300, 48-2c-309, 48-2c-300, 48-2c-30

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Effective July 1, 2001 2001 Utah Laws 260

#### SALES TAX

# HB 78 Sales and Use Tax - Sales Relating to Schools (Bradley T. Johnson)

This act exempts from the sales and use tax amounts paid for admission to certain public school related activities.

Amends 59-12-102, 59-12-103

Effective July 1, 2001 2001 Utah Laws 152

# HB 110 Sales Tax Refund for Qualified Emergency Food Agencies (Judy Ann Buffmire)

This act allows an association of governments created under the Interlocal Cooperation Act to claim a sales tax refund as a qualified emergency food agency. The act establishes the purposes for which sales tax refund monies may be used, provides that the State Community Services Office within the Department of Community and Economic Development shall certify, monitor, and decertify qualified emergency food agencies for purposes of the sales tax refund.

Amends 9-4-1404, 59-12-901, 59-12-902

Effective July 1, 2001 2001 Utah Laws 162

# HB 126 Amendments to Sales and Use Tax Exemption for Meals (Afton B. Bradshaw)

This act amends the exemption from the sales and use tax for sales of meals served by an institution of higher education to exempt certain meals that are part of a prepaid meal plan.

Amends 59-12-104

Effective July 1, 2001 2001 Utah Laws 170

# HB 242 Review of Sales and Use Tax Exemptions (Greg J. Curtis)

This act amends the Utah Tax Review Commission's study of sales and use tax exemptions and repeals obsolete language.

Amends 59-12-104.5

Effective April 30, 2001 2001 Utah Laws 303

HB 261 Sales and Use Tax Exemption - Scrap

#### Recyclers (Greg J. Curtis)

This act exempts from the sales and use tax, sales to a scrap recycler of natural gas, electricity, heat, coal, fuel oil, or other fuels for industrial use.

Amends 59-12-102

Effective July 1, 2001

2001 Utah Laws 367

# HB 287 Public Transit Tax Amendments (Wayne A. Harper)

This act allows the 25% of the 1/4 cent additional public transit tax to be used for all state highways within a county of the first class instead of only I-15 and for debt service and bond issuance costs related to those projects. The act creates the Public Transportation System Tax Highway Fund and allows a county of the first class, by interlocal agreement, to deposit revenue directly into the fund to be used within the county as prioritized by the Transportation Commission.

Amends 59-12-502, 59-12-502; Enacts 72-2-121

Effective March 16, 2001 2001 Utah Laws 217

# HB 289 Clean Fuel Vehicles - Use of High Occupancy Vehicle Lanes (Don E. Bush)

This act authorizes clean fuel special group license plates beginning October 1, 2001, for holders of a current clean special fuel certificate. The act authorizes vehicles with clean fuel special group license plates to travel in lanes designated for high occupancy vehicles, regardless of the number of occupants. The act provides a repeal date of July 1, 2004 for this high occupancy vehicle lane privilege.

Amends 41-1a-408, 41-1a-1211, 41-6-53.5, 63-55-241

Effective July 1, 2001 2001 Utah Laws 369

#### HB 323 Sales and Use Tax - Rural Hospital Tax Amendments (DeMar Bud Bowman)

This act provides that a county may not impose a rural health care facility sales and use tax on a transaction to the extent that the transaction is already subject to a rural city hospital sales and use tax.

Amends 59-12-802

Effective July 1, 2001 2001 Utah Laws 226

### SB 114 Sales and Use Tax on Public Accommodations and Services Taxed by Tribes (Mike Dmitrich)

This act provides an exemption from state sales and use tax on public accommodations and services taxed by the Navajo Nation. The act requires the Revenue and Taxation Interim Committee to study the tax exemption.

Amends 59-12-104; Enacts 59-12-104.2

Effective July 1, 2001 2001 Utah Laws 243

#### SB 74 Sales and Use Tax - Uniform Sales and Use Tax Administration Act and Sales and Use Tax Revisions (Lyle W. Hillyard)

This act authorizes certain delegates to enter into multistate discussions regarding a Streamlined Sales and Use Tax Agreement including whether the state should enter into the Streamlined Sales and Use Tax Agreement with one or more other states. The act establishes definitions, prescribes reporting requirements for the delegates, and provides requirements for the Streamlined Sales and Use Tax Agreement. The act allows the Utah State Tax Commission to enter into the Streamlined Sales and Use Tax Agreement under certain circumstances. The act clarifies the relationship between the Streamlined Sales and Use Tax Agreement and state law, the relationship between the states that are entering into or considering whether to enter into the Streamlined Sales and Use Tax Agreement, and the binding and beneficial effect of the Streamlined Sales and Use Tax Agreement. The act also clarifies statutes pertaining to the collection of sales and use taxes by remote vendors, including the application of penalties to remote vendors, the distribution to counties, cities, and towns of sales and use taxes collected by remote vendors, and the amount of revenues to be deposited into the Remote Sales Restricted Account.

Amends 59-1-401, 59-12-103, 59-12-103.2, 59-12-107, 59-12-802, 59-12-804, 59-12-902

Effective July 1, 2001 2001 Utah Laws 104

#### SB 174 Sales and Use Tax - Exemption for Semiconductor Fabricating or Processing Materials (Curtis S. Bramble)

This act exempts from the sales and use tax, beginning on July 1, 2001 through June 30, 2004, sales of

### 2001 Legislative Summary

semiconductor fabricating or processing materials and provides that the exemption is to be phased in over a three-year period. The act requires amounts of the exemption to be reported to the State Tax Commission and requires the State Tax Commission to provide to the legislature upon request the amounts of the exemption reported to the State Tax Commission. The act also requires the Revenue and Taxation Interim Committee to conduct an annual study of the exemption.

Amends 59-1-403, 59-12-102, 59-12-104, 59-12-105

Effective July 1, 2001 2001 Utah Laws 262

# SB 234 Sales and Use Tax - Botanical, Cultural, Recreational, and Zoological Organizations or Facilities Amendments (Lyle W. Hillyard)

This act allows a city or town to impose sales and use tax beginning on or after January 1, 2003 for the support of recreational and zoological facilities and botanical, cultural, and zoological organizations if the county in which the city or town is located does not impose a similar tax. The act requires an opinion vote of the electorate for the imposition of the tax and for notification to the State Tax Commission of changes in the imposition of the tax. The act also provides for the distribution of the city or town tax and the distribution of the similar county tax.

Amends 59-12-703, 59-12-704; Enacts 59-12-1401, 59-12-1402, 59-12-1403

Effective July 1, 2001 2001 Utah Laws 192

#### **Fuel Taxes**

#### SB 22 Navajo Nation - Motor and Special Fuel Taxes (Mike Dmitrich)

This act provides for a reduction of motor and special fuel taxes if the motor or special fuel is taxed by the Navajo Nation. The act authorizes agreements with the Navajo Nation related to the administration of motor and special fuels taxes. (Revenue and Taxation Interim Committee)

Amends 59-13-201, 59-13-204, 59-13-301

Effective March 19, 2001 2001 Utah Laws 232

# SB 40 Penalty for Use of Dyed Diesel (Dan R. Eastman)

This act prohibits a person from having dyed diesel fuel in the fuel supply tank of a motor vehicle on a highway unless permitted under federal law or traveling in an agricultural operation from one parcel of land to another. The Tax Commission is required to impose a penalty that is the greater of \$500 or \$5 per gallon of dyed diesel fuel within each fuel supply tank and double those amounts for second and subsequent offenses.

Enacts 59-13-320.5

Effective April 30, 2001 2001 Utah Laws 29

SB 49 Aviation Fuel Tax (John L. Valentine)
This act provides a \$.015 tax refund or credit for aviation fuel tax paid on gallons of aviation fuel purchased by a federally certificated air carrier at the Salt Lake International Airport. The allocation of the tax to the airport is reduced by the same amount. The act provides procedures and Tax Commission rulemaking for filing a claim for a refund, and provides for penalties for making a false claim.

Amends 59-13-402; Enacts 59-13-404

Effective July 1, 2001 2001 Utah Laws 235

#### **Motor Vehicle**

# HB 30 Vehicle Towing and Reporting Requirements (James R. Gowans)

This act consolidates and makes uniform reporting, notification, and retrieval requirements for a vehicle, vessel, and outboard motor that is towed due to abandonment, improper registration, DUI, theft, or public safety concerns. A vehicle removal is required to be reported immediately by both the peace officer and the tow truck operator. The report is made to the Motor Vehicle Division in a form the division specifies, which may include an electronic form compatible with a database. The division may charge a fee for utilizing the database based on the cost of administering the database. A person may not remove an unattended vehicle without prior authorization of a law enforcement agency or the owner of the property where the vehicle is located.

An unattended vehicle is considered abandoned if left for 48 hours, instead of the previous requirement of 24 hours. An authorized towing certificate is required for any tow truck service that performs towing without the knowledge of a vehicle owner. The Department of Transportation is required to make rules for the inspection, investigation, and certification of tow truck motor carriers, tow trucks, and drivers and the department may charge a biennial fee to cover its costs. A tow truck operator who removes a vehicle from private property without the owner's knowledge must immediately report the removal to law enforcement and send a certified letter to the owner within two business days. Until a tow truck motor carrier reports the removal of a vehicle, no fee may be collected for the removal and no storage fees may be charged. All towing and storage fees must be conspicuously posted. (Transportation Interim Committee)

Amends 41-1a-1101, 41-6-44.30, 41-6-102, 41-6-116.10, 53-1-106, 53-3-106, 72-9-601, 72-9-602, 72-9-603, 73-18-12.7, 73-18-12.8, 73-18-20.1, 73-18-20.2; Enacts 41-6-102.5, 41-6-102.7

Effective July 1, 2001 2001 Utah Laws 202

#### HB 63 Off-highway Vehicle Registration Amendments (Brent H. Goodfellow)

This act repeals a provision that requires each offhighway vehicle be given an additional assigned identification number upon initial registration that would stay with the off-highway vehicle for subsequent annual registrations until ownership is transferred.

Amends 41-22-3

Effective July 1, 2001 2001 Utah Laws 23

### HB 74 Unauthorized Control of a Motor Vehicle Amendments (Gary F. Cox)

This act provides that wrongful appropriation or unauthorized control of a motor vehicle is a lesser included offense of theft.

Amends 41-1a-1314, 76-6-404.5

Effective April 30, 2001 2001 Utah Laws 48

# HB 92 Spay and Neuter License Plate (Jackie Biskupski)

This act authorizes spay and neuter special group license plates for contributors to No More Homeless Pets in Utah for distribution to pet spay and neuter programs. Beginning January 1, 2002, the Motor Vehicle Division may issue the plates if a \$9,000 contribution for startup material and programing is provided to the division by No More Homeless Pets in Utah.

Amends 41-1a-408, 41-1a-1201, 41-1a-1211

Effective July 1, 2001 2001 Utah Laws 345

# HB 190 Original Issue License Plate Amendments (Rebecca D. Lockhart)

This act amends the vehicle model year for vehicles allowed to use original issue license plates from 1968 to 1973.

Amends 41-1a-416

Effective April 30, 2001 2001 Utah Laws 34

# SB 108 Licensure of Motor Vehicles (Ed P. Mayne)

This act requires applicants for new vehicle registration to show a valid driver license, unless the vehicle was sold by a vehicle dealer.

Enacts 41-1a-210.5

Effective April 30, 2001 2001 Utah Laws 242

### SB 166 Mobile Home Park Residency Amendments (Dan R. Eastman)

The act provides specific criteria by which the Motor Vehicle Division may disclose the name and address of the lienholder or mobile home owner of an abandoned mobile home to the owner of a mobile home park and modifies provisions related to changes in service charges to residents of mobile home parks. The act modifies provisions related to eviction proceedings and amends provisions related to eviction proceedings and owner of a mobile home's rights and liabilities after receipt of a notice of abandonment or issuance of a writ or restitution. The act defines abandonment of a mobile home space or mobile home and designates park procedure in the event of abandonment. The act amends

### 2001 Legislative Summary

the procedure after an eviction judgment has been entered by a court and allows mobile home park residents to form associations and outlines the requirements of those associations.

Amends 41-1a-116, 57-16-4, 57-16-5, 57-16-6, 57-16-9, 57-16-15.1, 63-2-202; Enacts 57-16-13, 57-16-14, 57-16-16

Effective April 30, 2001

2001 Utah Laws 256

#### Miscellaneous

# HB 21 Mailing Requirements to State and Political Subdivisions (Roger E. Barrus)

This act renumbers and consolidates sections relating to general filing requirements relating to mailing reports and payments to state and political subdivisions. (Government Operations Interim Committee)

Renumbers and Amends 63-37-1 to 68-3-8.5; Repeals 63-37-2, 63-37-3

Effective April 30, 2001 2001 Utah Laws 16

### HB 27 Electronic Government Services Amendments - Administrative Rules and Procedures (Richard M. Siddoway)

This act facilitates the electronic delivery of government services by governmental agencies. (Public Utilities and Technology Interim Committee)

Amends 26-1-5, 63-46a-2, 63-46a-3, 63-46a-4, 63-46a-6, 63-46a-7, 63-46a-10, 63-46a-10.5, 63-46a-11, 63-46a-12.1, 63-46b-3, 63-46b-6, 63-46b-9, 63-46b-10, 63-46b-12, 63-46b-13, 63-46b-15; Enacts 46-4-502, 63-46a-17, 63-46b-23

Effective April 30, 2001 2001 Utah Laws 138

HB 28 Independent Entities Act (Ron Bigelow)

This act recodifies provisions relating to the Legislative Quasi-governmental Entities Committee and its oversight functions and renames it the Legislative Independent Entities Committee. The act creates the Independent Entities Code, which includes the Independent Entities Act and the Independent Corporations Act, establishing legislative oversight and general provisions for independent corporations. (Quasi-Governmental Entities

#### Committee)

Enacts 63E-1-101, 63E-1-102, 63E-1-201, 63E-1-202, 63E-1-203, 63E-1-301, 63E-1-302, 63E-1-303, 63E-1-401, 63E-1-402, 63E-1-403, 63E-1-404, 63E-2-101, 63E-2-102, 63E-2-103, 63E-2-104, 63E-2-105, 63E-2-106, 63E-2-107, 63E-2-108, 63E-2-109, 63E-2-110, 63E-2-111

Effective July 1, 2002

2001 Utah Laws 201

# HB 86 Government Revenue and Tax System Task Force (Chad E. Bennion)

This act creates the Government Revenue and Tax System Task Force and provides for the task force membership, chairs, compensation, duties and responsibilities, the meeting schedule, reporting requirements, and staff support.

Effective April 30, 2001

2001 Utah Laws 282

# HB 115 Waste Tire Recycling (Neal B. Hendrickson)

This act restricts eligibility for partial reimbursement of recycling costs to recyclers within the state who recycle a minimum number of waste tires generated within the state. The act increases the waste tire recycling fee, modifies the reimbursement amounts recyclers may receive, reduces reimbursements for removing waste tires from an abandoned waste tire pile or landfill waste tire pile, allows the executive secretary of the Solid and Hazardous Waste Control Board to deny reimbursement of costs to remove waste tires from an abandoned waste tire pile or landfill waste tire pile if payment of the removal costs would result in there being insufficient funds to reimburse the costs of recyclers, and prohibits double payments to reimburse recycling costs when waste tires are converted into crumb rubber, which is subsequently used to create an ultimate product.

Amends 19-6-803, 19-6-805, 19-6-809, 19-6-810, 19-6-811, 19-6-813, 19-6-815, 19-6-816, 19-6-819, 19-6-820

Effective July 1, 2001 2001 Utah Laws 165

# HB 118 Mineral Lease Amendments (Max W. Young)

This act allows a county that receives in lieu tax payments appropriated from the Mineral Lease Account to distribute the money to school districts.

Amends 11-14-17.6, 59-21-2

Effective July 1, 2001 2001 Utah Laws 205

# HB 136 Revenue and Taxation Criminal Offenses and Penalties (Bryan D. Holladay)

This act provides for the offense of intentionally attempting to evade or defeat a tax or the payment of a tax and modifies the statute of limitations for prosecuting certain offenses.

Amends 59-1-401, 76-8-1101

Effective July 1, 2001 2001 Utah Laws 177

# HB 139 Cities and Towns - Classification and Related Issues (Wayne A. Harper)

This act modifies provisions relating to the direction, control, and supervision of a chief of police or marshal in a third class city or town and their appointment of assistants. The act revises municipal classifications and adjusts certain city and town budgetary procedural requirements to be more consistent with each other. The act also modifies civil service commission provisions. The act establishes existing forms of government for first, second, and third class cities and towns as optional forms for all classes of municipalities.

Amends 10-2-301, 10-3-918, 10-3-1001, 10-3-1002, 10-3-1003, 10-3-1012, 10-3-1203, 10-3-1209, 10-5-107, 10-5-108, 10-6-118

Effective April 30, 2001 2001 Utah Laws 178

#### HB 205 Employers' Reinsurance Fund Special Assessment (Gerry A. Adair)

This act reinstates the Employers' Reinsurance Fund Special Assessment beginning in the 2002 calendar year.

Amends 63-55b-159; Enacts 59-9-101.3

Effective April 30, 2001 2001 Utah Laws 290

# HB 370 Hazardous Waste Amendment (Jeff Alexander)

This act imposes regulations, fees, and taxes that apply to the reprocessing, treatment, or disposal of certain types of radioactive waste. The act requires generators or brokers of radioactive waste to obtain a permit to transfer the waste to a commercial radioactive waste treatment or disposal facility, and the Board of Radiation Control is authorized to make rules governing a generator site access permit program. The act imposes fees for generator site access permits and modifies the regulatory fee for a commercial radioactive waste treatment or disposal facility. The act imposes an annual fee on a commercial radioactive waste treatment or disposal facility, which is deposited in the Radioactive Waste Perpetual Care and Maintenance Fund, and is used for the perpetual care and maintenance of the facility after its closure. The act imposes a tax on radioactive waste disposed of or reprocessed at a radioactive waste facility and provides for the study of issues relating to radioactive waste.

Amends 19-1-108, 19-3-102, 19-3-106, 59-1-403; Enacts 19-3-106.2, 19-3-106.4, 19-3-201.1, 59-24-101, 59-24-102, 59-24-103, 59-24-104, 59-24-105, 59-24-106, 59-24-107, 59-24-108, 59-24-109

Effective April 30, 2001 2001 Utah Laws 314

# SB 11 Electronic Government Services Amendments - Drivers License (David H. Steele) This set facility to the provision of electronic

This act facilitates the provision of electronic government services by the Driver License Division. (Public Utilities and Technology Interim Committee)

Amends 41-6-17, 41-6-31, 41-6-35, 41-6-35.5, 41-6-37, 41-6-39, 41-6-40, 41-6-42, 41-6-100.15, 41-6-116.10, 41-12a-303, 41-12a-508, 53-3-104, 53-3-105, 53-3-109, 53-3-205, 53-3-210, 53-3-216, 53-3-218, 53-3-221, 53-3-223, 53-3-231, 53-3-303, 53-3-303.5, 53-3-408, 53-3-413, 53-3-418, 53-3-607, 53-3-807

Effective April 30, 2001 2001 Utah Laws 85

### SB 81 Provisions Relating to High-level Nuclear Waste (Terry R. Spencer)

This act prohibits the placement of high-level nuclear waste or greater than class C radioactive waste within the exterior borders of the state and

prohibits governmental entities or businesses from providing services to facilitate the placement of the waste in the state. However, should the federal government authorize this placement, the act requires mandatory planning by the site county, including a public hearing. The act provides that an entity may not apply for a state license for the transportation, transfer, or storage of high-level nuclear waste or greater than class C radioactive waste until a final court ruling is given regarding the state provisions. The act also prohibits a county from providing municipal-type services to a site under consideration for a facility, entering into contracts to provide the services, or creating political subdivisions to provide the services until a license is authorized. The act provides that persons or organizations acting in violation of these provisions are subject to penalties. The act requires the Department of Environmental Quality to determine the amount of unfunded potential liability regarding a release of the waste from a facility. Should a facility gain a license, the act imposes on any organization providing municipaltype services a transaction fee of 75% of the value of a contract. This fee is to be applied to the unfunded potential liability and deposited in a restricted account created by this act. In addition, the license applicant is required to deposit in this account not less than 75% of the determined unfunded potential liability within 30 days of issuance of the license for the facility. The licensee is also required to pay an annual fee to be determined by the amount of workers' compensation to be paid for employees in the state, multiplied by the number of casks of nuclear waste brought into the state, which is also to be deposited in the account. The fee does not exempt the licensee from payments for workers' compensation. The act also requires the licensee to test employees for the presence of drugs or alcohol to protect the safety of the public. The act provides for the state engineer to file an action in court to determine water rights for any area within the state's exterior boundaries regarding which any entity is actively seeking a license for a nuclear waste facility.

Amends 17-27-102, 17-27-301, 17-27-303, 17-34-1, 17-34-3, 19-3-301, 19-3-302, 19-3-303, 19-3-308, 19-3-309, 19-3-312, 34-38-3, 73-4-1; Enacts 17-27-308, 17-34-6, 19-3-319

Effective March 15, 2001

2001 Utah Laws 107

### SB 100 Insurance Law Amendments (L. Steven Poulton)

This act makes broad modifications to the Insurance Code and related provisions involving health insurance, property insurance, and life insurance in general.

Amends 7-9-5, 26-19-2, 26-40-104, 31A-1-103, 31A-1-301, 31A-2-214, 31A-4-103, 31A-4-113, 31A-5-211, 31A-5-418, 31A-5-703, 31A-6a-102, 31A-6a-110, 31A-8-101, 31A-8-103, 31A-8-209, 31A-8-211, 31A-8-213, 31A-8-402, 31A-8-407, 31A-8-408, 31A-9-212, 31A-11-102, 31A-14-201, 31A-14-212, 31A-15-103, 31A-15-106, 31A-17-201, 31A-17-401, 31A-17-402, 31A-17-408, 31A-17-504, 31A-17-505, 31A-17-507, 31A-17-508, 31A-17-509, 31A-17-513, 31A-17-601, 31A-17-602, 31A-17-603, 31A-17-604, 31A-17-605, 31A-17-606, 31A-17-607, 31A-17-608, 31A-17-609, 31A-17-610, 31A-17-613, 31A-18-105, 31A-19a-101, 31A-21-103, 31A-21-104, 31A-21-201, 31A-21-301, 31A-21-303, 31A-21-307, 31A-21-401, 31A-21-402, 31A-21-403, 31A-21-404, 31A-21-501, 31A-21-502, 31A-21-503, 31A-21-505, 31A-22-307, 31A-22-403, 31A-22-404, 31A-22-415, 31A-22-423, 31A-22-510, 31A-22-517, 31A-22-518, 31A-22-520, 31A-22-600, 31A-22-601, 31A-22-602, 31A-22-603, 31A-22-604, 31A-22-605, 31A-22-606, 31A-22-607, 31A-22-608, 31A-22-609, 31A-22-610, 31A-22-610.2, 31A-22-610.5, 31A-22-611, 31A-22-612, 31A-22-613, 31A-22-613.5, 31A-22-614, 31A-22-617, 31A-22-619, 31A-22-620, 31A-22-623, 31A-22-624, 31A-22-626, 31A-22-630, 31A-22-701, 31A-22-702, 31A-22-703, 31A-22-704, 31A-22-705, 31A-22-715, 31A-22-716, 31A-22-717, 31A-22-720, 31A-22-801, 31A-22-802, 31A-22-803, 31A-22-804, 31A-22-805, 31A-22-806, 31A-22-807, 31A-22-808, 31A-22-809, 31A-22-1002, 31A-22-1101, 31A-22-1401, 31A-22-1402, 31A-22-1407, 31A-22-1409, 31A-22-1412, 31A-23-101, 31A-23-102, 31A-23-201, 31A-23-202, 31A-23-203, 31A-23-204, 31A-23-206, 31A-23-207, 31A-23-209, 31A-23-211.7, 31A-23-212, 31A-23-216, 31A-23-218, 31A-23-302, 31A-23-303, 31A-23-307, 31A-23-310, 31A-23-312, 31A-23-404, 31A-23-503, 31A-23-601, 31A-23-702, 31A-23-705, 31A-25-102, 31A-25-202, 31A-25-203, 31A-25-205, 31A-25-206, 31A-25-207, 31A-25-208, 31A-26-101, 31A-26-202, 31A-26-203, 31A-26-204, 31A-26-206, 31A-26-207, 31A-26-208, 31A-26-209, 31A-26-213, 31A-26-302, 31A-28-102, 31A-28-103, 31A-28-106, 31A-28-108, 31A-28-109, 31A-28-202, 31A-29-103, 31A-29-117, 31A-30-103, 31A-30-104, 31A-30-106, 31A-30-106.5, 31A-30-107, 31A-32a-102, 31A-33-103.5, 31A-33-113, 34A-2-103, 58-67-501, 58-68-501, 59-10-114,

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62A-11-326.1, 62A-11-326.2, 63-25a-413, 63-55-231, 67-22-1, 67-22-2, 78-14-4.5, 78-45-7.5; Enacts 31A-2-217, 31A-22-424, 31A-22-522, 31A-22-631, 31A-22-632, 31A-22-1413, 31A-22-1414, 31A-23-201.5, 31A-23-317, 31A-26-215; Repeals 31A-8-210, 31A-8-212; Repeals and Reenacts 31A-27-311.5

Effective April 30, 2001

2001 Utah Laws 116

### SB 113 Uintah Basin Revitalization Fund Amendments (Beverly Ann Evans)

This act modifies the Oil and Gas Severance tax to include in the diversion of severance taxes to the Uintah Basin Revitalization Fund wells located on lands recently conveyed to the Ute Tribe by the federal government. This act has retrospective operation to January 1, 2001.

Amends 59-5-116

Effective April 30, 2001

2001 Utah Laws 119

# SB 202 Confidentiality of Tax Information (Karen Hale)

This act permits disclosure of information in certain circumstances, particularly those related to motor fuel and aviation fuel taxation.

Amends 59-1-403, 59-14-212

Effective April 30, 2001

2001 Utah Laws 270

# SB 213 Taxation of Telephone Corporations (Curtis S. Bramble)

This act defines "telephone corporation" for purposes of the sales and use tax and clarifies that certain amounts paid to telephone corporations are subject to the sales and use tax.

Amends 59-12-102, 59-12-103

Effective July 1, 2001 2001 Utah Laws 188

SJR 11 Resolution on Taxation of Remote Sales and Developing Technologies (John L. Valentine) This resolution encourages the Utah Tax Review Commission to study and develop a plan to mini-

commission to study and develop a plan to minimize taxes and remove burdens imposed by the taxes on persons using developing technologies. This study and plan should incorporate the principles of opposing new taxes, opposing the application of sales and use taxes on providing Internet

services or electronic communications, and minimizing the application of taxes and administrative burdens on business conducted through the use of developing technologies.

Effective February 27, 2001

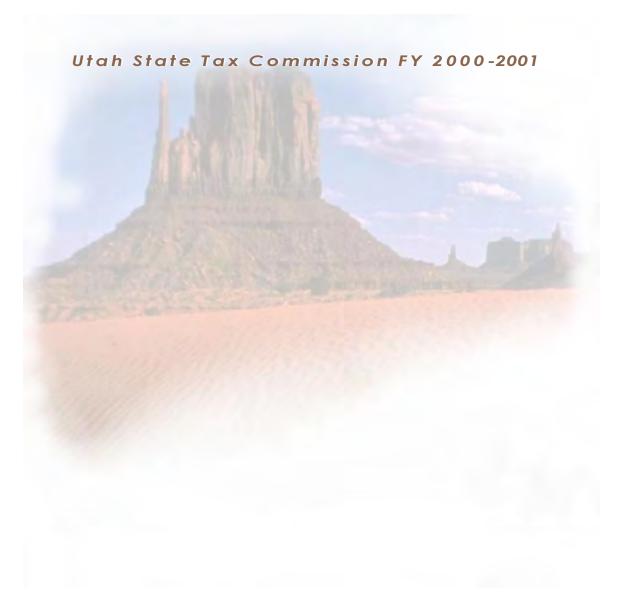
2001 Utah Laws

#### HJR 18 Resolution Supporting President Bush's Tax Relief Proposal (David Clark)

This resolution urges the United States Congress to support the tax relief plan introduced by President Bush.

Effective February 27, 2001

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