

UTAH STATE TAX COMMISSION

ANNUAL REPORT

2012 FISCAL YEAR





State of Utah

GARY R. HERBERT
Governor

GREG BELL
Lieutenant Governor

Utah State Tax Commission

R. BRUCE JOHNSON
Commission Chair

D'ARCY DIXON PIGNANELLI
Commissioner

MICHAEL J. CRAGUN
Commissioner

BARRY C. CONOVER
Executive Director

January 1, 2013

To the Honorable Governor Gary R. Herbert,
and members of the Utah State Legislature:

On behalf of the Utah State Tax Commission, we are pleased to submit to you the annual report for the fiscal year ending June 30, 2012.

The Tax Commission experienced another successful year in the collection and distribution of state taxes. We are in the eighth year of a multi-year project to upgrade the State's tax computer system. The project has integrated systems in order to enhance tax compliance, improve customer service and provide flexibility for changes in the state's tax laws. Our dedicated staff along with system contractors have successfully replaced and upgraded the core tax systems.

Total collections from all sources administered by the Tax Commission during the 2012 fiscal year totaled \$6,844,553,251. This represents an increase of \$384,329,348 or 5.9 percent increase in total collections from fiscal year 2011. The Education Fund increased by \$173,679,623, or 6.6 percent; the Transportation Fund increased \$147,296,729 or 20.6 percent; and the General Fund (not including restricted amounts) decreased \$3,921,188 or -0.2 percent.

We remain steadfast in our mission of serving the people of Utah through fair administration of state tax and assigned motor vehicle laws.

Sincerely,

A handwritten signature in blue ink that reads "R. Bruce Johnson".

R. Bruce Johnson
Tax Commission Chair

A handwritten signature in blue ink that reads "Barry C. Conover".

Barry C. Conover
Executive Director

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COMMISSION OFFICE



Commissioners Marc B. Johnson, Michael J. Cragun, D'Arcy Dixon Pignanelli and R. Bruce Johnson served during the 2012 fiscal year. Commissioner Robert P. Pero was appointed by Governor Gary R. Herbert following the Dec. 31, 2012 retirement of Commissioner Marc B. Johnson.

The Utah State Tax Commission, created in 1931, consists of four members, not more than two of whom may belong to the same political party. Members are appointed by the governor with consent of the Senate. Utah law requires that membership of the commission represent composite skills in accounting, law, auditing, property assessment, management and finance.

The Tax Commission collects most of the state tax revenues and supervises the administration of general property tax that provides a significant percentage of the revenue for the operation of local governments in Utah.

The Commission comprises seven operating divisions under the general supervision of an executive director who is appointed by the Commission after consultation with the governor and confirmation by the Legislature.

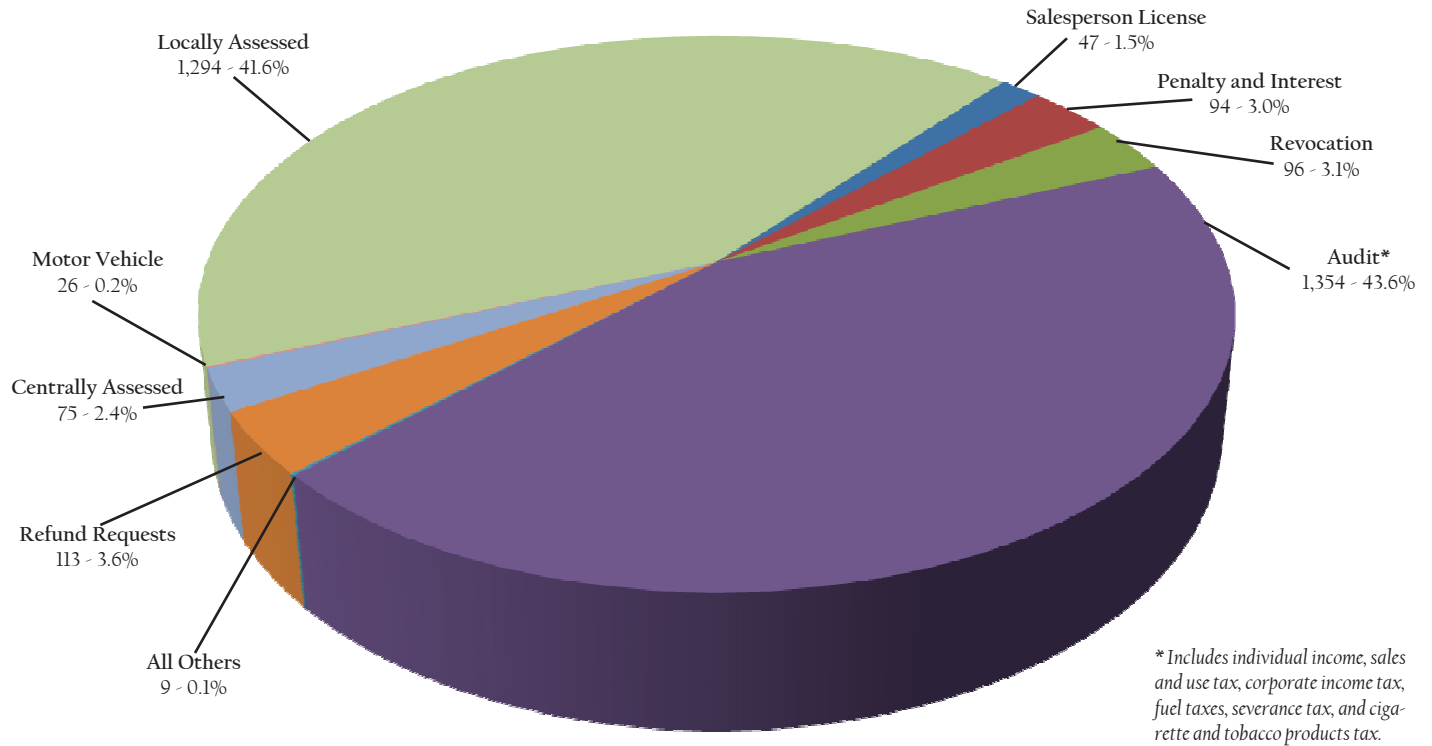
Tax Commissioners are also involved with quasi-judicial hearings on tax matters. Taxpayers who disagree with tax decisions made by Commission employees and/or county boards of equalizations may appeal to

the Commission. The appeals office receives and hears appeals and conducts hearings in compliance with formal rules approved by the Commission. The Commission has final review authority over the appeals process, but the decision can be appealed to District Court or the State Supreme Court.

Over the years, State law has given the Commission numerous specific power and duties for carrying out the broad powers outlined in the Constitution. These include the authority to do the following:

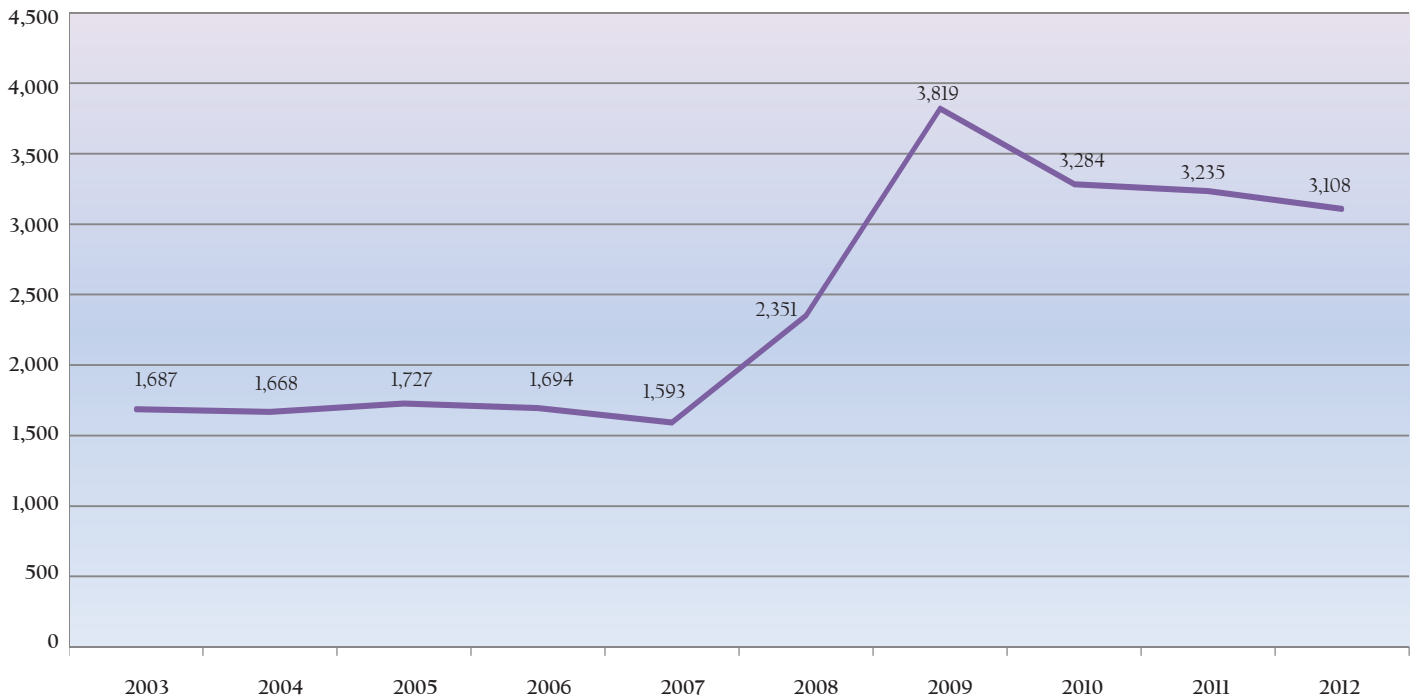
- Require information from State and local officials
- Subpoena witnesses to testify and produce records and documents
- Supervise and direct the work of local tax officials
- Direct proceedings, actions and prosecutions to enforce state tax laws
- Prescribe forms relating to the assessment and collection of state and local taxes, and
- Extend or reconvene sessions of county boards of equalizations.

Appealed Cases by Type



This chart shows the type, percent and number of tax appeals filed with the Tax Commission from July 1, 2011 to June 30, 2012.

Appealed Tax Cases



This chart shows the trend in the number of appealed cases filed at the Tax Commission since 2003.



The Utah State Tax Commission building, located in Salt Lake City, houses the Commission Office and seven operating divisions.

ADMINISTRATION

Overview

The Utah State Tax Commission collects and distributes over \$6.8 billion in state and local revenues. The primary Tax Commission responsibilities include the following:

- * Process revenue, returns and update taxpayer information
- * Audit tax returns and other information for accuracy and compliance
- * Collect delinquent taxes
- * Assist taxpayers with compliance and resolve account issues
- * Register and issue titles for motor vehicles and motor carriers
- * Enforce motor vehicle laws, including vehicle fraud, stolen vehicles and regulation of the automobile sales industry.



Barry C. Conover
Executive Director

#1 Timely Service

A. Revenue Deposits

Importance: The timely collection and deposit of revenues in state accounts is critical for state investment purposes and to provide funds for government services.

Action: State guidelines require all deposits of funds within 72 hours of receipt. Our goal is to deposit funds within 24 hours of receipt and within 72 hours during peak return periods. This goal is met 98 percent of the time.

B. Income Tax Refunds

Importance: The public expects and relies on timely income tax refunds. Technological advancements including electronic filing options have reduced the time taxpayers wait to receive state income tax refunds.

Action: Timeliness of refunds generally depends on how early the taxpayer files the return. Income tax refunds are targeted to be processed within 15 days of receipt which occurs at least 90 percent of the time. Exceptions occur when there is an unusual error item. Those returns are then marked for review.

C. Citizen Telephone Assistance

Importance: Since citizens are required to file tax returns and register their vehicles, we provide timely and quality responses to all telephone inquiries in order to assist people in completing their transactions,

Action: The Taxpayer Services and Motor Vehicles divisions continue to assist of citizens who contact the Tax Commission by telephone. The Taxpayers Services Division is at the center of addressing and solving specific taxpayer questions. Employees provide customer service and maintain front-line contact with the public on tax issues. This division also collects delinquent taxes and encourages future compliance with tax laws.

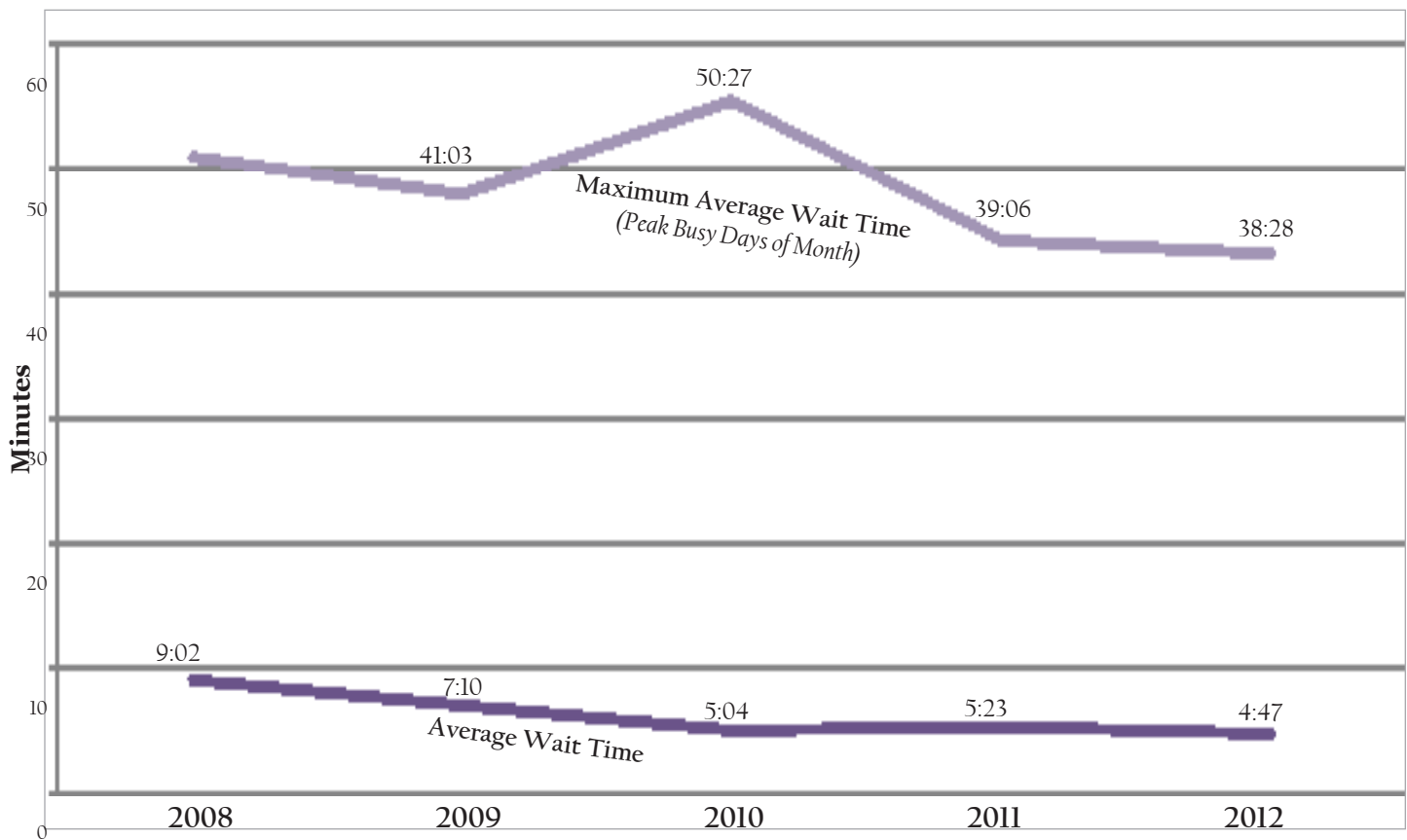
The Division of Motor Vehicles answers all vehicle-related questions from citizens. Charts on the succeeding page illustrate the number of calls and the responses to those calls.

DMV Wait Times

D. Wait Times

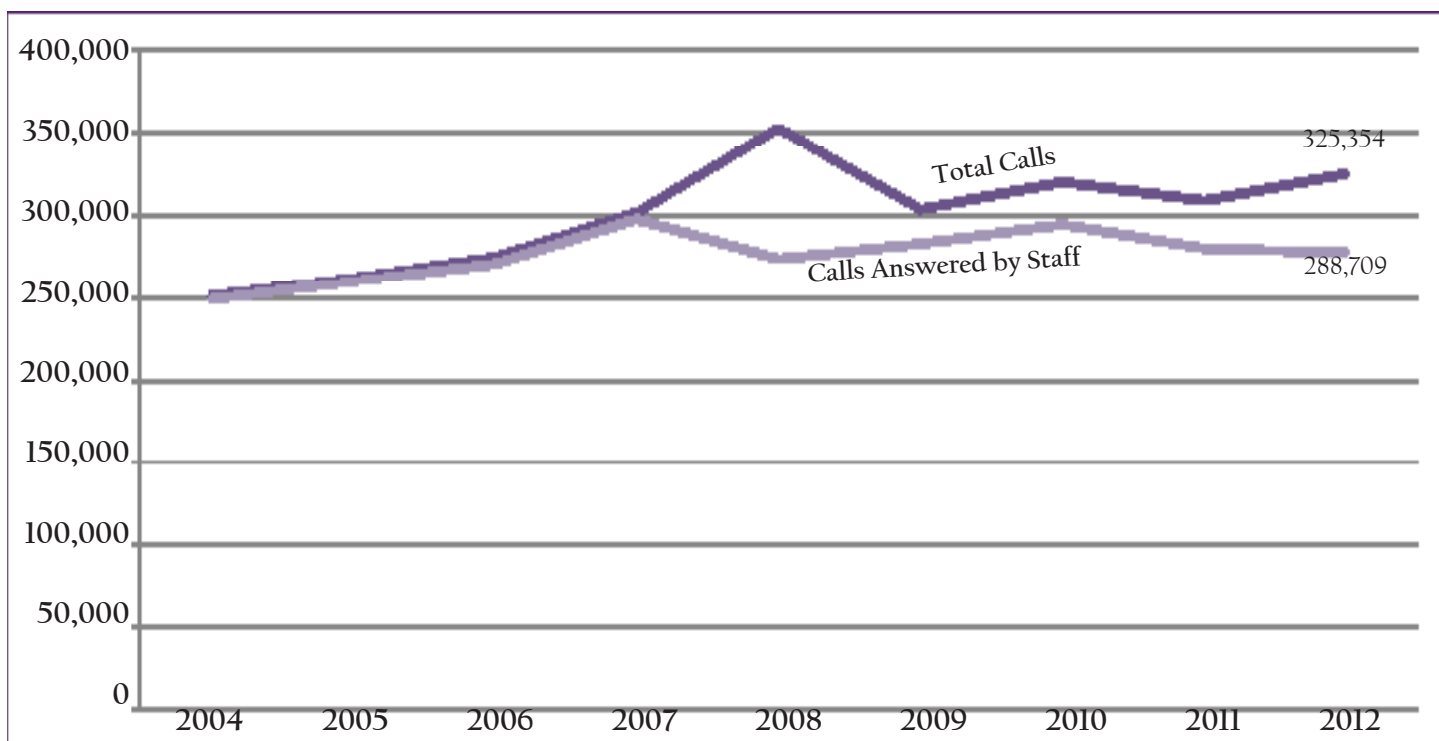
Importance: Citizens visiting Division of Motor Vehicles offices deserve efficient service in the least amount of time. The chart below shows the average wait times for large state-operated motor vehicle offices. These include all Wasatch Front offices. Wait times vary significantly from office to office depending on the day of the week, day of the month and time of day. Due to these considerations, the Division of Motor Vehicles' focus continues to be on wait time trends rather than specific daily wait times.

Action: The Division of Motor Vehicles' goal is to keep average wait times shorter than 20 minutes and no longer than 30 minutes at peak times. To reach this goal, the division utilizes seasonal employees to meet customer service demands during peak periods. Monthly wait times recorded by electronic management systems are used to monitor the average wait time as well as the maximum average wait time.



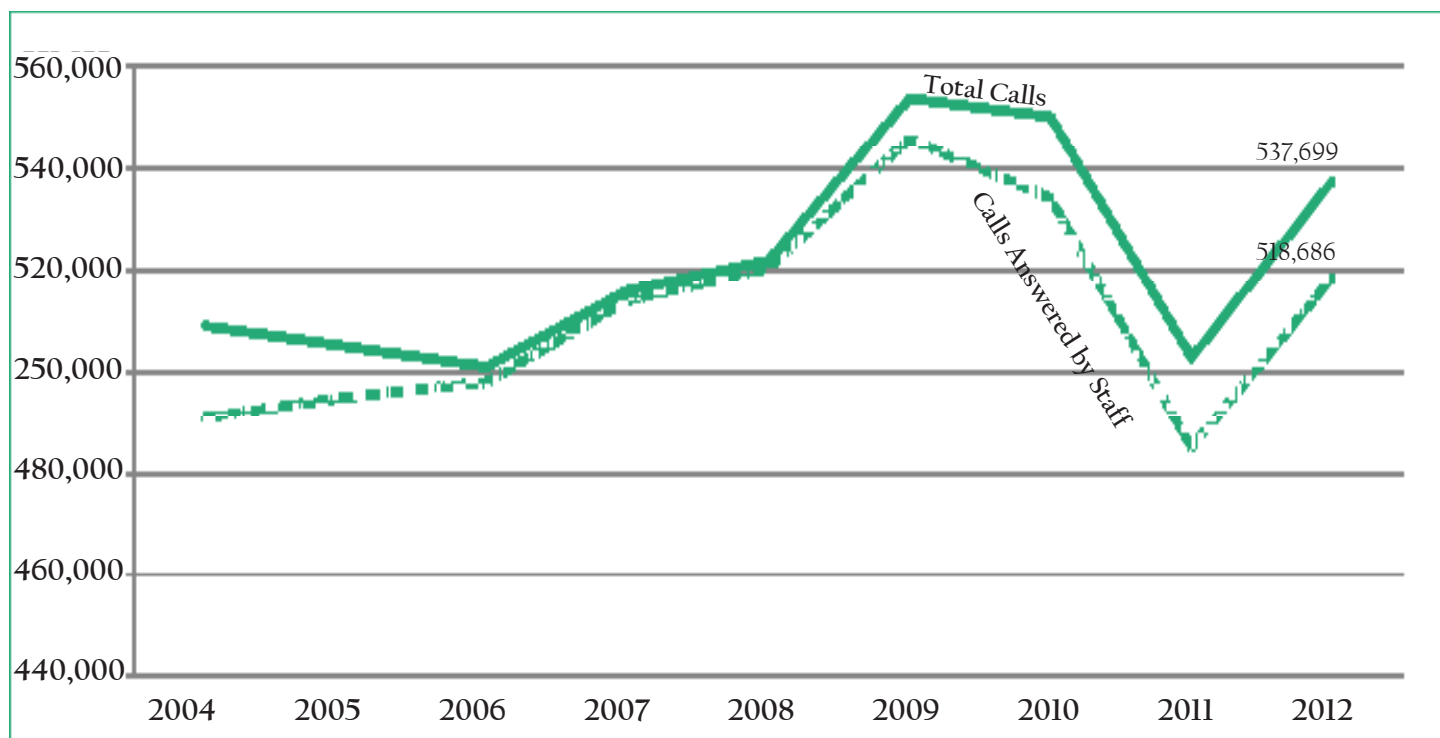
This chart shows changes in recent years in the average wait time for customers and the maximum average time a customer waits in Wasatch Front offices during peak busy days of the month.

Taxpayer Services Telephone Assistance



This chart shows the number of customers since 2004 who contacted Taxpayer Services by telephone and the number who talked directly with an employee.

DMV Telephone Assistance



This chart shows the number of calls received and the number of customers in 2012 who telephoned DMV and talked directly with an employee.

Electronic Filing of Income Tax Returns

#2 Electronic Filing and Payment Options

A. Income Tax Returns

Importance: The Tax Commission continues to use technological advancements and alternative methods of filing income tax returns to keep pace with a growing population and economy. Over one million income tax returns are filed annually and we continue to encourage electronic filing. Utahns have three electronic filing options available:

- 1) Commercial software packages
- 2) Joint Electronic Filing (JELF) and Modernized Electronic Filing (MEF) with the IRS and
- 3) Taxpayer Access Point (TAP), the state's online option

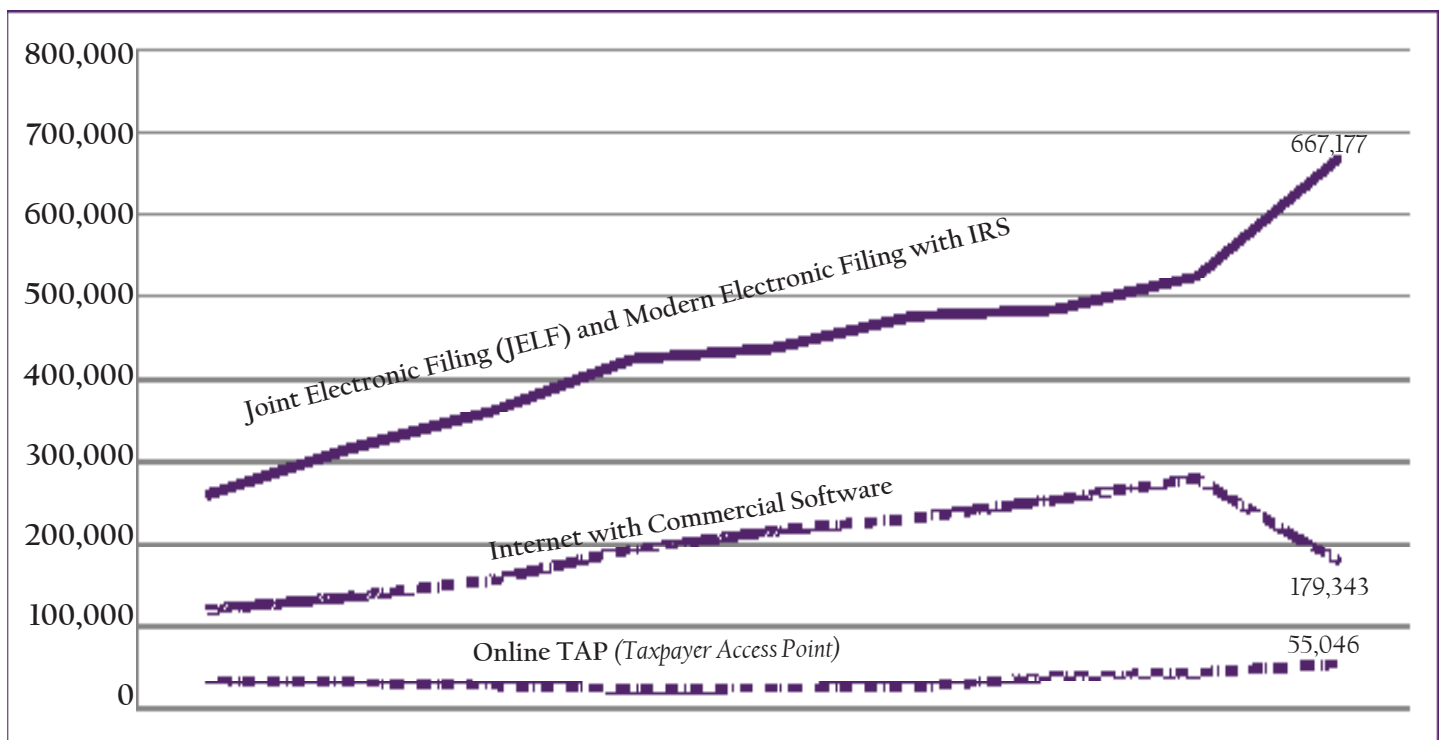
The chart below shows changes in these three options since 2004.

Action: We continue to promote the use of electronic filing options. We expect the popularity of these options to continue into the future which will help offset our increasing workload due to the natural growth in the number of taxpayers required to file returns.

B. Motor Vehicle Transactions

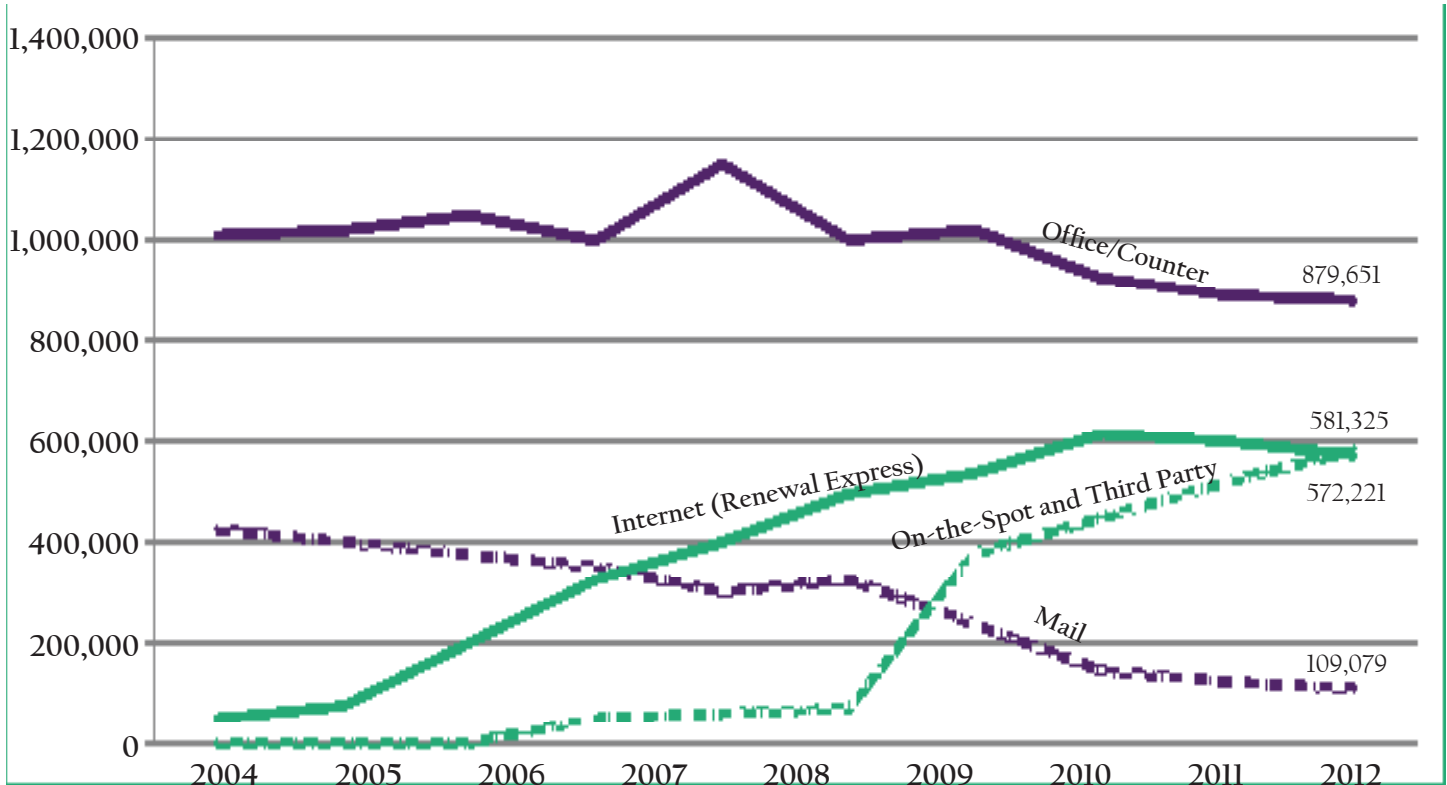
Importance: All motor vehicles, off-highway vehicles and watercraft operating in Utah must be licensed and registered by the Division of Motor Vehicles (DMV). Some transactions, such as the issuance of a title on a new vehicle, must be completed in a DMV office since documentation is required. However, many transactions, including most renewals, can be completed electronically or by contracted third parties. Third parties include authorized commercial dealers, inspection stations and other contracted parties that can complete DMV transactions.

Action: We encourage citizens to complete renewal transactions through the Internet, mail and authorized inspection stations. Use of these options has allowed the division to meet the demands of the growing population for a number of years. The charts on the following pages show growth in different types of renewal transactions and the increase in the total number of renewals.



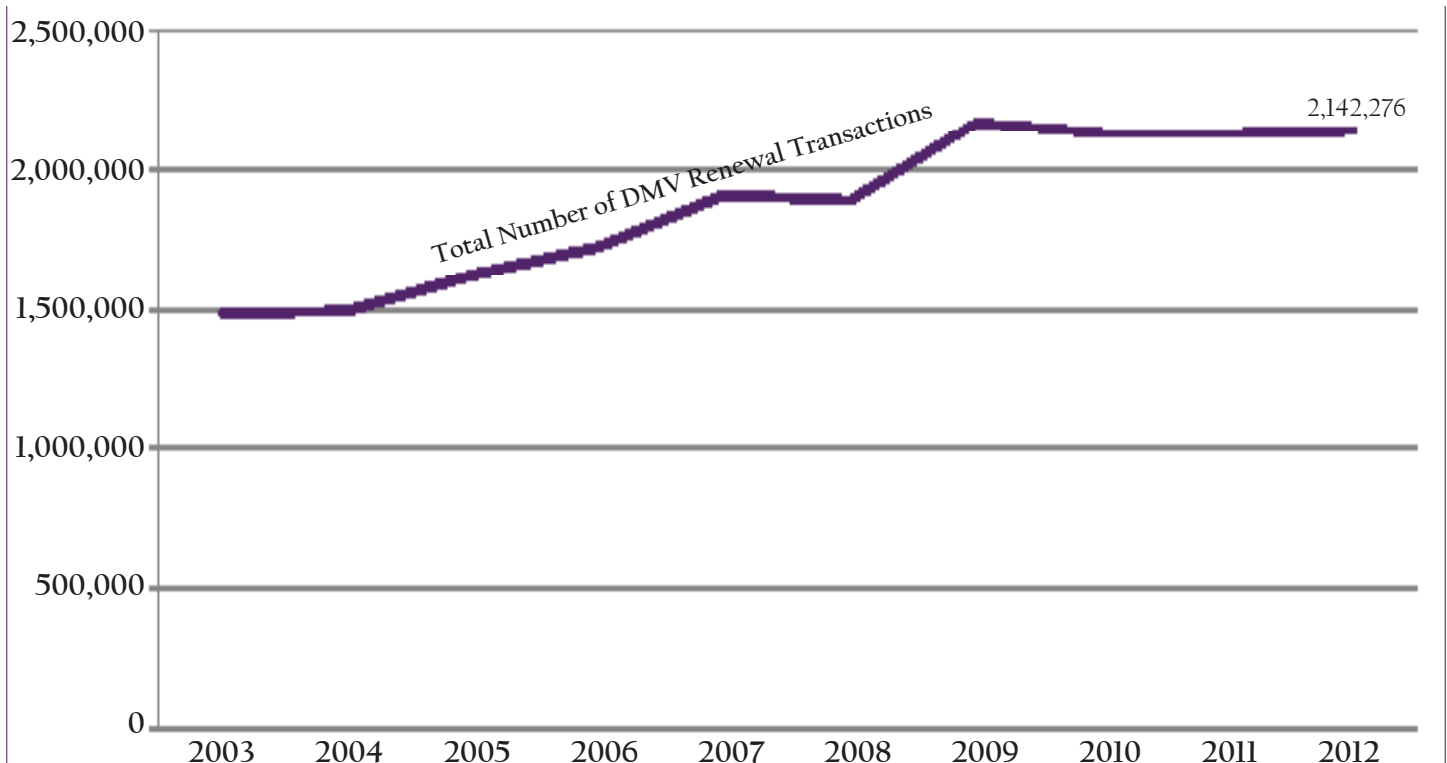
This chart shows the popularity of electronic filing options as the number of income tax returns filed continues to grow. These numbers are as of June 2012.

DMV Renewal Transactions



This chart shows that the number of DMV transactions conducted through Internet options and third-party providers is steadily growing. Third-party transactions include those conducted by commercial contractors or other agencies outside of DMV offices.

DMV Renewal Growth



This chart shows the number of renewals at the Division of Motor Vehicles over the past 10 years.

Individual Income Tax <i>April 2006 to January 2007</i>	Imaging <i>January 2007 to May 2007</i>	Sales and Use Tax <i>March 2007 to January 2008</i>	Withholding, Corporate, Streamlined Sales Tax, IFTA IRP & SFU <i>April 2008 to March 2009</i>	Taxpayer Access Portal <i>April 2009 to December 2009</i>	Fuels and Other Taxes <i>January 2010 to October 2010</i>	Miscellaneous Taxes Phase I <i>January 2010 to June 2011</i>	Miscellaneous Taxes Phase II <i>June 2011 to December 2011</i>	Miscellaneous Taxes Phase III <i>January 2012 to June 2012</i>	Motor Vehicle and Motor Vehicle Enforcement <i>June 2012 to October 2013</i>	Remittance Processing And Imaging <i>November 2013 to April 2014</i>
2006	2007	2008	2009	2010	2011	2012	2013	2014		

This shows the timeline of the Tax Commission's computer system upgrade project. The project serves as a foundation for upgraded technology and business processes.

#3 Quality Systems and Business Processes

Importance: The state's tax and motor vehicle administration processes rely heavily on automated computer systems. They are used to accurately record and retain information provided by citizens for millions of tax and motor vehicle transaction each year. On a daily basis, these systems are used to record large volumes of transactions and distribute multiple types of revenue and fees to hundreds of different state and local funds. Computer systems are used extensively by Tax Commission employees who help ensure that citizens pay their fair share of the cost of financing state and local government programs.

Action: With the support of the Governor and the Legislature, the Tax Commission began a long-term project in 2006 to systematically replace its many old and individually-developed computer systems. This multi-year project has integrated agency systems using one core processing program, benefiting from the reuse of the same core functionality as each of the old systems is converted. This resulted in improved agency efficiency, improved customer service, enhanced citizens compliance, and more flexibility to make system changes as the state's tax and motor vehicle system laws are modified.

The old computer systems have been converted to the new system in strategic phases. Benefits being realized for the systems already converted to the new core processing system include the following:

- Consistent user view of account information
- Consistent data entry, review and update screens across all converted systems
- Enhanced electronic filing options
- Online citizen access for information updates
- Real time transaction processes
- Image options for improved customer service and internal review
- Image retention of all system communications to taxpayers
- One core system use for accounting, distribution and billing
- Improved employee training
- Improved report and case management tools
- Improved audit selection
- Core system functions updated
- Systems adapted as technology advances
- Citizen compliance enhanced
- Tax evasion more easily identified



Scott Smith
Deputy Executive Director

Citizen and Business Benefits

- Enhanced electronic filing options allow online access, review and update of personal and business account information
- Returns and registration processes can be completed online
- Real-time processing of most transactions
- System retains images of all system communications to the taxpayer allowing agency representatives to better assist them
- Effective government services are provided by the Tax Commission using one core system for various functions using the same accounting, distribution and billing processes for converted functions

Overall, this new integrated system approach is providing improved tools and processes for the agency's administrative responsibilities. It serves as the foundation for the future that will provide improved customer service and tax and motor vehicle administration service for years to come. Conversion of the remaining systems will occur during the next year. The table on the preceeding page shows the timeline of the systems that have been replaced and the time of their completion.

ORGANIZATION OF UTAH STATE TAX COMMISSION



Administration Mission

Our mission is to collect revenue for the State of Utah and local governments and to equitably administer tax and assigned motor vehicle laws.

Do it Right the First Time

Effectively communicate and build working relationships with all customers

Better Tools for Better Results

Deliver quality products and services

Allow Great People to do Great Work

Create and maintain a work environment where people excel and productivity is enhanced

OPERATING DIVISIONS



Dee Talbot, Director

Taxpayer Services

- Maintains front-line contact with the public
- Provides direct customer service to individuals
- Collects delinquent taxes and encourages compliance
- Administers waiver of penalty/interest and offers in-compromise programs
- Offers tax education classes and workshops on state taxes to businesses and other state agencies



Craig Sandberg, Director

Auditing

- Audits all state taxes and certain local taxes as assigned by the Legislature
- Determines that taxes due have been reported properly
- Provides education to taxpayers in proper tax accounting methods
- Enhances voluntary taxpayer compliance



Dennis Ritz, Director

Processing

- Designs all Tax Commission publications, forms and instructions for Internet access
- Deposited \$6.7 billion in gross revenues received by the Tax Commission
- Processed 1,327,800 electronic tax returns, 884,851 paper tax returns and imaged 3,660,055 motor vehicle documents

The Tax Commission administers these taxes and fees

- Personal income, corporate income and gross receipts taxes
- Sales and use taxes, including numerous local option taxes
- Tobacco, telecommunications, insurance and other taxes
- Oil, gas and mining severance taxes
- Centrally assessed property taxes
- Motor vehicle registration fees
- Employer withholding taxes
- Various fuel taxes



Brad Simpson, Director

Division Of Motor Vehicles

- Collected \$453 million in taxes and fees
- Processed a total of 4,441,697 transactions which included 2,724,906 vehicle registrations
- Trains contracted county staffs to administer motor vehicle programs for the state
- Provides vehicle identification services to law enforcement, financial institutions and individuals throughout the state.



Kent Jorgensen, Director

Motor Vehicle Enforcement

- Investigates auto theft and other vehicle-related crimes throughout the state
- Regulates the automobile sales industry
- Recovered 369 stolen vehicles, valued at \$2.5 million
- Handled 2,401 complaints and cases; filed 515 criminal counts.
- Protects Utah citizens from motor vehicle commerce fraud



Denny Lytle, Director

Property Tax Division

- Appraises and audits all centrally assessed properties including mines, utilities, airlines, railroads, motor carriers and telecommunication providers
- Administers Truth-in-Taxation law among counties, cities, towns and special service districts
- Works with local officials to assure equitable and accurate assessments and taxation

Administration Division

- Provides daily oversight and support of all divisions
- Develops and manages budgeting and accounting functions
- Distributes revenues to state and local governments
- Investigates and prosecutes tax crimes
- Oversees implementation of tax laws
- Drafts legislation and rules
- Oversees functions of Division of Human Resources and Department of Technology Services

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REVENUE COLLECTIONS

The Utah economy continued to improve in fiscal year 2012 as evidenced by major state revenues. Net collections by the Tax Commission rose 5.9 percent in FY 2012 to \$6.88 billion from \$6.5 billion a year earlier. Utah non-farm wages increased 4.6 percent in 2011 indicative of an improving labor market. The Utah unemployment rate also declined from 8 percent in 2010 to 6.7 percent in 2011, another positive sign. Other indications are that the housing sector, fueled by record low mortgage rates and pent-up demand, has bottomed out and turned positive in FY 2012.

General and Education Fund

Major unrestricted General and Education Funds grew 3.7 percent in fiscal year 2012 to \$4,612 million. The nine major revenue sources contained here are sales, income, corporate franchise, insurance, beer, cigarette and tobacco, oil and gas, and mining severance taxes. They comprise 95 percent of General and Education Funds.

Individual and Corporate Income Taxes

Individual income taxes grew 7 percent in fiscal year 2012. Net collections from this source increased to \$2.459 billion in fiscal year 2012 from \$2.298 billion in fiscal year 2011. Final payments rose 17 percent while withholding increased 5.7 percent. Fiscal year 2012 corporate franchise and income taxes grew 3.1 percent.

Sales Tax

Unrestricted sales and use tax collections totaling \$1,582.5 million fell 1.2 percent in fiscal year 2012. This decline reflects the full restoration of the 8.3 percent diversion to the Centennial Highway Fund from sales tax generated by sales of vehicles and vehicle-related products following a one year only reduction to 1.93 percent in fiscal year 2011. Total state sales tax,

composed of unrestricted sales and use tax collections plus earmarks, actually grew around 5 percent.

Total gross taxable sales, services and use tax purchases rose 8.1 percent in fiscal year 2012. Taxable purchases and sales by business, including transportation and warehousing, increased 9 percent in FY 2012 and were led by wholesale electric markets which increased 110.9 percent. The wholesale durable and non-durable goods categories rose 22.7 and 6.8 percent, respectively. Mining and manufacturing purchases grew 10.4 and 10.2 percent, respectively. Purchases and sales by utility companies were flat. Transportation and warehousing fell nearly 68 percent as purchases related to a major project dropped off.

Retail trade rose 8.3 percent. Of this, retail motor vehicle and parts dealers sales increased by 14.4 percent. Food and beverage store sales rose 5.4 percent. Retail clothing stores increased 13.2 percent and general merchandise stores grew almost 5 percent. Retail building and garden store sales climbed 8.1 percent. Furniture and home furnishing sales edged up 1 percent in fiscal year 2012. Electronics and appliance store sales increased 7.3 percent.

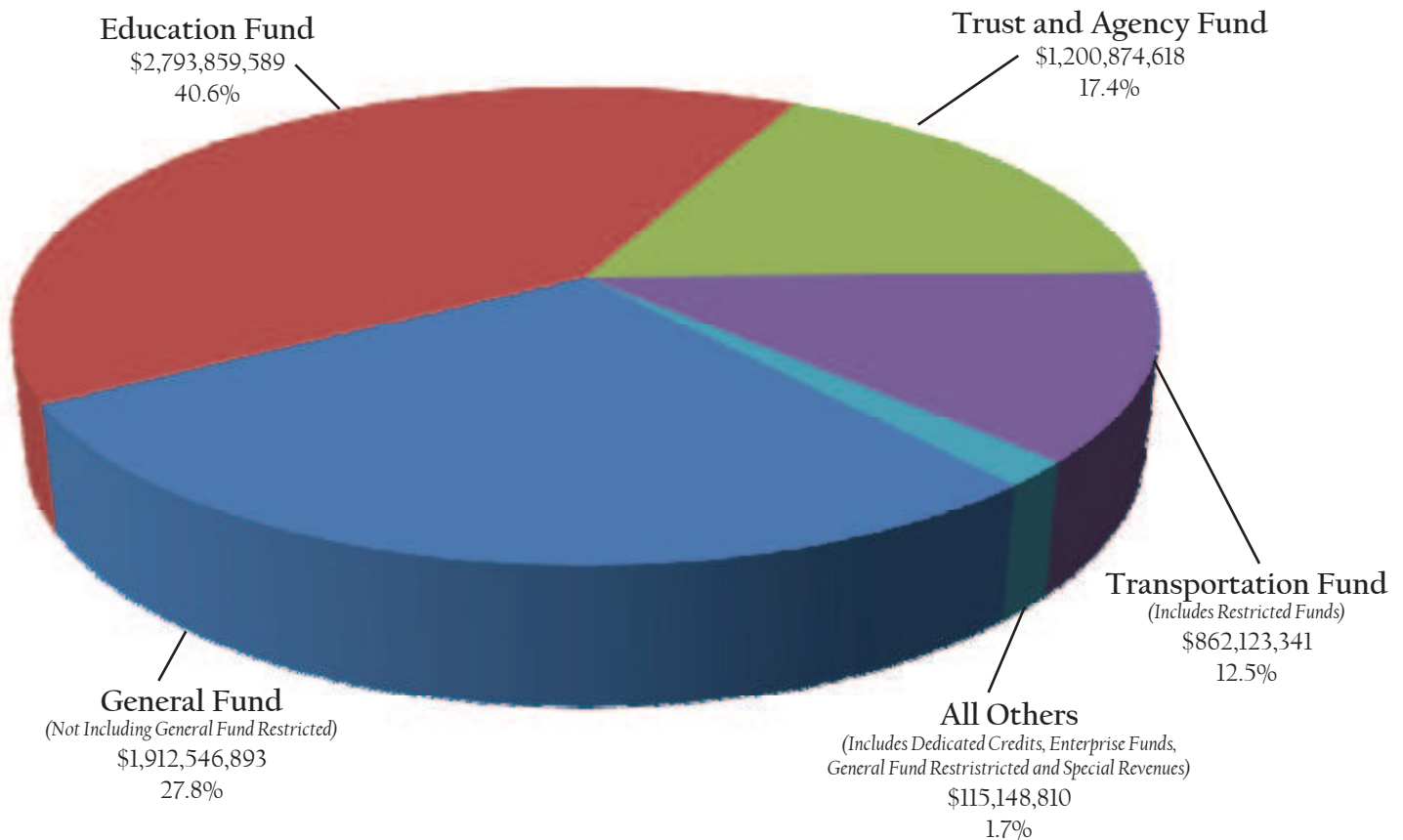
The service sector rose 2.4 percent. Accommodation and food services, which includes restaurants, rose 8.4 percent. Education services jumped 14.1 percent. Professional, scientific and technical services were up 8.7 percent. The finance and insurance category fell 2 percent and real estate services declined 0.7 percent. Arts, entertainment, and recreation services were down 0.7 percent.

Transportation Fund

Fiscal year 2012 major Transportation Fund “free” revenues totaled \$392.74 million, an increase of 0.6 percent over FY 2011. Motor fuel and special fuel revenues rose 0.2 and 1.4 percent, respectively, while motor vehicle registration fees increased by 1.6 percent.

Revenue Collection by Fund

Fiscal Year 2012



\$6,884,553,251

Total Net Revenue Collected - Fiscal Year 2012

Total Net Revenue Collected

<i>Fiscal Years</i>					
2012	\$6,884,553,251	2005.....	\$5,543,508,218	1998.....	\$3,855,800,137
2011.....	\$6,500,656,769	2004.....	\$4,943,158,364	1997.....	\$3,223,448,534
2010	\$6,096,086,275	2003.....	\$4,689,165,325	1996.....	\$3,221,673,913
2009.....	\$6,511,492,872	2002.....	\$4,627,686,312	1995.....	\$2,966,041,867
2008.....	\$7,328,837,843	2001.....	\$4,613,619,736	1994.....	\$2,667,314,005
2007.....	\$7,209,517,572	2000.....	\$4,467,595,067	1993.....	\$2,414,732,208
2006.....	\$6,475,224,565	1999.....	\$4,087,027,884	1992.....	\$2,227,789,484

Major Tax Revenue Sources

(In Millions of Dollars)

Fiscal Year	State Sales And Use Tax ¹	Individual Income Tax ²	Local Sales And Use Tax	Motor Fuel Tax	Corporate Franchise Tax ^{3,4}
2012	\$1,582.53	\$2,459.43	\$441.46	\$252.95	\$268.89
2011	1,601.4	2,298.2	415.4	252.5	260.7
2010	1,402.7	2,114.4	398.9	243.3	273.2
2009	1,547.5	2,332.5	425.1	235.5	274.9
2008	1,739.4	2,602.7	469.4	244.7	418.3
2007	1,857.8	2,570.4	463.3	254.7	428.0
2006	1,806.3	2,286.7	415.9	240.4	380.3
2005	1,634.5	1,933.3	361.1	241.5	198.9
2004	1,501.9	1,699.2	331.6	239.9	155.4
2003	1,444.0	1,575.4	325.2	236.6	118.9
2002	1,441.3	1,610.6	318.0	237.9	174.4
2001	1,431.4	1,713.1	314.3	229.4	179.6

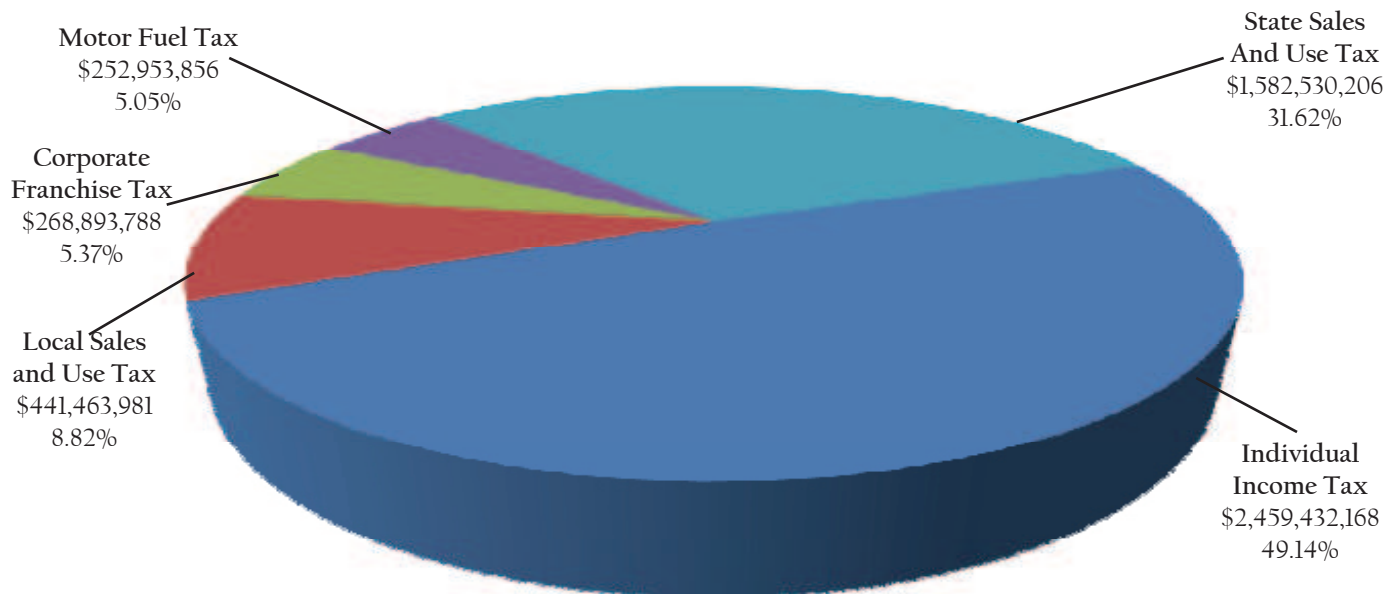
* NOTE: Starting with FY2011, individual income tax amounts no longer include mineral production withholding tax and the corporate franchise tax amounts no longer include mineral production withholding.

1 Excludes the annual amount of sales and use tax generated by the 1/8 of 1 percent tax rate for water and transportation projects as prescribed by state statute and 8.3 percent earmark to Centennial Highway Fund.

2 Until FY2011, this included 40 percent of mineral production withholding tax. Starting with FY2011, individual income tax amounts no longer include mineral production withholding tax.

3 Until FY2011 this includes 60 percent of mineral production withholding tax. Starting with FY2011, corporate franchise tax amounts no longer include mineral production withholding tax.

4 FY2006, 2007, 2008, 2009 and 2010 include radioactive waste and gross receipts taxes.

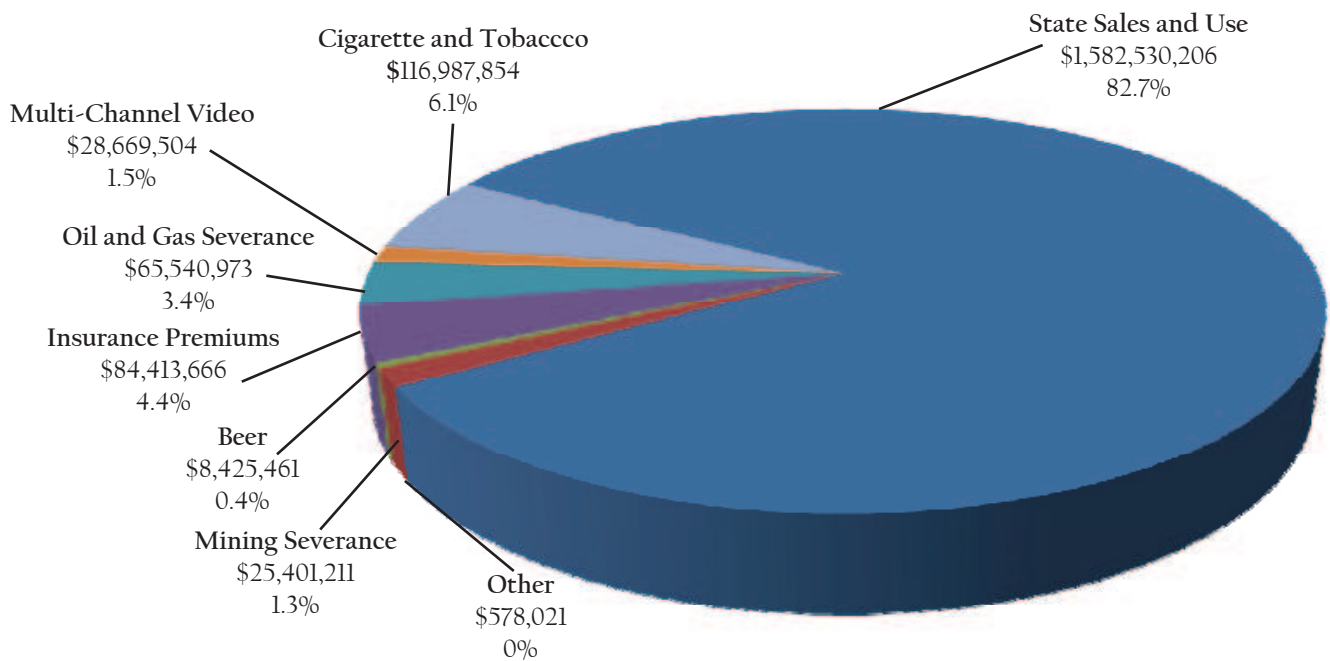


These five major revenue sources represent about 72 percent of all tax revenue received by the state. See following six pages for detailed information on specific tax revenue sources.

General Fund

Total Collected - \$1,912,546,893

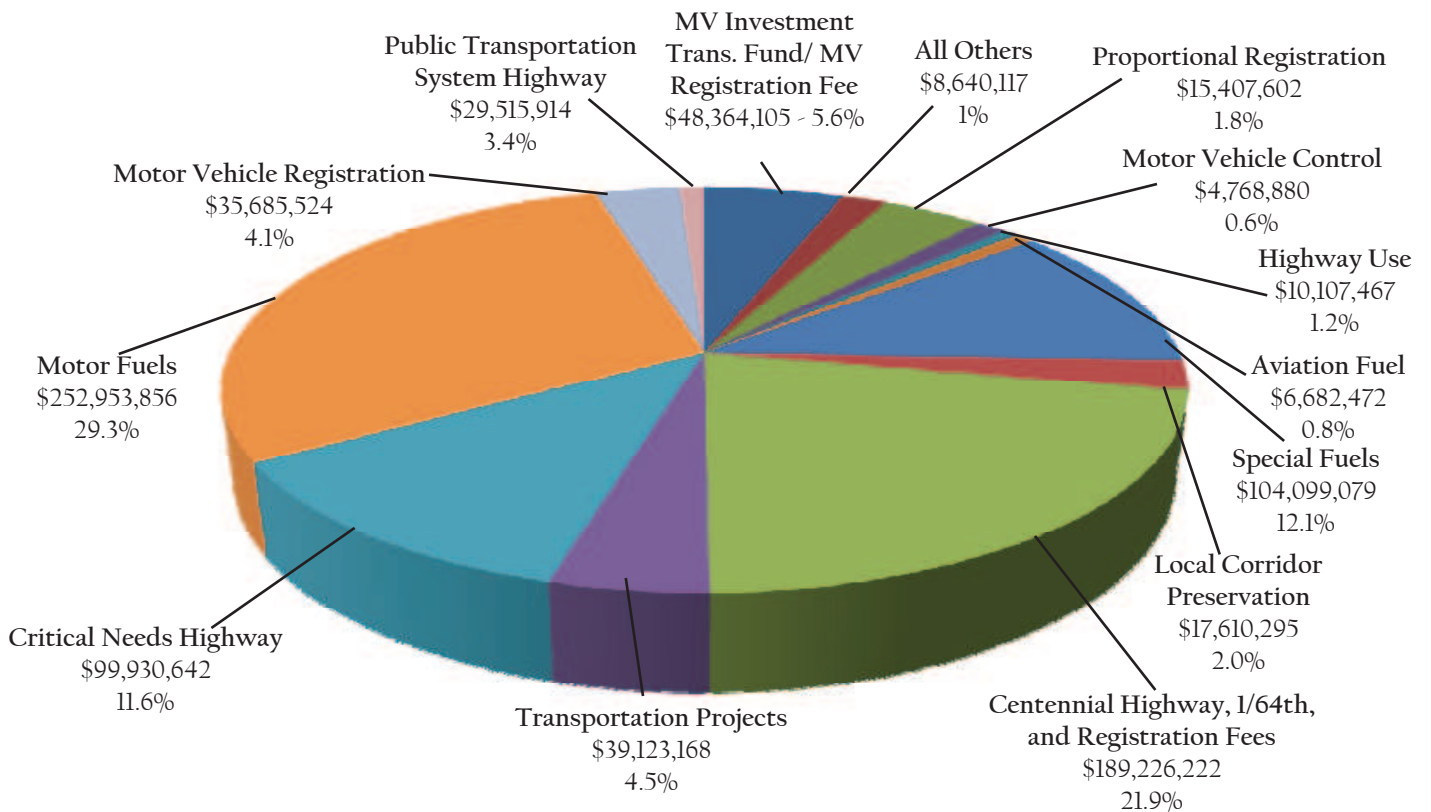
The Legislature appropriates monies for general state government and higher education from the General Fund. Some General Fund revenue is also used to fund the public school system. The largest source of revenue comes from the State sales and use tax.



Transportation Fund

(Total Collected - \$862,123,343)

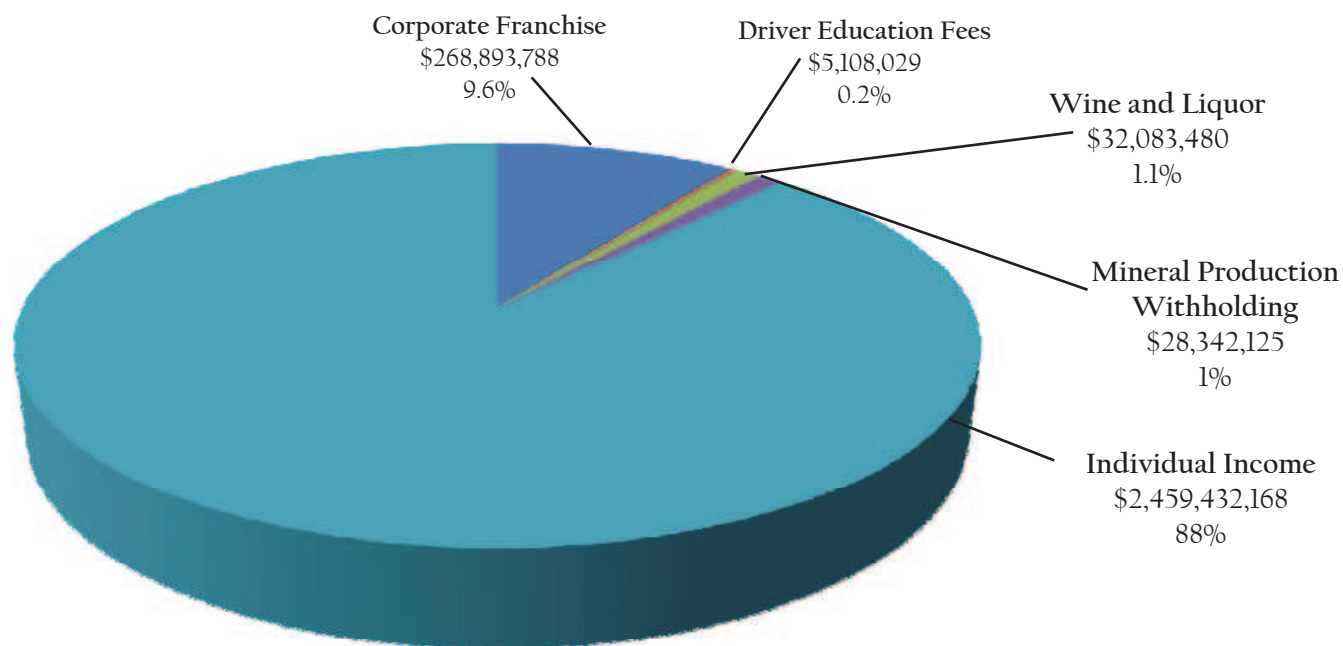
The Utah Constitution requires taxes imposed on sales of motor fuel to be used only for specific highway and road related projects.



Education Fund

(Total Collected - \$2,793,859,590)

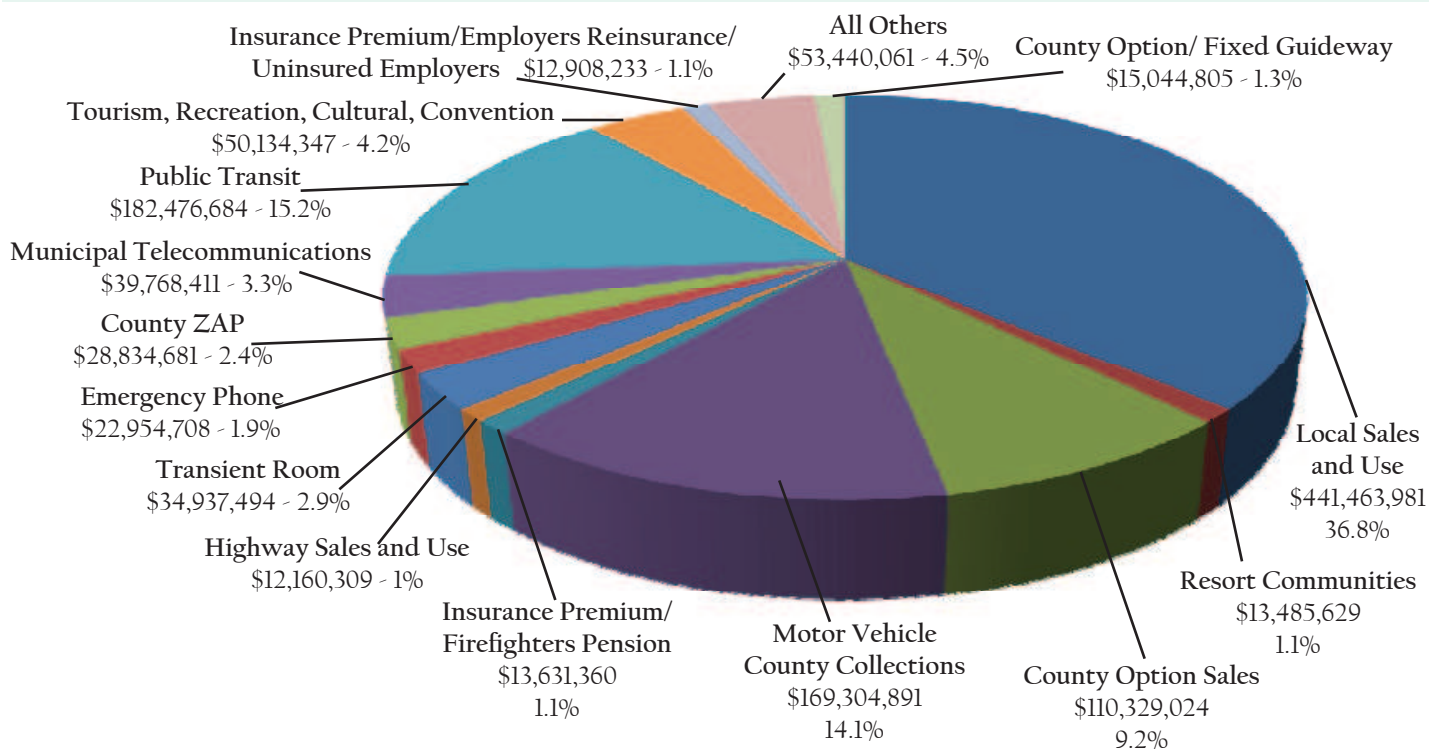
The Utah Constitution requires that state income tax be used only to fund the state's public and higher education systems. The Education Fund is largely composed of revenues generated by individual income and corporate franchise taxes.



Trust and Agency Fund

(Total Collected - \$1,200,874,618)

The Trust and Agency Fund includes taxes collected on behalf of public and private entities outside of Utah state government.



Net Revenue Comparison

(Fiscal Years 2011 and 2012/TC-23 Report)

Dedicated Credits

<u>Reporting Category Source and Distribution</u>	<u>FY 2012 Net Revenue</u>	<u>FY 2011 Net Revenue</u>	<u>Net Amount Change</u>	<u>Net % Change</u>
45-Day Motor Vehicle Registration Permit	3,265,691	2,907,095	358,596	12.3%
Admin. Allowance Service Charge	8,345,944	7,406,066	939,878	12.7%
County Property Tax Transaction Fees	2,250,792	2,220,584	30,208	1.4%
Plants/Animal Protection	2,450,000	2,450,000	-	0.0%
Dept. Natural Resources Watershed Rehab/Cloud Seed	650,000	650,000	-	0.0%
Electronic Conversion Fees - Payment Express	229,133	216,263	12,870	6.0%
Electronic Payments Offset Fee	-	34,652	(34,652)	-100.0%
Driving Under Influence Impound Fees	269,033	279,647	(10,614)	-3.8%
Federal Revenues and Grants	505,490	516,422	(10,932)	-2.1%
Miscellaneous Dedicated Credits: Other Agencies	248,491	344,346	(95,855)	-27.8%
Miscellaneous Dedicated Credits: Tax Commission	980,209	1,218,056	(237,847)	-19.5%
Motor Vehicle Contract Services - Sale of Info	187,354	184,658	2,696	1.5%
Motor Vehicle Registration/Plate Fees	1,823,879	1,762,274	61,605	3.5%
Off Highway Vehicle Registration Fees	543,836	549,589	(5,754)	-1.0%
Private Organ Donation Contributions	67,264	63,701	3,564	5.6%
Water and Wastewater Project: Division of Water Rights	759,516	613,281	146,234	23.8%
Dedicated Credits Total	22,576,631	21,416,635	1,159,996	5.4%

Education Fund

Corporate Tax	268,893,788	260,739,149	8,154,639	3.1%
Driver Education Fees - Dedicated Credits	5,108,029	5,031,938	76,091	1.5%
Individual Income Tax Final Payments	307,586,323	262,913,862	44,672,461	17.0%
Individual Income Tax Withholding	2,151,845,845	2,035,261,328	116,584,517	5.7%
Mineral Production Tax Withholding	28,342,125	26,691,525	1,650,600	6.2%
Wine And Liquor Tax - Dedicated Credits	32,083,480	29,542,165	2,541,315	8.6%
Education / USF	2,793,859,589	2,620,179,966	173,679,623	6.6%

Enterprise Fund

Land Grant Management Fund Reg. Fees	37,227	(8,413)	45,641	-542.5%
Enterprise Funds	37,227	(8,413)	45,641	-542.5%

Special Revenues

County of 1st Class Transient Room Tax Fund	2,171,842	1,974,438	197,404	10.0%
Miscellaneous Special Revenues	10	3,366	(3,356)	-99.7%
Navajo Revitalization Fund	2,569,236	1,890,950	678,286	35.9%
Qualified Emergency Food Agencies Fund	915,000	915,000	-	0.0%
Uintah Basin Revitalization Fund	6,247,958	6,099,949	148,009	2.4%
Special Revenues	11,904,046	10,883,703	1,020,343	9.4%

Net Revenue Comparison

(Fiscal Years 2011 and 2012/TC-23 Report)

General Fund

<u>Reporting Category Source and Distribution</u>	FY 2012	FY 2011	Net Amount	Net %
	<u>Net Revenue</u>	<u>Net Revenue</u>	<u>Change</u>	<u>Change</u>
Beer Tax	8,425,461	7,273,601	1,151,860	15.8%
Cigarette Licenses and Fees	14,010	17,545	(3,535)	-20.1%
Cigarette Taxes	96,820,243	99,141,534	(2,321,291)	-2.3%
Court Warrant/Garnishments/Lien Fees	396,920	344,794	52,126	15.1%
DUI Impound Fees	1,892,769	1,967,258	(74,490)	-3.8%
Farm Tool Tax Credit	(621,759)	(34,959)	(586,800)	
Inheritance Tax	-	129,495	(129,495)	-100.0%
Insurance Premium Tax: Admitted Insurers	84,413,666	75,891,509	8,522,156	11.2%
Mining Severance Tax	25,401,211	27,118,296	(1,717,085)	-6.3%
Miscellaneous Taxes and Other	2,538,749	2,393,683	145,066	6.1%
Motor Vehicle Business				
Regulation Fees: MVED	2,545,540	2,465,435	80,105	3.2%
Multi-Channel, Video or Audio Service Tax	28,669,504	25,362,423	3,307,081	13.0%
Oil And Gas Severance Tax	65,540,973	59,855,286	5,685,687	9.5%
Property Tax Relief Credits: Circuit Breaker	(6,174,198)	(5,939,143)	(235,055)	4.0%
State Sales And Use Tax	1,582,530,206	1,601,399,490	(18,869,284)	-1.2%
Tobacco Products Tax	20,153,601	19,081,834	1,071,766	5.6%
General Fund	1,912,546,893	1,916,468,081	(3,921,188)	-0.2%

Restricted General Fund

<u>Reporting Category Source and Distribution</u>	FY 2012	FY 2011	Net Amount	Net %
	<u>Net Revenue</u>	<u>Net Revenue</u>	<u>Change</u>	<u>Change</u>
Alcohol Beverage Enforcement/Treatment	5,308,891	5,597,192	(288,301)	-5.2%
Boat Fuel Tax	2,564,945	2,636,604	(71,659)	-2.7%
Boat Registration Fees	1,697,345	1,640,287	57,058	3.5%
Cigarette Tax - Tobacco Prevention	6,807,864	6,153,701	654,163	10.6%
Court Complex Fees	4,940,876	5,072,144	(131,267)	-2.6%
Electronic Payments Fee	6,128,551	5,377,261	751,291	14.0%
Fire Academy Support Fund	6,816,013	6,219,440	596,573	9.6%
Industrial Accident Fund	2,110,018	2,125,217	(15,200)	-0.7%
Insurance Premium and Other	1,142,889	1,158,858	(15,968)	-1.4%
Income Tax Contributions: Organ/				
Homeless Wolf/Spay/Meth	181,250	199,521	(18,271)	-9.2%
Lubricating Oil Fee: Used Oil	963,500	777,766	185,734	23.9%
Motor Vehicle Contribution:				
Autism Awareness/Cancer Research	11,723	4,512	7,211	159.8%
Motor Vehicle Contribution:				
Humanitarian/Educ/Cultural	3,500	1,925	1,575	81.8%
Motor Vehicle Contribution: Utah Housing/				
Access to Public Lands	21,353	21,760	(407)	-1.9%
Off Highway Vehicle Fuel Tax - Restricted	1,050,000	1,050,000	-	0.0%
Off Highway Vehicle Registration Fees	2,786,840	2,808,016	(21,176)	-0.8%
Oil and Gas Conservation Fee	6,432,953	5,784,545	648,408	11.2%
Other Miscellaneous	1,495,617	1,639,898	(144,281)	-8.8%
Snowmobile Registrations	286,901	346,725	(59,824)	-17.3%
State Imposed Mass Transit Tax	2,995,151	2,883,597	111,554	3.9%
Statewide Unified E-911 Emergency Services	2,852,312	2,693,266	159,046	5.9%
Water and Wastewater Projects: Sales	24,032,411	21,682,344	2,350,067	10.8%
Restricted General Fund	80,630,906	75,874,579	4,756,327	6.3%

Net Revenue Comparison

(Fiscal Years 2011 and 2012/TC-23 Report)

Transportation Fund

<u>Reporting Category Source and Distribution</u>	<u>FY 2012 Net Revenue</u>	<u>FY 2011 Net Revenue</u>	<u>Net Amount Change</u>	<u>Net % Change</u>
Aviation Fuel Tax - Restricted	6,682,472	6,551,351	131,121	2.0%
Centennial Highway 1/64% Sales Tax and Transfers	6,972,982	6,348,829	624,152	9.8%
Centennial Highway 8.3% Vehicle-Related Products	158,911,245	23,042,476	135,868,770	589.6%
Centennial Highway Motor Vehicle Registration Fee	23,341,995	22,985,400	356,594	1.6%
County of the 1st Class State Highways Projects—Motor Vehicle	4,038,929	3,968,785	70,144	1.8%
Critical Highway Needs Fund	90,000,000	90,000,000	-	0.0%
Critical Highway Needs Fund 0.025% Diversion	9,930,642	9,034,615	896,027	9.9%
DUI Impound Fees - Restricted	899,826	935,371	(35,546)	-3.8%
Local Transportation Corridor Preservation Fee	17,610,295	17,152,500	457,795	2.7%
Motor Fuel Tax	252,953,856	252,501,336	452,519	0.2%
Motor Vehicle Control Fees	4,776,880	4,552,394	224,486	4.9%
Motor Vehicle Registration Fees	35,685,524	35,109,856	575,668	1.6%
Motor Vehicle Rental Tax - Restricted	4,523,964	4,387,174	136,789	3.1%
Motorcycle Safety Fees - Dedicated Credit	422,781	402,107	20,674	5.1%
Motor Vehicle Transportation Investment Fund —Registration Fee	48,364,105	47,586,201	777,904	1.6%
Proportional Registration Fees	15,407,602	14,745,686	661,916	4.5%
Proportional Registration: Highway Use Tax	10,107,467	11,119,984	(1,012,518)	-9.1%
Public Transportation System Tax —Highway: Sales - Restricted	25,476,985	23,523,156	1,953,829	8.3%
Special Fuel Tax	104,099,079	102,612,903	1,486,176	1.4%
Transportation Projects: Sales Tax - Restricted	39,123,168	35,599,934	3,523,235	9.9%
Uninsured Motorist Fees - Restricted	2,793,546	2,666,554	126,993	4.8%
Transportation	862,123,341	714,826,612	147,296,729	20.6%

Trust and Agency Fund

Boy Scout License Plate Fees	10,009	10,533	(524)	-5.0%
Car and Bus Tax	8,705,887	8,266,942	438,945	5.3%
Childrens License Plate Fees	28,532	31,046	(2,514)	-8.1%
Collegiate License Plate Fees	657,382	589,038	68,344	11.6%
County of 2nd Class Highway Projects	5,461,931	5,003,146	458,785	9.2%
County Option Fixed Guideway	15,044,805	13,882,223	1,162,581	8.4%
County Option Sales and Use Tax	110,329,024	104,012,820	6,316,204	6.1%
County Option Zoo, Arts Parks	28,834,681	26,787,519	2,047,163	7.6%
Emergency Services Phone Charge	22,954,708	25,788,259	(2,833,551)	-11.0%
Employers Reins. Uninsured Employers	12,908,233	14,134,349	(1,226,116)	-8.7%
Environmental Surcharge On Petroleum	4,688,718	4,459,471	229,247	5.1%
Firefighter's Pension Fund	13,631,360	12,440,553	1,190,807	9.6%
Highways Sales and Use Tax	12,160,309	10,913,121	1,247,187	11.4%
Income Tax Contributions: Education	36,942	36,385	557	1.5%
Income Tax Contributions: Election Campaign	96,148	100,896	(4,748)	-4.7%
Local Sales And Use Tax	441,463,981	415,441,413	26,022,568	6.3%
Local Sports/Recreational Bonding (1/64)	-	15,680	(15,680)	-100.0%
Motor Vehicle Blindness Prevention Checkoff	27,330	27,399	(69)	-0.3%
Municipal Energy Sales and Use Tax	4,043,658	3,926,601	117,057	3.0%
Municipal Telecommunications License Tax	39,768,411	38,550,899	1,217,512	3.2%
Municipality Transient Room Tax	6,142,971	2,235,428	3,907,542	174.8%
Motor Vehicle 1st Class City —Corridor Preservation Fee	1,632,518	1,629,555	2,963	0.2%
MV County Collections - MVA	169,304,891	172,938,918	(3,634,027)	-2.1%
Other License Plate and Contributions	93,144	93,084	60	0.1%
Public Transit Tax	182,476,684	171,841,524	10,635,161	6.2%
Resort Communities Tax	13,485,629	12,691,911	793,719	6.3%
Rural County Hospital Tax	2,827,025	2,404,742	422,283	17.6%
Tax Cash Bonds	20,222	8,000	12,222	152.8%
Tax Commission Suspense	12,571,653	13,349,007	(777,354)	-5.8%
Tourism, Recreation, Cultural, Convention Tax	50,134,347	47,351,230	2,783,117	5.9%
Town Option Sales and Use Tax	3,536,695	2,058,343	1,478,351	71.8%
Transient Room Tax	34,937,494	26,893,159	8,044,335	29.9%
Waste Tire Recycling Fees	2,859,296	2,669,545	189,751	7.1%
Trust & Agency	1,200,874,618	1,140,582,740	60,291,878	5.3%

Net Revenue

\$6,884,553,251 \$6,500,223,903 \$384,329,348 5.9%

INCOME TAX

Individual income taxes, corporate income taxes and franchise taxes in Utah, as specified in the Utah Constitution, are used strictly for public and higher and education.

The tax rate under the “single rate” is 5 percent and most taxpayers are able to claim one or more non-refundable credits, including a taxpayer tax credit and a retirement tax credit.

The taxpayer credit calculation incorporates a taxpayer’s federal personal exemptions and standard deduction or itemized deductions. The retirement tax credit applies to those age 65 or older or those under age 65 with certain retirement income. Above certain income levels these credits phase out as income increases. Existing tax credits available under the individual income tax, such as low income housing, historic preservation and at-home parent, etc., continue under the new single rate individual income tax.

Corporate Income Tax

The state corporate franchise and income tax rate is 5 percent of Utah apportioned net income, with a \$100 minimum tax per corporation.

The gross receipts tax is an in-lieu tax imposed on the gross receipts of corporations other than religious or charitable institutions operating in the state that are not otherwise required to pay income or franchise taxes. The Legislature also imposes the gross receipts tax on electrical corporations whose property tax liability was decreased as a result of property tax reductions authorized by the 1995 Legislature.

A percentage of gross receipts at commercial radioactive waste facilities is imposed on the specific types of waste. These percentages range from 5 to 12 percent, depending on the specific type of waste.

Individual Income Tax Withholding

An employer must withhold state income tax from employee earnings if the employer

1) does business in Utah or obtains any income from Utah sources; and

2) pays wages to individuals who perform services for that employer in the State of Utah.

Employers are liable to withhold taxes on employee wages using Tax Commission schedules.

Individual Income Tax	
2012	\$2,459,432,168
2011	\$2,298,175,190
2010	\$2,104,592,033
2009	\$2,319,571,988
2008	\$2,598,838,985
2007	\$2,561,383,572
2006	\$2,277,611,642
2005	\$1,926,595,614
2004	\$1,692,276,665
2003	\$1,572,512,496
2002	\$1,605,310,235
2001	\$1,705,271,260
2000	\$1,651,448,292

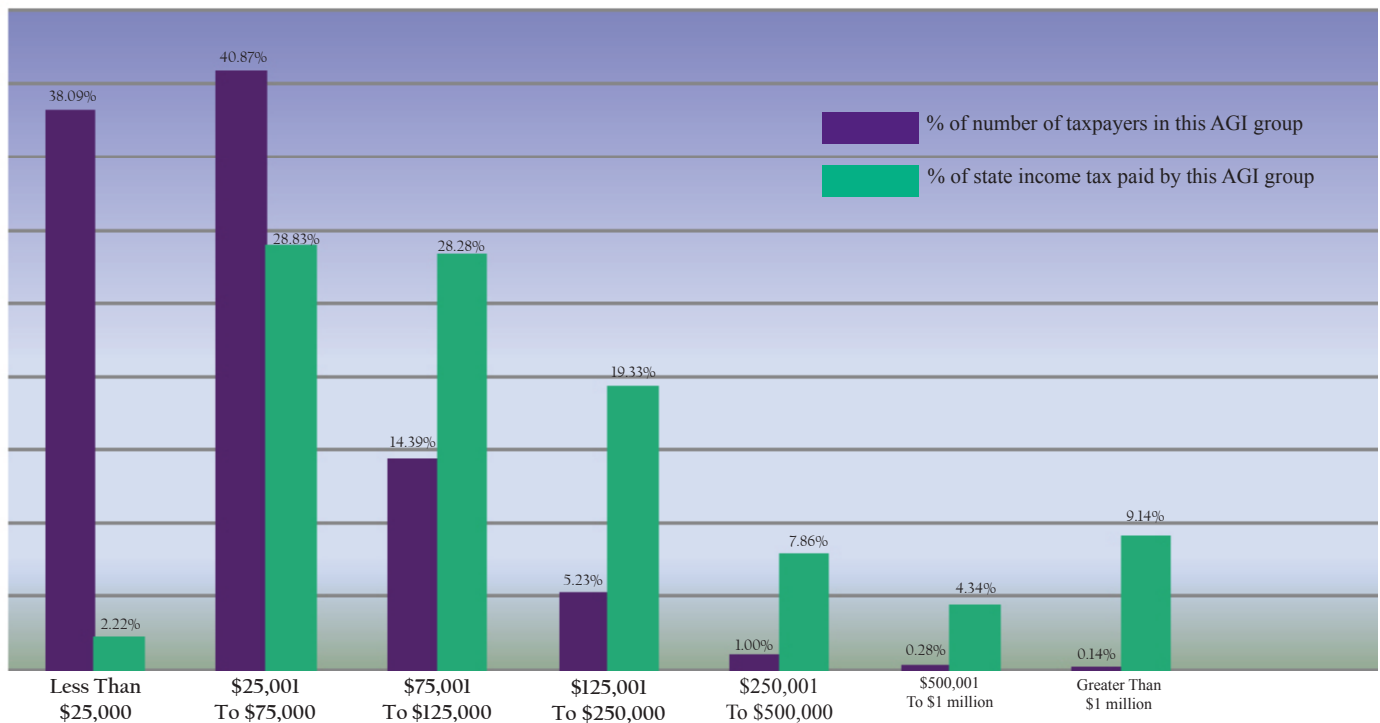
Corporate Income Tax	
2012	\$268,893,788
2011	\$260,739,149
2010	\$258,444,866
2009	\$255,406,131
2008	\$405,050,475
2007	\$414,129,658
2006	\$366,625,805
2005	\$204,186,982
2004	\$158,151,733
2003	\$156,310,910
2002	\$118,959,730
2001	\$171,095,262
2000	\$181,139,188

Mineral Withholding Income Tax	
2012	\$28,342,125
2011	\$26,691,525
2010	\$24,556,444
2009	\$32,479,957
2008	\$23,831,590
2007	\$23,056,151
2006	\$22,734,690
2005	\$16,736,761
2004	\$17,266,409
2003	\$7,184,720
2002	\$13,219,494
2001	\$19,451,314
2000	\$9,297,881

These tables show individual, corporate and mineral withholding income taxes collected in the past 13 fiscal years.

State Income Tax Data

(Based on 2010 Tax Year)



This chart compares the percentage of taxpayer in adjusted gross income groups with the percentage of the total amount of state income tax paid in Utah in the 2010 tax year. For example, the percentage of taxpayers earning less than \$25,000 equals 38.1 percent; however, they paid only 2.22 percent of total state income taxes. On the other end of the spectrum, 0.1 percent of Utah taxpayers earned more than \$1 million and paid 9.14 percent of the total taxes.

State Income Tax Adjusted Gross Income Data

Adjusted Gross Income Group	Number Of Taxpayers	Federal Adjusted Gross Income	State Income Tax Paid	Percent of Taxpayers	Percent of Total State Income Tax
\$10,000 or less	160,539	-2,165,408,400	-10,490	15.45%	0.00%
\$10,001 to \$25,000	235,201	\$4,072,750,207	\$45,953,346	22.64%	2.22%
\$25,001 to \$50,000	260,907	\$9,482,608,967	\$242,223,522	25.11%	11.69%
\$50,001 to \$75,000	163,752	\$10,084,706,917	\$355,339,788	15.76%	17.14%
\$75,001 to \$100,000	98,770	\$8,524,080,846	\$342,856,935	9.51%	16.54%
\$100,001 to \$125,000	50,723	\$5,630,856,624	\$243,344,746	4.88%	11.74%
\$125,001 to \$150,000	25,128	\$3,420,189,372	\$153,210,516	2.42%	7.39%
\$150,001 to \$250,000	29,186	\$5,387,919,967	\$247,392,583	2.81%	11.94%
\$250,001 to \$500,000	10,387	\$3,486,723,371	\$162,849,435	1.00%	7.86%
\$500,001 to \$1 million	2,908	\$1,962,609,316	\$89,994,164	0.28%	4.34%
More than \$1 million	1,491	\$4,349,826,379	\$189,475,578	0.14%	9.14%
Total	1,038,992	\$54,236,863,566	\$2,072,630,123	100%	100%

State Income Contributions

Category	2008		2009		2010		2011	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Non-Game Wildlife	4,258	\$43,063	3,836	\$34,395	2,550	\$31,968	2,215	\$28,024
Homeless Assistance	5,507	\$92,713	5,313	\$75,901	3,650	\$66,885	3,214	\$59,791
Organ Transplant Fund	6,830	\$82,967	6,359	\$67,668	3,963	\$57,943	3,336	\$54,183
School District Foundations	2,068	\$38,049	2,433	\$36,772	2,041	\$39,575	1,672	\$33,730
Wolf Depredation	1,795	13,136	-	-	-	-	-	-
Spay and Neuter	6,186	\$63,333	6,324	\$61,663	3,329	\$48,404	2,825	\$43,408
Meth Housing Rehabilitation And Reconstruction	-	-	-	-	-	-	384	\$4,321
Total	26,644	\$333,261	24,265	\$276,399	15,533	\$244,775	13,646	\$223,457

Historical Total State Income Tax Contributions



This chart shows the total amount of contributions made annually from the state income tax form to various organizations since 1982. Last year \$223,457 was contributed to the six eligible organizations. The historic high was in 1990 when taxpayers contributed \$445,397.

State Corporate Taxes Paid by Industry Group

States may only tax the portion of income generated by the corporation within its borders. The general practice among states is to divide a firm's income according to its relative presence in a state determined by a statutory formula that includes some combination of payroll property and sales.

Many corporations doing business in Utah may elect to use an equally-weighted three-factor formula

comprised of property, payroll and sales or a formula that double-weights the sales factor. Other corporations that derive most of their income from the mining, manufacturing, transportation and warehousing, finance and insurance or most information sectors, must use a formula that weights the sales factor even more heavily. This transitions into a single sales factor formula by 2013. See also chart on following page.

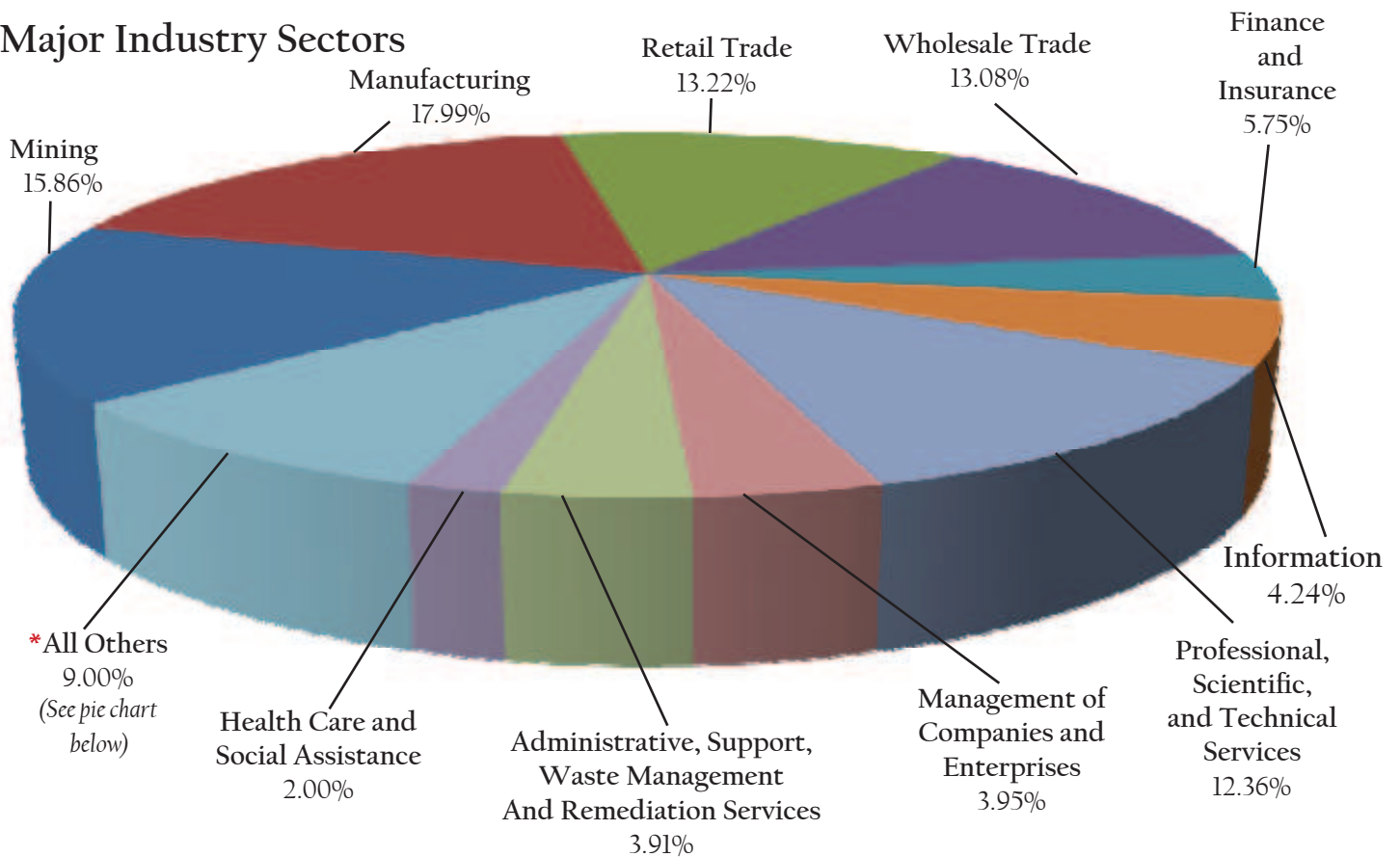
<u>Industry (NAICS)</u>	<u>Returns</u>	<u>State Tax</u>	<u>Taxes Paid</u>
Agriculture, Forestry, Fishing and Hunting	100	\$480,878	0.20%
Mining	148	\$37,724,255	15.86%
Utilities	27	\$128,493	0.05%
Construction	1,087	\$4,308,004	1.81%
Manufacturing	1,144	\$42,787,135	17.99%
Wholesale Trade	1,582	\$31,101,470	13.08%
Retail Trade	1,445	\$31,442,239	13.22%
Transportation and Warehousing	315	\$4,414,049	1.86%
Information	568	\$10,076,178	4.24%
Finance and Insurance	602	\$13,669,463	5.75%
Real Estate and Rental and Leasing	550	\$2,074,506	0.87%
Professional, Scientific, and Technical Services	1,877	\$29,391,230	12.36%
Management of Companies and Enterprises	143	\$9,403,588	3.95%
Administrative & Support, Waste Management and Remediation Services	639	\$9,303,730	3.91%
Educational Services	104	\$1,116,563	0.47%
Health Care and Social Assistance	858	\$4,761,787	2.00%
Arts, Entertainment, and Recreation	98	\$231,263	0.10%
Accommodation and Food Services	348	\$2,627,637	1.10%
Other Services (except Public Administration)	513	\$2,808,114	1.18%
Public Administration	11	\$13,651	0.01%
Unknown or Undisclosable	<u>7,745</u>	<u>\$3,443,291</u>	<u>1.45%</u>
Total	19,904	\$241,307,524	100%

This table includes all corporate taxpayers by industry with the number of returns and total tax for tax year 2010. Mining, retail trade, manufacturing and wholesale trade are the four largest taxpaying industries. Each paid over \$17 million in corporate income tax. See pie chart on following page for additional information.

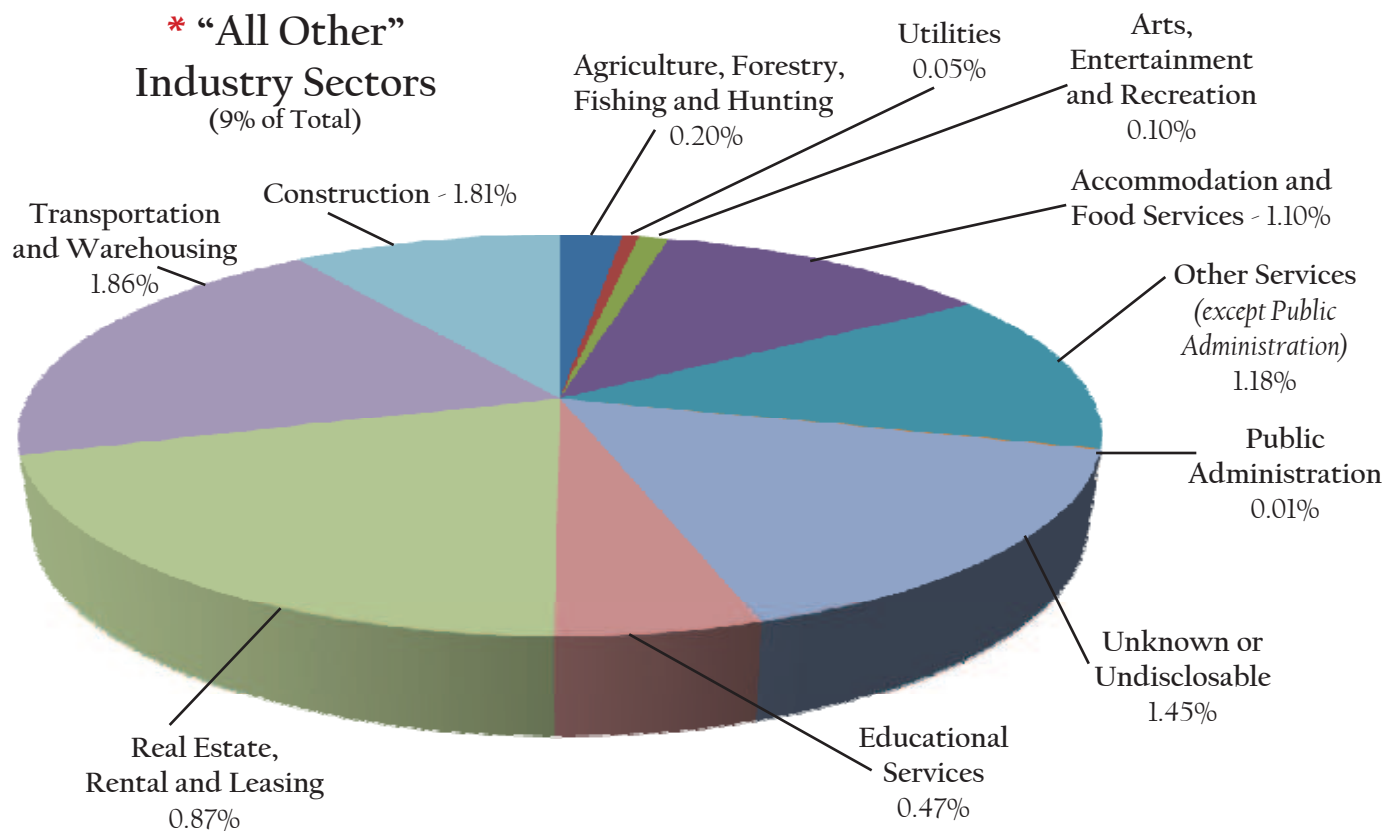
These amounts reflect the liabilities shown on 2010 returns. Because of payment due dates, refunds, and other timing differences, these amounts do not equal the tax received in 2010. Moreover, returns are generally filed on a calendar year basis, whereas the receipts reported in this Report are based on the State's fiscal year.

Corporate Income Tax by Industry

Major Industry Sectors

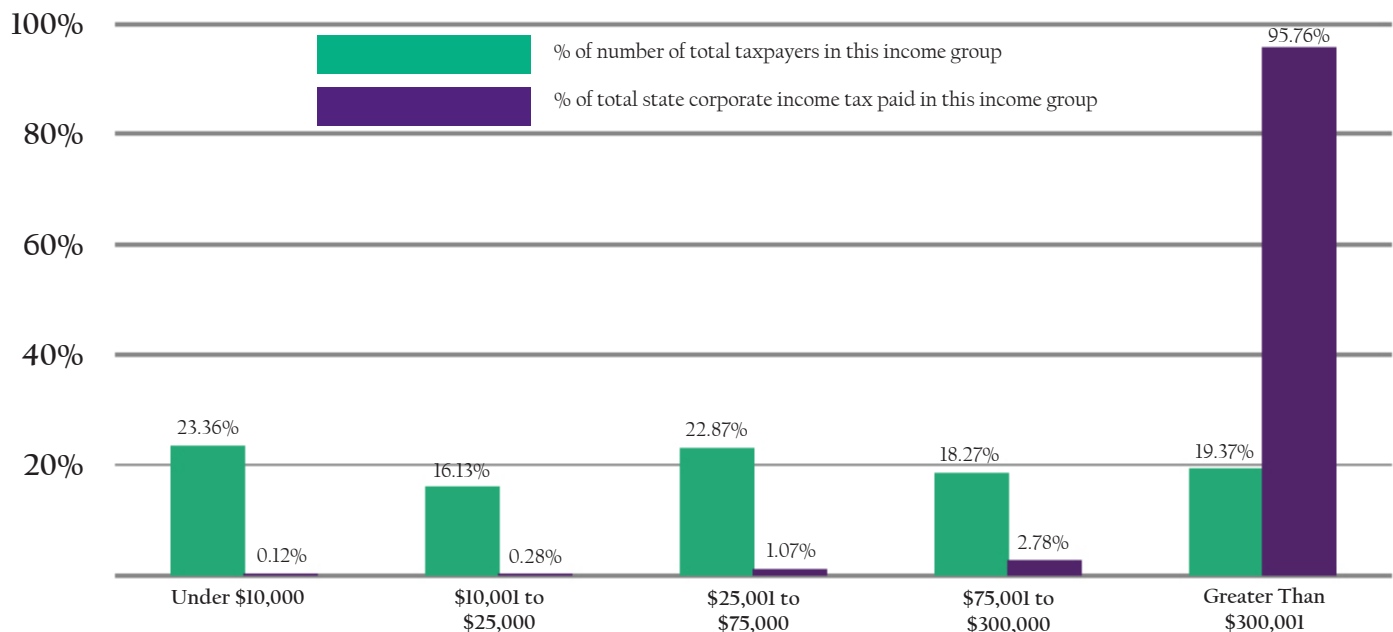


This chart shows the percent of state corporate income tax paid by specific industry sectors in tax year 2010. The “All Others” category includes 10 other specific industry sectors which are listed in the chart below.



Corporate Taxes Paid by Taxable Income Groups

(Non-minimum taxpayers)



This chart compares the percentage of corporate returns with the percentage of corporate income tax paid by non-minimum tax payers for tax year 2010. The non-minimum corporate taxpayers pay 99 percent of total corporate income tax. The number of returns with taxable income less than \$10,000 account for nearly 24 percent of corporate returns that do not pay the minimum tax. However, this income group paid only 0.12 percent of the corporate income tax paid by non-minimum taxpayers. Those corporations with taxable income greater than \$300,000 account for 19 percent of the returns but they paid nearly 96 percent of tax.

State Corporate Taxable Income*

<u>Taxable Income Group</u>	<u>Returns</u>	<u>% of Total Returns</u>	<u>Net Taxable Income</u>	<u>Tax Amount</u>	<u>% of Total Corporate Tax Paid</u>
Under \$10,000	1,148	23.36%	\$5,883,631	\$294,211	0.12%
\$10,001 to \$25,000	793	16.13%	\$13,176,091	\$658,824	0.28%
\$25,001 to \$75,000	1,124	22.87%	\$50,919,427	\$2,545,983	1.07%
\$75,001 to \$300,000	898	18.27%	\$132,640,019	\$6,632,021	2.78%
Greater than \$300,000	952	19.37%	\$4,575,393,471	\$228,769,701	95.76%
Total	4,915	100%	\$4,778,012,639	\$238,900,740	100%

* This table represents corporations that pay more than the minimum \$100 tax.

Minimum Corporate Income Tax

The state corporate franchise and income tax rate is 5 percent of Utah apportioned net income, with a \$100 minimum tax per corporation.

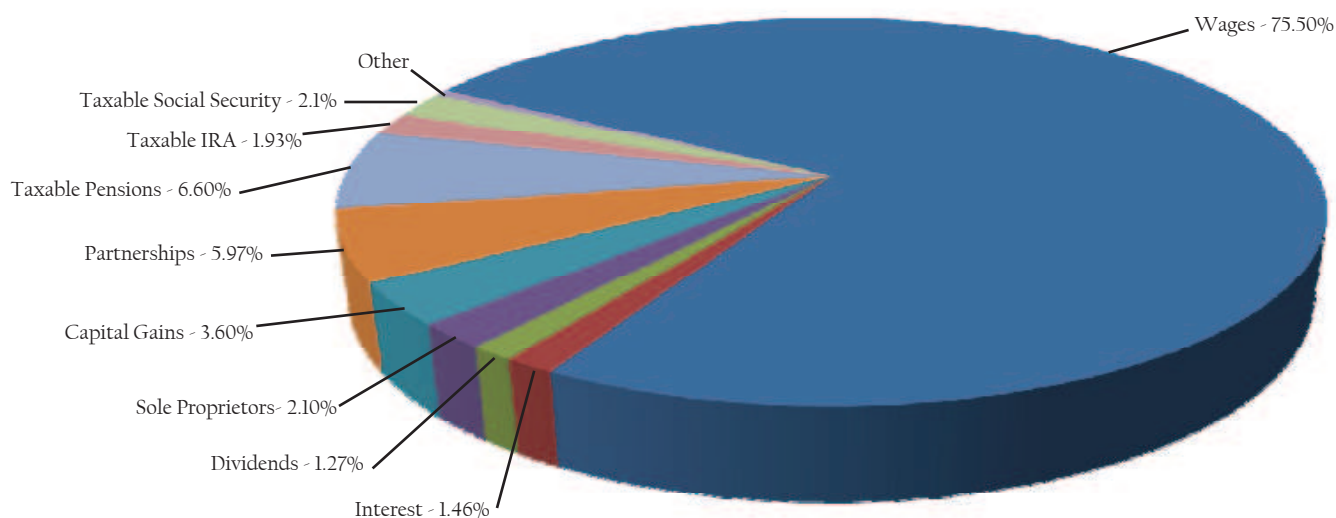
For the 2010 tax year, approximately 75 percent of corporate returns paid the \$100 minimum tax accounting for only 1 percent of total corporate tax paid.

Federal Income Tax Data

(Based on 2010 Tax Year)

Select Return Data

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2010 % Change</u>
Returns	1,182,161	1,143,864	1,115,156	1,118,207	0.27%
Adjusted Gross Income (AGI)	\$63,292	\$62,699	\$57,598	\$58,194	1.03%
Personal Exemptions	2,686,012	2,670,348	2,683,631	2,705,157	0.80%
Federal Taxes	\$6,840	\$6,681	\$5,692	\$5,786	1.65%
Itemized Deductions (Amount)	\$11,990	\$12,543	\$11,971	\$10,974	-8.33%
Itemized Deductions (Number)	474,029	458,769	440,206	446,952	1.53%
Share Itemized	40.10%	40.11%	39.47%	39.97%	1.26%
Itemized/AGI	18.94%	20.00%	20.78%	18.86%	-9.27%
AGI per return	53,539	54,813	51,650	52,042	0.76%

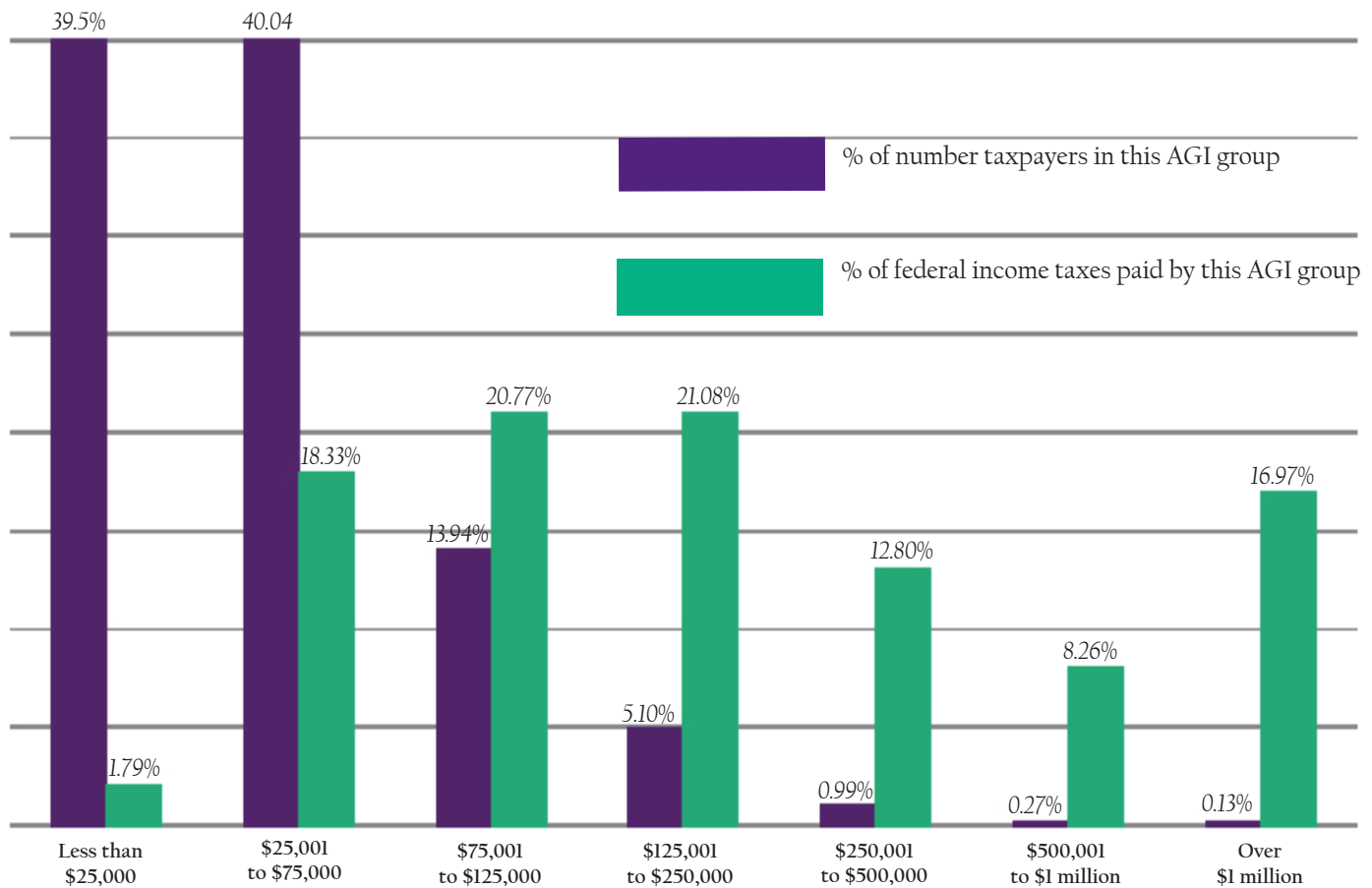


Sources of Income (in millions of dollars)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>% Change 2009 to 2010</u>
Wages	\$39,841	\$44,207	\$45,300	\$44,116	\$44,379	0.60%
Interest	1,262	1,625	1,618	1,147	856	-25.34%
Dividends	856	1,074	1,063	822	750	-8.84%
Sole Proprietors	1,410	1,475	1,349	1,187	1,238	4.26%
Capital Gains	4,529	5,439	4,192	2,426	2,114	-12.86%
Partnerships	4,798	5,065	4,188	3,291	3,512	6.69%
Taxable Pensions	3,132	3,433	3,536	3,664	3,879	5.85%
Taxable IRA	733	864	972	880	1,135	29.05%
Taxable Social Security	928	1,089	1,107	1,136	1,244	9.54%
Other	-486	238	243	-255	-321	26.05%
Total Income	\$57,003	\$64,509	\$63,568	\$58,414	\$58,784	0.63%

Federal Income Taxes Paid

(By Adjusted Gross Income Groups for 2010 Tax Year)



This chart compares the percentage of taxpayers in adjusted gross income groups with the percentage of the total amount of federal income tax paid in Utah for the 2010 tax year. For example, the number of those earning less than \$25,000 was nearly 40 percent of total state income tax filers; however, they paid only 1.6 percent of the state income taxes. Those who earned over \$1 million was one-tenth of one percent of the number of people filing Utah income tax returns; however, they paid 17 percent of the total federal individual income taxes paid in the state.

Federal Income Taxes Paid by Utah Taxpayers

Adjusted Gross Income Group	Number of Taxpayers	Federal Adjusted Gross Income	Percent of Taxpayers	Federal Income Tax Paid	Percent of Federal Income Tax Paid
Less than \$25,000	441,946	3,510,644,185	39.52	103,469,686	1.79%
\$25,001 to \$75,000	447,752	20,584,942,869	40.04	1,060,909,984	18.33%
\$75,001 to \$125,000	155,868	14,759,899,506	13.94	1,201,850,929	20.77%
\$125,001 to \$250,000	57,035	9,262,149,801	5.10	1,219,549,289	21.08%
\$250,001 to \$500,000	11,078	3,706,747,003	0.99	740,742,389	12.80%
\$500,001 to \$1,000,000	3,047	2,049,752,918	0.27	477,685,153	8.26%
\$1,000,000+	1,481	4,319,509,819	0.13	982,238,860	16.97%
Total	1,118,207	58,193,646,101	100.00	5,786,446,290	100.00%

Federal Income Tax County Comparison

The average amount of adjusted gross income varies significantly among Utah's 29 counties. Historically, Summit County residents have the highest AGI, and for the 2010 tax year it was about \$12,500 higher than Morgan County, the second highest. The five lowest average AGI counties are all located in rural Utah.

<u>County</u>	<u>Number of Returns</u>	<u>Average Adjusted Gross Income</u>	<u>AGI County Rank</u>	<u>Average Federal Taxes</u>	<u>Average Net Exemptions</u>
Beaver	2,375	\$39,023	22	\$4,098	2.74
Box Elder	19,069	46,677	11	5,278	2.65
Cache	39,833	45,732	14	5,982	2.63
Carbon	7,986	45,615	15	5,782	2.34
Daggett	383	46,534	12	5,896	2.41
Davis	113,810	56,473	3	7,311	2.65
Duchesne	6,978	52,781	5	7,769	2.71
Emery	3,830	46,194	13	5,125	2.72
Garfield	1,975	35,974	27	4,021	2.44
Grand	4,272	43,439	17	6,806	2.09
Iron	15,429	37,839	26	4,637	2.56
Juab	3,434	43,583	16	4,665	2.86
Kane	2,715	38,547	23	4,580	2.20
Millard	4,503	38,120	25	5,020	2.78
Morgan	3,575	64,316	2	9,019	2.76
Piute	462	31,252	29	3,664	2.52
Rich	770	39,937	20	4,845	2.78
Salt Lake	418,950	50,860	8	7,681	2.43
San Juan	3,449	39,604	21	4,736	2.65
Sanpete	8,067	38,322	24	4,466	2.87
Sevier	7,261	41,683	19	5,049	2.64
Summit	17,101	74,447	1	16,822	2.39
Tooele	21,127	50,673	8	5,482	2.69
Uintah	10,779	53,109	4	7,082	2.64
Utah	169,596	48,562	9	6,599	2.88
Wasatch	8,062	52,184	7	7,468	2.78
Washington	48,319	43,119	18	5,878	2.57
Wayne	993	33,270	28	3,760	2.52
Weber	94,762	47,862	10	5,979	2.42
Total	1,118,207	\$52,197	-	\$8,153	2.57

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SALES AND USE TAX

The sales tax was first introduced in Utah as a revenue source in 1933 when property tax collections dropped dramatically during the Great Depression. The use tax was added in 1937 to complement the existing sales tax. Use tax is imposed on taxable transactions involving personal property purchased outside Utah that the purchaser stores, uses or consumes within the state.

The Utah State Tax Commission administers all state and local sales and use taxes. The state sales and use tax of 4.7 percent applies to sales of tangible personal property made within the state, certain products transferred electronically, sales of meals, admissions to places of amusement, intrastate communication and passenger service, gas and heat utility service, commercial electric service, hotel and motel accommodations and certain other services.

Retailer licenses are issued without a fee and retailers are required to collect the tax from customers and remit it to the Tax Commission. Charges for residential use of electricity and fuel are taxed at a rate of 2 percent. The state sales tax rate on food and food ingredients is 1.75 percent. The total sales tax on food, including local taxes is 3 percent.

Use tax is imposed on taxable transactions where the purchaser remits the tax directly to the Tax Commission. The two taxes are compensating taxes, one supplementing the other, but cannot be applicable to the same transaction. The rate of the tax is the same.

Utah Code Ann. §59-12-101

FY2012 Revenues/\$1,582,530,206

* The \$1,582,530,206 total is the general fund unrestricted amount. State law earmarked an additional \$330,856,500 in revenues for natural resource protection, water, wastewater, transportation and other projects. The total reductions in unrestricted sales use tax ("earmarks") is reported in *Governor's Budget Recommendations Fiscal Year 2014*, page 11.)

State Sales And Use Tax

(Net FY94 - FY12)

2012.....	\$1,582,530,206*
2011.....	\$1,601,399,490
2010.....	\$1,402,670,262
2009.....	\$1,547,472,747
2008.....	\$1,739,384,630
2007.....	\$1,857,813,410
2006.....	\$1,806,264,423
2005.....	\$1,634,522,084
2004.....	\$1,501,937,738
2003.....	\$1,443,974,180
2002.....	\$1,441,318,271
2001.....	\$1,431,419,465
2000.....	\$1,369,637,021
1999.....	\$1,316,403,921
1998.....	\$1,251,765,342
1997.....	\$1,252,131,165
1996.....	\$1,162,524,830
1995.....	\$1,055,060,896
1994.....	\$978,247,622

Local Sales And Use Tax Collected (FY94 to FY12)

2012.....	\$441,463,981	2002.....	\$317,978,847
2011.....	\$415,441,413	2001.....	\$314,336,985
2010.....	\$398,888,385	2000.....	\$301,728,683
2009.....	\$425,127,553	1999.....	\$284,525,922
2008.....	\$469,428,948	1998.....	\$263,504,219
2007.....	\$463,310,356	1997.....	\$258,148,104
2006.....	\$415,904,148	1996.....	\$225,576,867
2005.....	\$361,096,500	1995.....	\$212,640,426
2004.....	\$331,554,140	1994.....	\$188,542,186
2003.....	\$325,159,963		

Local Sales and Use Tax

All counties, cities, and towns in Utah have adopted ordinances to impose a 1 percent option of the local sales and use tax. This tax applies to the purchase price on the same transactions as the state sales and use tax and is collected in the same manner as the state sales tax.

Utah Code Ann. §59-12-101 and 59-12-201

**FY2012 Revenues/
\$441,463,981**

Local Sales Tax Distribution

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Beaver County	\$148,884	\$221,331	48.7%	\$158,320	-28.5%
Beaver City	\$414,481	\$486,377	17.3%	\$468,469	-3.7%
Milford	\$207,898	\$275,284	32.4%	\$209,682	-23.8%
Minersville	\$75,307	\$81,058	7.6%	\$86,904	7.2%
Total County and Cities	\$846,570	\$1,064,050	25.7%	\$923,375	-13.2%
Total Cities and Towns	\$697,686	\$842,718	20.8%	\$765,055	-9.2%
 Box Elder County	 \$1,172,205	 \$1,665,332	 42.1%	 \$1,064,797	 -36.1%
Bear River	\$92,275	\$73,574	-20.3%	\$77,919	5.9%
Brigham	\$2,347,503	\$2,270,267	-3.3%	\$2,324,696	2.4%
Corinne	\$108,883	\$194,792	78.9%	\$157,145	-19.3%
Deweyville	\$29,589	\$30,382	2.7%	\$29,452	-3.1%
Elwood	\$86,617	\$90,969	5.0%	\$107,389	18.1%
Fielding	\$35,193	\$37,294	6.0%	\$41,617	11.6%
Garland	\$182,076	\$194,296	6.7%	\$225,903	16.3%
Honeyville	\$116,307	\$124,058	6.7%	\$134,334	8.3%
Howell	\$19,495	\$20,484	5.1%	\$22,237	8.6%
Mantua	\$61,021	\$61,791	1.3%	\$62,593	1.3%
Perry	\$717,158	\$676,756	-5.6%	\$740,682	9.4%
Plymouth	\$43,624	\$57,313	31.4%	\$70,413	22.9%
Portage	\$21,375	\$21,548	0.8%	\$21,129	-1.9%
Snowville	\$34,661	\$34,578	-0.2%	\$31,106	-10.0%
Tremonton	\$1,050,571	\$1,092,676	4.0%	\$1,163,824	6.5%
Willard	\$169,131	\$177,136	4.7%	\$181,089	2.2%
Total County and Cities	\$6,287,685	\$6,823,246	8.5%	\$6,456,325	-5.4%
Total Cities and Towns	\$5,115,480	\$5,157,914	0.8%	\$5,391,528	4.5%

Local Sales Tax Distribution

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Cache County	\$686,765	\$854,806	24.5%	\$691,751	-19.1%
Amalga	\$47,042	\$46,632	-0.9%	\$54,707	17.3%
Clarkston	\$58,536	\$58,593	0.1%	\$57,688	-1.5%
Cornish	\$25,137	\$25,653	2.1%	\$27,365	6.7%
Hyde Park	\$425,380	\$432,416	1.7%	\$459,731	6.3%
Hyrum	\$708,252	\$818,672	15.6%	\$795,207	-2.9%
Lewiston	\$181,076	\$182,639	0.9%	\$185,485	1.6%
Logan	\$7,217,540	\$7,549,571	4.6%	\$7,900,193	4.6%
Mendon	\$97,210	\$103,992	7.0%	\$116,868	12.4%
Millville	\$157,198	\$162,198	3.2%	\$167,956	3.5%
Newton	\$63,422	\$66,332	4.6%	\$72,377	9.1%
North Logan	\$1,544,638	\$1,560,915	1.1%	\$1,642,527	5.2%
Paradise	\$75,528	\$78,289	3.7%	\$83,926	7.2%
Providence	\$750,131	\$772,981	3.0%	\$833,310	7.8%
Richmond	\$209,389	\$222,266	6.1%	\$250,612	12.8%
River Heights	\$132,889	\$140,131	5.4%	\$153,054	9.2%
Smithfield	\$1,013,882	\$1,019,092	0.5%	\$1,075,443	5.5%
Wellsville	\$275,046	\$291,047	5.8%	\$323,374	11.1%
Trenton	\$39,325	\$40,038	1.8%	\$40,257	0.5%
Nibley	\$365,317	\$408,293	11.8%	\$492,604	20.6%
Total County and Cities	\$14,073,704	\$14,834,556	5.4%	\$15,424,435	4.0%
Total Cities and Towns	\$13,386,939	\$13,979,750	4.4%	\$14,732,685	5.4%
Carbon County	\$880,922	\$899,582	2.1%	\$1,111,067	23.5%
Helper	\$238,483	\$257,604	8.0%	\$316,701	22.9%
Price	\$1,933,176	\$2,024,782	4.7%	\$2,159,032	6.6%
Scofield	\$4,578	\$4,144	-9.5%	\$4,619	11.5%
Sunnyside	\$45,652	\$42,740	-6.4%	\$50,895	19.1%
Wellington	\$193,114	\$205,786	6.6%	\$284,992	38.5%
East Carbon	\$121,937	\$135,032	10.7%	\$162,006	20.0%
Total County and Cities	\$3,417,862	\$3,569,669	4.4%	\$4,089,314	14.6%
Total Cities and Towns	\$2,536,940	\$2,670,087	5.2%	\$2,978,247	11.5%
Daggett County	\$96,533	\$105,001	8.8%	\$115,632	10.1%
Manila	\$39,769	\$40,547	2.0%	\$40,290	-0.6%
Total County and Cities	\$136,303	\$145,548	6.8%	\$155,922	7.1%
Total Cities and Towns	\$39,769	\$40,547	2.0%	\$40,290	-0.6%

Local Sales Tax Distribution

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Davis County	\$318,571	\$526,368	65.2%	\$529,508	0.6%
Bountiful	\$5,200,204	\$5,268,498	1.3%	\$5,597,443	6.2%
Centerville	\$2,700,357	\$2,795,474	3.5%	\$2,959,159	5.9%
Clearfield	\$2,926,595	\$3,108,405	6.2%	\$3,388,472	9.0%
Fruit Heights	\$443,941	\$453,096	2.1%	\$464,295	2.5%
Farmington	\$1,784,598	\$1,911,925	7.1%	\$2,313,040	21.0%
Kaysville	\$2,728,798	\$2,825,916	3.6%	\$3,055,400	8.1%
Layton	\$10,271,986	\$10,457,261	1.8%	\$11,080,492	6.0%
North Salt Lake	\$2,060,863	\$2,273,525	10.3%	\$2,542,787	11.8%
South Weber	\$527,119	\$548,737	4.1%	\$574,402	4.7%
Sunset	\$570,741	\$562,737	-1.4%	\$619,437	10.1%
Syracuse	\$2,423,135	\$2,488,292	2.7%	\$2,793,932	12.3%
West Point	\$715,837	\$755,704	5.6%	\$832,284	10.1%
Woods Cross	\$1,722,710	\$1,723,429	0.0%	\$1,912,936	11.0%
Clinton	\$2,385,009	\$2,397,288	0.5%	\$2,580,042	7.6%
West Bountiful	\$1,582,243	\$1,560,811	-1.4%	\$1,663,044	6.5%
Falcon Hill Davis				\$13,738	N.A.
Total County and Cities	\$38,362,708	\$39,657,466	3.4%	\$42,906,673	8.2%
Total Cities and Towns	\$38,044,137	\$39,131,098	2.9%	\$42,377,165	8.3%
 Duchesne County	 \$1,232,843	 \$1,843,387	 49.5%	 \$2,338,109	 26.8%
Altamont	\$46,510	\$57,139	22.9%	\$106,750	86.8%
Duchesne	\$232,578	\$239,800	3.1%	\$344,732	43.8%
Myton	\$201,877	\$304,756	51.0%	\$310,029	1.7%
Roosevelt	\$1,318,371	\$1,385,379	5.1%	\$1,701,945	22.9%
Tabiona	\$14,302	\$16,316	14.1%	\$21,271	30.4%
Total County and Cities	\$3,046,482	\$3,846,777	26.3%	\$4,822,837	25.4%
Total Cities and Towns	\$1,813,638	\$2,003,390	10.5%	\$2,484,728	24.0%
 Emery County	 \$343,303	 \$392,334	 14.3%	 \$437,386	 11.5%
Castle Dale	\$299,216	\$309,085	3.3%	\$327,913	6.1%
Clawson	\$13,708	\$13,897	1.4%	\$14,362	3.3%
Cleveland	\$62,510	\$59,145	-5.4%	\$58,140	-1.7%
Elmo	\$30,534	\$32,450	6.3%	\$37,162	14.5%
Emery City	\$26,348	\$35,737	35.6%	\$34,971	-2.1%
Ferron	\$152,200	\$147,444	-3.1%	\$159,200	8.0%
Green River	\$228,207	\$192,322	-15.7%	\$200,304	4.2%
Huntington	\$311,279	\$346,848	11.4%	\$392,450	13.1%
Orangeville	\$148,970	\$141,916	-4.7%	\$170,861	20.4%
Total County and Cities	\$1,616,275	\$1,671,179	3.4%	\$1,832,749	9.7%
Total Cities and Towns	\$1,272,972	\$1,278,845	0.5%	\$1,395,363	9.1%

Local Sales Tax Distribution

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Garfield County	\$339,119	\$339,037	0.0%	\$338,850	-0.1%
Antimony	\$13,085	\$13,076	-0.1%	\$14,999	14.7%
Boulder	\$30,423	\$32,000	5.2%	\$34,874	9.0%
Bryce Canyon	\$153,703	\$161,981	5.4%	\$168,198	3.8%
Cannonville	\$15,743	\$18,058	14.7%	\$20,254	12.2%
Escalante	\$102,069	\$106,224	4.1%	\$105,099	-1.1%
Hatch	\$13,665	\$18,071	32.2%	\$17,271	-4.4%
Henrieville	\$11,980	\$14,350	19.8%	\$20,117	40.2%
Panguitch	\$196,559	\$205,803	4.7%	\$221,141	7.5%
Tropic	\$63,260	\$66,651	5.4%	\$74,627	12.0%
Total County and Cities	\$939,605	\$975,252	3.8%	\$1,015,429	4.1%
Total Cities and Towns	\$600,486	\$636,215	6.0%	\$676,579	6.3%
Grand County	\$618,172	\$626,655	1.4%	\$660,902	5.5%
Castle Valley	\$33,960	\$33,553	-1.2%	\$35,861	6.9%
Moab	\$1,281,782	\$1,339,969	4.5%	\$1,457,988	8.8%
Total County and Cities	\$1,933,913	\$2,000,177	3.4%	\$2,154,751	7.7%
Total Cities and Towns	\$1,315,741	\$1,373,522	4.4%	\$1,493,849	8.8%
Iron County	\$639,700	\$690,286	7.9%	\$754,339	9.3%
Cedar City	\$4,400,572	\$4,458,245	1.3%	\$4,741,111	6.3%
Enoch	\$395,212	\$429,528	8.7%	\$497,091	15.7%
Kanarraville	\$27,511	\$28,817	4.7%	\$33,277	15.5%
Paragonah	\$41,142	\$42,161	2.5%	\$45,968	9.0%
Parowan	\$277,510	\$287,981	3.8%	\$314,809	9.3%
Brian Head	\$127,537	\$127,712	0.1%	\$127,621	-0.1%
Total County and Cities	\$5,909,183	\$6,064,730	2.6%	\$6,514,216	7.4%
Total Cities and Towns	\$5,269,484	\$5,374,445	2.0%	\$5,759,877	7.2%
Juab County	\$121,698	\$153,536	26.2%	\$193,835	26.2%
Eureka	\$67,069	\$66,565	-0.8%	\$61,660	-7.4%
Levan	\$76,719	\$76,310	-0.5%	\$81,762	7.1%
Mona	\$125,634	\$157,629	25.5%	\$226,417	43.6%
Nephi	\$673,858	\$670,134	-0.6%	\$730,539	9.0%
Rocky Ridge	\$45,285	\$53,763	18.7%	\$70,171	30.5%
Total County and Cities	\$1,110,263	\$1,177,936	6.1%	\$1,364,384	15.8%
Total Cities and Towns	\$988,565	\$1,024,400	3.6%	\$1,170,549	14.3%

Local Sales Tax Distribution

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Kane County	\$408,877	\$408,791	0.0%	\$441,334	8.0%
Alton	\$13,841	\$12,319	-11.0%	\$13,437	9.1%
Glendale	\$28,339	\$29,963	5.7%	\$34,837	16.3%
Kanab	\$575,480	\$615,761	7.0%	\$675,909	9.8%
Orderville	\$81,395	\$81,830	0.5%	\$89,535	9.4%
Big Water	\$40,771	\$45,353	11.2%	\$54,697	20.6%
Total County and Cities	\$1,148,703	\$1,194,017	3.9%	\$1,309,748	9.7%
Total Cities and Towns	\$739,826	\$785,225	6.1%	\$868,414	10.6%
 Millard County	 \$436,709	 \$494,423	 13.2%	 \$472,041	 -4.5%
Delta	\$508,679	\$729,336	43.4%	\$590,145	-19.1%
Fillmore	\$325,206	\$334,693	2.9%	\$367,896	9.9%
Hinckley	\$54,778	\$57,505	5.0%	\$65,576	14.0%
Holden	\$30,337	\$32,184	6.1%	\$34,106	6.0%
Kanosh	\$39,070	\$40,822	4.5%	\$43,651	6.9%
Leamington	\$16,550	\$19,979	20.7%	\$21,576	8.0%
Lynndyl	\$12,740	\$11,079	-13.0%	\$10,486	-5.4%
Meadow	\$24,378	\$37,996	55.9%	\$35,137	-7.5%
Oak City	\$49,033	\$51,252	4.5%	\$52,647	2.7%
Scipio	\$45,224	\$47,495	5.0%	\$50,130	5.5%
Total County and Cities	\$1,542,705	\$1,856,764	20.4%	\$1,743,392	-6.1%
Total Cities and Towns	\$1,105,996	\$1,362,341	23.2%	\$1,271,351	-6.7%
 Morgan County	 \$557,216	 \$568,954	 2.1%	 \$620,849	 9.1%
Morgan	\$407,540	\$433,008	6.2%	\$494,636	14.2%
Total County and Cities	\$964,756	\$1,001,961	3.9%	\$1,115,485	11.3%
Total Cities and Towns	\$407,540	\$433,008	6.2%	\$494,636	14.2%
 Piute County	 \$21,801	 \$22,616	 3.7%	 \$26,095	 15.4%
Circleville	\$46,892	\$48,458	3.3%	\$54,246	11.9%
Junction	\$16,778	\$18,036	7.5%	\$20,672	14.6%
Kingston	\$10,758	\$12,181	13.2%	\$14,680	20.5%
Marysvale	\$40,535	\$42,427	4.7%	\$49,107	15.7%
Total County and Cities	\$136,764	\$143,717	5.1%	\$164,800	14.7%
Total Cities and Towns	\$114,963	\$121,101	5.3%	\$138,705	14.5%

Local Sales Tax Distribution

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Rich County	\$95,523	\$510,783	434.7%	\$90,410	-82.3%
Garden City	\$108,392	\$102,927	-5.0%	\$113,612	10.4%
Laketown	\$23,492	\$23,863	1.6%	\$30,441	27.6%
Randolph	\$48,401	\$47,310	-2.3%	\$49,671	5.0%
Woodruff	\$28,210	\$27,044	-4.1%	\$28,700	6.1%
Total County and Cities	\$304,018	\$711,927	134.2%	\$312,833	-56.1%
Total Cities and Towns	\$208,495	\$201,144	-3.5%	\$222,423	10.6%
 Salt Lake County	 \$17,577,664	 \$18,784,452	 6.9%	 \$20,900,476	 11.3%
Alta	\$307,818	\$308,108	0.1%	\$307,986	0.0%
Bluffdale	\$792,269	\$846,500	6.8%	\$867,648	2.5%
Cottonwood Heights	\$4,551,088	\$4,541,931	-0.2%	\$4,655,654	2.5%
Draper	\$6,519,215	\$6,758,190	3.7%	\$7,265,075	7.5%
Herriman	\$1,614,499	\$1,825,910	13.1%	\$2,187,346	19.8%
Holladay	\$2,798,829	\$2,799,158	0.0%	\$3,007,314	7.4%
Midvale	\$4,643,766	\$4,680,832	0.8%	\$5,065,903	8.2%
Murray	\$12,562,075	\$12,571,422	0.1%	\$12,553,155	-0.1%
Riverton	\$4,303,673	\$4,447,524	3.3%	\$4,725,914	6.3%
Salt Lake City	\$39,175,947	\$41,122,239	5.0%	\$44,660,082	8.6%
Sandy	\$16,102,817	\$15,695,410	-2.5%	\$16,488,439	5.1%
South Jordan	\$7,296,670	\$7,681,294	5.3%	\$9,362,645	21.9%
South Salt Lake	\$10,883,730	\$10,893,606	0.1%	\$10,882,858	-0.1%
Taylorsville	\$6,721,341	\$6,719,795	0.0%	\$7,178,222	6.8%
West Jordan	\$13,403,316	\$13,415,438	0.1%	\$14,305,983	6.6%
West Valley	\$17,351,699	\$17,825,561	2.7%	\$19,430,860	9.0%
Utah Data Center SL Co.			N.A.	\$25,333	N.A.
Total County and Cities	\$166,606,416	\$170,917,371	2.6%	\$183,845,560	7.6%
Total Cities and Towns	\$149,028,752	\$152,132,919	2.1%	\$162,945,084	7.1%
 San Juan County	 \$1,140,964	 \$1,340,704	 17.5%	 \$1,401,989	 4.6%
Blanding	\$430,666	\$421,666	-2.1%	\$458,150	8.7%
Monticello	\$265,361	\$254,201	-4.2%	\$268,844	5.8%
Total County and Cities	\$1,836,990	\$2,016,570	9.8%	\$2,128,983	5.6%
Total Cities and Towns	\$696,026	\$675,866	-2.9%	\$726,995	7.6%

Local Sales Tax Distribution

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Sanpete County	\$360,244	\$388,506	7.8%	\$414,451	6.7%
Centerfield	\$110,205	\$115,021	4.4%	\$143,691	24.9%
Ephraim	\$758,042	\$786,265	3.7%	\$887,687	12.9%
Fairview	\$134,196	\$135,175	0.7%	\$147,155	8.9%
Fayette	\$17,359	\$18,574	7.0%	\$20,764	11.8%
Fountain Green	\$82,736	\$88,214	6.6%	\$96,433	9.3%
Gunnison	\$317,105	\$325,163	2.5%	\$376,820	15.9%
Manti	\$297,154	\$309,790	4.3%	\$333,367	7.6%
Mayfield	\$36,126	\$38,803	7.4%	\$45,604	17.5%
Moroni	\$135,167	\$135,384	0.2%	\$161,118	19.0%
Mount Pleasant	\$353,747	\$363,838	2.9%	\$404,108	11.1%
Spring City	\$85,897	\$87,805	2.2%	\$91,389	4.1%
Sterling	\$25,914	\$25,636	-1.1%	\$48,936	90.9%
Wales	\$21,440	\$23,871	11.3%	\$29,831	25.0%
Total County and Cities	\$2,735,333	\$2,842,047	3.9%	\$3,201,355	12.6%
Total Cities and Towns	\$2,375,090	\$2,453,541	3.3%	\$2,786,904	13.6%
Sevier County	\$331,236	\$355,869	7.4%	\$438,900	23.3%
Annabella	\$54,441	\$58,705	7.8%	\$72,688	23.8%
Aurora	\$96,491	\$101,740	5.4%	\$115,281	13.3%
Central Valley	\$33,928	\$59,148	74.3%	\$47,238	-20.1%
Elsinore	\$75,578	\$94,406	24.9%	\$94,287	-0.1%
Glenwood	\$36,055	\$37,316	3.5%	\$42,161	13.0%
Joseph	\$24,994	\$26,655	6.6%	\$32,401	21.6%
Koosharem	\$30,831	\$26,350	-14.5%	\$30,424	15.5%
Monroe	\$163,351	\$178,912	9.5%	\$208,719	16.7%
Redmond	\$73,791	\$82,493	11.8%	\$82,139	-0.4%
Richfield	\$1,517,738	\$1,545,745	1.8%	\$1,643,598	6.3%
Salina	\$375,617	\$393,347	4.7%	\$435,897	10.8%
Sigurd	\$36,432	\$40,920	12.3%	\$40,932	0.0%
Total County and Cities	\$2,850,481	\$3,001,606	5.3%	\$3,284,665	9.4%
Total Cities and Towns	\$2,519,245	\$2,645,737	5.0%	\$2,845,766	7.6%
Summit County	\$4,261,465	\$4,359,390	2.3%	\$4,675,149	7.2%
Coalville	\$166,307	\$175,075	5.3%	\$189,369	8.2%
Francis	\$78,752	\$85,886	9.1%	\$96,427	12.3%
Henefer	\$63,813	\$68,316	7.1%	\$75,066	9.9%
Kamas	\$248,922	\$265,262	6.6%	\$291,062	9.7%
Oakley	\$128,089	\$132,406	3.4%	\$150,068	13.3%
Park City	\$3,938,039	\$3,938,701	0.0%	\$4,076,014	3.5%
Total County and Cities	\$8,885,386	\$9,025,036	1.6%	\$9,553,155	5.9%
Total Cities and Towns	\$4,623,921	\$4,665,646	0.9%	\$4,878,006	4.6%

Local Sales Tax Distribution

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Tooele County	\$1,530,835	\$1,688,015	10.3%	\$1,960,938	16.2%
Grantsville	\$862,999	\$916,700	6.2%	\$970,162	5.8%
Ophir	\$2,251	\$2,700	20.0%	\$3,606	33.5%
Stockton	\$55,407	\$71,201	28.5%	\$124,235	74.5%
Tooele	\$4,002,346	\$4,177,592	4.4%	\$4,371,832	4.6%
Vernon	\$24,517	\$25,673	4.7%	\$29,526	15.0%
Wendover	\$171,180	\$174,512	1.9%	\$169,924	-2.6%
Rush Valley	\$46,910	\$45,342	-3.3%	\$146,825	223.8%
Total County and Cities	\$6,696,446	\$7,101,735	6.1%	\$7,777,049	9.5%
Total Cities and Towns	\$5,165,611	\$5,413,720	4.8%	\$5,816,111	7.4%
Utah County	\$1,598,867	\$1,688,414	5.6%	\$1,741,620	3.2%
Alpine	\$814,349	\$851,046	4.5%	\$892,149	4.8%
American Fork	\$4,895,635	\$5,059,403	3.3%	\$5,416,782	7.1%
Cedar Fort	\$36,009	\$33,088	-8.1%	\$36,463	10.2%
Eagle Mountain	\$1,742,286	\$1,807,748	3.8%	\$1,885,229	4.3%
Fairfield	\$14,315	\$13,131	-8.3%	\$12,956	-1.3%
Genola	\$129,822	\$127,996	-1.4%	\$165,656	29.4%
Goshen	\$74,710	\$76,113	1.9%	\$80,775	6.1%
Lehi	\$5,678,544	\$5,923,774	4.3%	\$6,651,108	12.3%
Lindon	\$2,330,361	\$2,459,658	5.5%	\$2,764,408	12.4%
Mapleton	\$682,074	\$725,814	6.4%	\$750,952	3.5%
Orem	\$15,151,754	\$15,449,905	2.0%	\$16,275,206	5.3%
Payson	\$2,164,848	\$2,297,552	6.1%	\$2,475,506	7.7%
Pleasant Grove	\$3,257,313	\$3,498,417	7.4%	\$3,700,193	5.8%
Provo	\$13,579,321	\$13,940,388	2.7%	\$14,633,508	5.0%
Salem	\$601,886	\$630,789	4.8%	\$657,015	4.2%
Santaquin	\$731,831	\$765,599	4.6%	\$862,068	12.6%
Saratoga Springs	\$1,708,246	\$1,829,267	7.1%	\$2,122,120	16.0%
Highland	\$1,460,339	\$1,507,578	3.2%	\$1,567,418	4.0%
Spanish Fork	\$3,666,822	\$3,792,323	3.4%	\$4,166,831	9.9%
Springville	\$3,442,562	\$3,650,787	6.0%	\$3,800,316	4.1%
Vineyard	\$58,112	\$91,325	57.2%	\$108,609	18.9%
Cedar Hills	\$892,716	\$942,154	5.5%	\$1,029,778	9.3%
Elk Ridge	\$199,621	\$207,591	4.0%	\$214,942	3.5%
Woodland Hills	\$108,327	\$112,850	4.2%	\$120,529	6.8%
Total County and Cities	\$65,020,669	\$67,482,710	3.8%	\$72,132,139	6.9%
Total Cities and Towns	\$63,421,802	\$65,794,295	3.7%	\$70,390,519	7.0%

Local Sales Tax Distribution

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Uintah County	\$2,424,197	\$2,998,032	23.7%	\$3,584,630	19.6%
Naples	\$1,262,395	\$1,753,766	38.9%	\$2,003,161	14.2%
Vernal	\$3,349,301	\$3,331,951	-0.5%	\$4,074,210	22.3%
Ballard	\$203,956	\$213,752	4.8%	\$326,639	52.8%
Total County and Cities	\$7,239,849	\$8,297,501	14.6%	\$9,988,640	20.4%
Total Cities and Towns	\$4,815,652	\$5,299,469	10.0%	\$6,404,010	20.8%
Wasatch County	\$578,656	\$638,353	10.3%	\$673,533	5.5%
Charleston	\$59,798	\$44,487	-25.6%	\$76,984	73.0%
Daniel	\$54,703	\$61,675	12.7%	\$82,853	34.3%
Heber	\$1,448,187	\$1,535,618	6.0%	\$1,799,027	17.2%
Independence	\$20,126	\$26,471	31.5%	\$26,064	-1.5%
Midway	\$423,896	\$464,452	9.6%	\$480,326	3.4%
Wallsburg	\$27,750	\$28,111	1.3%	\$28,411	1.1%
Hideout	\$59,714	\$57,219	-4.2%	\$53,914	-5.8%
Total County and Cities	\$2,672,829	\$2,856,385	6.9%	\$3,221,113	12.8%
Total Cities and Towns	\$2,094,174	\$2,218,032	5.9%	\$2,547,580	14.9%
Washington County	\$721,243	\$832,558	15.4%	\$822,793	-1.2%
Apple Valley	\$41,252	\$46,733	13.3%	\$65,790	40.8%
Enterprise	\$153,690	\$158,533	3.2%	\$178,153	12.4%
Hurricane	\$1,712,610	\$1,754,552	2.4%	\$1,926,230	9.8%
Ivins	\$693,772	\$702,883	1.3%	\$701,854	-0.1%
La Verkin	\$386,274	\$379,841	-1.7%	\$397,940	4.8%
Leeds	\$69,428	\$70,170	1.1%	\$78,778	12.3%
New Harmony	\$22,043	\$23,963	8.7%	\$26,512	10.6%
Rockville	\$21,256	\$22,401	5.4%	\$23,631	5.5%
St George	\$11,847,248	\$12,094,660	2.1%	\$13,062,927	8.0%
Santa Clara	\$573,347	\$565,398	-1.4%	\$562,112	-0.6%
Springdale	\$273,402	\$271,104	-0.8%	\$292,795	8.0%
Toquerville	\$108,850	\$110,981	2.0%	\$119,690	7.8%
Virgin	\$50,544	\$52,614	4.1%	\$59,492	13.1%
Washington	\$2,541,665	\$2,647,281	4.2%	\$2,895,266	9.4%
Hildale	\$172,383	\$205,476	19.2%	\$265,168	29.1%
Total County and Cities	\$19,389,007	\$19,939,149	2.8%	\$21,479,131	7.7%
Total Cities and Towns	\$18,667,764	\$19,106,591	2.4%	\$20,656,338	8.1%

Local Sales Tax Distribution

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Wayne County	\$110,231	\$117,405	6.5%	\$132,498	12.9%
Bicknell	\$43,883	\$45,279	3.2%	\$46,844	3.5%
Hanksville	\$30,935	\$32,153	3.9%	\$36,651	14.0%
Loa	\$92,726	\$95,018	2.5%	\$103,189	8.6%
Lyman	\$18,777	\$20,332	8.3%	\$23,317	14.7%
Torrey	\$39,332	\$43,176	9.8%	\$44,414	2.9%
Total County and Cities	\$335,885	\$353,364	5.2%	\$386,914	9.5%
Total Cities and Towns	\$225,654	\$235,958	4.6%	\$254,416	7.8%
 Weber County	 \$1,848,373	 \$2,029,822	 9.8%	 \$1,787,770	 -11.9%
Farr West	\$734,836	\$776,312	5.6%	\$866,601	11.6%
Harrisville	\$1,246,929	\$1,164,380	-6.6%	\$1,110,119	-4.7%
Hooper	\$486,040	\$543,930	11.9%	\$656,346	20.7%
Huntsville	\$76,033	\$77,614	2.1%	\$81,404	4.9%
Marriott-Slaterville	\$402,262	\$406,104	1.0%	\$402,266	-0.9%
North Ogden	\$1,710,733	\$1,733,968	1.4%	\$1,830,226	5.6%
Ogden	\$11,860,756	\$12,030,403	1.4%	\$13,025,855	8.3%
Plain City	\$424,200	\$447,041	5.4%	\$483,361	8.1%
Pleasant View	\$658,917	\$715,849	8.6%	\$802,099	12.0%
Riverdale	\$4,620,464	\$4,625,571	0.1%	\$4,622,038	-0.1%
Roy	\$3,672,539	\$3,794,992	3.3%	\$4,074,076	7.4%
South Ogden	\$2,436,603	\$2,357,926	-3.2%	\$2,571,575	9.1%
Uintah	\$167,282	\$157,644	-5.8%	\$168,058	6.6%
Washington Terr	\$730,844	\$762,695	4.4%	\$839,984	10.1%
West Haven	\$1,300,948	\$1,325,248	1.9%	\$1,487,875	12.3%
Total County and Cities	\$32,377,760	\$32,949,498	1.8%	\$34,809,653	5.6%
Total Cities and Towns	\$30,529,387	\$30,919,676	1.3%	\$33,021,883	6.8%
 Grand Total County and Cities	 \$398,424,548	 \$413,521,942	 3.8%	 \$444,115,026	 7.4%
Grand Total Cities and Towns	\$357,821,733	\$367,977,201	2.8%	\$395,535,054	7.5%

Public Transit Tax

Several components comprise this tax. They include the following: 1) 0.25 percent state sales tax for public transit approved by voters in specific localities; 2) Salt Lake, Davis, and Weber counties approval of the 0.25 percent additional public transit sales tax to fund a fixed guideway and expand the mass transit transportation system; and 3) The 2007 Legislature passed a bill that repealed the 0.25 percent public transit tax and replaced it with a rate of up to 0.30 percent.

Utah Code Ann. §59-12-501 and 502

FY2012 Revenues/\$182,476,684

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Brigham	\$911,511	\$884,222	-3.0%	\$868,645	-1.8%
Perry	\$332,907	\$315,164	-5.3%	\$312,439	-0.9%
Willard	\$50,499	\$48,900	-3.2%	\$41,175	-15.8%
Cache County	\$2,748,607	\$2,869,655	4.4%	\$2,813,602	-2.0%
Hyde Park	\$74,342	\$71,521	-3.8%	\$77,043	7.7%
Hyrum	\$106,617	\$140,849	32.1%	\$96,482	-31.5%
Lewiston	\$16,500	\$17,623	6.8%	\$19,594	11.2%
Logan	\$2,072,089	\$2,144,230	3.5%	\$2,164,511	0.9%
Millville	\$14,970	\$14,436	-3.6%	\$11,410	-21.0%
North Logan	\$484,110	\$495,923	2.4%	\$505,535	1.9%
Providence	\$94,257	\$94,384	0.1%	\$89,048	-5.7%
Richmond	\$26,372	\$25,950	-1.6%	\$30,086	15.9%
River Heights	\$8,402	\$8,789	4.6%	\$9,236	5.1%
Smithfield	\$159,611	\$144,407	-9.5%	\$147,432	2.1%
Nibley	\$31,837	\$29,786	-6.4%	\$34,890	17.1%
Davis County	\$15,357,696	\$15,705,844	2.3%	\$16,471,588	4.9%
Salt Lake County	\$111,557,825	\$113,587,425	1.8%	\$123,390,330	8.6%
Summit County	\$1,167,174	\$1,242,848	6.5%	\$1,336,430	7.5%
Park City	\$1,623,760	\$1,810,762	11.5%	\$1,963,393	8.4%
Tooele County	\$249,138	\$285,676	14.7%	\$300,952	5.3%
Tooele	\$895,240	\$957,011	6.9%	\$932,861	-2.5%
Utah County	\$47,757	\$53,144	11.3%	\$8,017,168	14985.8%
Alpine	\$60,886	\$60,048	-1.4%	\$27,328	-54.5%
American Fork	\$1,356,969	\$1,412,752	4.1%	\$643,329	-54.5%
Eagle Mountain	\$58,667	\$78,433	33.7%	\$35,707	-54.5%
Lehi	\$957,706	\$968,898	1.2%	\$449,771	-53.6%
Lindon	\$729,549	\$778,625	6.7%	\$400,705	-48.5%
Mapleton	\$57,837	\$60,238	4.2%	\$24,692	-59.0%
Orem	\$3,724,183	\$3,843,825	3.2%	\$1,682,821	-56.2%
Payson	\$345,616	\$371,179	7.4%	\$164,459	-55.7%
Pleasant Grove	\$335,401	\$395,675	18.0%	\$188,383	-52.4%
Provo	\$2,277,908	\$2,398,490	5.3%	\$1,046,052	-56.4%
Salem	\$61,171	\$59,668	-2.5%	\$25,824	-56.7%
Santaquin ¹				\$14,791	
Saratoga Springs	\$184,003	\$203,450	10.6%	\$96,943	-52.4%
Highland	\$122,476	\$125,128	2.2%	\$57,949	-53.7%
Spanish Fork	\$609,309	\$586,472	-3.7%	\$252,056	-57.0%
Springville	\$591,581	\$621,995	5.1%	\$252,568	-59.4%
Cedar Hills	\$76,394	\$83,827	9.7%	\$35,004	-58.2%
Weber County	\$18,843,254	\$18,287,385	-2.9%	\$18,837,499	3.0%
Total Mass Transit	\$168,424,130	\$171,284,636	1.7%	\$183,869,733	7.3%

Note 1: Effective July 1, 2011, Santaquin imposed the Mass Transit tax.

County Option Sales Tax

All counties in Utah have adopted ordinances to enforce a .25 percent optional sales and use tax. This tax applies to the purchase price on the same transactions as the state sales and use tax and is collected in the same manner as the state sales tax.

Utah Code Ann. §59-12-1102

FY2012 Revenues/\$110,329,024

The amounts collected as shown in the shaded box are accrued revenues for the County Option Sales Tax. The revenues shown by the counties reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.

County Option Tax Collected

(Net FY00 - FY12)

2012. . . . \$110,329,024	2005. . . . \$89,475,269
2011. . . . \$104,012,820	2004. . . . \$82,569,380
2010. . . . \$99,858,519	2003. . . . \$81,075,363
2009 . . . \$106,801,736	2002. . . . \$78,993,477
2008 . . . \$116,813,830	2001. . . . \$77,306,326
2007 . . . \$114,633,291	2000. . . . \$74,014,757
2006 . . . \$102,809,849	

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Beaver County	\$215,663	\$270,977	25.6%	\$233,428	-13.9%
Box Elder County	\$1,601,510	\$1,737,236	8.5%	\$1,632,200	-6.0%
Cache County	\$3,637,876	\$3,786,245	4.1%	\$3,899,332	3.0%
Carbon County	\$870,550	\$908,841	4.4%	\$1,001,126	10.2%
Daggett County	\$73,865	\$75,348	2.0%	\$76,615	1.7%
Davis County	\$9,788,353	\$10,130,058	3.5%	\$10,886,236	7.5%
Duchesne County	\$775,966	\$979,535	26.2%	\$1,218,878	24.4%
Emery County	\$411,357	\$425,239	3.4%	\$433,875	2.0%
Garfield County	\$202,987	\$217,911	7.4%	\$228,913	5.0%
Grand County	\$486,689	\$503,261	3.4%	\$540,556	7.4%
Iron County	\$1,493,526	\$1,531,331	2.5%	\$1,635,303	6.8%
Juab County	\$282,823	\$299,934	6.1%	\$345,129	15.1%
Kane County	\$275,896	\$299,775	8.7%	\$329,688	10.0%
Millard County	\$389,778	\$472,036	21.1%	\$440,593	-6.7%
Morgan County	\$245,772	\$255,156	3.8%	\$282,077	10.6%
Piute County	\$74,306	\$75,850	2.1%	\$75,097	-1.0%
Rich County	\$78,138	\$180,903	131.5%	\$78,754	-56.5%
Salt Lake County	\$41,169,644	\$42,176,606	2.4%	\$45,592,782	8.1%
San Juan County	\$467,923	\$513,466	9.7%	\$538,224	4.8%
Sanpete County	\$696,684	\$723,627	3.9%	\$804,084	11.1%
Sevier County	\$726,027	\$758,543	4.5%	\$807,710	6.5%
Summit County	\$2,087,381	\$2,212,691	6.0%	\$2,367,897	7.0%
Tooele County	\$1,705,578	\$1,808,011	6.0%	\$1,951,280	7.9%
Uintah County	\$1,822,731	\$2,090,060	14.7%	\$2,507,362	20.0%
Utah County	\$16,617,301	\$17,231,911	3.7%	\$18,276,144	6.1%
Wasatch County	\$698,032	\$758,649	8.7%	\$849,409	12.0%
Washington County	\$4,936,889	\$5,075,137	2.8%	\$5,428,704	7.0%
Wayne County	\$85,602	\$90,015	5.2%	\$97,857	8.7%
Weber County	\$8,029,052	\$8,119,102	1.1%	\$8,585,530	5.7%
Total County Option	\$99,947,899	\$103,707,452	3.8%	\$111,144,785	7.2%

Municipal Highways Tax

A municipality that does not levy the public transit tax may impose a sales and use tax of 0.30 percent of the purchase price on transactions subject to the state sales tax. Voter approval may be required under certain circumstances. Revenues from this tax must be used for the construction and maintenance of highways under the jurisdiction of the municipality. Retailers are responsible to collect the tax under the same conditions as the sales and use tax. The Tax Commission collects and distributes this tax for participating localities. Since this option tax was first approved in 1998, 25 cities and towns have imposed it.

Utah Code Ann §59-12-1001

FY2012/\$12,160,309

The amounts collected as shown in the shaded box are accrued revenues for the Municipal Highways Tax. The revenues shown by community reflect the actual amounts distributed during the fiscal year. The amounts shown differ due to timing.

Highways Tax Collected

(Net FY01 to FY12)

2012..	\$12,160,309
2011.	\$10,913,121
2010	\$9,861,529
2009	\$11,608,893
2008	\$11,956,979
2007	\$11,324,318
2006	\$10,344,378
2005	\$8,432,989
2004	\$7,151,822
2003.	\$6,612,983
2002	\$6,270,817
2001	5,744,043

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Price	\$681,235	\$746,818	9.6%	\$769,318	3.0%
Wellington	\$43,350	\$48,593	12.1%	\$61,154	25.9%
Roosevelt	\$465,408	\$532,390	14.4%	\$671,911	26.2%
Green River	\$69,814	\$68,378	-2.1%	\$69,784	2.1%
Moab	\$441,987	\$491,959	11.3%	\$538,169	9.4%
Brian Head	\$45,684	\$41,016	-10.2%	\$44,809	9.2%
Nephi	\$139,565	\$144,194	3.3%	\$155,280	7.7%
Blanding	\$74,734	\$88,447	18.3%	\$95,113	7.5%
Monticello	\$42,867	\$54,342	26.8%	\$56,117	3.3%
Ephraim	\$170,486	\$173,979	2.0%	\$186,875	7.4%
Fairview ¹	\$2,060	\$25,399	1133.0%	\$27,061	6.5%
Gunnison	\$51,523	\$47,101	-8.6%	\$57,898	22.9%
Mt. Pleasant	\$70,616	\$68,101	-3.6%	\$66,537	-2.3%
Richfield	\$503,782	\$519,728	3.2%	\$535,518	3.0%
Salina	\$115,491	\$116,998	1.3%	\$129,033	10.3%
Naples	\$506,629	\$969,750	91.4%	\$1,106,245	14.1%
Vernal	\$1,333,813	\$1,416,732	6.2%	\$1,806,640	27.5%
Heber	\$357,391	\$375,646	5.1%	\$437,662	16.5%
Midway	\$94,119	\$103,076	9.5%	\$94,061	-8.7%
Hurricane	\$391,184	\$390,406	-0.2%	\$420,063	7.6%
Ivins	\$78,280	\$88,161	12.6%	\$94,755	7.5%
La Verkin	\$30,500	\$30,955	1.5%	\$32,016	3.4%
St George	\$3,507,486	\$3,623,162	3.3%	\$3,853,199	6.3%
Santa Clara	\$50,536	\$50,068	-0.9%	\$48,927	-2.3%
Washington	\$631,717	\$671,729	6.3%	\$710,519	5.8%
Total Highway	\$9,900,258	\$10,887,128	10.0%	\$12,068,666	10.9%

Note 1: Effective April 1, 2010, Fairview imposed the Highway Tax.

Botanical, Cultural, Recreational and Zoological Tax

The botanical, cultural and zoological tax, often referred to as “ZAP” and various other acronyms, may be imposed at the rate of 0.10 percent (1/10th of 1 percent) of the purchase price on transactions taxed under the state’s sales and use tax law. This tax may be adopted 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.

Utah Code Ann. §59-12-701

FY2012 Revenues/\$28,834,,681

The amounts collected as shown in the shaded box are accrued revenues for the Botanical, Cultural, Recreational, and Zoological sales tax. The revenues shown by community reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.

“ZAP” Tax (Net Collected FY02 to FY12)	
2012.....	\$28,834,681
2011.....	\$26,787,519
2010.....	\$25,850,763
2009.....	\$27,065,125
2008.....	\$31,520,286
2007.....	\$31,881,204
2006.....	\$26,242,424
2005.....	\$19,916,601
2004.....	\$18,448,162

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Cache County	\$1,100,884	\$1,148,460	4.3%	\$1,123,838	-2.1%
Price	\$226,521	\$248,915	9.9%	\$256,394	3.0%
Bountiful	\$349,062	\$355,812	1.9%	\$385,350	8.3%
Centerville	\$255,735	\$276,219	8.0%	\$293,964	6.4%
North Salt Lake ¹	\$18,670	\$228,378	1123.2%	\$239,716	5.0%
Woods Cross	\$182,412	\$191,669	5.1%	\$222,870	16.3%
West Bountiful	\$205,644	\$187,660	-8.7%	\$196,444	4.7%
Duchesne City	\$18,271	\$18,725	2.5%	\$36,204	93.3%
Roosevelt	\$154,963	\$177,347	14.4%	\$223,851	26.2%
Cedar City	\$399,197	\$394,534	-1.2%	\$418,537	6.1%
Brian Head	\$15,170	\$13,685	-9.8%	\$14,936	9.1%
Salt Lake County	\$16,241,283	\$16,523,949	1.7%	\$17,960,788	8.7%
Blanding	\$29,396	\$29,475	0.3%	\$31,752	7.7%
Monticello ²	\$14,289	\$18,114	26.8%	\$18,706	3.3%
Aurora	\$5,894	\$6,268	6.4%	\$6,948	10.9%
Redmond	\$3,176	\$5,085	60.1%	\$4,813	-5.4%
Richfield ³		\$14,219	N.A.	\$177,553	1148.7%
Salina	\$38,517	\$39,003	1.3%	\$43,013	10.3%
Summit County	\$1,052,281	\$1,126,007	7.0%	\$1,206,658	7.2%
Tooele City	\$298,285	\$318,910	6.9%	\$310,880	-2.5%
Uintah County	\$963,818	\$1,135,249	17.8%	\$1,413,754	24.5%
Orem	\$1,488,072	\$1,535,957	3.2%	\$1,646,112	7.2%
Cedar Hills	\$30,244	\$33,227	9.9%	\$35,017	5.4%
Weber County	\$2,741,633	\$2,660,453	-3.0%	\$2,740,020	3.0%
Total Arts & Zoo	\$25,833,419	\$26,687,322	3.3%	\$29,008,118	8.7%

Note 1: Effective 04/01/2010 North Salt Lake imposed the Zoo, Arts and Parks tax

Note 2: Effective 07/01/2009 Monticello imposed the Zoo, Arts and Parks tax

Note 3: Effective 04/11/2011 Richfield imposed the Zoo, Arts and Parks tax

Tourism, Recreation, Cultural And Convention Facilities Tax

The tourism, recreation, cultural, and convention facilities tax permits counties to impose any or all of the following options: 1) **Restaurant** - A tax of up to 1 percent on all sales of prepared foods and beverages sold by a restaurant for immediate consumption. 2) **Motor Vehicle Leasing** - A tax of up to 3 percent of all short-term leases and rentals of motor vehicles not exceeding 30 days. There is an exception when the rental vehicle is replacing a motor vehicle that is being repaired due to a repair or insurance agreement. Counties that have imposed the motor vehicle short-term lease and rental tax may impose an additional 4 percent tax on these vehicles; and 3) **Room Rental** - A tax of up to 0.50 of 1 percent (one-half of 1 percent) of the rent for every occupancy of a suite, room or rooms in motels, or similar public accommodations. Only Salt Lake County imposes this tax.

Utah Code Ann. §59-12-603

FY2012/\$50,134,347

Tourism Tax Collected

(Net FY93 to FY12)

2012. . . \$50,134,347	2002. . . \$33,037,909
2011. . . \$47,351,230	2001. . . \$32,287,809
2010. . . \$45,258,481	2000. . . \$30,926,333
2009. . . \$45,251,119	1999. . . \$26,693,041
2008. . . \$48,002,666	1998. . . \$22,323,767
2007. . . \$44,337,297	1997. . . \$21,805,637
2006. . . \$45,401,207	1996. . . \$18,726,270
2005. . . \$36,255,996	1995. . . \$16,667,406
2004. . . \$34,037,735	1994. . . \$15,037,582
2003. . . \$33,776,470	1993. . . \$13,480,252

The amounts collected as shown in the shaded box are accrued revenues for the Tourism, Recreation, Cultural and Convention Facilities Tax. The revenues shown reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.

Motor Vehicle Leasing Tax

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Davis County	\$366,683	\$389,694	6.3%	\$444,993	14.2%
Duchesne County	\$150	\$90	-40.4%	\$0	-100.0%
Grand County	\$20,187	\$23,011	14.0%	\$40,787	77.2%
Morgan County	\$7,273	\$8,007	10.1%	\$8,883	10.9%
Salt Lake County	\$9,431,353	\$9,919,125	5.2%	\$10,455,154	5.4%
Sevier County	\$17,043	\$18,006	5.6%	\$19,803	10.0%
Uintah County	\$989	\$1,418	43.3%	\$2,005	41.5%
Utah County	\$623,023	\$674,538	8.3%	\$736,266	9.2%
Washington County	\$259,843	\$296,353	14.1%	\$337,265	13.8%
Weber County	\$269,681	\$294,920	9.4%	\$322,856	9.5%
Total Leasing	\$10,996,225	\$11,625,161	5.7%	\$12,368,013	6.4%

Room Rental Tax

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Salt Lake County	\$1,444,752	\$1,553,424	7.5%	\$1,718,720	10.6%
Total Tourism Transient	\$1,444,752	\$1,553,424	7.5%	\$1,718,720	10.6%

Restaurant Tax

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Beaver County	\$77,244	\$80,748	4.5%	\$85,997	6.5%
Box Elder County	\$371,880	\$391,413	5.3%	\$405,339	3.6%
Cache County	\$952,143	\$1,008,919	6.0%	\$1,093,737	8.4%
Carbon County	\$223,121	\$217,695	-2.4%	\$231,968	6.6%
Daggett County	\$20,069	\$7,155	-64.3%	\$13,252	85.2%
Davis County	\$2,829,400	\$2,962,840	4.7%	\$3,129,893	5.6%
Duchesne County	\$124,783	\$133,523	7.0%	\$141,762	6.2%
Emery County	\$28,170	\$51,349	82.3%	\$41,374	-19.4%
Garfield County	\$155,797	\$183,859	18.0%	\$179,938	-2.1%
Grand County	\$336,482	\$347,838	3.4%	\$374,463	7.7%
Iron County	\$459,569	\$482,682	5.0%	\$514,472	6.6%
Juab County	\$77,270	\$84,865	9.8%	\$91,494	7.8%
Kane County	\$124,258	\$135,882	9.4%	\$149,577	10.1%
Morgan County	\$36,497	\$37,299	2.2%	\$39,358	5.5%
Rich County	\$20,169	\$31,346	55.4%	\$22,530	-28.1%
Salt Lake County	\$15,162,813	\$15,888,099	4.8%	\$16,817,819	5.9%
San Juan County		\$21,240	N.A.	\$59,043	178.0%
Sanpete County	\$82,670	\$100,029	21.0%	\$108,603	8.6%
Sevier County	\$193,595	\$193,109	-0.3%	\$200,214	3.7%
Summit County	\$1,630,682	\$1,751,968	7.4%	\$1,896,338	8.2%
Tooele County	\$382,459	\$424,087	10.9%	\$459,768	8.4%
Uintah County	\$304,735	\$325,768	6.9%	\$373,166	14.5%
Utah County	\$4,441,006	\$4,636,516	4.4%	\$5,018,714	8.2%
Wasatch County	\$280,904	\$357,913	27.4%	\$372,970	4.2%
Washington County	\$1,714,429	\$1,760,750	2.7%	\$1,928,741	9.5%
Wayne County	\$45,396	\$39,655	-12.6%	\$44,553	12.3%
Weber County	\$2,323,563	\$2,421,531	4.2%	\$2,494,562	3.0%
Total Restaurant	\$32,399,103	\$34,078,078	5.2%	\$36,289,643	6.5%

Motor Vehicle Rental Tax

The Motor Vehicle Rental Tax is a statewide 2.5 per cent tax on all short-term leases and rentals of motor vehicles not exceeding 30 days. There is an exception for rental vehicles replacing a motor vehicle that is being repaired due to a repair or insurance agreement or a motor vehicle rental as a personal household goods moving van. It does not apply to rentals of vehicles registered by gross vehicle weight in excess of 12,000 pounds.

Utah Code Ann. §59-12-1201

FY2012 Revenues/\$4,523,964

The amounts collected as shown in the shaded box are accrued revenues for the statewide Motor Vehicle Rental Tax. The revenues shown reflect the actual amounts distributed during the fiscal year. The amounts shown differ due to timing.

Statewide Motor Vehicle Rental Tax Collected

(Net FY01 - FY12)

2012. \$4,523,964	2006 \$4,030,263
2011. . . . \$4,387,174	2005 \$3,320,001
2010. . . . \$4,148,663	2004 \$2,852,060
2009 \$3,741,538	2003 \$3,149,264
2008 \$4,933,041	2002 \$3,510,375
2007 \$4,030,263	2001 \$3,743,275

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Statewide Motor Vehicle Rental	\$4,065,040	\$4,321,390	6.3%	\$4,615,169	6.8%
Total MV Rental	\$4,065,040	\$4,321,390	6.3%	\$4,615,169	6.8%

Resort Communities Tax

A municipality may levy the resort communities tax if the transient rooms capacity of the municipality is greater than or equal to 66 percent of its Census population.

Qualifying municipalities may impose a tax levy of up to 1.1 percent of the purchase price on a transaction in the state sales tax. An additional 0.50 percent may be imposed upon voter approval, or if a municipality imposes a license fee or tax based on gross receipts under Section 10-1-203 on or before Jan. 1, 1996. Those municipalities may impose the additional 0.50 percent with voter approval if they meet certain statutory criteria. Retailers are liable for the collection of the taxes. The Commission collects and distributes the tax for local governmental units.

Utah Code Ann. §59-12-401

FY2012 Revenues/\$13,485,629

Resort Communities Tax Collected

(Net FY87 to FY12)

2012	\$13,485,629	1998	\$4,585,539
2011	\$12,691,911	1997	\$3,975,439
2010	\$11,826,984	1996	\$3,399,742
2009	\$11,675,733	1995	\$3,183,933
2008	\$12,926,792	1994	\$2,506,247
2007	\$11,716,452	1993	\$2,586,230
2006	\$10,609,677	1992	\$2,183,536
2005	\$9,707,339	1991	\$2,448,835
2004	\$7,882,031	1990	\$1,659,993
2003	\$7,684,387	1989	\$1,243,240
2002	\$7,324,859	1988	\$1,556,413
2001	\$7,328,211	1987	\$1,366,658
2000	\$6,764,468		
1999	\$6,432,922		

The amounts collected as shown in the shaded box are accrued revenues for the Resort Communities Tax. The revenues shown by city reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Green River	\$349,048	\$341,811	-2.1%	\$348,513	2.0%
Boulder	\$43,028	\$32,893	-23.6%	\$31,473	-4.3%
Bryce Canyon	\$300,964	\$328,997	9.3%	\$320,540	-2.6%
Panguitch	\$150,281	\$163,542	8.8%	\$171,440	4.8%
Tropic	\$48,026	\$52,012	8.3%	\$54,068	4.0%
Moab	\$2,256,156	\$2,485,082	10.1%	\$2,743,620	10.4%
Brian Head	\$228,887	\$205,591	-10.2%	\$224,105	9.0%
Kanab	\$509,857	\$551,782	8.2%	\$564,339	2.3%
Orderville	\$63,942	\$67,018	4.8%	\$77,117	15.1%
Garden City	\$128,630	\$121,819	-5.3%	\$194,620	59.8%
Alta	\$577,110	\$598,229	3.7%	\$586,115	-2.0%
Monticello ¹	\$283	\$219	-22.7%	\$16	-92.6%
Park City	\$5,943,978	\$6,629,282	11.5%	\$7,182,828	8.4%
Independence	\$27,437	\$27,997	2.0%	\$29,021	3.7%
Midway	\$343,881	\$376,122	9.4%	\$344,028	-8.5%
Springdale	\$678,743	\$681,354	0.4%	\$751,055	10.2%
Total Resort	\$11,650,251	\$12,663,752	8.7%	\$13,622,898	7.6%

Note 1: Effective July 1, 2008, Monticello no longer imposes the Resort Communities tax.

County Transient Room Tax

The transient room tax is applied to the rental charge for any suite, room or rooms in a motel, motor court, inn, campground or similar public accommodation for fewer than 30 consecutive days. The 3 percent tax is in addition to the applicable sales tax.

2012 Revenues/\$34,937,494

The amounts collected as shown in the shaded box are accrued revenues for the County Transient Room Tax. The revenues shown by county reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.

County Transient Room Tax Collected

(Net FY92 to FY12)

2012... \$34,937,494	2005\$17,521,252	1998\$15,036,402
2011 \$26,893,159	2004\$18,486,394	1997\$14,948,604
2010.... \$24,007,496	2003\$17,489,451	1996\$13,364,431
2009.....\$24,445,300	2002\$18,486,394	1995\$11,784,423
2008\$28,652,137	2001\$17,489,451	1994\$10,826,711
2007\$20,294,926	2000\$16,342,724	1993\$10,051,735
2006\$18,105,021	1999\$15,429,323	1992\$8,169,169

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Beaver County	\$182,069	\$190,614	4.7%	\$192,073	0.8%
Box Elder County	\$207,492	\$221,033	6.5%	\$194,184	-12.1%
Cache County	\$334,843	\$348,275	4.0%	\$368,482	5.8%
Carbon County	\$183,548	\$261,844	42.7%	\$280,200	7.0%
Daggett County	\$64,852	\$78,075	20.4%	\$63,103	-19.2%
Davis County ¹	\$2,225	\$3,005	35.0%	\$879,434	29163.0%
Duchesne County ¹	\$569	\$439	-22.9%	\$82,822	18771.1%
Emery County ¹	\$1	\$0	-100.0%	\$217,763	N.A.
Garfield County ¹	\$6,062	\$0	-100.0%	\$836,189	N.A.
Grand County ¹	\$624	\$3,257	422.2%	\$1,270,180	38892.8%
Iron County	\$778,653	\$815,064	4.7%	\$868,886	6.6%
Juab County	\$56,763	\$66,079	16.4%	\$68,986	4.4%
Kane County	\$782,738	\$1,089,753	39.2%	\$1,241,408	13.9%
Millard County	\$98,861	\$115,355	16.7%	\$112,797	-2.2%
Morgan County	\$5,213	\$6,886	32.1%	\$4,843	-29.7%
Piute County	\$15,168	\$15,684	3.4%	\$15,222	-2.9%
Rich County	\$25,678	\$11,085	-56.8%	\$114,806	935.7%
Salt Lake County	\$10,434,703	\$11,223,549	7.6%	\$12,417,770	10.6%
San Juan County	\$445,864	\$471,024	5.6%	\$523,458	11.1%
Sanpete County	\$70,626	\$76,653	8.5%	\$78,103	1.9%
Sevier County	\$246,465	\$294,830	19.6%	\$383,833	30.2%
Summit County	\$3,942,945	\$4,816,708	22.2%	\$5,405,296	12.2%
Tooele County	\$255,801	\$268,009	4.8%	\$267,990	0.0%
Uintah County	\$478,202	\$547,315	14.5%	\$754,940	37.9%
Utah County ¹	\$15,928	\$20,355	27.8%	\$1,596,441	7743.0%
Wasatch County	\$677,144	\$1,025,601	51.5%	\$1,115,803	8.8%
Washington County	\$3,112,004	\$3,380,624	8.6%	\$3,636,334	7.6%
Wayne County	\$197,354	\$213,849	8.4%	\$218,334	2.1%
Weber County	\$1,001,545	\$1,040,426	3.9%	\$968,828	-6.9%
Total County Transient	\$23,623,941	\$26,605,393	12.6%	\$34,178,507	28.5%

Note 1: These counties collected their Transient Room tax locally until August 2011. The amounts listed in this report prior to that time are primarily due to audits

Municipality Transient Room Tax

A city or town may impose a municipality transient room tax of 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 days. An additional transient room tax of 0.5 percent may be imposed under certain circumstances to repay bonded or other indebtedness.

Utah Code Ann. §59-12-352 and 353

FY2012 Revenues/\$6,142,971

The amounts collected as shown in the shaded box are accrued revenues for the Municipality Transient Room Tax. The revenues shown by county reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.

Municipality Transient Room Tax (Net FY02 to FY12)

2012	\$6,142,971
2011	\$2,235,428
2010	\$1,994,816
2009	\$1,956,472
2008	\$1,721,717
2007	\$1,223,782
2006	\$1,089,242
2005	\$900,145
2004	\$761,964
2003	\$679,520
2002	\$655,984

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Milford	\$4,420	\$4,093	-7.4%	\$4,832	18.1%
Brigham	\$14,764	\$14,574	-1.3%	\$12,817	-12.1%
Perry	\$7,639	\$8,345	9.2%	\$6,442	-22.8%
Tremonton ⁴				\$10,311	
Logan ¹	\$194	\$2,874	1382.1%	\$68,076	2268.9%
North Logan	\$24,998	\$26,791	7.2%	\$29,495	10.1%
Price	\$56,942	\$65,998	15.9%	\$61,260	-7.2%
Clearfield	\$7,736	\$5,918	-23.5%	\$6,581	11.2%
Farmington	\$5,612	\$3,428	-38.9%	\$3,445	0.5%
Layton	\$152,616	\$141,940	-7.0%	\$165,768	16.8%
North Salt Lake ¹				\$18,505	
Sunset ⁴	\$780	\$1,911	145.0%	\$1,921	0.5%
Woods Cross ¹				\$28,257	
West Bountiful ⁴				\$17,610	
Roosevelt	\$10,357	\$10,845	4.7%	\$19,444	79.3%
Green River	\$64,641	\$67,749	4.8%	\$63,958	-5.6%
Escalante				\$7,968	
Moab	\$559,522	\$609,927	9.0%	\$645,904	5.9%
Glendale ¹				\$1,272	
Kanab		\$28,693	N.A.	\$102,294	256.5%
Delta	\$10,876	\$16,413	50.9%	\$15,519	-5.4%
Fillmore		\$4,500	N.A.	\$18,410	309.1%
Cottonwood Heights	\$28,325	\$25,749	-9.1%	\$25,008	-2.9%
Draper ¹				\$25,773	
Holladay ¹	\$33,884	\$36,135	6.6%	\$40,674	12.6%
Midvale ¹				\$79,068	
Murray ¹				\$73,879	
Salt Lake City ¹				\$1,976,210	

(Continued on following page)

Municipality Transient Room Tax

(Continued from previous page)

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Sandy ¹				\$145,482	
South Salt Lake	\$25,229	\$25,673	1.8%	\$30,340	18.2%
West Jordan	\$22,515	\$23,510	4.4%	\$27,774	18.1%
West Valley City ¹	\$5,714	\$1,174	-79.5%	\$176,096	14900.6%
Blanding	\$21,115	\$21,773	3.1%	\$21,956	0.8%
Monticello	\$17,141	\$16,560	-3.4%	\$20,209	22.0%
Richfield ¹	\$311	\$371	19.3%	\$50,919	13631.8%
Salina ¹	\$2,507	\$0	-100.0%	\$10,949	N.A.
Tooele	\$42,623	\$44,257	3.8%	\$44,493	0.5%
Naples ¹				\$10,837	
Vernal ¹	\$1	\$207	26460.3%	\$128,618	61983.1%
Lehi ¹				\$57,284	
Lindon	\$171	\$1,320	671.3%	\$116	-91.2%
Orem	\$65,583	\$82,797	26.2%	\$95,380	15.2%
Payson ¹				\$6,913	
Provo ¹				\$230,713	
Springville	\$23,721	\$24,841	4.7%	\$24,914	0.3%
Heber	\$19,245	\$23,308	21.1%	\$24,016	3.0%
Midway	\$49,715	\$60,730	22.2%	\$56,774	-6.5%
Hurricane	\$12,582	\$14,754	17.3%	\$29,493	99.9%
Ivins ¹			N.A.	\$63,674	N.A.
Rockville ¹			N.A.	\$83	N.A.
St George	\$362,455	\$402,843	11.1%	\$435,223	8.0%
Santa Clara	\$1,177	\$1,160	-1.4%	\$562	-51.5%
Springdale	\$184,477	\$190,328	3.2%	\$206,821	8.7%
Virgin	\$6,390	\$6,590	3.1%	\$6,032	-8.5%
Hanksville	\$4,106	\$4,342	5.7%	\$5,303	22.1%
Marriott-Slaterville	\$22,749	\$24,610	8.2%	\$23,252	-5.5%
Ogden	\$109,745	\$107,960	-1.6%	\$108,137	0.2%
Riverdale	\$7,697	\$9,056	17.7%	\$8,583	-5.2%
Uintah ¹				\$6,974	
West Haven ³	\$4,545	\$53,068	1067.7%	\$51,090	-3.7%
Total Municipality Transient	\$1,994,816	\$2,217,115	11.1%	\$5,639,708	154.4%

Note 1: These counties collected their Transient Room tax locally until August 2011. The amounts listed in this report prior to that time are primarily due to audits and taxpayers reporting to the Tax Commission.

Note 2: Tax imposed October 1, 2005

Note 3: Tax imposed April 1, 2010

Note 4: Tax imposed October 1, 2011

Combined County And Municipality Transient

\$25,618,757	\$28,822,508	12.5%	\$39,818,216	38.1%
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Rural Hospital Tax

A county of the fourth, fifth or sixth class (or city within those classes of counties) may impose a sales tax of up to 1 percent to fund rural county or city health care facilities. Facilities located in fourth (population 11,000 to 31,000), fifth (population 4,000 to 11,000) or sixth class (population less than 4,000) that are not in Standard Metropolitan Areas are eligible to impose the tax. Daggett, Garfield, Kane, and Uintah counties as well as Beaver City impose this tax.

Utah Code Ann. §59-12-802

FY2012 Revenues/\$2,827,025

Rural Hospital Tax Collected

(Net FY95 to FY11)

2012	\$2,827,025	2003	\$.3,848,322
2011	\$2,404,742	2002	\$.3,950,749
2010	\$5,670,159	2001	\$.4,084,883
2009	\$.8,350,545	2000	\$.1,503,135
2008	\$.8,758,427	1999	\$.1,220,444
2007	\$.7,874,753	1998	\$.1,159,936
2006	\$.6,443,531	1997	\$.1,121,861
2005	\$.5,060,736	1996	\$.988,227
2004	\$.4,172,178	1995	\$.742,985

The amounts collected as shown in the shaded box are accrued revenues for the Rural Hospital Tax. The revenues shown by city reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
Beaver City	\$330,573	\$372,896	12.8%	\$379,092	1.7%
Daggett County	\$129,109	\$138,766	7.5%	\$135,706	-2.2%
Garfield County	\$878,820	\$953,755	8.5%	\$923,437	-3.2%
Kane County	\$1,127,231	\$1,262,553	12.0%	\$1,358,497	7.6%
Uintah County ¹	\$3,485,905	\$16,051	-99.5%	\$41,746	160.1%
Total Hospital	\$5,951,639	\$2,744,023	-53.9%	\$2,838,477	3.4%

Note 1: Effective April 1, 2010, Uintah County repealed the Rural Hospital tax.

Other Local Sales Tax Options

City or Town Option

<u>Community</u>	<u>FY2010</u>	<u>FY 2011</u>	<u>FY2010 to FY2011 % Change</u>	<u>FY 2012</u>	<u>FY2011 to FY2012 % Change</u>
South Salt Lake ¹		\$696,937	N.A.	\$2,339,141	235.6%
Riverdale	\$1,072,954	\$1,085,289	1.1%	\$1,127,123	3.9%
Total City or Town Option	\$1,072,954	\$1,782,225	66.1%	\$3,466,264	94.5%

Note 1: Effective 01/01/2011 South Salt Lake imposed the City or Town Option tax.

County of the 2nd Class Airport, Highway & Public Transit

South Salt Lake ¹		\$696,937	N.A.	\$2,339,141	235.6%
Riverdale	\$1,072,954	\$1,085,289	1.1%	\$1,127,123	3.9%
Total City or Town Option	\$1,072,954	\$1,782,225	66.1%	\$3,466,264	94.5%

Note 1: Effective 01/01/2011 South Salt Lake imposed the City or Town Option tax.

County Tourism Transient

Salt Lake County	\$1,444,752	\$1,553,424	7.5%	\$1,718,720	10.6%
Total Tourism Transient	\$1,444,752	\$1,553,424	7.5%	\$1,718,720	10.6%

Fixed Guideway

Utah County	\$13,143,303	\$13,795,397	5.0%	\$15,091,488	9.4%
Total Fixed Guideway	\$13,143,303	\$13,795,397	5.0%	\$15,091,488	9.4%

Supplemental State Sales and Use Tax

Davis County	\$1,528,190	\$1,563,361	2.3%	\$1,649,680	5.5%
Weber County	\$1,364,355	\$1,324,540	-2.9%	\$1,368,019	3.3%
Total Supplemental State	\$2,892,545	\$2,887,901	-0.2%	\$3,017,699	4.5%

Town Option Sales and Use Tax

Snowville	\$36,170	\$36,294	0.3%	\$27,401	-24.5%
Total Town Option	\$36,170	\$36,294	0.3%	\$27,401	-24.5%

Sales Tax Exemptions

Utah law exempts certain purchases from the sales and use tax. The following are exemptions by legal category with estimated sales tax exemption amounts for fiscal year 2012. The methodology used to determine the estimated amount is listed parenthetically. See Utah Code Ann. §59-12-194

A. ECONOMIC DEVELOPMENT

1. Manufacturing machinery and equipment 3-year life, including replacements, NAICS 518112, and energy co-generation facilities	\$99,585,300 (2)
2. Airline food	\$44,400 (5)
3. Airline parts and equipment sold by an aircraft manufacturer (NAICS 336411 and 336412) for installation, repair or renovation of an aircraft	\$525,260 (5)
4. Aerospace tools	\$831,000 (5)
5. Motion picture rentals and radio broadcast tapes	\$52,000 (5)
6. Machinery and equipment purchases used by non-live motion picture and television programs music videos, commercials or documentaries	\$192,000 (5)
7. Intrastate movement of freight by common carrier or people by taxicabs	\$2,770,000 (5)
8. Farm machinery and irrigation equipment	\$6,504,350 (2)
9. Commercial sprays and insecticides	\$977,000 (5)
10. Sales of hay	\$2,220,000 (5)
11. Sales of aircraft manufactured in the state if title passes in Utah	n/a
12. Electricity sales to ski resorts for all lifts	\$94,000 (2)
13. Ski resort equipment	\$280,000 (2)
14. Steel mill nondurable equipment	\$314,000 (5)
15. Semiconductor materials, including TPP, used in research and development	<\$7,000,000 (2)
16. Renewable energy production facilities	n/a
17. Waste energy production facilities	n/a
18. Biomass energy production facilities	n/a
19. Media machinery and equipment	n/a
20. Purchases of tangible personal property use in coal-to-liquids, oil shale, and tar sands technology research and development (7/1/2006 to 6/30/2016)	\$415,000 (6)
21. Telecommunications equipment, machinery or software with a useful economic life of at least 1 year	\$7,300,000 (5)
22. In-flight sales of tangible personal property or product transferred electronically	<\$2,000 (5)

B. ECONOMIC EFFICIENCY

1. Motor & special fuels	\$152,930,000 (1)
2. Aviation fuel	\$26,622,000 (1)
3. Vending machine sales <\$1 of food or beverages	\$1,900,000 (5)
4. Coin-operated laundromats (unassisted transactions only)	\$740,000 (5)
5. Coin-operated car washing (unassisted transactions only)	\$702,000 (5)
6. Nonresident vehicles	\$820,000 (5)
7. Nonresident boats	\$5,000 (5)
8. Occasional sales	\$8,400,000 (5)
9. Tangible personal property trades	n/a
10. Exclusive sales of locally grown farm produce	\$1,900,000 (5)
11. Containers, labels, casings	\$502,000 (3)
12. Property stored in the state for resale	n/a
13. Property brought in by a nonresident for use	\$611,000 (3)
14. Property purchased for resale or as an ingredient or component part of manufactured products	\$26,270,000 (5)
15. Property upon which sales tax was paid to another state	n/a

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Sales Tax Exemptions

(Continued from previous page)

16. Sales of transportation, interstate telephone, telegraph or fuel for use in compounding a taxable service	\$8,600,000 (5)
17. Personal property shipped out of state and incorporated into real property	\$6,000 (5)
18. Coin-operated amusement devices	\$900,000 (5)
19. 45 percent of new and 100 percent of used manufactured homes	\$420,000 (4)
20. Intrastate transportation to an employer's employee	\$3,200 (5)
21. Sales of natural gas, electricity, coal, fuel oil for industrial use	\$24,713,000 (3)
22. Tangible personal property shipped out of state that becomes part of real property in another state	n/a
23. Pawnbroker re-purchases or redemptions	n/a
24. Sales of property used in conducting business, if that property was purchases outside of the state, first used outside the state and brought into state	n/a
25. Sales of tangible personal property for maintenance repair or overhaul of aircraft not Utah registered	\$213,000 (5)

C. GOVERNMENTAL

1. State government purchases	\$1,058,478 (1)
2. Local government purchases	\$1,443,980 (1)
3. Fares charged to persons transported by public transit	\$1,551,705(1)
4. Admissions to college athletic events	\$1,301,500 (5)
5. Sales by state & local photocopies or copies of records	n/a
6. Sales by the Heber Creeper Railroad	\$4,100 (5)
7. Sales of construction material for Salt Lake International Airport	n/a
8. Sales to a public transit district	n/a

D. SOCIAL SERVICE, HEALTH, CHARITABLE AND OTHER

1. Food stamps	\$18,804,344 (1)
2. WIC program food purchases	\$2,252,394 (1)
3. Meals served by schools, churches	\$611,200 (5)
4. Meals served by nursing homes and hospitals	\$623,000 (5)
5. Pollution control	\$279,000 (2)
6. Prescription drugs	\$46,724,000 (4)
7. Oxygen and stoma supplies	\$111,000 (5)
8. Religious or charitable sales >\$1,000	\$3,700,270 (3)
9. Religious or charitable purchases <\$1,000	\$2,770,000 (3)
10. Newspaper sales or subscriptions	\$768,000 (3)
11. Leases to authorized carriers	\$1,051,000 (3)
12. School and fund-raising sale	\$18,000 (5)
13. Home medical equipment and prosthetic devises prescribed or purchased by a medical facility	\$602,000 (5)
14. Hearing aids	\$645,000 (5)
15. Sales by area aging services	\$800 (5)
16. Wind, geothermal, solar energy sales	n/a
17. Water in a pipe, conduit, ditch or reservoir	n/a
18. Currency or coinage which is legal tender in the United States	n/a
19. Gold, silver, platinum ingots, bars and medallions	n/a
20. Prescribed prosthetic devices	\$3,311,000
21. Manufacturers rebates for new vehicles	\$682,000
22. Direct mail electronic databases	\$220,000

* n/a indicates data
not available

METHODOLOGY

- (1) – Net collections data with applied tax rates or estimated prices
- (2) – Adjusted by an average of annual percent change in refunds and taxable sales.
- (3) – Average marginal tax rates applied to aggregate statewide data

Taxable Purchases by Major Industry

	<u>Taxable Sales CY 2008</u>	<u>Taxable Sales CY 2009</u>	<u>Taxable Sales CY 2010</u>	<u>Taxable Sales CY 2011</u>	<u>% Change '10 to '11</u>
General					
Agriculture, Forestry, Fishing (111000-116000)	\$10,821,739	\$10,937,744	\$12,746,850	\$14,095,013	10.58%
Mining (211000-214000)	\$923,106,730	\$560,726,877	\$757,601,200	\$851,113,853	12.34%
Utilities (221000-222000)	\$1,853,230,849	\$1,857,692,904	\$1,989,839,408	\$2,099,529,041	5.51%
Construction (233000-236000)	\$785,216,839	\$685,597,898	\$662,141,361	\$658,296,434	-0.58%
Manufacturing (311000-340000)	\$2,635,316,629	\$2,079,294,315	\$2,082,344,990	\$2,230,479,405	7.11%
Transportation (481000-494000)	\$169,208,949	\$150,891,213	\$236,608,915	\$274,822,929	16.15%
Wholesale					
Miscellaneous (420000-422999)	\$2,702,942	\$2,571,970	\$2,331,361	\$610,202	-73.83%
Durable Goods (423000-423990)	\$3,692,035,412	\$2,708,114,092	\$2,843,633,457	\$3,229,976,797	13.59%
Non-Durable Goods (424000-424990)	\$905,278,298	\$707,003,400	\$724,959,633	\$791,619,342	9.19%
Electronic Markets (425000-425120)	\$37,855,904	\$40,064,365	\$44,644,182	\$95,662,439	114.28%
Retail					
Motor Vehicle and Parts Dealers (441000-441999)	\$4,293,076,505	\$3,460,664,683	\$3,505,399,433	\$3,989,063,618	13.80%
Furniture and Home Furnishing (442000-442999)	\$911,512,452	\$725,434,197	\$698,651,241	\$746,022,326	6.78%
Electronics and Appliances (443000-443999)	\$948,353,332	\$853,743,036	\$808,599,796	\$858,733,469	6.20%
Building and Garden (444000-444999)	\$2,565,118,302	\$2,126,414,270	\$1,809,747,667	\$1,831,141,736	1.18%
Food and Beverage (445000-445999)	\$3,577,811,392	\$3,417,030,681	\$3,363,818,095	\$3,485,460,993	3.62%
Health and Personal Care (446000-446999)	\$317,709,885	\$312,065,577	\$338,136,371	\$380,003,235	12.38%
Gasoline (447000-447999)	\$837,821,903	\$779,698,868	\$814,548,228	\$900,033,526	10.49%
Clothing and Accessories (448000-448999)	\$1,432,481,989	\$1,337,350,002	\$1,316,399,982	\$1,421,150,894	7.96%
Sporting Goods, Books, Music (451000-451999)	\$1,051,463,388	\$966,461,859	\$842,292,709	\$871,710,414	3.49%
General Merchandise (452000-452999)	\$6,199,854,437	\$6,147,539,260	\$5,461,345,495	\$5,685,775,732	4.11%
Non-Store Retailers (454000-454999)	\$406,522,918	\$358,050,266	\$386,615,113	\$440,359,362	13.90%
Miscellaneous	\$1,546,529,477	\$1,351,736,673	\$1,341,060,445	\$1,448,526,464	8.01%
Finance					
Information (511000-515000)	\$2,285,392,433	\$2,202,694,364	\$2,157,597,474	\$2,154,074,340	-0.16%
Finance and Insurance (521000-526000)	\$308,723,619	\$279,429,466	\$237,232,059	\$228,507,914	-3.68%
Real Estate (531000-534000)	\$1,494,696,483	\$1,151,210,380	\$1,091,259,350	\$1,117,919,943	2.44%
Services					
Professional and Scientific (541000-542000)	\$484,831,311	\$424,343,021	\$456,850,012	\$464,876,568	1.76%
Management (551000-552000)	\$6,597,761	\$6,007,619	\$7,758,098	\$6,052,179	-21.99%
Waste Management (561000-563000)	\$224,271,978	\$186,253,847	\$184,840,517	\$196,147,639	6.12%
Education (611000-612000)	\$175,988,989	\$153,288,781	\$205,031,047	\$219,229,795	6.93%
Health Care and Social Assistance (621000-625000)	\$101,903,173	\$114,266,174	\$132,844,392	\$106,117,382	-20.12%
Amusement and Recreation (711000-714000)	\$498,227,242	\$450,636,862	\$473,713,981	\$449,557,880	-5.10%
Accommodation and Food Service (721000-723000)	\$4,160,065,332	\$3,866,016,956	\$4,128,281,613	\$4,487,533,619	8.70%
Miscellaneous					
Other Services (811000-815000)	\$1,237,429,006	\$1,088,600,593	\$1,147,854,123	\$1,234,741,299	7.57%
Public Administration (921000-929000)	\$224,402,156	\$225,935,657	\$224,667,823	\$231,402,911	3.00%
Private Motor Vehicle Sales	\$839,989,864	\$721,984,026	\$747,268,723	\$801,725,769	7.29%
Occasional Retail Sales	\$44,273,468	\$55,221,733	\$46,627,128	\$80,246,832	72.10%
Non-Classifiable/Non-Nexus	\$31,119,471	\$48,313,307	\$47,320,743	\$79,862,065	68.77%
Prior-Period Payments and Refunds	\$162,260,650	\$310,935,542	\$574,955,208	\$173,375,463	-69.85%
TOTAL	\$47,383,203,207	\$41,924,222,478	\$41,907,568,223	\$44,335,558,822	5.79%

Taxable Purchases by County

County	Taxable Sales <u>CY 2008</u>	Taxable Sales <u>CY 2009</u>	Taxable Sales <u>CY 2010</u>	Taxable Sales <u>CY 2011</u>	Percent <u>Change</u>
Beaver	\$87,012,885	\$77,121,460	\$98,944,662	\$101,340,130	2.42%
Box Elder	\$581,203,763	\$540,992,265	\$624,781,344	\$582,564,001	-6.76%
Cache	\$1,520,982,619	\$1,409,836,291	\$1,324,009,946	\$1,338,547,784	1.10%
Carbon	\$519,220,376	\$431,305,205	\$433,494,176	\$454,296,085	4.80%
Daggett	\$17,222,522	\$14,537,345	\$15,553,190	\$13,180,077	-15.26%
Davis	\$4,007,103,975	\$3,744,091,608	\$3,600,213,682	\$3,756,879,517	4.35%
Duchesne	\$579,938,530	\$404,952,598	\$477,074,582	\$613,198,222	28.53%
Emery	\$159,442,989	\$161,545,008	\$188,970,181	\$177,161,042	-6.25%
Garfield	\$102,916,955	\$96,727,034	\$102,819,553	\$82,877,525	-19.40%
Grand	\$300,091,281	\$256,451,127	\$263,674,759	\$277,698,141	5.32%
Iron	\$669,183,340	\$574,949,664	\$552,242,049	\$568,805,512	3.00%
Juab	\$88,625,991	\$80,340,823	\$86,787,765	\$99,979,457	15.20%
Kane	\$137,822,573	\$118,360,916	\$145,292,076	\$149,258,327	2.73%
Millard	\$149,005,852	\$139,346,508	\$175,578,202	\$166,793,385	-5.00%
Morgan County	\$76,039,674	\$68,914,989	\$68,410,045	\$73,256,155	7.08%
Piute	\$8,099,897	\$7,546,901	\$7,360,115	\$8,268,280	12.34%
Rich	\$30,342,056	\$26,484,892	\$41,259,334	\$102,423,709	148.24%
Salt Lake	\$20,477,875,258	\$18,284,173,856	\$18,798,666,675	\$19,879,595,923	5.75%
San Juan	\$183,971,536	\$141,933,613	\$180,393,456	\$209,287,281	16.02%
Sanpete	\$214,511,292	\$188,030,747	\$183,994,508	\$194,290,151	5.60%
Sevier	\$371,207,426	\$319,593,069	\$301,380,896	\$314,235,010	4.27%
Summit	\$1,343,519,374	\$1,109,855,170	\$1,192,246,090	\$1,309,981,791	9.88%
Tooele	\$594,206,330	\$561,088,668	\$580,790,147	\$602,843,683	3.80%
Uintah	\$1,823,321,910	\$1,089,068,922	\$1,167,290,098	\$1,370,791,915	17.43%
Utah	\$7,161,136,724	\$6,425,880,999	\$5,832,271,474	\$6,250,511,949	7.17%
Wasatch	\$309,674,942	\$245,124,517	\$272,546,769	\$293,661,441	7.75%
Washington	\$2,582,025,982	\$2,240,397,413	\$2,027,182,622	\$2,130,979,356	5.12%
Wayne	\$33,067,924	\$30,510,539	\$32,588,319	\$33,212,836	1.92%
Weber	\$3,319,146,030	\$3,234,204,967	\$3,094,882,056	\$3,161,296,604	2.15%
Out of State					
Use Tax	-\$64,716,799	-\$99,144,636	\$36,869,452	\$18,343,533	-50.25%
Total	\$47,383,203,207	\$41,924,222,478	\$41,907,568,223	\$44,335,558,822	5.79%

Taxable Purchases by Select Cities

<u>City</u>	<u>CY 2008</u>	<u>CY 2009</u>	<u>CY 2010</u>	<u>CY 2011</u>	<u>% Change</u>
American Fork	\$811,290,530	\$749,686,507	\$613,757,708	\$658,080,082	7.22%
Beaver City	\$41,212,972	\$42,232,539	\$43,715,625	\$45,050,165	3.05%
Blanding	\$40,545,856	\$36,644,307	\$36,547,693	\$38,393,784	5.05%
Bountiful	\$503,744,960	\$436,432,044	\$424,883,818	\$442,327,089	4.11%
Brigham	\$231,398,408	\$201,115,564	\$191,006,865	\$186,906,259	-2.15%
Cedar City	\$588,647,526	\$519,256,135	\$472,536,747	\$498,216,318	5.43%
Centerville	\$399,899,520	\$399,749,961	\$329,987,306	\$345,169,416	4.60%
Clearfield	\$213,849,077	\$182,847,654	\$198,709,590	\$210,332,567	5.85%
Cottonwood Heights	\$412,577,352	\$392,613,455	\$410,097,202	\$402,901,713	-1.75%
Delta	\$58,403,145	\$52,784,590	\$78,479,101	\$77,938,391	-0.69%
Draper	\$731,022,204	\$682,061,642	\$726,423,860	\$770,205,643	6.03%
Farmington	\$128,346,700	\$111,520,536	\$117,366,417	\$159,059,813	35.52%
Heber	\$177,697,358	\$155,797,883	\$154,796,868	\$175,952,415	13.67%
Holladay	\$223,496,898	\$196,387,191	\$181,787,815	\$184,199,237	1.33%
Hurricane	\$160,717,483	\$161,361,439	\$159,899,373	\$163,978,758	2.55%
Kanab	\$70,389,601	\$63,508,957	\$66,876,630	\$67,909,513	1.54%
Kaysville	\$212,417,521	\$179,408,624	\$178,988,790	\$182,323,075	1.86%
Layton	\$1,228,816,999	\$1,103,976,057	\$1,135,796,417	\$1,166,463,210	2.70%
Lehi	\$656,096,372	\$658,034,526	\$487,327,095	\$535,712,668	9.93%
Lindon	\$422,100,027	\$358,830,462	\$338,483,560	\$389,288,060	15.01%
Logan	\$969,118,464	\$927,866,135	\$818,855,287	\$835,741,659	2.06%
Midvale	\$589,550,417	\$499,683,674	\$530,860,129	\$562,461,615	5.95%
Moab	\$185,725,120	\$181,914,504	\$191,360,333	\$202,574,624	5.86%
Monticello	\$23,977,262	\$20,232,720	\$22,435,756	\$23,040,209	2.69%
Morgan City	\$34,977,010	\$31,791,233	\$36,155,588	\$39,657,760	9.69%
Murray	\$1,725,044,284	\$1,482,171,298	\$1,521,390,887	\$1,645,561,282	8.16%
Nephi	\$59,034,392	\$55,808,944	\$55,086,364	\$59,053,586	7.20%
North Salt Lake	\$279,640,182	\$228,587,528	\$237,182,348	\$252,036,172	6.26%
Ogden	\$1,272,940,264	\$1,123,376,974	\$1,239,669,535	\$1,302,246,540	5.05%
Orem	\$2,317,796,285	\$2,114,373,867	\$1,791,506,775	\$1,870,357,041	4.40%
Park City	\$658,516,598	\$554,732,771	\$597,002,837	\$667,696,370	11.84%
Payson	\$204,585,083	\$192,983,217	\$193,564,856	\$206,547,223	6.71%
Pleasant Grove	\$226,579,838	\$190,027,160	\$189,126,905	\$214,522,593	13.43%
Price	\$332,911,576	\$286,942,494	\$285,663,586	\$292,798,732	2.50%
Provo	\$1,458,480,156	\$1,286,867,898	\$1,095,396,659	\$1,163,698,552	6.24%
Richfield	\$251,728,543	\$228,274,971	\$202,641,477	\$214,380,637	5.79%
Riverdale	\$673,264,208	\$743,657,733	\$618,863,799	\$629,032,802	1.64%
Riverton	\$269,850,957	\$280,111,479	\$309,404,264	\$329,405,441	6.46%
Roosevelt	\$224,181,037	\$193,041,806	\$195,304,444	\$228,895,753	17.20%
Roy	\$232,825,582	\$215,311,761	\$229,333,267	\$233,172,082	1.67%
Salt Lake City	\$5,498,938,906	\$4,896,165,631	\$5,871,098,438	\$6,248,566,465	6.43%
Sandy	\$1,948,880,300	\$1,778,775,375	\$1,858,701,530	\$1,949,964,680	4.91%
South Jordan	\$633,189,877	\$710,189,685	\$773,220,511	\$1,003,075,012	29.73%
South Ogden	\$266,560,927	\$258,155,015	\$239,841,592	\$251,474,037	4.85%
South Salt Lake	\$1,470,572,393	\$1,198,875,030	\$1,128,737,488	\$1,182,913,521	4.80%
Spanish Fork	\$338,017,984	\$304,045,134	\$296,582,220	\$279,374,129	-5.80%
Springdale	\$43,901,596	\$45,155,853	\$46,946,263	\$49,708,260	5.88%
Springville	\$341,477,352	\$302,860,679	\$303,621,745	\$300,813,621	-0.92%
St George	\$1,871,095,255	\$1,624,897,714	\$1,405,573,794	\$1,478,758,424	5.21%
Taylorsville	\$579,346,237	\$500,905,787	\$502,827,795	\$517,512,513	2.92%
Tooele City	\$421,758,700	\$403,851,317	\$384,165,963	\$371,952,903	-3.18%
Tremonton	\$115,846,972	\$101,562,006	\$117,057,243	\$116,245,258	-0.69%
Vernal	\$941,636,773	\$590,035,616	\$529,237,741	\$631,184,212	19.26%
West Bountiful	\$238,100,944	\$332,987,694	\$240,903,159	\$250,919,384	4.16%
West Jordan	\$1,324,865,183	\$1,174,917,200	\$1,191,289,430	\$1,231,578,857	3.38%
West Valley City	\$1,972,080,889	\$1,671,630,881	\$1,765,541,201	\$1,849,559,584	4.76%
Woods Cross	\$183,598,548	\$205,579,482	\$197,263,671	\$219,543,329	11.29%

PROPERTY TAX

In Utah property taxes are levied at the local level based on valuations set by county assessors and - in the case of certain properties - by the State Tax Commission. Counties collect the taxes and distribute them to the individual taxing entities.

The Tax Commission values centrally assessed property, which includes mines, railroads and utilities that cross county lines. All monies collected from property tax are distributed to school districts, local government entities and special districts.

Real and Personal Property Taxes

Property tax rates are set by local entities, such

as counties, cities, towns, school districts and special taxing districts. A statewide rate is also levied to help finance schools in Utah. Those rates are applied against the taxable value of real and personal property, with the exception of motor vehicles.

Motor Vehicle Fees

Utah motor vehicles - including most boats, recreation vehicles and trailers - are subject to a fee-in-lieu of the personal property tax. Passenger vehicles are assessed using a fee schedule based on the age of the vehicle. Boats, trailers and recreational vehicles are subject to fees based on age, length and other factors.

Distribution of 2011 Property Taxes Charged

School Districts

55.36%
\$ 1,395,279,955

Cities and Towns

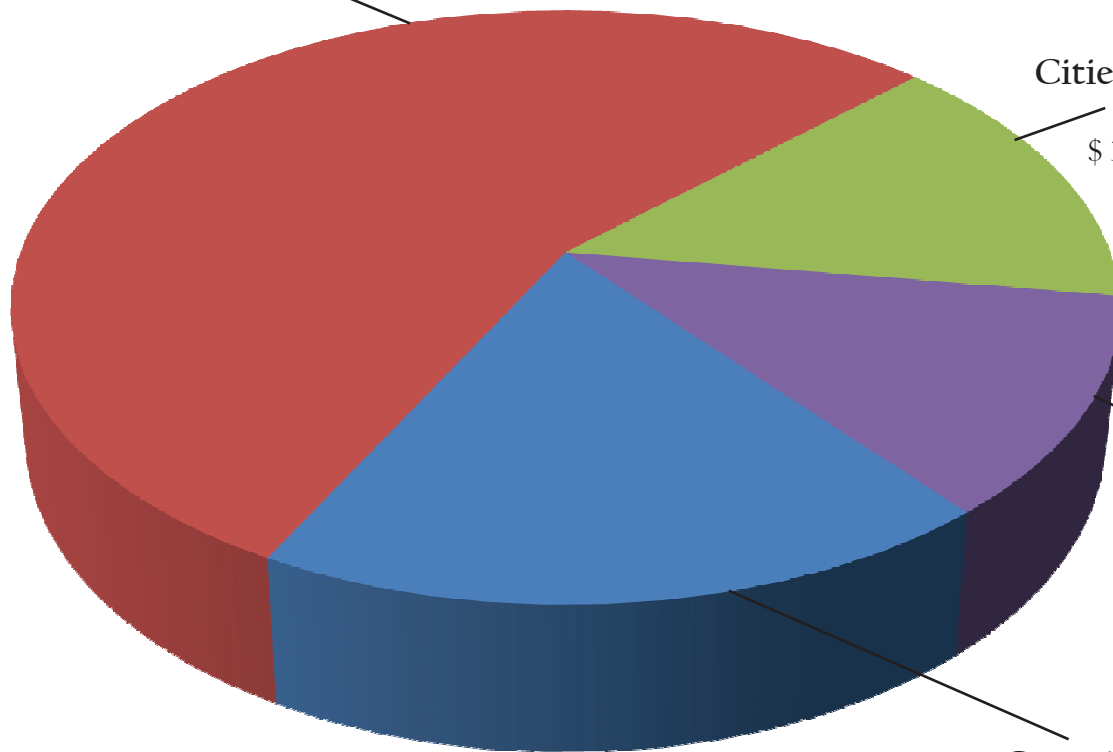
14.48%
\$ 364,898,358

Special Districts

11.80%
\$ 297,506,943

Counties

18.35%
\$ 462,602,370



For details and additional information, please refer to Table 2F in the Property Tax Division 2011 Annual Statistical Report, page 32, <http://propertytax.utah.gov/library/pdf/statistics/yearendreports/2011/2011annual.pdf>

Property Tax Values and Rates

With the exception of some state assessed properties, county assessors value all taxable real property and personal property. These classifications are referred to as locally assessed property.

The Property Tax Division of the State Tax Commission values centrally assessed property which includes utilities, mines and railroads. These values are for the 2011 assessment year with rail car values removed and adjusted for resolved appeals.

All taxable property in Utah is valued at 100 percent of its fair market value, based upon its status as of January 1 of each year. Fair market value, less any exemptions, equals taxable value. Taxable value is the value against which the tax rate is applied to compute taxes charged. Agricultural land is taxed at its value for agricultural purposes.

By state law, primary residential properties receive a 45 percent exemption. Primary residential property is any dwelling used as a person's primary residence.

These include homes, condominiums, apartments, rental properties and up to one acre of land. The taxable value of all other properties, except agricultural land, is 100 percent of fair market value.

Utah motor vehicles are charged a fee-in-lieu of property taxes. The fees for most vehicles are based on the age of that vehicle.

Tax rates are expressed as a percentage of taxable value. Tax rates are set by local government entities under a statutory process known as "Truth in Taxation." This process requires public notice and a hearing in the event a taxing entity plans to increase its budgeted revenues above the budget from the previous year, exclusive of tax revenue from new growth.

The table below summarizes taxes charged and average tax rates by class of property.

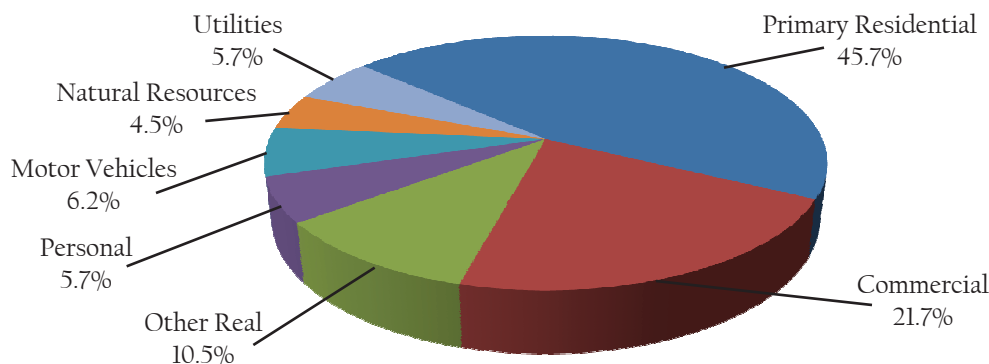
Additional detailed information is available at www.propertytax.utahgov.

State Valuations by Class of Property

<u>Class of Property</u>	<u>Taxable Value</u>	<u>Market Value</u>	<u>Taxes Charged</u>	<u>Tax Rates</u>	
				<u>Actual</u>	<u>Effective</u>
Primary Residential	\$89,450,484,759	\$162,637,245,016	\$1,224,524,737	1.37%	0.75%
Commercial	41,904,550,351	41,904,550,351	581,130,513	1.39%	1.39%
Other Real**	25,070,131,841	25,070,131,841	282,063,703	1.13%	1.13%
Personal	11,573,290,082	11,720,230,623	152,954,028	1.32%	1.31%
Motor Vehicles	10,981,111,283	10,981,111,283	164,716,669	1.50%	1.50%
Natural Resources*	10,349,540,590	10,349,540,590	120,233,513	1.16%	1.16%
Utilities*	12,143,461,674	12,143,461,674	151,909,736	1.25%	1.25%
Statewide	201,472,570,580	274,806,271,378	2,677,532,900	1.30%	0.97%

*Natural Resources and Utilities taxable values are for the 2010 assessment year with rail car values removed and adjusted for resolved appeals.

**"Other Real" includes agricultural land assessed under the Farmland Assessment Act, and is included at the FAA taxable value.



This chart shows 2011 taxes charged based on official statewide valuations by classes of property.

Property Taxes Charged by Entity and County

County	General County	%	Public Schools	%	Cities and Towns	%	Special Districts	%	Total Taxes Charged
Beaver	\$1,890,383	19%	\$6,944,288	68%	\$272,168	3%	\$1,109,618	11%	\$10,216,457
Box Elder	10,385,566	21%	32,304,997	65%	4,627,349	9%	2,352,484	5%	49,670,395
Cache	12,827,519	20%	40,860,937	65%	8,969,004	14%	455,179	1%	63,112,639
Carbon	6,073,988	27%	13,376,054	59%	1,680,297	7%	1,555,954	7%	22,686,294
Daggett	1,032,237	46%	1,144,934	51%	33,959	2%	50,273	2%	2,261,403
Davis	37,108,663	16%	137,453,836	61%	24,368,060	11%	26,273,516	12%	225,204,075
Duchesne	6,140,014	26%	14,814,451	62%	903,748	4%	1,924,137	8%	23,782,350
Emery	8,752,382	35%	10,927,998	44%	502,374	2%	4,549,131	18%	24,731,885
Garfield	912,998	17%	3,903,838	72%	310,047	6%	324,930	6%	5,451,812
Grand	3,560,293	28%	7,858,058	62%	70,006	1%	1,244,368	10%	12,732,725
Iron	6,578,540	16%	22,485,074	55%	7,396,941	18%	4,305,841	11%	40,766,396
Juab	2,241,864	22%	6,219,536	62%	466,456	5%	1,052,509	11%	9,980,365
Kane	5,221,286	42%	5,874,268	47%	694,986	6%	716,940	6%	12,507,481
Millard	7,771,383	35%	12,334,494	56%	521,426	2%	1,295,468	6%	21,922,771
Morgan	2,326,552	27%	5,704,498	66%	317,850	4%	348,243	4%	8,697,142
Piute	367,910	31%	647,143	55%	125,525	11%	45,618	4%	1,186,195
Rich	1,470,457	24%	3,905,148	65%	215,783	4%	416,973	7%	6,008,361
Salt Lake	195,367,988	18%	512,544,312	48%	196,050,838	18%	156,938,775	15%	1,060,901,914
San Juan	4,130,067	30%	7,788,862	56%	388,195	3%	1,542,642	11%	13,849,765
Sanpete	3,151,129	23%	8,595,252	62%	1,337,686	10%	828,272	6%	13,912,339
Sevier	4,096,862	30%	8,285,561	61%	1,265,039	9%	0	0%	13,647,462
Summit	15,592,547	12%	67,938,807	54%	15,275,957	12%	27,378,588	22%	126,185,899
Tooele	3,967,998	10%	28,188,427	73%	4,344,605	11%	2,286,015	6%	38,787,045
Uintah	13,697,884	28%	29,385,969	60%	629,115	1%	5,362,714	11%	49,075,682
Utah	32,999,405	11%	212,495,264	68%	53,093,954	17%	14,987,974	5%	313,576,596
Wasatch	8,682,318	21%	26,944,859	65%	2,118,936	5%	3,741,412	9%	41,487,525
Washington	20,720,891	16%	81,469,323	62%	17,605,573	13%	11,552,825	9%	131,348,612
Wayne	499,557	33%	1,001,324	65%	22,399	1%	7,959	1%	1,531,238
Weber	45,033,686	26%	83,882,444	48%	21,290,083	12%	24,858,587	14%	175,064,801
Total	\$462,602,370	18%	\$1,395,279,955	55%	\$364,898,358	14%	\$297,506,943	12%	\$2,520,287,626

*Percentages derived from tax rate certification records.

Property Taxes Charged by Class

With the exception of state-assessed properties, county assessors value all taxable real property, personal property and motor vehicles which collectively are referred to as locally assessed property. The Property Tax Division of the State Tax Commission values utilities, natural resources and railroads, which are referred to collectively as centrally assessed property.

All taxable property in Utah is valued at 100 percent of its fair market value, based upon its location and status as of Jan. 1 of each year. Fair market value less any exemptions equals taxable value. Taxable value is always expressed as a percentage of fair market value. Fair market value is the most probable sale price of a property in terms of money in a competitive and open market.

Currently primary residential properties receive a 45 percent exemption. Primary residential property is any dwelling used as a person's primary residence, including condominiums, apartments and rental property, and includes up to one acre of land. The taxable value of all other properties - except some agricultural land - is assessed at 100 percent of fair market value.

Utah motor vehicles are charged a fee-in-lieu of property taxes. The value of motor vehicles is based on age, not market value.

===== Locally Assessed =====

<u>County</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Locally Assessed</u>
Beaver	\$3,950,614	\$366,160	\$4,316,774
Box Elder	29,669,317	7,665,408	37,334,725
Cache	55,626,478	4,634,481	60,260,959
Carbon	10,930,167	980,555	11,910,721
Daggett	1,202,633	21,400	1,224,032
Davis	199,475,703	18,788,178	218,263,881
Duchesne	12,224,952	1,518,344	13,743,296
Emery	3,914,659	338,548	4,253,208
Garfield	4,673,962	133,709	4,807,671
Grand	9,556,242	464,848	10,021,090
Iron	35,050,939	1,912,993	36,963,932
Juab	5,017,528	534,829	5,552,357
Kane	11,782,714	274,828	12,057,542
Millard	6,040,341	354,364	6,394,705
Morgan	6,852,225	565,836	7,418,061
Piute	1,009,820	12,812	1,022,633
Rich	4,954,940	25,435	4,980,375
Salt Lake	892,378,236	66,439,594	958,817,830
San Juan	4,940,863	420,295	5,361,158
Sanpete	12,735,964	424,093	13,160,056
Sevier	8,827,820	525,378	9,353,198
Summit	120,277,537	1,919,664	122,197,201
Tooele	29,807,846	4,851,126	34,658,973
Uintah	16,329,348	3,240,480	19,569,828
Utah	284,611,235	16,327,905	300,939,139
Wasatch	40,117,574	563,643	40,681,217
Washington	121,479,923	4,816,372	126,296,294
Wayne	1,440,388	31,757	1,472,144
Weber	152,838,986	14,800,996	167,639,981
STATEWIDE	\$2,087,718,954	\$152,954,028	\$2,240,672,982

==== Centrally Assessed ===

<u>Utilities</u>	<u>Natural Resources</u>	<u>Total Centrally Assessed</u>	<u>Total Local & Centrally Assessed</u>	<u>Motor Vehicle</u>	<u>Total Local, Centrally Assessed, Plus Fee in Lieu</u>
\$5,065,969	\$833,735	\$5,899,704	\$10,216,478	486,874	10,703,352
10,674,776	1,660,971	12,335,747	49,670,472	2,310,831	51,981,303
2,773,726	78,065	2,851,791	63,112,749	5,523,898	68,636,647
2,865,775	7,909,837	10,775,612	22,686,333	1,752,449	24,438,792
943,683	93,694	1,037,376	2,261,409	163,985	2,425,394
6,384,357	556,151	6,940,508	225,204,389	17,883,689	243,088,078
1,236,234	8,802,859	10,039,092	23,782,388	2,090,194	25,872,582
18,719,920	1,758,795	20,478,715	24,731,923	862,287	25,594,210
285,340	358,813	644,153	5,451,824	397,417	5,849,241
1,222,629	1,489,031	2,711,660	12,732,750	4,761,655	17,494,405
3,565,174	237,350	3,802,524	40,766,456	2,496,980	43,263,436
4,222,873	205,150	4,428,024	9,980,380	748,579	10,728,959
286,668	163,294	449,962	12,507,504	989,017	13,496,521
14,055,681	1,472,426	15,528,107	21,922,812	895,036	22,817,848
1,193,140	85,958	1,279,097	8,697,158	831,105	9,528,263
116,791	46,774	163,565	1,186,197	128,306	1,314,503
1,023,467	4,536	1,028,002	6,008,378	210,092	6,218,470
42,654,318	59,431,217	102,085,535	1,060,903,365	62,618,837	1,123,522,202
1,609,949		1,609,949	6,971,107	609,280	14,459,065
	155,880	155,880	13,315,936	1,522,861	15,435,223
792,591	3,501,699	4,294,290	13,647,487	1,773,598	15,421,085
2,802,536	1,186,162	3,988,698	126,185,899	3,526,202	129,712,101
2,547,152	1,580,988	4,128,140	38,787,113	3,569,951	42,357,064
3,925,637	25,580,308	29,505,945	49,075,772	2,836,669	51,912,441
11,783,916	854,297	12,638,213	313,577,352	25,617,876	339,1995.228
707,193	99,189	806,382	41,487,599	1,816,767	43,404,366
4,544,226	508,290	5,052,516	131,348,810	9,385,788	140,734,598
49,616	9,484	59,100	1,531,244	243,479	1,774,723
5,856,402	1,568,560	7,424,962	175,064,944	13,526,542	188,591,486
\$151,909,736	\$120,233,513	\$272,143,249	\$2,512,816,231	\$169,580,244	\$2,689,871,578

Centrally Assessed Property

The Property Tax Division of the State Tax Commission is responsible for the valuation of mines, utilities, airlines, telecommunications, railroads and rail cars.

The market value of multi-state utilities is determined by unit value. This approach values all intra-state or interstate properties as a unit. The value is allocated to the State of Utah and then to the counties where the property is located.

Properties of mining, gas and oil companies are physically valued to arrive at fair market value or by capitalizing net revenue.

Listed below are the 25 largest centrally assessed companies for the 2010 assessment year based on values established by the State of Utah. The ranking of the following centrally assessed property owners is as of May 1, 2010 and the values may change following an appeal.

Utah's 25 Largest Centrally Assessed Companies

- | | |
|--|---|
| 1. PacificCorp | 14. Resolute Natural Resources |
| 2. Kennecott Utah Copper Corporation | 15. Verizon Wireless |
| 3. Intermountain Power Agency | 16. Deseret Generation and Transmission |
| 4. Qwest Corp (CenturyLink) | 17. QEP Energy Company |
| 5. Questar Gas | 18. ConocoPhillips Company |
| 6. Ruby Pipeline LLC | 19. Wolverine Gas and Oil Company, Utah |
| 7. Union Pacific Railroad Company | 20. QEP Field Services |
| 8. Kerr-McGee Oil and Gas Onshore LP | 21. ElPaso E&P Company, LP |
| 9. Kern River Gas Transmission Company | 22. Staker and Parsons Company |
| 10. Firstwind - Milford Utah | 23. Bill Barrett Corporation |
| 11. Newfield Production Company | 24. Delta Airlines |
| 12. Anadarko Uintah Midstream LLC | 25. Skywest Airlines |
| 13. Questar Pipelines | |

Largest Centrally Assessed Companies for Individual Counties

<u>County</u>	<u>Company</u>	<u>County</u>	<u>Company</u>
Beaver	First Wind Energy	Piute	PacifiCorp
Box Elder	Ruby Pipeline LLC	Rich	Ruby Pipeline LLC
Cache	PacifiCorp	Salt Lake	Kennecott Utah Copper Corp
Carbon	ConocoPhillips Company	San Juan	Resolute Natural Resources Co.
Daggett	Questar Pipelines	Sanpete	PacifiCorp
Davis	PacifiCorp	Sevier	Wolverine Gas and Oil
Duchesne	Newfield Production	Summit	Citation 2002 Investment LP
Emery	PacifiCorp	Tooele	PacifiCorp
Garfield	Citation Oil and Gas Corp	Uintah	Kerr-McKee Oil and Gas
Grand	Intrepid Potash – Moab LLC	Utah	PacifiCorp
Iron	PacifiCorp	Wasatch	PacifiCorp
Juan	PacifiCorp	Washington	PacifiCorp
Kane	Alton Coal Development	Wayne	Garkane Energy Co-op
Millard	Intermountain Power Agency	Weber	Great Salt Lake Minerals
Morgan	SLC Pipeline LLC		

Property Tax Relief

The State of Utah and county governments provided \$25.1 million in property tax relief to 40,480 individuals in 2011. Tax relief is administered by county governments. About 21 percent of the total tax relief is state-funded through the Circuit Breaker program and an additional 16 percent from county governments. County governments provide tax relief to the indigent, blind and veterans. Brief summaries of the property tax relief categories are discussed on this page. Details are found in Utah Code Annotated §59-2-1104 to 1109 and §59-2-1202 to 1220.

Blind

For 2011 up to \$11,500 taxable value of real and/or personal property owned by blind persons, their unmarried widow or widower, surviving spouse or minor orphan is exempt from property taxation.

Indigent

An indigent abatement may be granted in an

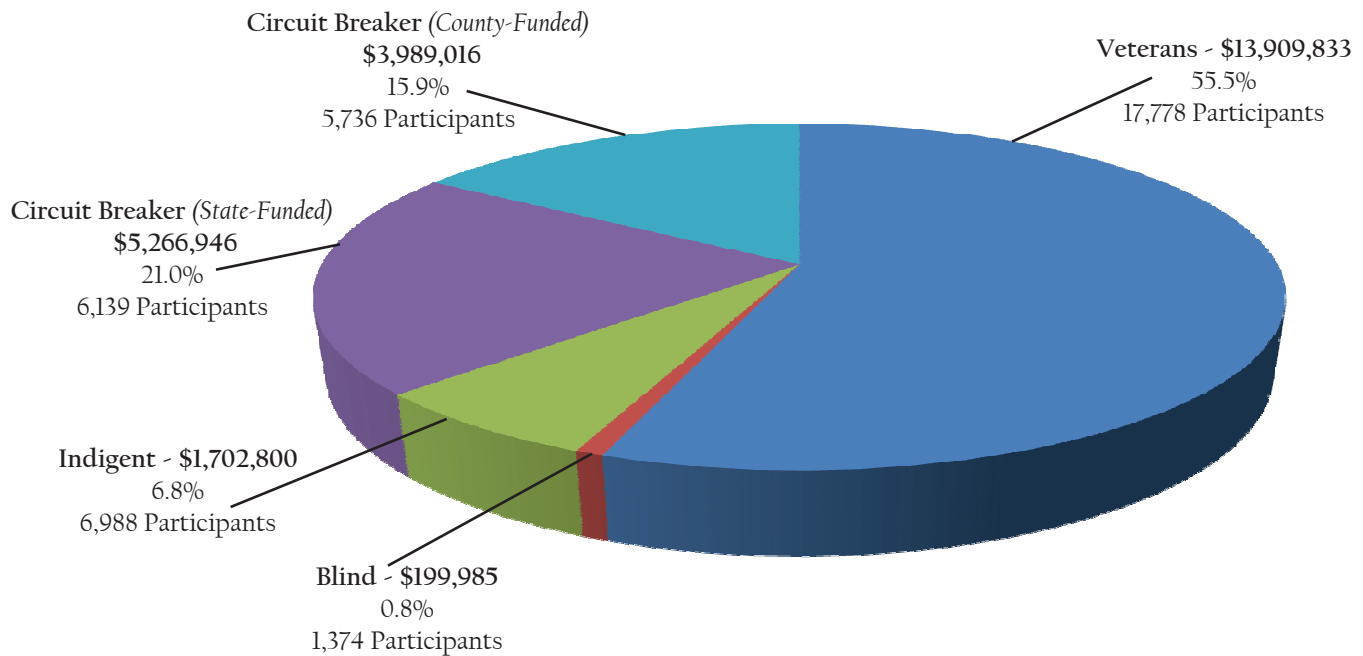
amount of 50 percent of the taxes levied, not to exceed \$865 for 2011. An indigent deferral may also be granted for all or any portion of the tax; however, interest accrues.

Veterans

A exemption of up to \$232,312 in taxable value on a primary residence or non-business personal property may be granted to a disabled veteran, to the unmarried widow or widower of the veteran or to minor orphans. An exemption may also be granted to the widow, widower or minor orphan of a veteran who was killed in action or died in the line of duty.

Low-Income Elderly

Elderly and low income or widowed homeowners and mobile home owners may apply through the county for Circuit Breaker relief of up to \$865 for 2011. Elderly, low income renters may also be eligible and may apply for relief to the State Tax Commission.



Tax Relief by County

Beaver	\$61,226	Garfield	\$71,713	Rich	\$8,150	Uintah	\$253,275
Box Elder	\$545,881	Grand	\$144,996	Salt Lake	\$7,419,713	Utah	\$2,292,828
Cache	\$622,627	Iron	\$501,122	San Juan	\$127,812	Wasatch	\$211,135
Carbon	\$252,399	Juab	\$113,705	Sanpete	\$330,875	Washington . .	\$1,927,950
Daggett	\$6,856	Kane	\$164,599	Sevier	\$282,813	Wayne	\$17,645
Davis	\$4,503,555	Millard	\$118,315	Summit	\$307,759	Weber	\$3,088,809
Duchesne	\$271,076	Morgan	\$97,084	Tooele	\$1,205,050	TOTAL	\$25,068,580
Emery	\$82,375	Piute	\$37,247				

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LEGISLATIVE SUMMARY

House Bills

HB1 Public Education Base Budget Amendments

– **Rep. Merlynn Newbold** (Effective 7/1/12) The provisions of this bill that set the estimated minimum basic tax rate have been superseded in 2012 SB 2.

HB 31 Taxes and Fees on Emergency Medical Aircraft – Rep. Patrick Painter (Effective 2/13/12, then retrospective operation to 1/1/12)

Changes the registration fee imposed on certain helicopters from 0.4% of the average wholesale value of the aircraft to \$100; this change applies to a helicopter used exclusively by an entity exempt from federal tax under IRC 501(c)(3) and for the emergency transportation of medical patients for at least 95 percent of its flight time.

HB 34 Sales and Use Tax Act Revisions – Rep.

Wayne Harper (Effective 7/1/12) Addresses the effective date of a sales and use tax enactment or increase for purposes of a transaction for a billing period if the transaction is reported on a billing statement; addresses the application of a tax rate repeal or decrease for purposes of a transaction for a billing period if the transaction is reported on a billing statement; both changes conform statutes to the SST Agreement.

HB 35 Extension of Recycling Market Development Zone Tax Credits – Rep. Wayne Harper (Effective 3/26/12, then retrospective operation to 1/1/12)

Extends the repeal date of the recycling market development corporate and individual income tax credits from 1/1/12 to 1/1/21.

HB 36 Sales and Use Tax – Computer Software and Other Tangible Personal Property Amendments

– **Rep. Wayne Harper** (Effective 7/1/12) Provides that detaching prewritten computer software from other tangible personal property is not a repair; provides that if an optional computer software maintenance contract consists of taxable and nontaxable products that are not separately itemized on an invoice, the

purchase of the maintenance contract is 40% taxable and 60% nontaxable.

HB 42 Permanent Community Impact Fund Board Grants – Rep. Patrick Painter (Effective 2/13/12)

For fiscal year 2011-12 only, authorizes the Permanent Community Impact Fund Board to make a grant to Wellington, including: providing the maximum amount of the grant; providing the purposes for which a city may expend the grant; and providing that before the Permanent Community Impact Fund Board may make the grant, the Permanent Community Impact Fund Board shall find that the city is experiencing substantial hardship in the repayment of bonded indebtedness as a result of sales and use tax distribution reductions; provides that the amount of sales and use tax distributions shall be reduced by the amount of a grant and up to the hold harmless provided in 2011 SB 76.

HB 75 Property Taxation of Low-Income Housing – Rep. Jack Draxler (Effective 1/1/13)

Requires the owner of a low-income housing project to provide by April 30 each year a signed statement that the project meets the requirements of the low-income housing covenant, financial operating statements and rent rolls for the property for the prior year, and federal and commercial financing terms and agreements; if April 30 falls within the first 12 months after a low-income housing operation begins, the property owner is to provide estimates of the required information; if the owner fails to meet these reporting requirements, the assessor is to make an estimate of fair market value based on information available to the assessor, and the owner is to pay a penalty equal to the greater of \$250 or 5% of the tax due, which the assessor may waive, reduce or compromise.

HB 81 City or Town Option Sales and Use Tax Amendments – Rep. Brad Dee (Effective 5/8/12)

Prohibits a city or town from imposing a tax authorized under Title 59, Chapter 12, Part 21 on or after 7/1/16 if the city or town is not imposing this tax on 6/30/16;

(Continued on next page)

HB 81 City or Town Option Sales and Use Tax Amendments – Rep. Brad Dee

(Continued from previous page)

provides that if a city or town imposes this tax on 6/30/16, the city or town shall repeal the tax on 7/1/16 unless, on or after 7/1/12, but on or before 6/30/16, a majority of the city or town's legislative body approves to continue to impose the tax; if a majority of the legislative body approves the tax, it may be imposed until no later than 6/30/30.

HB 96 Prohibition of Sale or Use of Certain Software Programs – Rep. Patrice Arent *(Effective 7/1/12)*

Prohibits a person from knowingly selling, purchasing, installing, transferring, using, or possessing any automated sales suppression device or phantomware with the intent to defraud; provides that the penalty for a first offense is a third degree felony and any subsequent offense is a second degree felony; provides an additional penalty of a fine not more than twice the amount of taxes that would otherwise have been due but for the use of the automated sales suppression device or phantomware; in addition, a person convicted of violating this provision is liable for all applicable taxes, penalties, and interest that would otherwise be due and shall disgorge all profits associated with the use of the device.

HB 133 Vehicle Registration Amendments – Rep. Jeremy Peterson *(Effective 7/1/13)* Provides that once the Motor Vehicle Division has implemented the GenTax System, a person may register a motorcycle or motor vehicle of 12,000 pounds or less gross laden weight for a six-month period that begins on the first day of the calendar month of registration and expires on the last day of the sixth month of registration; provides that if the application for renewal of registration is for a six-month registration period, a safety inspection certificate or an emissions inspection certificate issued during the previous eight months may be used to satisfy the safety inspection or emissions requirement; establishes the amount of taxes and fees for a six-month registration and the disposition of those fees; provides the DMV a dedicated credit of \$3 for each 6-month registration.

HB 157 Currency Amendments – Rep. Brad Galvez *(Multiple effective dates; Effective 5/8/12 then retrospective to 1/1/12)* defines "specie legal tender" to mean gold or

silver coin issued by the United States or other gold or silver coin if authorized by a court of competent jurisdiction or congress; provides that specie legal tender is legal tender in the state; provides that a person may not compel another person to tender or accept specie legal tender except as expressly provided by contract; clarifies the calculation of the income tax credit for capital gains on a transaction involving legal tender; effective 7/1/12, amends the sales tax exemption for sales of coins that are not legal tender to apply to an item with a gold, silver, or platinum content of 50% (down from 80%) or more; indicates how a vendor that accepts payment of goods in specie legal tender shall account for those payments on the sales tax return.

HB 250 Tax Credit for Dependent with a Disability – Rep. John Dougall *(Effective 5/8/12 then retrospective to 1/1/12)*

Allows a tax credit for a dependent adult with a disability or dependent child with a disability as part of the taxpayer tax credit; the credit amount is 6% of 75% of the amount the taxpayer deducts as a personal exemption on the federal return.

HB 255 Motor Vehicle Business Regulation Penalties – Rep. Don Ipson *(Effective 5/8/12)*

Provides that the State Tax Commission may waive, reduce, or compromise any of the civil penalties imposed by the Motor Vehicle Enforcement Division for a violation of the Motor Vehicle Business Regulation Act if reasonable cause is shown and by making a record of its actions.

HB 261 Dividing of School Districts Amendments – Rep. Kenneth Sumsion *(Effective 5/8/12)*

Requires a new school district and remaining school district to continue to impose for five years property tax levies that were imposed by the divided school district, irrespective of whether the property tax base of the new school district is greater than or less than the property tax base of the remaining school district.

HB 267 Vintage Travel Trailers – Rep. Lee Perry *(Effective 7/1/12)*

Defines a vintage travel trailer as a trailer that is at least 30 years old and not used for general, daily transportation; amends the definition of a vintage vehicle to include a vintage travel trailer; requires a vintage vehicle to display a vintage vehicle special group license plate.

HB 298 Motor Vehicle Safety Inspection Amendments – Rep. John Dougall (*Effective 1/1/13*) Instead of a safety inspection every other year until 8 years (and then every year), reduces the safety inspection of a vehicle to years, 4, 8, 10 and every year thereafter; provides that if a title of a used motor vehicle is being transferred, a safety inspection issued during the previous 11 months will satisfy the safety inspection requirement; repeals the fee for a safety inspection certificate; increases the registration fee for motor vehicles (from \$41 to \$43) and motorcycles (from \$42.50 to \$44.50) to offset the reduced revenues from the safety inspection certificate fees; provides that a portion of the revenues from the increased motor vehicle and motorcycle registration fees shall be deposited in the Public Safety Restricted Account.

HB 312 Veteran Employment Tax Credit – Rep. Don Ipson (*Effective 5/8/12, then retrospective to 1/1/12*) Enacts nonrefundable corporate and individual income tax credits for employing a recently deployed veteran who is eligible to collect or has recently exhausted unemployment benefits and has worked for the employer at least 35 hours/week for at least 45 of the 52 weeks following the start date of the veteran's employment; an employee that qualifies for the credit may receive the credit for 2 years as follows: \$200 per month (up to \$2,400) of employment for the taxable year per veteran for the first year, and \$400 per month (up to \$4,800) of employment for the taxable year per veteran for the second year; allows a 5-year carryforward.

HB 323 Sales and Use Tax Collection Amendments – Rep. David Butterfield (*Effective 7/1/12*) Provides that if a sale includes delivery or installation of tangible personal property at a location other than the seller's place of business and the delivery or installation charge is separately stated on an invoice, the seller may elect to compute the sales tax due on a cash, rather than accrual, basis; and a purchaser who converts tangible personal property into real property and is not required to pay use tax monthly may elect to remit the use tax on a cash, rather than accrual basis; if a purchaser elects to remit use tax on a cash basis, the bill provides the method for determining the amount of tax that must be remitted and provides guidance on how a bad debt may be deducted.

HB 354 Alcoholic Beverage Amendments – Rep. Ryan Wilcox (*Effective 7/1/12*) Creates a committee to establish a process to collect information related to abuse of alcoholic products; requires DABC to remit the markup on liquor to the Tax Commission on a monthly basis, regardless of when a package agency pays DABC for liquor provided to the package agency, and directs the Tax Commission where to deposit the markup.

HB 365 Revisions to Tax – Rep. John Dougall (*Multiple effective dates; Effective 5/8/12 then retrospective to 1/1/12*) Decreases income and corporate tax credits for research from 9.2% to 7.5% of qualified research expenses; effective 7/1/12, enacts a sales and use tax exemption for construction materials used in the construction of a new or expanding life science research and development facility in the state, and enacts a sales and use tax exemption for machinery and equipment used for research purposes and repair and replacement parts for that machinery and equipment.

HB 384 Sales and Use Tax Seller Nexus Amendments – Rep. Wayne Harper (*Effective 7/1/12*) Expands the types of sellers who are required to pay or collect and remit sales and use taxes to include a seller that holds a substantial ownership interest in or is owned in whole or in part by a related seller in the state if the seller sells the same or a substantially similar product as the related seller or if the related seller advertises, promotes, or facilitates sales by the seller; amends the definition of "affiliated group" for purposes of aircraft maintenance, repair, and overhaul providers.

HB 387 Property Tax Modifications – Rep. John Dougall (*Effective 1/1/13*) Deletes the definitions of "expensed personal property" and "short life expensed personal property" and defines "noncapitalized personal property" as tangible personal property with an acquisition cost of \$1,000 or less and claimed on a federal tax return as a deductible expense under IRC Sections 162 or 179; expands the current short life expensed personal property schedule to become the noncapitalized personal property schedule and modifies the schedule.

HB 400 Traumatic Head and Spinal Cord Injury Rehabilitation Fund – Rep. Eric Hutchings (Effective 5/8/12) Increases the DUI impound fee from \$330 to \$350 and directs the additional \$20 to assist charitable clinics providing rehabilitation services for the post-acute-care of people with traumatic spinal cord and brain injuries.

HB 401 Off-Highway Vehicle Revisions – Rep. Patrick Painter (Effective 5/8/12) Provides that an off-highway vehicle for which an off-highway implement of husbandry sticker has been issued is exempt from property tax.

HB 407 New Car Safety and Emissions Inspection – Rep. Don Ipson (Effective 10/1/12) Provides that to the extent allowed under the current federally approved state implementation plan, a motor vehicle that is less than two years old on January 1, based on the age of the vehicle as determined by the model year identified by the manufacturer, is exempt from the requirement to obtain an emissions inspection; while this bill also made changes to the safety inspection program, those changes have been superseded by 2012 HB 298.

HB 476 Amendments to Government – Rep. Don Ipson (Effective 7/1/12) Requires the State Tax Commission to redistribute E911(local and statewide), poison control, and prepaid wireless telecommunications charges in the same circumstances as sales tax redistributions.

HB 495 Property Tax – Appraiser Amendments – Rep. Jack Draxler (Effective 5/8/12) Repeals a 36-month time limit for an uncertified or unlicensed appraiser trainee to perform an appraisal under the direction of a holder of an appraiser's certificate or license issued by the Division of Real Estate under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act.

HB 506 Martin Luther King, Jr. Special Group License Plate – Rep. Rebecca Chavez-Houck (Effective 10/1/12) Creates a Martin Luther King, Jr. Civil Rights Support special group license plate for programs that create or support civil rights awareness and education programs; requires applicants for a new plate to make a \$35 annual donation to the Martin Luther King, Jr. Civil Rights Support Restricted Account; creates the Martin Luther King, Jr. Civil Rights Support Restricted Account; requires the Department of Community and Culture to distribute funds in the Martin Luther King, Jr. Civil Rights Support Restricted Account to organizations that provide programs that create or support civil rights awareness and education programs.

HJR 6 Joint Resolution on Severance Tax – Rep. Jim Nielson (Effective 1/1/13 if approved by a majority of voters in the 2012 general election) Requires specified percentages of annual severance tax revenue, except amounts required to be deposited into the Uintah Basin and Navajo Revitalization Funds, to be deposited into the permanent state trust fund.

HJR 13 Joint Resolution – Tax Opinion Question – Rep. Gregory Hughes (This is a non-binding resolution that will not become effective unless approved by voters in 2012 and until a statute is enacted.) Authorizes the Legislature to present an opinion question to the legal voters on the ballot of the 2012 regular general election to impose a state sales and use tax to support and enhance heritage, arts, culture, and museums throughout the state in an amount equal to the difference between .15% and a tax imposed by counties, cities, and towns under Title 59, Chapter 12, Part 7, County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities, and Part 14, City or Town Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities.

Senate Bills

SB 2 Public Education Budget Amendments – Sen. Lyle Hillyard (Effective 7/1/12) Sets the estimated minimum basic tax rate at .001665 for fiscal year 2012-13; this is an estimated rate for 2012-13 that will bring in \$289,021,900 in revenues, an increase from the \$284,221,713 for 2011-12.

SB 15 Off-Highway Vehicles Amendments – Sen. Ralph Okerlund (Effective 7/1/12) Increases the cap on the registration fee amount that the Board of Parks and Recreation may establish for an OHV that is not a snowmobile to \$18, and for snowmobile registrations to \$26; and provides that \$1 of each OHV registration fee be deposited in the Utah Highway Patrol Aero Bureau Restricted Account.

SB 23 Life Science and Technology Tax Credit Amendments – Sen. Curtis Bramble (Effective 5/8/12 and then retrospective to 1/1/12) Makes changes to life science and technology tax credits to clarify that, while in general, the credit for investment in life science establishments and the credit for capital gains transactions related to a life science establishment may not be taken by a corporation, they may be taken by a corporation that is a pass-through entity taxpayer of an entity that qualifies for the credit; repeals the non-refundable income tax credit for capital gains transactions related to a life science establishment.

SB 27 Amendments to Revenue and Taxation Title – Sen. Howard Stephenson (Multiple effective dates; Effective 5/8/12 and then retrospective to 9/27/11) clarifies that the Tax Commission may refund taxes erroneously paid by a person; codifies that a taxing statute is construed in favor of a taxpayer and an exemption or credit is construed against a taxpayer; addresses the taxability of a transaction consisting of taxable and nontaxable property, products, or services by codifying a Tax Commission rule that allows the seller to either separately state the nontaxable items on the invoice or identify the nontaxable items, by reasonable and verifiable standards, from the books and records the seller keeps in the ordinary course of business; effective 7/1/14 for refund requests pending on, or filed

on or after 1/1/12, provides that if an item is required by statute to be separately stated on an invoice, that requirement is satisfied if it is separately stated on an invoice provided at a later time as demonstrated by: (1) the seller's books and records kept in the ordinary course of business, (2) a preponderance of the facts and circumstances at the time of the transaction, and (3) the understanding of all of the parties to the transaction

SB 58 Property Tax Valuation Amendments – Sen. Wayne Niederhauser (Effective 1/1/13) Requires reporting of property tax property valuation reductions on appeal; requires an assessor to consider a valuation reduction within the past three years in determining the fair market value of property.

SB 62 Cigarette Tax Restricted Account Revisions – Sen. Lyle Hillyard (Effective 5/8/12 and then retrospective to 7/1/11) Requires that the first \$7,950,000 of revenues collected from tax on cigarette stamps to be deposited into the Cigarette Tax Restricted Account.

SB 65 Alternative Energy Development Tax Incentives – Sen. J. Stuart Adams (Multiple effective dates; Effective 5/8/12 and then retrospective to 1/1/12) requires the Office of Energy Development (instead of GOED) to administer the alternative energy development income and corporate tax credits and changes those from refundable to nonrefundable credits; adds a nonrefundable corporate and individual income tax credit for alternative energy manufacturing, as determined by GOED, with a seven-year carryforward; effective 7/1/12, modifies and expands alternative energy sales and use tax exemptions; extends the sunset date for claiming sales and use tax exemptions related to alternative energy.

SB 116 Armed Forces Property Tax Exemption – Sen. Luz Robles (Effective 1/1/13 if SJR 8 is approved by voters in the 2012 election) Expands a property tax exemption related to military members to include members of the armed forces who performed qualifying active duty military service; qualifying active duty military service is defined and must occur outside Utah.

SB 122 Urban Farming Assessment Act – Sen.

Wayne Niederhauser (Effective 1/1/13) Provides that land in a county of the first class that is used for urban farming may be assessed based on its value for agricultural purposes; the land must produce greater than 50% of the average agricultural production per acre for the type of land and area currently and for at least the two years prior to the assessment for urban farming, and be at least 2 contiguous acres in size, but less than 5 acres in size; provides for a 10-year rollback of taxes if the land ceases to be eligible for assessment under the urban farming provisions; enacts provisions relating to the assessment of land used for urban farming.

SB 143 Income Tax – Pass-Through Entities – Sen.

Wayne Niederhauser (Effective 1/1/13) Provides that a pass-through entity includes estates and trusts; provides that a pass-through entity taxpayer includes beneficiaries of an estate or trust; provides that a pass-through entity that is a plan under IRC Sections 401, 408, or 457, or that is not required to file a state corporate tax return is exempt from the withholding requirements; in addition to current waiver provisions, provides an additional waiver from penalties and interest if a pass-through entity that is a trust fails to pay or withhold an amount with respect to a dependent beneficiary for whom it has received a signed statement indicating that the dependent beneficiary's AGI will not exceed the basic standard deduction for the dependent beneficiary as calculated under IRC Section 63; establishes a rebuttable presumption in an audit that a pass-through entity that is a trust shall receive a waiver of penalty and interest if the pass-through entity would otherwise have qualified for the waiver except that the trustee failed to apply for a waiver or failed to maintain the dependent beneficiary's signed statement.

SB 150 Local and Special District Amendments

– **Sen. Jerry Stevenson** (Effective 5/8/12) Among the amendments this bill makes related to local and special service districts, this bill provides for the continuation of the property tax levy after withdrawal of an area to pay for the proportionate share of local district bonds; and if the budget hearing is held in conjunction with a tax increase hearing, allows the budget hearing

notice to be combined with the public hearing notice required for property tax increases.

SB 199 Motor Vehicle Selling and Titling Requirements – Sen. Stephen Uruqhart

(Effective 5/8/12) Provides that upon the endorsement and assignment of a certificate of title, the same certificate of title may not be re-endorsed and reassigned to a new owner with exceptions; provides that a person may not sell, offer for sale, or display for sale or exchange a motor vehicle unless the person is: (1) licensed under the Motor Vehicle Business Regulation Act; (2) the lienholder or owner of the vehicle; (3) a person who has lawfully repossessed the vehicle; (4) a holder of a statutory lien on the vehicle who is selling the vehicle through a motor vehicle auction; (5) a person lawfully donating a vehicle to a nonprofit charitable organization; (6) a non-profit charitable organization that receives donated vehicles and sells or disposes of them; (7) a person lawfully selling the person's immediate family member's vehicle; or (8) a personal representative, trustee, guardian, executor, administrator, sheriff, government entity, or other person who sells a vehicle under the powers and duties granted or imposed by law; requires a new owner of a transferred vehicle, vessel, or outboard motor to obtain a certificate of title with exceptions; establishes penalties and fines for violating the provisions.

SB 221 Revenue and Tax Amendments – Sen. Curtis Bramble

(Effective 5/8/12) Amends the distribution of the multicounty assessing and collecting levy; clarifies the definition of "certified revenue levy" by specifically stating that it includes the multicounty assessing and collecting levy. B 225 Transportation Revisions – Sen. J. Stuart Adams (Effective 7/1/12) Provides that certain registration fees shall be deposited in the Transportation Investment Fund of 2005 rather than the Centennial Highway Fund Restricted Account; provides that certain sales and use tax dedications shall be deposited in the Transportation Investment Fund of 2005 rather than the Centennial Highway Fund Restricted Account and the Critical Highway Access Needs Fund; provides that principal, interest, and issuance costs of bonds shall be paid from the Transportation Investment Fund of 2005 rather than the Centennial Highway Fund Restricted Account and the Critical Highway Access Needs Fund.

SB 255 Vehicle Salvage Amendments – Sen. Curtis Bramble (*Effective 5/8/12*) Provides that when a salvage vehicle is not the subject of an insurance settlement, a self-insurer or an owner who is uninsured shall surrender the title to the DMV within 10 days of the damage (this used to be “theft or major damage”).

SB 260 Automobile Salvage Amendments – Sen. Stephen Urquhart (*Effective 10/1/12*) Provides that a motor vehicle may not be sold by an owner that is not a manufacturer, dealer, motor vehicle auction, or consignor to a motor vehicle auction with the knowledge that it is a salvage vehicle without prior written disclosure given to any prospective purchaser; defines a nonrepairable vehicle and provides procedures and requirements for a vehicle to be declared a nonrepairable vehicle and for a nonrepairable certificate to be issued; requires an operator of a motor vehicle auction to verify that an in-state purchaser that is not licensed under Title 41, Chapter 3 has a Utah business and sales tax license; provides that the five vehicle limitation on the sale of a vehicle with a salvage certificate to in-state purchasers applies to each Utah sales tax license and not each person with the authority to use a sales tax license; requires a motor vehicle auction to apply for a title on behalf of an in-state purchaser that is not licensed under Title 41, Chapter 3 within seven days of the purchase and include a disclosure with the sale; requires an operator of a motor vehicle auction to

provide records electronically to MVED within two business days of the completion of the auction.

SB 272 Property Tax Rate Amendments – Sen. Benjamin McAdams (*Effective 5/8/12 and then retrospective to 1/1/12*) Changes the calculation of the property tax certified tax rate by decreasing budgeted revenues for the prior year by an additional adjustment for the 5-year average redemption calculated for the prior year; defines a qualifying redemption as a redemption amount that is three times higher than the most recent year 5-year average calculated redemption amount; provides that if redemptions exceed three times the most recent 5-year average, the additional amount is carried forward to the next four calendar year redemption amounts and is added to those calendar redemptions at 1/4 per year.

SJR 8 Joint Resolution on Property Tax Exemption for Military Personnel – Sen. Luz Robles (*Effective 1/1/13 if approved by voters in the 2012 election*) Proposes to amend the Utah Constitution to provide that the primary residence of a person who is ordered to federal active duty (or that person’s spouse, or both) may be exempt from property tax if the person serves out of state for at least 200 days in a calendar year or 200 consecutive days.

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