



UTAH STATE TAX COMMISSION

ANNUAL REPORT

FISCAL YEAR 2015 - 2016

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State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

Utah State Tax Commission

JOHN L. VALENTINE
Commission Chair

MICHAEL J. CRAGUN
Commissioner

ROBERT P. PERO
Commissioner

REBECCA L. ROCKWELL
Commissioner

BARRY C. CONOVER
Executive Director

January 15, 2017

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, 2016.

The Tax Commission experienced another successful year in the collection and distribution of state and local taxes. In the continuing battle against fraud, the Tax Commission continues to implement additional security and personnel training measures to protect taxpayer information from potential fraudsters. The completion of integrating all tax records with the State's tax computer system increases security, enhances tax compliance, improves customer services, and provides flexibility for changes in the State's tax and motor vehicle laws.

Total collections from all sources administered by the Tax Commission during the 2016 fiscal year totaled \$8,759,793,574. This represents an increase of \$410,766,594 or 4.9 percent in total collections from fiscal year 2015 to 2016. The Education Fund increased \$168,743,470 or 4.7 percent; the Transportation Fund increased \$139,231,211 or 13.8 percent; and the General Fund (not including restricted amounts) increased \$26,508,652 or 1.3 percent.

The Tax Commission remains steadfast in our mission of serving the people of Utah through fair administration of state tax and assigned motor vehicle laws.

Sincerely,

John L. Valentine
Commission Chair

Barry C. Conover
Executive Director

COMMISSION OFFICE



**Commission Chair
John L. Valentine**



**Commissioner
Michael Cragun**



**Commissioner
Robert Pero**

The Utah State Tax Commission, created in 1931, consisted of four members who are appointed by the Governor with the consent of the State Senate. No more than two members may belong to the same political party.

Utah law requires that membership of the Commission represent composite skills in law, accounting, 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 state and local governments in Utah.

The Commission comprises seven operating divisions under the general supervision of the executive director. That position is appointed by the Commission after consultation with the Governor and confirmation by the Legislature.

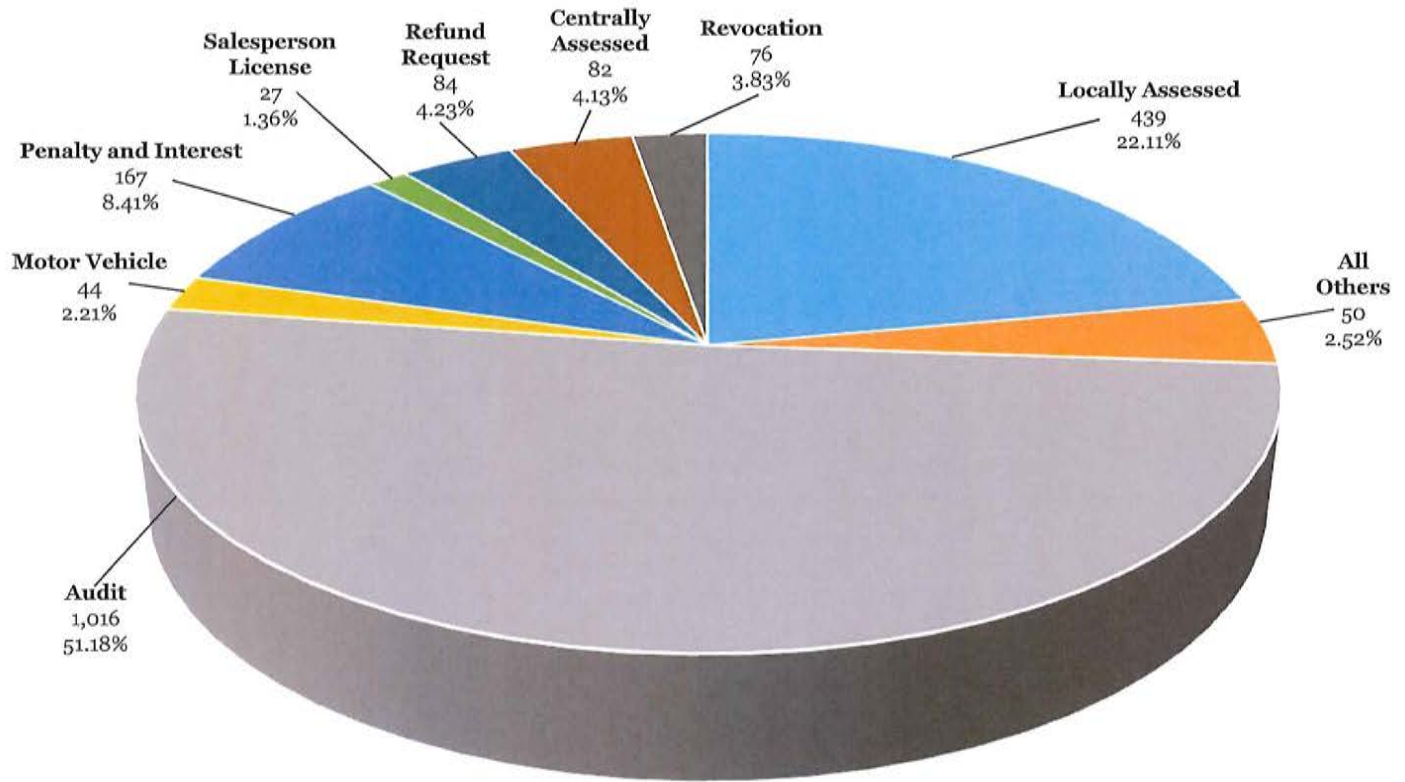
Tax Commissioners hear quasi-judicial hearings on state tax matters. Taxpayers who disagree with tax decisions made by Commission employees and/or county boards of equalization may appeal to the Commission. The Commission has final review authority of the appeals process, however, those decisions may be appealed to District Court or the Utah Supreme Court.

Over the years, State law has given the Commission numerous specific powers and duties for carrying out the broad powers outlined in the Constitution.

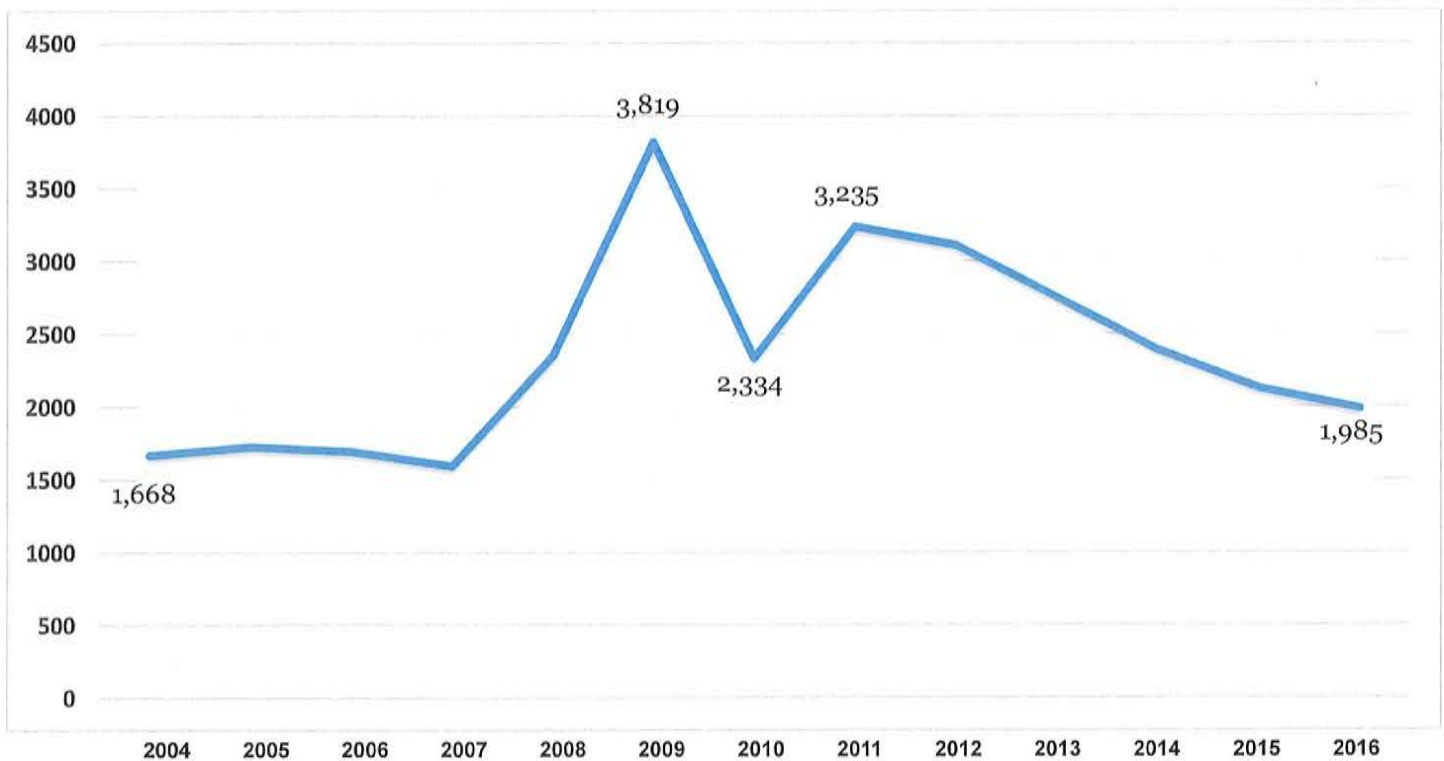


**Commissioner
Rebecca Rockwell**

APPEALED CASES BY TYPE



This chart shows the number and percentages of types of appeals filed with the Tax Commission in fiscal year 2016.



This chart shows the trend in the number of appealed cases filed at the Tax Commission since 2004.

ADMINISTRATION

The Utah State Tax Commission collects and distributes over \$8.7 billion in state and local revenues. The primary Tax Commission responsibilities include the following:

- Process revenue and tax 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 Utah motor vehicles and motor carriers
- Regulate the automobile sales industry and enforce motor vehicle laws including vehicle fraud and stolen vehicles.

The Tax Commission employs about 750 people in seven divisions to carry out these responsibilities.

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 receipt and within 72 hours during peak return periods. This goal is met 100 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 80 percent of the time. Exceptions occur when there are edits or errors. Those returns are then marked for review.

C. Citizen Telephone Assistance

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

Action: The Taxpayer Services and Motor Vehicles divisions assist citizens who contact the Tax Commission by telephone. Taxpayer Services 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 provides phone assistance, collects delinquent taxes, and encourages future compliance with tax laws.

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

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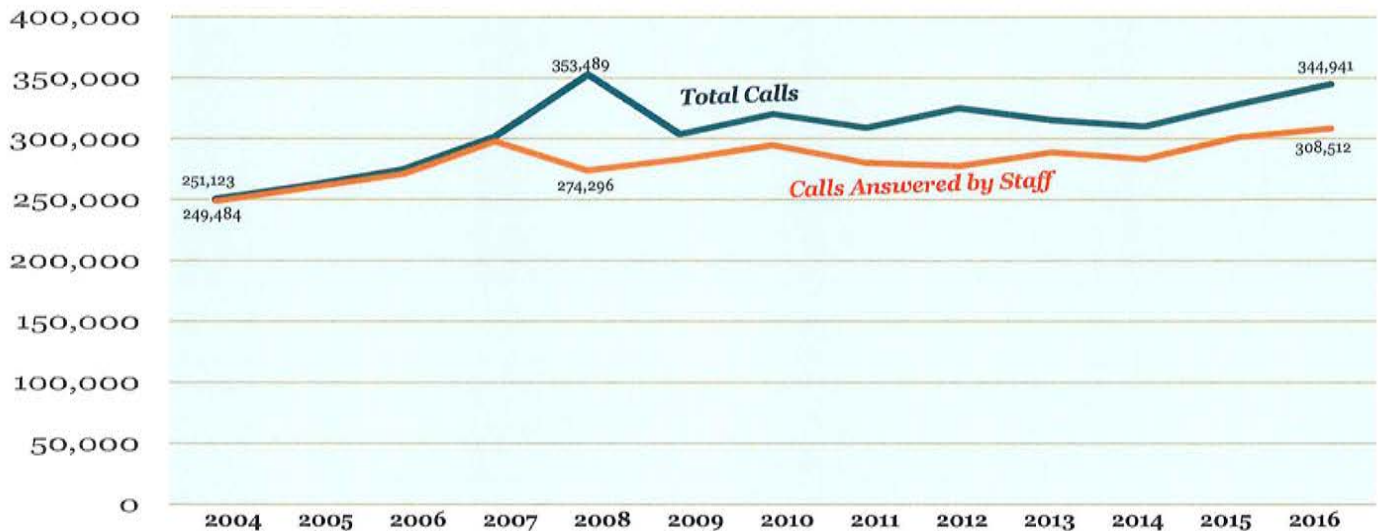
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D. DMV Wait Times

Importance: Citizens visiting Division of Motor Vehicle offices deserve efficient service in a quick, friendly manner. Wait times vary significantly from office to office depending on the day of the week, day of the month and the 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.

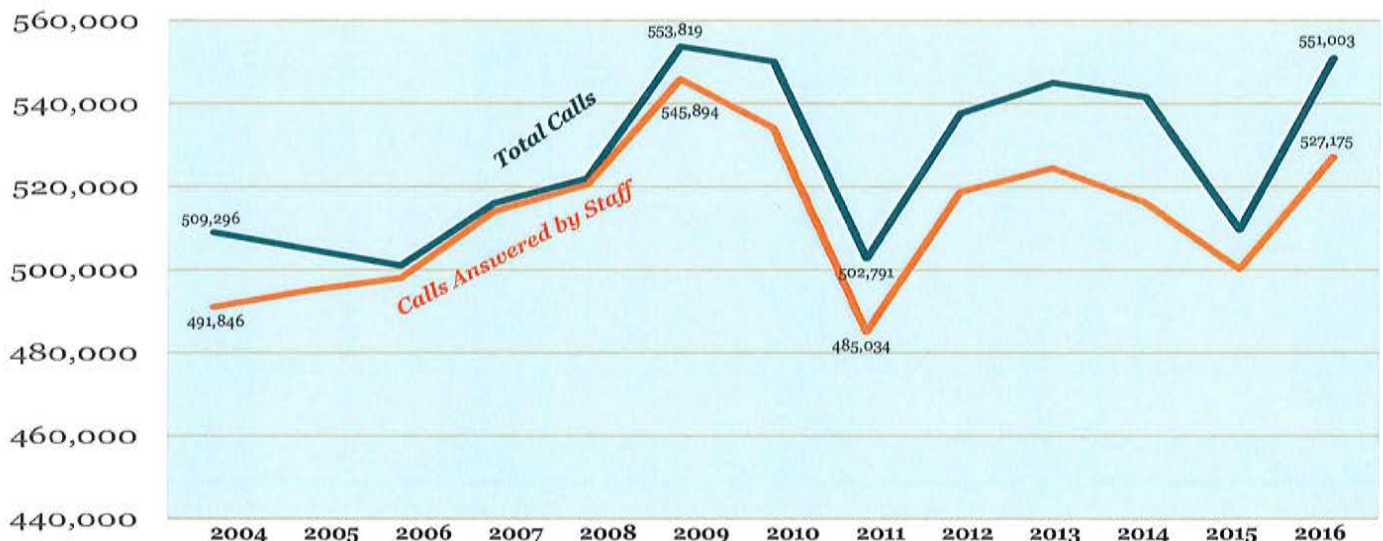
Action: The Division of Motor Vehicles' goal is to keep the average wait time shorter than 20 minutes and no longer than 30 minutes during peak periods. To reach this goal, the division utilizes seasonal employees to meet customer service demands during peak periods. Monthly wait times recorded by electronic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

TAXPAYER SERVICES TELEPHONE ASSISTANCE



This chart compares the total number of taxpayer assistance telephone calls to the number of taxpayer assistance telephone calls answered by a staff member.

DMV TELEPHONE ASSISTANCE



This chart compares the total number of DMV assistance telephone calls to the number of DMV assistance telephone calls answered by a staff member.

#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 the Tax Commission continues to encourage electronic filing. Utah taxpayers have three electronic filing options available:

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

The chart below shows changes in these three options over the past 12 years.

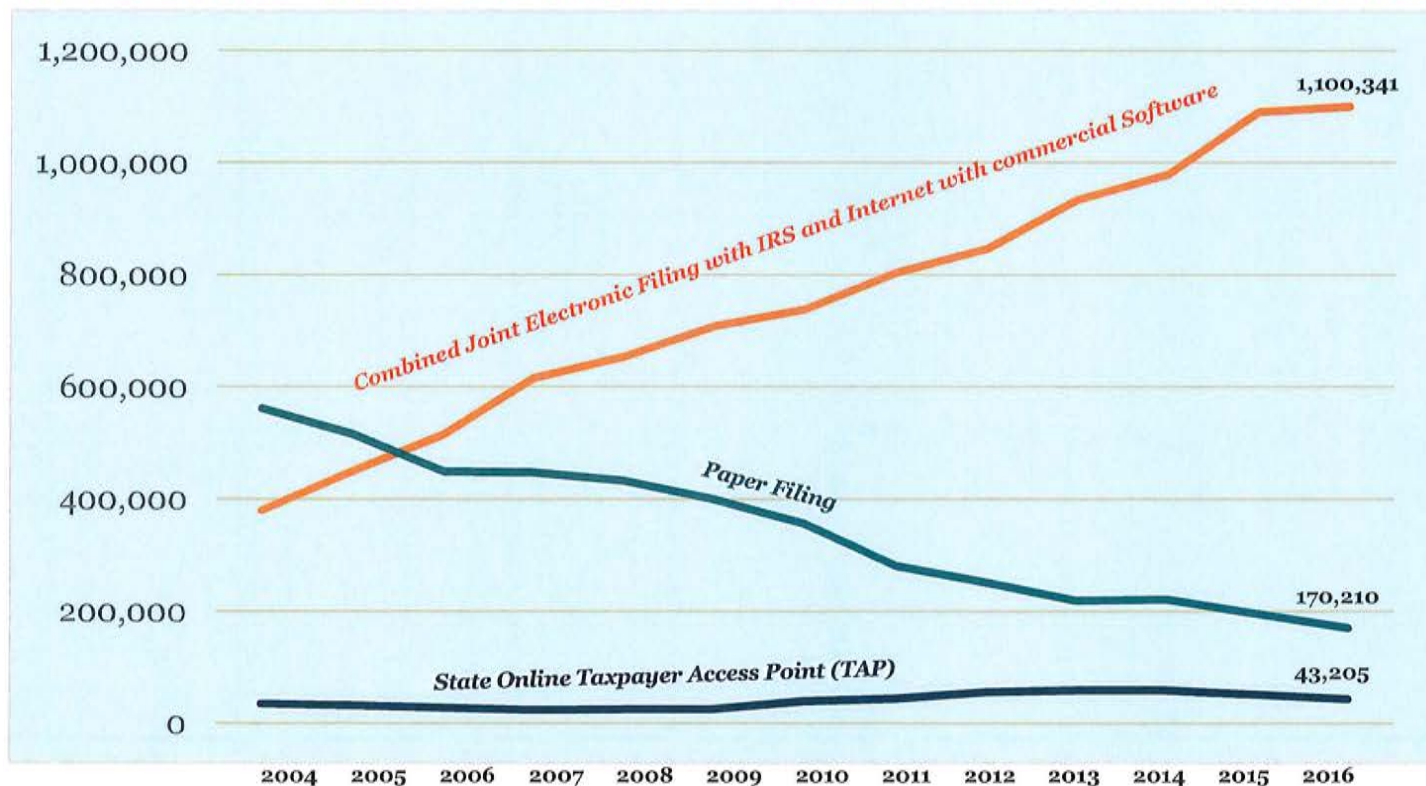
Action: We continue to promote the use of electronic filing options and expect the increased popularity of these options to continue. This helps offset the increase in the number of taxpayers filing returns due to Utah's population growth and other factors.

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, by mail, or by contracted third parties.

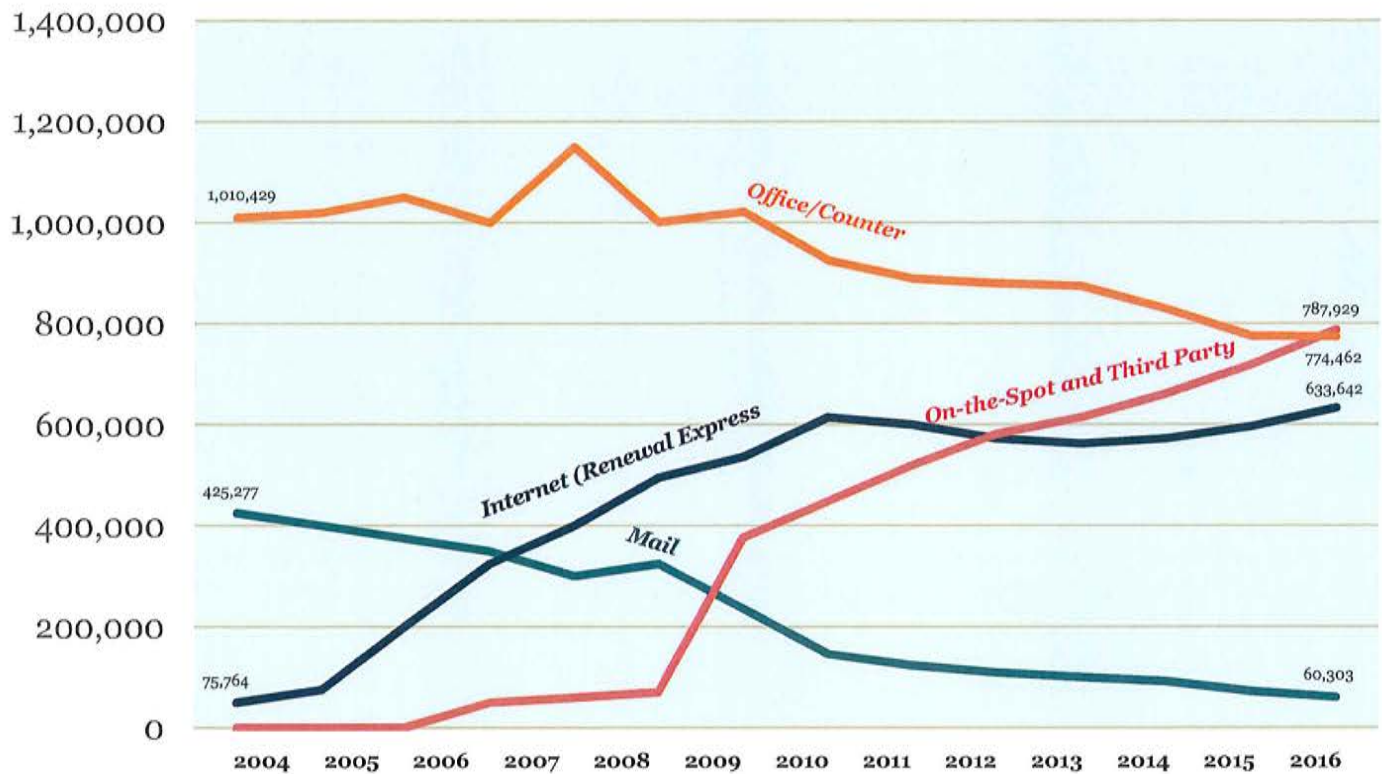
Action: We encourage citizens to complete renewal transactions through the Internet, mail and authorized inspection stations. Use of these options has allowed the division to meet the demands of the growing population for a number of years. The charts on the following pages show growth in different types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

INCOME TAX RETURNS ELECTRONIC FILING



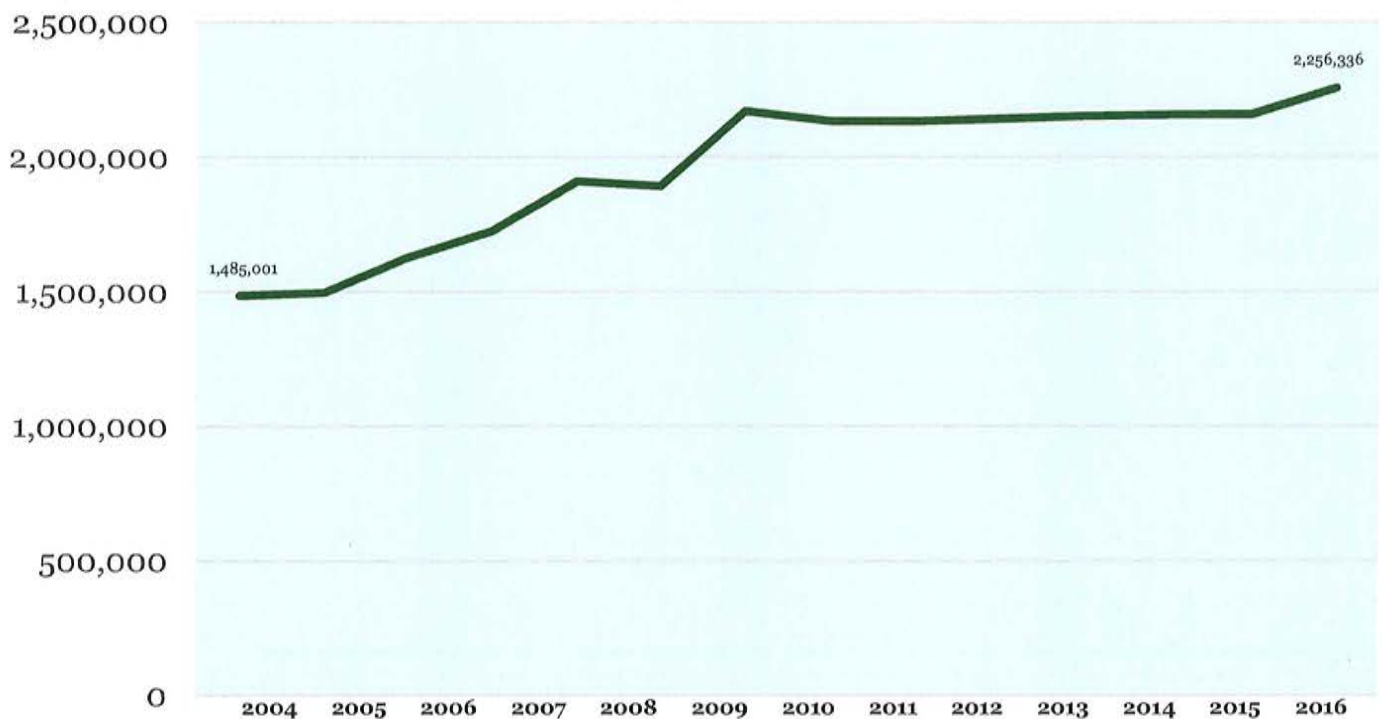
This chart shows the trends of the various filing options for State income tax filers.

DMV RENEWAL TRANSACTIONS



This chart shows trends in various DMV renewal options over the past 12 years.

DMV RENEWAL TRENDS



This chart shows the trend in total number of renewals over the past 12 years.

Individual Income Tax April 2006 to January 2007	Imaging January 2007 to May 2007	Sales and Use Tax March 2007 to January 2008	Withholding, Corporate, Streamlined Sales Tax, IFA, IRP and FSC April 2008 to March 2009	Taxpayer Access Portal (TAP) April 2009 to December 2009	Fuels and Other Taxes January 2010 to October 2010	Miscellaneous Taxes Phase I January 2010 to June 2011	Miscellaneous Taxes Phase II June 2011 to June 2012	Miscellaneous Taxes Phase III January 2012 to June 2012	Motor Vehicle and Motor Vehicle Enforcement June 2012 to October 2013	Remittance Processing, VOIP Technology Installed, Property Tax Systems Developed November 2013 to November 2014	Property Tax Systems July 2015 to October 2016	Systematic Updates Ongoing
2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016		

#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 transactions each year. On a daily basis these systems 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 Legislature, the Tax Commission began a long-term project in 2006 to systematically replace its many old individually developed computer systems. This multi-year project has integrated agency systems using one core processing program, benefiting from use of the same core functionality as each of the systems is converted. The time line above shows the progress of the project. This resulted in improved agency efficiency, improved customer service, enhanced citizen compliance and more flexibility to make system changes as the state's tax and motor vehicle system laws are modified. Imaging and payment processing updates and several property tax systems were updated during recent years.

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

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

Citizen and Business Benefits

- Enhanced electronic filing options allow online access, review and update of accounts
- Returns and registration processes can be completed online
- Real-time process of most transactions
- Images of documents for improved customer service
- System retains functions of most transactions
- Effective government services are provided using one system for various functions

OPERATING DIVISIONS

The Utah State Tax Commission collected over \$8.7 billion from a wide range of taxes of individuals and businesses in FY2016. The taxes include the following:

- Individual income tax
- Corporate franchise, income, and gross receipts taxes
- Sales and use taxes, including numerous local option taxes
- Beer, cigarette, and tobacco taxes
- Telecommunications, insurance premium and other taxes
- Oil, gas, and mining severance taxes
- Motor vehicle registration fees
- Employer withholding taxes
- Various fuel taxes

Administration

The activities of the administration division function as the hub of the Utah State Tax Commission. The following are the primary administrative components:

- Reviews legislation and drafts rules
- Oversees implementation of tax laws
- Investigates and prosecutes tax crimes
- Provides daily oversight and support of all other divisions
- Collects and distributes revenue to state and local governments in Utah
- Develops and manages budgeting and accounting functions of the agency
- Coordinates with the Department of Human Resource Management and Department of Technology Services regarding Commission issues

Auditing Division

- Audits all state and local taxes as administered by the Tax Commission
- Determines that taxes due have been reported properly
- Provides information to taxpayers on proper tax reporting
- Enhances voluntary taxpayer compliance

Taxpayer Services Division

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

Processing Division

- Designs all Tax Commission, publications, forms, and instructions for Internet
- Deposited over \$8 billion in gross revenues received by the Tax Commission
- Processed 1,837,766 electronic tax returns, 601,193 paper returns, and imaged 6,659,937 motor vehicle documents

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

Division of Motor Vehicles

- Collected \$443.7 million taxes and fees
- Processed a total of 4,704,916 transactions which included 2,960,987 vehicle registrations
- Trains staff of contracted counties to administer motor vehicle programs state
- Provides vehicle identification services to law enforcement, financial institutions and individuals throughout the State

Motor Vehicle Enforcement Division

- Investigates auto theft and other motor vehicle-related crimes throughout Utah
- Recovered 546 stolen vehicles, valued at \$3,094,899
- Handled 3,406 complaints and cases
- Protects Utah citizens from motor vehicle commerce fraud

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

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REVENUES

The economy continued to expand in Fiscal Year 2016 resulting in healthy growth in tax revenues. Revenues collected by the Tax Commission grew 4.7 percent, from \$8.35 billion to \$8.74 billion in FY 2016. Although this represents a moderation from the 6.4 percent growth posted in FY 2015, the Utah economy continues to outpace the nation. Favorable economic conditions, including growth in employment and wages contributed to this increase.

General and Education Fund

Major sources of unrestricted tax revenue within the General and Education Funds rose 4.4 percent in FY 2016, exceeding the 3.6 percent growth forecast in February. The nine major tax revenue sources within the General and Education Funds are sales, income, corporate franchise, insurance, beer, cigarette and tobacco, oil and gas, and mining severance taxes. They comprise 95 percent of revenue (excluding federal funds) in the General and Education Funds.

Individual and Corporate Income Taxes

Net individual income tax collections grew by \$212.70 million, or 6.7 percent, to \$3,370.35 million in FY 2016, following 9.3 percent growth in FY 2015. Withholding increased 7.8 percent to \$2,769.09 million in FY 2016. Gross final payments grew 4.7 percent to \$1,037.9 million from \$991.1 million. FY 2016 corporate tax revenues, however, fell 9.5 percent, to \$338.33 following 19.3 percent growth in FY 2015. Mineral production withholding revenues fell 42.6 percent in FY 2016, as a result of declines in prices and production in oil, gas, and mining.

Sales Tax

The largest component of General Fund unrestricted revenue, state sales and use taxes, rose 3.7 percent to \$1,778.52 million in FY 2016. Sales tax free revenue has been impacted by earmarks to fund transportation. A total of \$543.08 million of sales taxes were diverted for transportation, water, natural resources and other purposes in FY2016.¹ State sales tax revenue, before earmarks, actually grew approximately 4.8 percent (from \$2,210.71 million to \$2,324.68 million) in FY2016. Calendar year 2015 gross tax

able sales rose 4.3 percent compared to calendar year 2014. Weakness occurred in the taxable business equipment sales and purchases, excluding utility sales (which are largely comprised of residential energy sales) fell 3.4 percent in calendar year 2015. The retail trade sector posted 6.1 percent growth in taxable sales in calendar year 2015. Taxable services rose 4.4 percent during this time.

Severance and Excise Taxes

Severance tax revenue from oil and gas and mining dropped 67.8 percent in FY 2016, after falling 18.1 percent the previous year, due to continuing declines in production and prices. Unrestricted beer, cigarette and tobacco tax revenue, on the other hand, grew 2.1 percent. Of this total, revenue from tobacco products increased 7 percent following a 1.9 percent decline in FY 2015. Unrestricted cigarette tax revenue edged up 0.6 percent. Beer tax revenue climbed 5.8 percent.

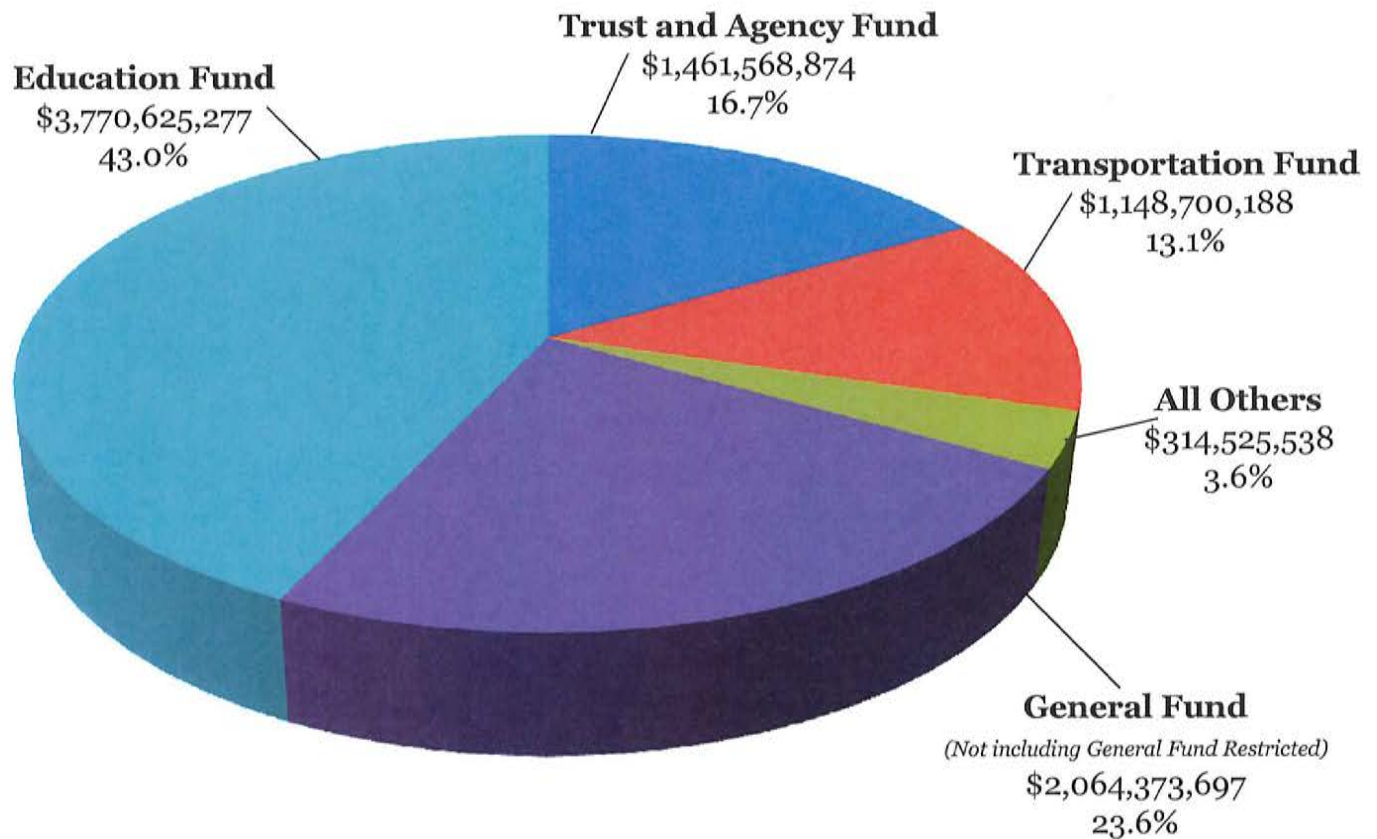
Transportation Fund

Major unrestricted Transportation Fund revenues jumped 15.1 percent in FY 2016. This was partially due to an increase in motor and special fuel taxes which were up 16.6 and 15.4 percent in FY 2016, the result of a tax rate increase which took effect Jan. 1, 2016. Motor vehicle registration fees grew 4.4 percent.

In addition to the unrestricted revenue mentioned above, the Transportation Fund receives significant revenue from earmarks and other restricted funds. Total FY 2016 Transportation Fund revenues, including sales tax earmarks, grew 12.3 percent to \$1,133.6 million. In the 2011 General Legislative Session, a bill (SB 229) was passed which earmarked 30 percent of future growth in sales tax revenue for transportation, starting in FY 2013. Revenue from this earmark totaled \$159.4 million in FY 2016. In FY 2016 a total of \$508.6 million in sales tax revenue was earmarked for transportation. In FY 2016 Transportation Fund earmarks accounted for 93.6 percent of all sales tax earmarks.

¹Consensus Revenue Estimating Committee

REVENUE COLLECTION BY FUND



\$8,759,793,574

Total Net Revenue Collected - Fiscal Year 2016

Total Net Revenue Collected

Fiscal Years

2016. \$8,741,784,039	2009 \$6,518,076,140	2002 \$4,627,909,245
2015 \$8,378,716,256	2008 \$7,273,905,403	2001 \$4,613,360,466
2014 \$7,877,123,999	2007 \$7,209,517,572	2000 \$4,467,633,907
2013 \$7,678,614,035	2006 \$6,475,224,565	1999 \$4,086,769,344
2012 \$6,887,787,828	2005 \$5,543,478,005	1998 \$3,862,920,730
2011 \$6,500,223,903	2004 \$4,943,096,608	1997 \$3,500,730,896
2010 \$6,099,842,326	2003 \$4,691,786,852	1996 \$3,223,448,534

REVENUE COLLECTION BY FUND

(FISCAL YEARS 2015 AND 2016/TC-23 REPORT)

<u>Reporting Category Source and Distribution</u>	<u>FY2016 Net Revenue</u>	<u>FY2015 Net Revenue</u>	<u>Net Amount Change</u>	<u>Net % Change</u>
Dedicated Credits				
Administrative Allowance Service Charge: Sales Tax and Miscellaneous	12,031,178	11,466,837	564,341	4.9%
County Property Tax Transaction Fees	3,142,396	3,009,347	133,049	4.4%
Department of Natural Resources: Plants/Animal Protect: Sales	2,450,000	2,450,000	(0)	0.0%
Department of Natural Resources: Watershed Rehab/Cloud See	650,000	650,000	-	0.0%
Department of Natural Resources: Electronic Conversion Fees	682,057	524,976	157,081	29.9%
Driving Under Influence Impound Fees	236,704	245,428	(8,725)	-3.6%
Federal Revenues and Grants	532,430	563,537	(31,107)	-5.5%
Miscellaneous Dedicated Credits: Other Agencies	305,601	148,016	157,585	106.5%
Miscellaneous Dedicated Credits: Tax Commission	1,051,897	1,066,060	(14,163)	-1.3%
Motor Vehicle Contract Services - Sale of Information	182,925	170,113	12,812	7.5%
Motor Vehicle Registration/Plate Fees: Plate, Administration Fee	2,334,171	2,226,698	107,473	4.8%
Off Highway Vehicle Registration Fees	834,947	812,456	22,491	2.8%
Private Organ Donation Contributions	90,486	90,393	92	0.1%
Traumatic Head and Spinal Cord Injury Rehab	163,239	169,342	(6,103)	-3.6%
Water and Wastewater Projects: Division of Water Rights	1,124,134	1,025,084	99,050	9.7%
Dedicated Credits Total	25,812,165	28,408,950	(2,596,785)	-9.1%
Education Fund				
Corporate Tax	338,333,794	373,938,199	(35,604,405)	-9.5%
Driver Education Fees - Dedicated Credits	5,743,979	5,505,318	238,662	4.3%
Individual Income Tax: Final Payments	601,228,885	588,209,118	13,019,767	2.2%
Individual Income Tax: Withholding	2,769,093,152	2,569,459,792	199,633,360	7.8%
Mineral Production Tax Withholding	15,585,002	27,145,522	(11,560,520)	-42.6%
Wine And Liquor Tax - Dedicated Credits	40,640,465	37,623,858	3,016,607	8.0%
Education Fund Totals	3,770,625,277	3,601,881,807	168,743,470	4.7%
Enterprise Funds				
Land Grant Management Fund Reg. Fees	76,445	(150,628)	227,073	150.8%
Liquor Mark Up	181,248,541	168,461,607	12,786,934	7.6%
Olene Walker Housing Loan Fund	630	-	630	
Enterprise Funds Totals	181,325,616	168,310,978	13,014,638	7.7%
General Fund				
Beer Tax	8,676,460	8,204,614	471,846	5.8%
Cigarette Taxes	87,930,329	87,421,197	509,132	0.6%
Cigarette/eCig Licenses and Fees	16,780	12,600	4,180	33.2%
Court Warrant/Garnishment/Lien Fees	473,485	467,376	6,109	1.3%
DUI Impound Fees	1,665,039	1,726,766	(61,726)	-3.6%
Farm Tool Tax Credit	1,656	554,568	(552,912)	-99.7%
Insurance Premium Tax: Admitted Insurers	111,658,242	92,385,369	19,272,874	20.9%
Mining Severance Tax	6,977,039	16,346,625	(9,369,586)	-57.3%
Motor Vehicle Business Regulation Fees: MVED	3,322,030	3,334,764	(12,734)	-0.4%
Multi-Channel Video or Audio Service Tax	28,613,777	28,447,046	166,731	0.6%
Oil And Gas Severance Tax	20,759,297	69,685,131	(48,925,834)	-70.2%
Property Tax Relief Credits: Circuit Breaker	(5,965,109)	(5,965,546)	437	0.0%
State Sales And Use Tax	1,778,524,230	1,714,954,376	63,569,854	3.7%
Tobacco Products Tax	21,720,443	20,290,161	1,430,283	7.0%
General Fund Totals	2,064,373,697	2,037,865,046	26,508,652	1.3%

REVENUE COLLECTION BY FUND

(FISCAL YEARS 2015 AND 2016/TC-23 REPORT

<u>Reporting Category Source and Distribution</u>	<u>FY2016</u> <u>Net Revenue</u>	<u>FY2015</u> <u>Net Revenue</u>	<u>Net Amount</u> <u>Change</u>	<u>Net %</u> <u>Change</u>
Restricted General Fund				
Alcohol Beverage Enforcement/Treatment	5,391,855	5,386,322	5,533	0.1%
Boat Fuel Tax	2,492,907	2,536,882	(43,975)	-1.7%
Boat Registration Fees	2,442,666	1,544,392	898,274	58.2%
Cigarette Tax - Tobacco Prevention	7,950,000	7,950,000	-	0.0%
Court Complex Fees	4,257,294	4,358,241	(100,947)	-2.3%
Electronic Payments Fee	8,161,439	7,064,491	1,096,948	15.5%
Fire Academy Support Fund	4,447,488	7,828,799	(3,381,310)	-43.2%
IIT Contrib: Organ/Homeless/Education/Spay/Etc.	191,207	141,070	50,138	35.5%
Industrial Accident Fund	2,985,869	2,913,202	72,666	2.5%
Insurance Premium and Other	1,613,975	1,568,797	45,178	2.9%
Lubricating Oil Fee: Used Oil	642,087	624,659	17,428	2.8%
Motor Vehicle Automobile 45-Day Permits	3,989,697		3,989,697	
Motor Vehicle Contribution: Autism Awareness/Cancer Research	35,750	31,563	4,187	13.3%
Motor Vehicle Contribution: Humanitarian/Educ/Cultural	5,450	5,375	75	1.4%
Motor Vehicle Contribution: Utah Housing/Access to Public Lands	29,517	26,666	2,851	10.7%
Off Highway Vehicle Fuel Tax	1,368,080	1,050,000	318,080	30.3%
Off Highway Vehicle Reg. Fees	2,744,515	2,637,837	106,678	4.0%
Oil and Gas Conservation Fee	3,121,286	6,727,949	(3,606,662)	-53.6%
Other Miscellaneous	4,231,817	3,863,846	367,970	9.5%
Snowmobile Registrations	381,221	322,080	59,141	18.4%
State Imposed Mass Transit Tax	3,836,659	3,630,158	206,501	5.7%
Statewide Unified E-911 Emergency Services	3,217,547	3,123,604	93,942	3.0%
Water & Wastewater Projects: Sales	29,744,768	28,192,977	1,551,791	5.5%
Restricted General Fund Totals	93,283,093	91,528,909	1,754,184	1.9%
Special Revenues				
First Class County Transient Room Tax Fund	2,914,498	2,686,712	227,787	8.5%
Liquor Mark Up - Public Safety	4,064,044	3,762,386	301,658	8.0%
Miscellaneous Special Revenues	(1,859)	2,215	(4,074)	
Navajo Revitalization Fund	1,262,721	2,703,385	(1,440,664)	-53.3%
Qualified Emergency Food Agencies Fund	915,002	915,002	-	0.0%
Uintah Basin Revitalization Fund	4,950,258	6,620,210	(1,669,952)	-25.2%
Special Revenues Totals	14,104,664	16,689,910	(2,585,245)	-15.5%
Transportation				
Aviation Fuel Tax - Restricted	6,860,721	6,439,007	421,714	6.5%
Centennial Highway 1/64% Sales Tax and Transfers	8,492,225	8,079,515	412,710	5.1%
Centennial Highway 8.3% Vehicle Related Products	192,692,845	183,488,672	9,204,172	5.0%
County of the 1st Class State Highways Projects Motor Vehicle	4,511,149	1,021,060	3,490,089	341.8%
Critical Highway Needs Fund	90,000,000	90,000,000	-	0.0%
Critical Highway Needs Fund 0.025% Diversion	11,997,515	11,428,949	568,566	5.0%
DUI Impound Fees - Restricted	926,053	820,915	105,138	12.8%
Local Transportation Corridor Preservation Fee	15,095,037	14,381,566	713,471	5.0%
Motor Fuel Tax	305,231,954	261,743,274	43,488,680	16.6%
Motor Vehicle Control Fees	5,757,897	5,508,323	249,573	4.5%
Motor Vehicle Registration Fees	42,884,558	41,092,021	1,792,538	4.4%
Motor Vehicle Rental Tax - Restricted	5,896,589	5,409,519	487,070	9.0%
Motorcycle Safety Fees - Dedicated Credit	470,642	445,360	25,281	5.7%
Motor Vehicle Public Safety for Highway Patrol - Restricted	2,258,828	2,168,513	90,315	4.2%
Motor Vehicle Transportation Investment Fund - Registration Fee	80,394,038	77,061,086	3,332,952	4.3%
Proportional Registration Fees	15,829,656	16,209,185	(379,528)	-2.3%
Proportional Registration: Highway Use Tax	11,216,666	11,637,685	(421,019)	-3.6%
Public Transportation System Tax Highway: Sales - Restricted	24,308,414	(311,369)	24,619,782	
Special Fuel Tax	115,531,005	100,071,950	15,459,054	15.4%
Transportation Investment Fund - 30% Sales Growth Diversion	159,424,654	126,156,561	33,268,093	26.4%
Transportation Projects: Sales Tax - Restricted	45,966,417	43,747,010	2,219,407	5.1%
Uninsured Motorist Fees - Restricted	2,953,325	2,870,174	83,151	2.9%
Transportation Totals	1,148,700,188	1,009,468,977	139,231,211	13.8%

REVENUE COLLECTION BY FUND

(FISCAL YEARS 2015 AND 2016/TC-23 REPORT

<u>Reporting Category Source and Distribution</u>	<u>FY2016</u> <u>Net Revenue</u>	<u>FY2015</u> <u>Net Revenue</u>	<u>Net Amount</u> <u>Change</u>	<u>Net %</u> <u>Change</u>
Trust and Agency				
Boy Scout License Plate Fees	8,488	9,489	(1,001)	-10.5%
Car and Bus Tax	9,334,966	9,136,199	198,767	2.2%
Childrens License Plate Fees	19,738	21,363	(1,625)	-7.6%
Collegiate License Plate Fees	894,931	827,111	67,820	8.2%
County of the 2nd Class State Highways Projects	17,667,599	16,881,811	785,787	4.7%
County Option Fixed Guideway	19,555,142	18,108,917	1,446,225	8.0%
County Option Sales and Use Tax	134,955,425	128,721,260	6,234,165	4.8%
County Option Sales/Use for Highways/Public Transit	3,205,723	-	3,205,723	
County Option Zoo, Arts, and Parks	39,258,976	34,097,604	5,161,372	15.1%
Emergency Services Phone Charge	21,161,167	21,674,873	(513,707)	-2.4%
Employers Reinsurance and Uninsured Employers	19,987,746	18,953,208	1,034,538	5.5%
Environmental Surcharge On Petroleum	6,136,567	5,548,982	587,585	10.6%
Firefighters Pension Fund	8,894,981	15,657,600	(6,762,619)	-43.2%
Highways Sales and Use Tax	13,440,559	14,077,645	(637,086)	-4.5%
Income Tax Contributions: Education	27,282	26,061	1,221	4.7%
Income Tax Contributions: Election Campaign	103,826	93,918	9,908	10.5%
Local Sales And Use Tax	539,831,566	514,958,652	24,872,914	4.8%
Motor Vehicle Blindness Prevention Checkoff	20,676	20,040	636	3.2%
Municipal Energy Sales and Use Tax	4,981,184	5,140,959	(159,775)	-3.1%
Municipal Telecommunications License Tax	27,396,218	32,868,344	(5,472,126)	-16.6%
Municipality Transient Room Tax	9,600,278	8,718,456	881,822	10.1%
Motor Vehicle 1st Class City Corridor Preservation Fee	1,804,459	1,732,857	71,603	4.1%
Motor Vehicle County Collections - MVA	183,773,889	175,208,964	8,564,924	4.9%
Other License Plate and Contributions	94,900	94,625	275	0.3%
Public Transit Tax	227,615,434	213,820,220	13,795,214	6.5%
Resort Communities Tax	22,241,055	20,436,237	1,804,818	8.8%
Rural County Hospital Tax	3,443,599	3,177,859	265,739	8.4%
Tax Commission Suspense	15,450,022	18,082,472	(2,632,450)	-14.6%
Tourism, Recreation, Cultural, Convention Tax	66,854,270	61,871,642	4,982,629	8.1%
Town Option Sales and Use Tax	7,140,636	4,139,566	3,001,070	72.5%
Transient Room Tax	53,229,020	47,587,384	5,641,636	11.9%
Waste Tire Recycling Fees	3,438,554	3,178,089	260,465	8.2%
Trust and Agency Totals	<u>1,461,568,874</u>	<u>1,394,872,405</u>	<u>66,696,469</u>	<u>4.8%</u>
Net Revenue - Grand Total	8,759,793,574	8,349,026,981	410,766,594	4.9%

MAJOR REVENUE SOURCES

(In millions of dollars)

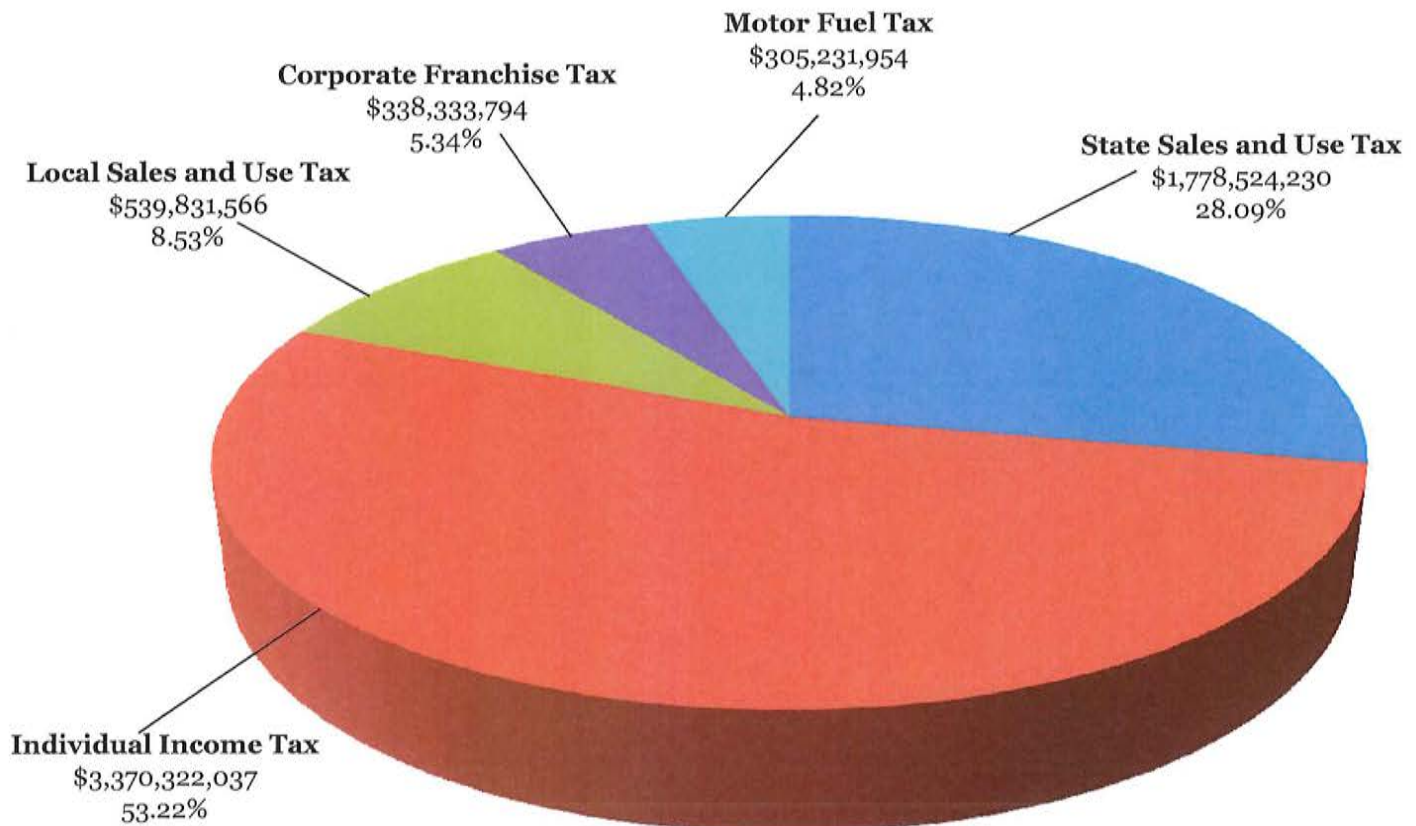
Fiscal Year	State Sales and Use Tax¹	Individual Income Tax²	Local Sales And Use Tax	Motor Fuel Tax	Corporate Franchise Tax^{3,4}
2016	\$1778.5	\$3370.3	\$539.8	\$305.2	\$338.3
2015	1,715.0	3,157.7	515.0	261.7	373.9
2014	1,656.8	2,889.8	\$496.4	256.8	\$313.5
2013	1,615.9	2,852.0	474.4	256.9	338.2
2012	1,582.5	2,459.4	441.5	253.0	268.9
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	2,332.6	425.1	235.5	274.9
2008	1,739.4	2,602.7	469.4	244.7	418.3
2007	1,857.8	2,570.6	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	214.2
2004	1,501.9	1,699.2	331.6	239.9	155.4
2003	1,444.0	1,575.4	325.2	236.6	152.5
2002	1,441.3	1,610.6	318.0	237.9	118.9

¹ Excludes earmarks for transportation, water and other projects.

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 amounts.

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

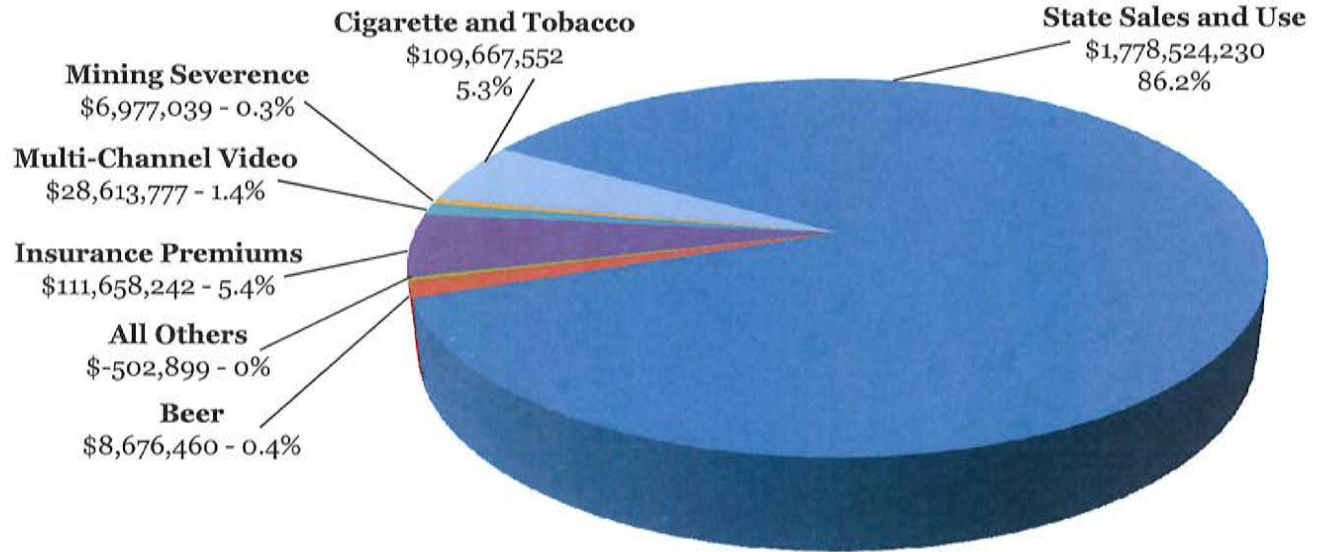
⁴ FY2005 to FY2016 include radioactive waste and gross receipts taxes.



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

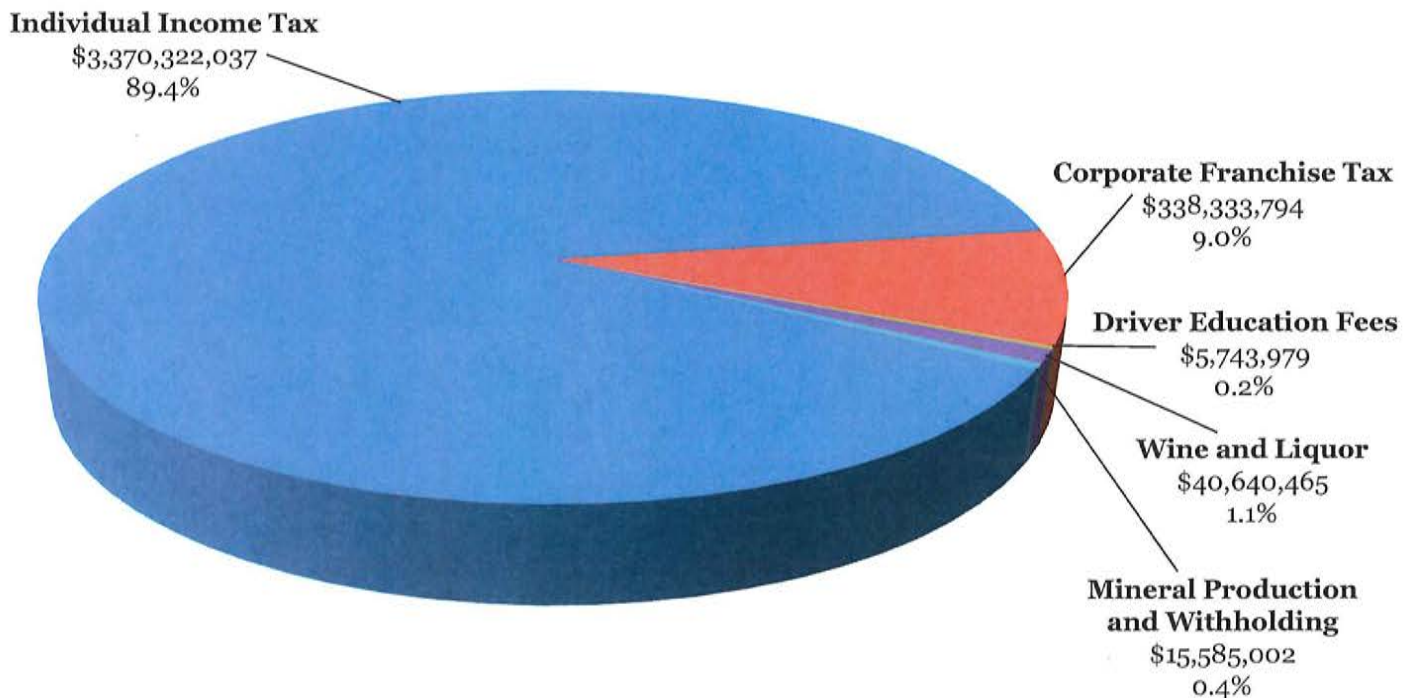
GENERAL FUND

TOTAL COLLECTED - \$2,064,373,697



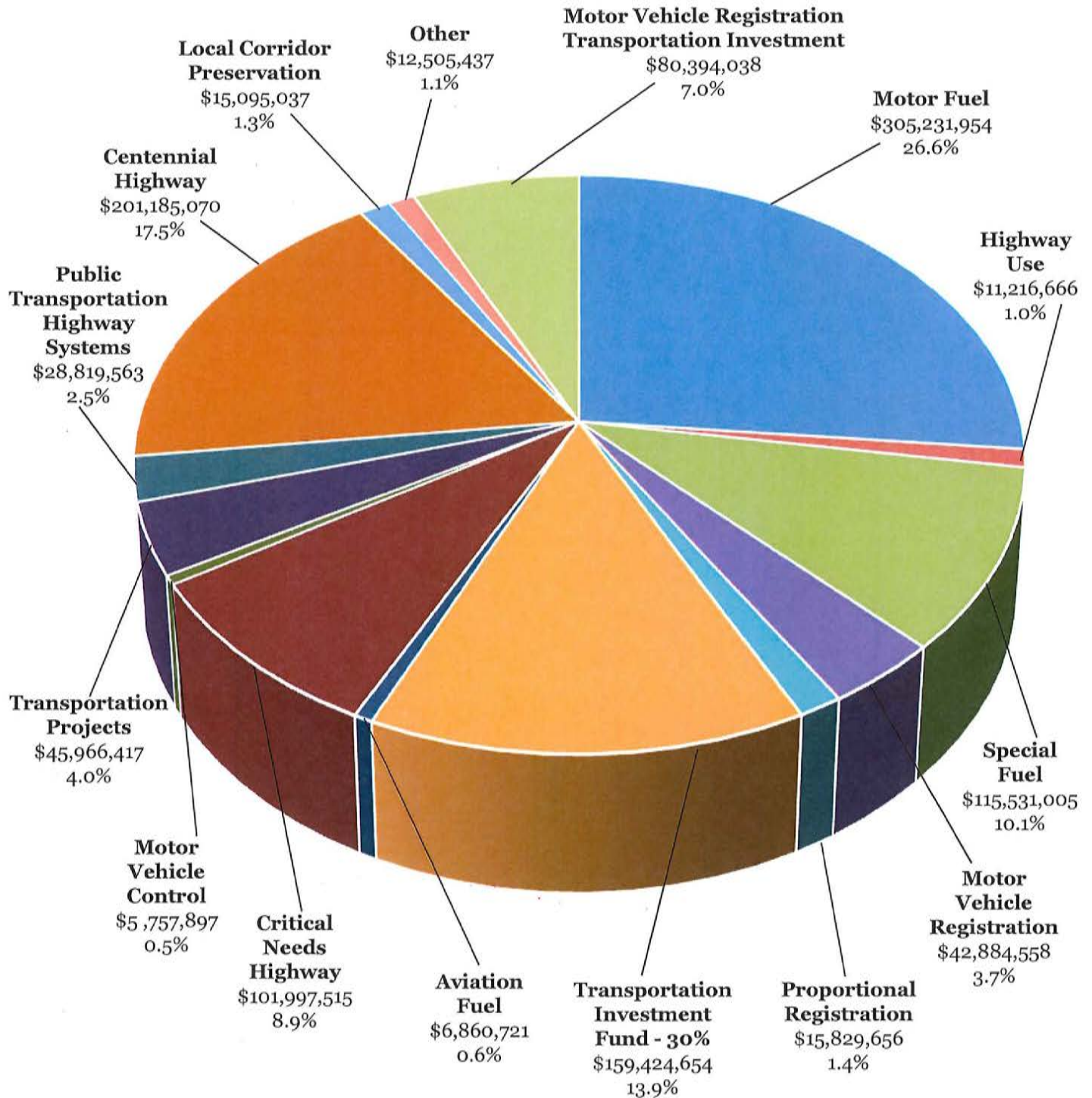
EDUCATION FUND

TOTAL COLLECTED - \$3,770,625,277



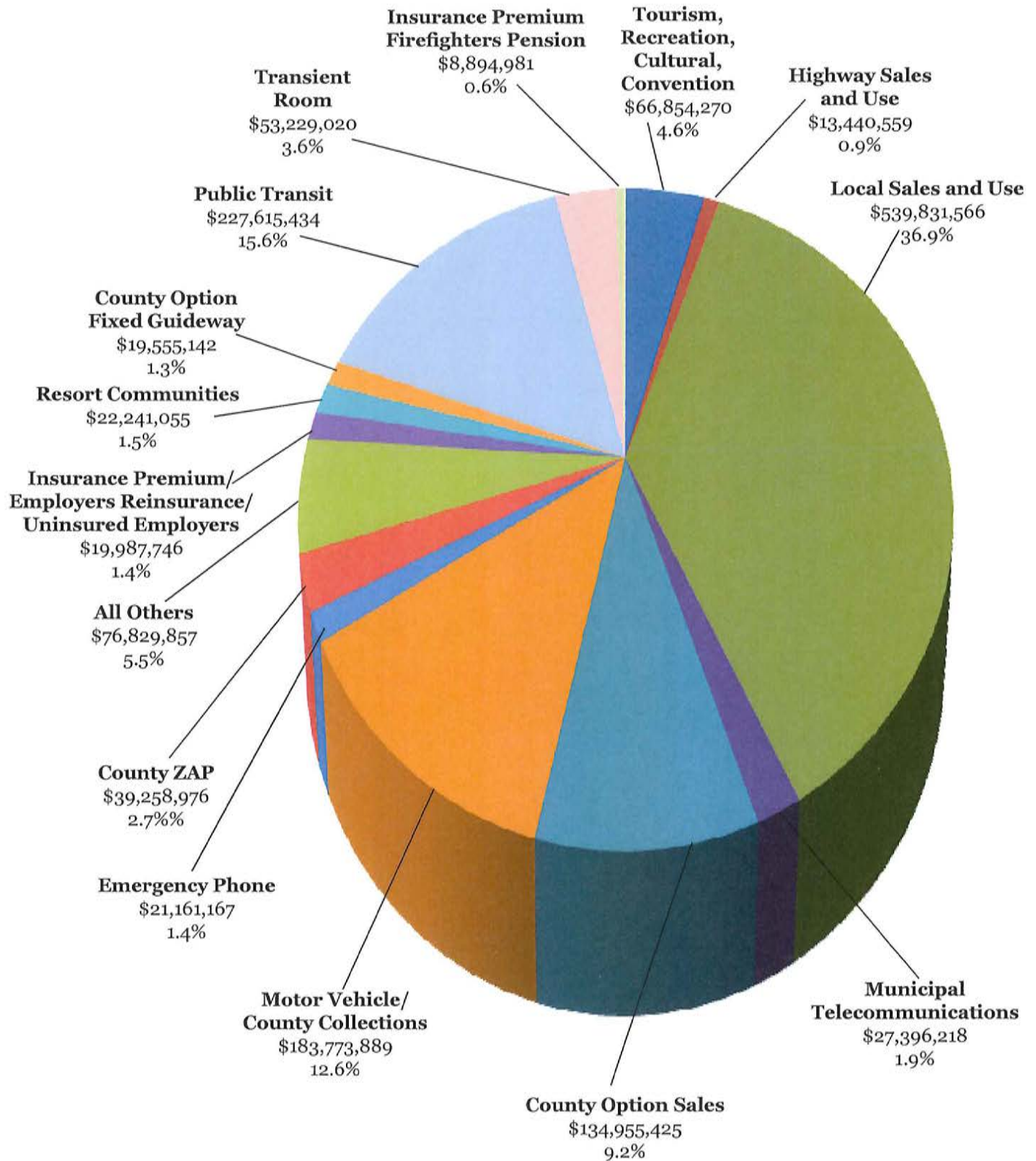
TRANSPORTATION FUND

TOTAL COLLECTED - \$1,148,700,188



TRUST AND AGENCY FUND

TOTAL COLLECTED - \$1,461,568,874



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INCOME TAX

The Utah Constitution specifies that state individual income taxes, corporate income taxes, and franchise taxes be used strictly for public and higher education.

The state income 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 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 incomes. These credits phase out as income increases above certain income levels. Existing tax credits available under the individual income tax - such as low-income housing, historic preservation, at-home parent, and others - continue under the single rate income tax.

Corporate Income Tax

The state corporate franchise and income tax rate is 5 percent of Utah apportioned net income, with a minimum \$100 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 Utah 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 facilities is imposed on the specific types of waste. These percentages range from 5 to 12 percent, depending on the specific type of waste received.

Individual Income Tax Withholding

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

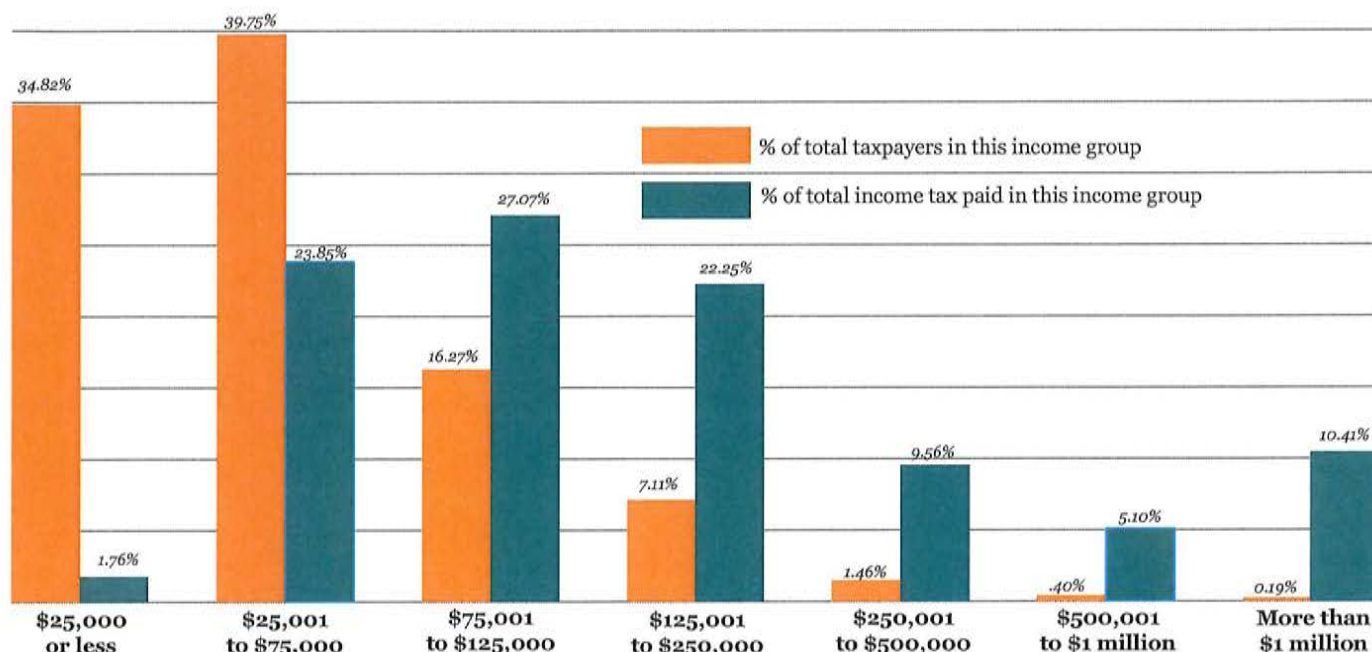
- 1) does business in Utah or obtains any income from Utah sources; and
- 2) pays wages to individuals who perform services for that employer in Utah.

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

Individual Income Tax		Corporate Franchise Tax		Mineral Withholding Tax	
2016	\$3,370,322,037	2016	\$338,333,794	2016	\$15,585,002
2015	\$3,157,668,910	2015	\$373,938,199	2015	\$27,145,522
2014	\$2,889,791,901	2014	\$313,536,797	2014	\$32,361,752
2013	\$2,852,022,185	2013	\$338,173,415	2013	\$26,075,556
2012	\$2,459,432,168	2012	\$268,893,788	2012	\$28,342,125
2011	\$2,298,175,190	2011	\$260,739,149	2011	\$26,691,525
2010	\$2,104,592,129	2010	\$258,444,866	2010	\$24,556,444
2009	\$2,319,572,086	2009	\$255,406,131	2009	\$32,479,957
2008	\$2,593,170,632	2008	\$404,017,558	2008	\$23,831,590
2007	\$2,561,398,155	2007	\$414,129,718	2007	\$23,056,151
2006	\$2,277,611,642	2006	\$366,625,805	2006	\$22,734,690
2005	\$1,926,595,614	2005	\$204,186,981	2005	\$16,736,761
2004	\$1,692,276,664	2004	\$158,151,733	2004	\$17,266,409
2003	\$1,572,512,496	2003	\$156,310,910	2003	\$17,184,720
2002	\$1,605,310,235	2002	\$118,947,306	2002	\$13,219,494

STATE INCOME TAX DATA

(Based on 2014 Tax Year)



This chart compares the percentage of taxpayers in adjusted gross income (AGI) groups with the percentage of the total amount of Utah state income tax paid in the 2014 tax year. For example, 34.82 percent of taxpayers earned \$25,000 or less; however, they paid only 1.76 percent of total state income taxes. Only 0.19 percent of Utah taxpayers earned more than \$1 million; however, they paid 10.41 percent of the total state income taxes.

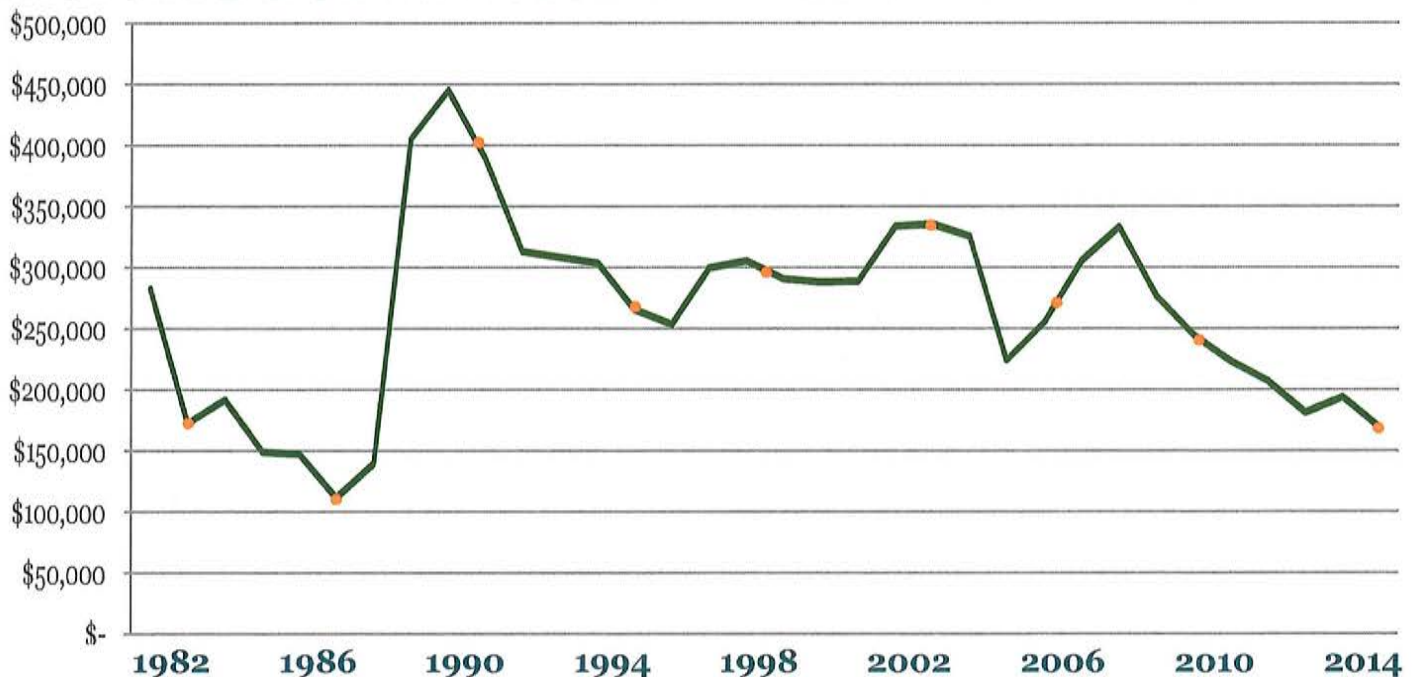
STATE INCOME TAX ADJUSTED GROSS INCOME DATA

<u>Adjusted Gross Income Group</u>	<u>No. Of Returns</u>	<u>Adjusted Gross Income</u>	<u>Taxes Paid</u>	<u>% of Taxpayers</u>	<u>% of Total Tax</u>
\$10,000 or less	162,493	-939,951,261	966,990	14.60%	0.04%
\$10,001 to \$25,000	225,108	3,912,051,341	46,343,571	20.22%	1.73%
\$25,001 to \$50,000	269,340	9,800,041,858	257,219,497	24.20%	9.59%
\$50,001 to \$75,000	173,159	10,680,589,288	382,813,650	15.56%	14.27%
\$75,001 to \$100,000	114,408	9,900,152,425	402,144,923	10.28%	14.99%
\$100,001 to \$125,000	66,654	7,416,154,486	324,353,824	5.99%	12.09%
\$125,001 to \$150,000	35,118	4,783,132,007	216,952,656	3.15%	8.08%
\$150,001 to \$250,000	44,022	8,162,573,202	380,077,385	3.95%	14.16%
\$250,001 to \$500,000	16,281	5,454,293,069	256,436,042	1.46%	9.56%
\$500,001 to \$1 million	4,477	2,973,784,630	136,993,488	0.40%	5.10%
More than \$1 million	2,108	6,436,571,460	279,245,049	0.19%	10.41%
TOTAL	1,113,168	68,579,392,505	2,683,547,075	100%	100%

2014 STATE INCOME TAX CONTRIBUTIONS

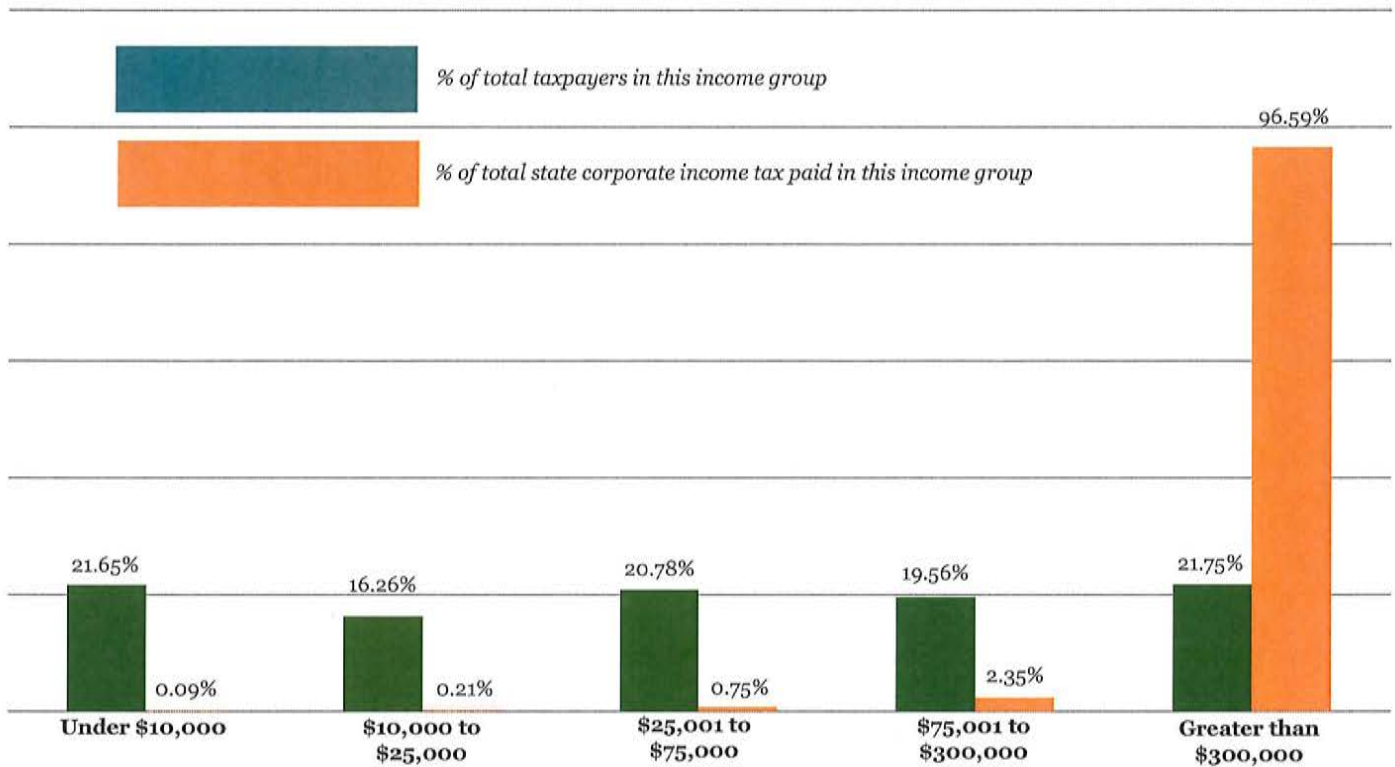
	<u>2010</u>		<u>2011</u>		<u>2012</u>		<u>2013</u>		<u>2014</u>	
Category	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Non-Game Wildlife	2,215	\$28,024	1,962	\$26,214	1,634	\$23,023	1,517	\$25,441	-	-
Homeless Assistance	3,214	\$59,791	2,680	\$54,546	2,299	\$48,844	1,947	\$48,413	2,179	\$58,572
Organ Transplant	3,336	\$54,183	2,993	\$51,876	2,230	\$37,842	1,881	\$32,191	1,782	\$32,421
School District Foundations	1,672	\$33,730	1,446	\$34,815	1,245	\$30,061	1,241	\$39,025	951	\$27,248
Spay and Neuter	2,825	\$43,408	2,264	\$34,721	1,766	\$26,870	1,595	\$27,037	1,515	\$26,347
Meth House Rehabilitation	384	\$4,321	295	\$4,810	276	\$3,693	-	-	-	-
Canine Body Armor	-	-	-	-	875	\$10,795	790	\$11,690	740	\$10,868
Invest More For Education	-	-	-	-	-	-	302	\$5,658	695	\$8,083
Youth Development	-	-	-	-	-	-	156	\$2,288	210	\$3,360
Youth Character	-	-	-	-	-	-	111	\$2,026	112	\$1,905
TOTALS	13,646	\$223,457	11,640	\$206,982	10,325	\$181,128	9,540	\$193,769	8,184	\$168,804

HISTORICAL STATE INCOME TAX CONTRIBUTIONS



This chart shows trends of the total amount of voluntary contributions made annually to approved charities when filing income tax returns.

CORPORATE TAXES PAID BY TAXABLE INCOME GROUPS (NON-MINIMUM TAXPAYERS)



This chart compares the percentage of corporate returns with the percentage of corporate franchise tax paid by non-minimum taxpayers for tax year 2014. The non-minimum corporate taxpayers pay over 99 percent of total corporate franchise tax. Companies with a net apportioned income larger than \$1 million paid 92 percent of the tax and accounted for only 11.6 percent of total returns. Those with income \$100,000 or less paid 1.4 percent of the tax but accounted for almost 64 percent of returns.

State Corporate Taxable Income*

(Non-minimum taxpayers)

<u>Taxable Income Group</u>	<u>Returns</u>	<u>% of Total Returns</u>	<u>Tax Amount</u>	<u>% of Total Corporate Tax Paid</u>	<u>Net Taxable Income</u>
Under \$10,000	1,298	21.65%	\$347,559	0.09%	\$6,950,906
\$10,000 - \$50,000	1,773	29.57%	\$2,273,326	0.60%	\$45,465,744
\$50,001 - \$100,000	761	12.69%	\$2,706,072	0.72%	\$54,121,244
\$100,001 - \$1,000,000	1,467	24.47%	\$24,281,617	6.45%	\$485,631,575
\$1,000,001 - \$10,000,000	570	9.51%	\$89,302,750	23.74%	\$1,786,054,742
Over \$10,000,000	127	2.12%	\$257,316,180	68.39%	\$5,146,323,587
TOTAL	5,996	100.00%	\$376,227,504	100.00%	\$7,524,547,798

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

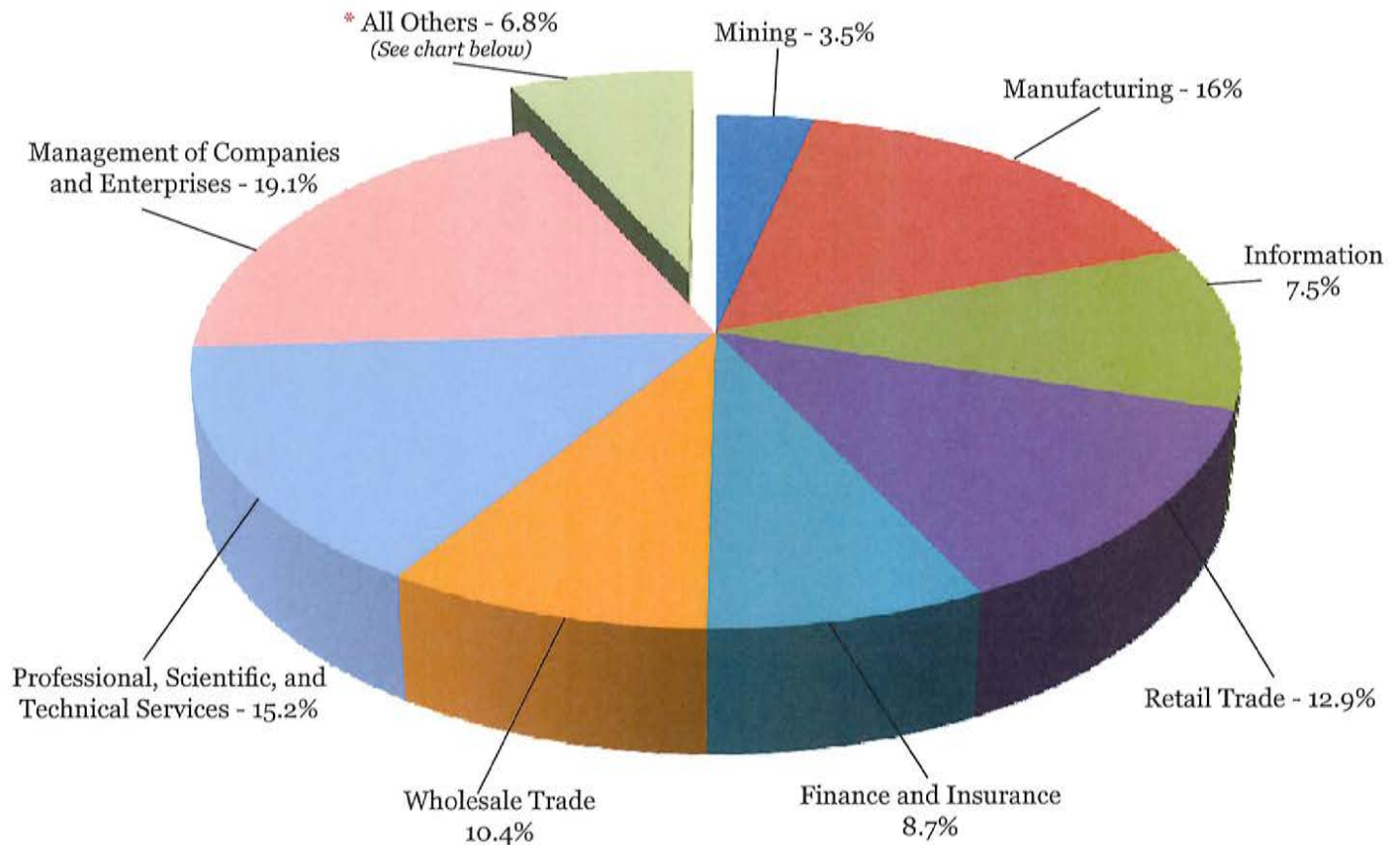
MINIMUM CORPORATE TAX

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 2014 tax year, approximately 71 percent of corporate returns paid the \$100 minimum tax. This accounted for less than 1 percent of total corporate tax paid.

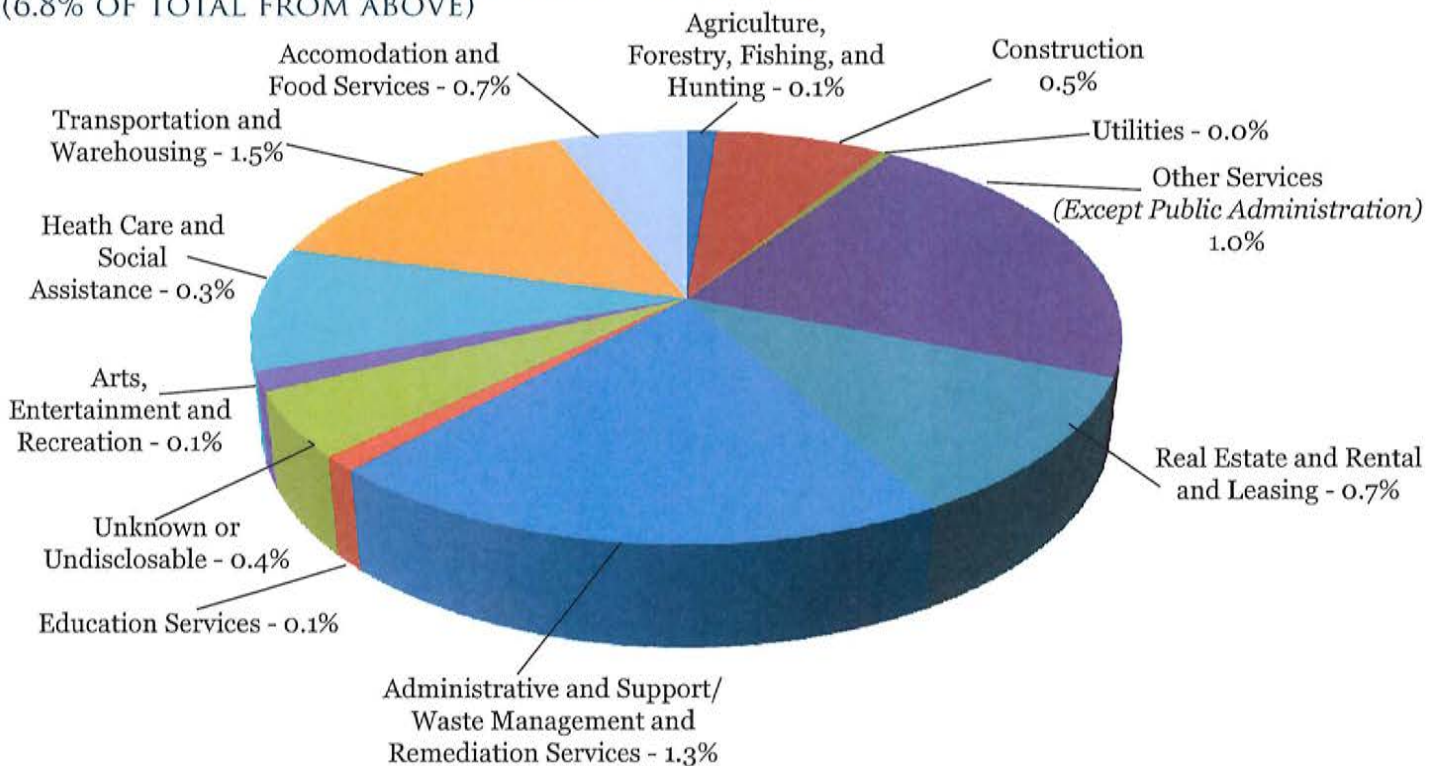
CORPORATE FRANCHISE TAXES BY INDUSTRY

MAJOR INDUSTRY SECTORS



* "ALL OTHER" INDUSTRY SECTORS

(6.8% OF TOTAL FROM ABOVE)



STATE CORPORATE TAXES PAID BY INDUSTRY

<u>Industry (NAICS)</u>	<u>Returns</u>	<u>Tax</u>	<u>Share</u>
Agriculture, Forestry, Fishing and Hunting	118	\$339,261	0.1%
Mining	360	\$13,261,244	3.5%
Utilities	47	\$119,761	0.0%
Construction	1,104	\$1,930,144	0.5%
Manufacturing	1,781	\$60,472,007	16.0%
Wholesale Trade	1,822	\$39,167,909	10.4%
Retail Trade	1,343	\$48,720,241	12.9%
Transportation and Warehousing	400	\$5,561,828	1.5%
Information	862	\$28,363,145	7.5%
Finance and Insurance	2,135	\$32,930,283	8.7%
Real Estate and Rental and Leasing	853	\$2,789,800	0.7%
Professional, Scientific, and Technical Services	2,820	\$57,527,166	15.2%
Management of Companies and Enterprises	1,074	\$72,210,904	19.1%
Administrative and Support and Waste Management and Remediation Services	737	\$5,071,630	1.3%
Educational Services	129	\$301,547	0.1%
Health Care and Social Assistance	758	\$1,297,426	0.3%
Arts, Entertainment, and Recreation	160	\$389,908	0.1%
Accommodation and Food Services	375	\$2,463,916	0.7%
Other Services (except Public Administration)	497	\$3,842,993	1.0%
Unknown or Undisclosable	3,329	\$1,496,179	0.4%
Total	20,704	378,257,292	100.0%

This table includes all corporate taxpayers with the number of returns and total tax for tax year 2014. Manufacturing; retail trade; management of companies and enterprises; and professional, scientific, and technical services are the largest taxpaying industries. Each paid over \$48 million in corporate franchise tax. See pie chart on following page for additional information.

These amounts reflect the tax liabilities shown on 2014 returns. Because of payment due dates, refunds, and other timing differences, these amounts do not equal the tax received in 2014. Returns are generally filed on a calendar year basis, whereas the receipts reported in this report are based on the State's fiscal year.

FEDERAL INCOME TAX DATA

SELECT RETURN DATA

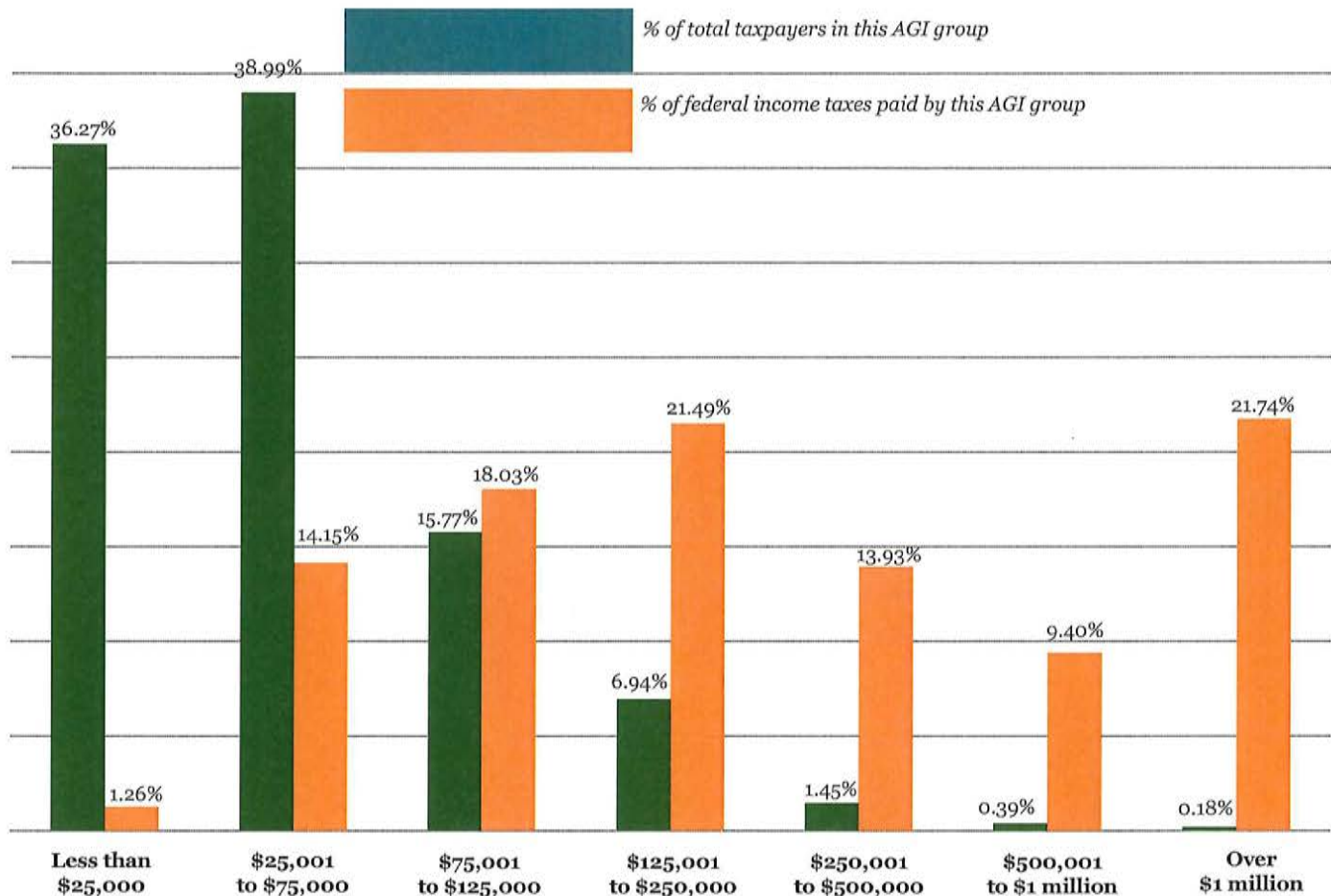
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	% Change 2013 to 2014
Returns (Number)	1,142,459	1,159,589	1,184,408	1,209,223	2.10%
Adjusted Gross Income (in \$ million)	60,761	65,094	69,733	72,789	4.38%
Personal Exemptions	2,725,122	2,724,605	2,757,859	2,780,303	0.81%
Federal Taxes (in \$ million)	6,187	6,959	7,754	8,441	8.86%
Itemized Deductions (in \$ million)	11,478	12,865	12,154	11,612	-4.46%
Itemized Deductions (Number)	444,093	437,115	430,181	434,086	0.91%
Share Itemized	38.87%	37.70%	36.32%	35.90%	-1.16%
Itemized/Adjusted Gross Income	18.89%	19.76%	17.43%	15.95%	-8.47%
Adjusted Gross Income per Return	53,184	56,136	58,876	60,195	2.24%

SOURCES OF INCOME (IN MILLIONS OF DOLLARS)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	% Change 2013 to 2014
Wages	44,379	46,322	48,866	50,988	53,597	5.12%
Interest	856	766	696	669	653	-2.40%
Dividends	750	825	999	1,035	1,087	5.08%
Sole Proprietors	1,238	1,317	1,456	1,494	1,571	5.15%
Capital Gains	2,114	2,387	3,043	4,466	3,911	-12.42%
Partnerships	3,512	3,927	4,877	5,794	6,131	5.81%
Taxable Pensions	3,879	4,058	4,279	4,513	4,772	5.73%
Taxable IRA	1,135	1,295	1,364	1,360	1,421	4.50%
Taxable Social Security	1,244	1,333	1,482	1,635	1,794	9.76%
Other	-321	-755	-1,025	-1,287	-1,148	10.83%
TOTAL INCOME	58,784	61,475	66,037	70,666	73,790	4.42%

FEDERAL INCOME TAXES PAID

(BY ADJUSTED GROSS INCOME GROUPS FOR 2014 TAX YEAR)



This chart compares the percentage of Utah taxpayers in adjusted gross income groups with the percentage of the total amount of federal income tax paid in Utah for the 2014 tax year. For example, nearly 40 percent of total Utah federal income tax filers earned \$25,000 or less; however, they paid only 1.26 percent of the federal income taxes paid in Utah. Only .18 percent of total Utah federal tax filers earned over \$1 million; however, they paid 21.74 percent of the total federal income taxes paid in Utah.

FEDERAL INCOME TAX DATA

Adjusted Gross Income Group	Number of Returns	Federal Adjusted Gross Income	Federal Tax Paid	Percent of Returns	Percent of Tax Paid
\$25,000 or less	438,628	3,545,932,223	106,089,261	36.27%	1.26%
\$25,001 - \$75,000	471,463	21,783,668,291	1,194,721,213	38.99%	14.15%
\$75,001 - \$125,000	190,647	18,233,222,592	1,521,840,181	15.77%	18.03%
\$125,001 - \$250,000	83,977	13,748,411,729	1,814,102,251	6.94%	21.49%
\$250,001 - \$500,000	17,564	5,875,710,630	1,175,994,911	1.45%	13.93%
\$500,001 - \$1,000,000	4,730	3,134,901,686	793,758,539	0.39%	9.40%
Over 1,000,000	2,214	6,467,179,062	1,834,754,027	0.18%	21.74%
TOTAL	1,209,223	72,789,026,213	8,441,260,383	100%	100%

FEDERAL INCOME TAX COUNTY COMPARISON

The average amount of adjusted gross income (AGI) varies significantly among Utah's 29 counties. Historically, Summit County residents have the highest average AGI, and for the 2014 tax year it was almost \$18,000 higher than Morgan County, the second highest. The five lowest AGI counties are all located in rural Utah.

<u>County</u>	<u>Number of Returns</u>	<u>Average Adjusted Gross Income</u>	<u>Average Federal Tax</u>	<u>Average Net Exemptions</u>	<u>AGI County Rank</u>
Beaver	2,436	\$45,672	\$5,270	2.64	23
Box Elder	20,012	\$50,557	\$5,948	2.59	11
Cache	43,561	\$48,766	\$6,552	2.55	15
Carbon	7,677	\$49,856	\$6,615	2.32	13
Daggett	382	\$47,663	\$6,122	2.26	18
Davis	125,247	\$62,542	\$8,785	2.59	5
Duchesne	7,795	\$64,520	\$9,863	2.69	3
Emery	3,734	\$49,077	\$5,894	2.61	14
Garfield	1,936	\$41,615	\$4,782	2.38	28
Grand	4,462	\$46,982	\$7,534	2.03	19
Iron	16,749	\$42,233	\$5,647	2.49	27
Juab	3,689	\$48,740	\$5,775	2.76	16
Kane	2,732	\$45,437	\$5,973	2.17	24
Millard	4,585	\$45,774	\$6,053	2.74	22
Morgan	3,979	\$78,386	\$13,378	2.8	2
Piute	489	\$45,822	\$5,694	2.49	21
Rich	817	\$48,440	\$5,932	2.66	17
Salt Lake	452,109	\$58,079	\$9,439	2.31	7
San Juan	3,661	\$43,151	\$5,543	2.6	25
Sanpete	8,400	\$42,677	\$5,156	2.82	26
Sevier	7,416	\$46,496	\$6,116	2.59	20
Summit	18,220	\$96,015	\$23,365	2.26	1
Tooele	22,918	\$54,240	\$6,328	2.64	9
Uintah	12,238	\$60,846	\$8,333	2.64	6
Utah	192,564	\$55,093	\$8,077	2.8	8
Wasatch	9,769	\$62,897	\$10,105	2.71	4
Washington	54,559	\$50,428	\$7,656	2.43	12
Wayne	1,009	\$37,922	5,059	2.43	29
Weber	100,853	\$52,166	6,941	2.35	10
TOTALS	1,209,223	\$60,363	10,353	2.49	-

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SALES TAX

In 1933 the Utah sales tax was first introduced as a revenue source after property tax collections dropped dramatically during the Great Depression. The use tax was added in 1937 to complement the existing sales tax.

The Utah State Tax Commission administers all state and local sales and use taxes. The state sales and use tax rate 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, gas and heat utility service, commercial electrical service, hotel and motel accommodations, and certain other services.

Retailer licenses are issued with a fee and retailers are required to collect the tax from customers and remit 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

FY2016 Revenues/\$1,778,524,230*

* The \$1,778,524,230 total is the General Fund unrestricted amount. State law earmarked an additional \$543,831,566 in revenues for natural resource protection, water, waste water, transportation, and other projects. The total reductions in unrestricted sales use tax ("earmarks") are reported in the Governor's Budget Recommendations Fiscal Year 2018.

SALES AND USE TAX

(Net FY98 to FY16)

2016	.....	\$1,778,524,230*
2015	.....	\$1,714,954,376
2013	.....	\$1,656,806,222
2012	.....	\$1,615,936,497
2011	.....	\$1,582,530,206
2010	.....	\$1,601,399,490
2009	.....	\$1,402,670,262
2008	.....	\$1,547,472,747
2007	.....	\$1,739,384,630
2006	.....	\$1,857,813,410
2005	.....	\$1,806,264,423
2004	.....	\$1,634,522,084
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

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

FY2016 Revenues/\$539,831,566

LOCAL SALES AND USE TAX

(COLLECTED FY 01 TO FY16)

2016	...	\$539,831,566	2007	...	\$463,310,356
2015	...	\$514,958,652	2006	...	\$415,904,148
2014	...	\$496,435,229	2005	...	\$361,096,500
2013	...	\$474,430,572	2004	...	\$331,554,140
2012	...	\$441,463,572	2003	...	\$325,159,963
2011	...	\$415,441,413	2002	...	\$317,978,847
2010	...	\$398,888,385	2001	...	\$314,336,985
2009	...	\$425,127,553			
2008	...	\$469,428,948			

LOCAL SALES TAX DISTRIBUTION

BEAVER COUNTY

<u>Community</u>	<u>FY 2014</u> <u>Jul 13 - Jun 14</u>	<u>FY 2015</u> <u>Jul 14 - Jun 15</u>	<u>FY 14 - FY 15</u> <u>% Change</u>	<u>FY 2016</u> <u>Jul 15 - Jun 16</u>	<u>FY 15 - FY 16</u> <u>% Change</u>
Beaver City	555,977	533,881	-4.0%	544,361	2.0%
Milford	252,884	312,611	23.6%	272,371	-12.9%
Minersville	91,621	94,089	2.7%	97,049	3.1%
Total Cities and Towns	900,482	940,581	4.5%	913,781	-2.8%
Unincorporated Beaver County	178,476	179,232	0.4%	233,257	30.1%
Total County, Cities and Towns	1,078,957	1,119,813	3.8%	1,147,037	2.4%

BOX ELDER COUNTY

<u>Community</u>	<u>FY 2014</u> <u>Jul 13 - Jun 14</u>	<u>FY 2015</u> <u>Jul 14 - Jun 15</u>	<u>FY 14 - FY 15</u> <u>% Change</u>	<u>FY 2016</u> <u>Jul 15 - Jun 16</u>	<u>FY 15 - FY 16</u> <u>% Change</u>
Bear River	85,744	85,807	0.1%	87,912	2.5%
Brigham	2,526,711	2,721,358	7.7%	2,902,735	6.7%
Corinne	163,352	157,249	-3.7%	174,414	10.9%
Deweyville	34,224	38,887	13.6%	40,006	2.9%
Elwood	112,146	116,680	4.0%	123,924	6.2%
Fielding	44,426	45,316	2.0%	47,972	5.9%
Garland	241,445	252,945	4.8%	262,556	3.8%
Honeyville	147,772	154,750	4.7%	163,854	5.9%
Howell	22,546	23,226	3.0%	24,322	4.7%
Mantua	66,089	68,312	3.4%	71,934	5.3%
Perry	798,277	838,406	5.0%	873,736	4.2%
Plymouth	78,469	83,721	6.7%	89,348	6.7%
Portage	23,325	23,968	2.8%	24,965	4.2%
Snowville	34,500	36,623	6.2%	40,608	10.9%
Tremonton	1,303,780	1,373,854	5.4%	1,487,382	8.3%
Willard	202,013	204,425	1.2%	231,055	13.0%
Total Cities and Towns	5,884,820	6,225,525	5.8%	6,646,722	6.8%
Unincorporated Box Elder County	1,198,074	1,038,413	-13.3%	1,271,130	22.4%
Total County, Cities and Towns	7,082,895	7,263,938	2.6%	7,917,852	9.0%

CACHE COUNTY

<u>Community</u>	<u>FY 2014</u> <u>Jul 13 - Jun 14</u>	<u>FY 2015</u> <u>Jul 14 - Jun 15</u>	<u>FY 14 - FY 15</u> <u>% Change</u>	<u>FY 2016</u> <u>Jul 15 - Jun 16</u>	<u>FY 15 - FY 16</u> <u>% Change</u>
Amalga	60,770	62,474	2.8%	66,069	5.8%
Clarkston	63,843	63,453	-0.6%	66,717	5.1%
Cornish	28,992	29,562	2.0%	30,447	3.0%
Hyde Park	558,607	601,153	7.6%	663,453	10.4%
Hyrum	867,702	921,667	6.2%	985,560	6.9%
Lewiston	195,741	204,315	4.4%	211,557	3.5%
Logan	8,708,817	9,148,774	5.1%	9,623,860	5.2%
Mendon	124,249	128,839	3.7%	137,667	6.9%
Millville	182,940	190,988	4.4%	203,993	6.8%
Newton	75,006	77,966	3.9%	78,413	0.6%
North Logan	1,802,650	1,898,243	5.3%	2,021,175	6.5%
Paradise	91,959	95,090	3.4%	96,624	1.6%
Providence	871,332	877,194	0.7%	912,820	4.1%
Richmond	275,194	283,407	3.0%	294,926	4.1%
River Heights	166,781	180,264	8.1%	194,759	8.0%
Smithfield	1,206,112	1,283,148	6.4%	1,372,331	7.0%
Wellsville	348,447	360,452	3.4%	382,194	6.0%
Trenton	43,977	45,749	4.0%	49,816	8.9%
Nibley	567,085	613,801	8.2%	656,597	7.0%
Total Cities and Towns	16,240,204	17,066,539	5.1%	18,048,978	5.8%
Unincorporated Cache County	771,721	793,411	2.8%	788,781	-0.6%
Total County, Cities and Towns	17,011,925	17,859,950	5.0%	18,837,759	5.5%

LOCAL SALES TAX DISTRIBUTION

CARBON COUNTY

<u>Community</u>	<u>FY 2014</u> <u>Jul 13 - Jun 14</u>	<u>FY 2015</u> <u>Jul 14 - Jun 15</u>	<u>FY 14 - FY 15</u> <u>% Change</u>	<u>FY 2016</u> <u>Jul 15 - Jun 16</u>	<u>FY 15 - FY 16</u> <u>% Change</u>
Helper	317,155	300,873	-5.1%	291,820	-3.0%
Price	2,107,427	2,248,557	6.7%	2,113,515	-6.0%
Scofield	4,588	5,052	10.1%	6,100	20.7%
Sunnyside ¹	49,855	6,058	-87.8%		-100.0%
Wellington	309,715	294,338	-5.0%	276,589	-6.0%
East Carbon	161,606	191,543	18.6%	184,907	-3.5%
Total Cities and Towns	2,950,345	3,046,520	3.3%	2,872,931	-5.7%
Unincorporated Carbon County	960,922	1,019,520	6.1%	986,711	-3.2%
Total County, Cities and Towns	3,911,267	4,066,140	4.0%	3,859,642	-5.1%

¹ Sunnyside merged with East Carbon on July 1, 2014

DAGGETT COUNTY

<u>Community</u>	<u>FY 2014</u> <u>Jul 13 - Jun 14</u>	<u>FY 2015</u> <u>Jul 14 - Jun 15</u>	<u>FY 14 - FY 15</u> <u>% Change</u>	<u>FY 2016</u> <u>Jul 15 - Jun 16</u>	<u>FY 15 - FY 16</u> <u>% Change</u>
Dutch John ¹			N.A.	5,550	N.A.
Manila	48,724	49,841	2.3%	53,424	7.2%
Total Cities and Towns	48,724	49,841	2.3%	58,874	18.3%
Unincorporated Daggett County	132,124	130,939	-0.9%	128,770	-1.7%
Total County, Cities and Towns	180,848	180,780	0.0%	187,744	3.9%

DAVIS COUNTY

<u>Community</u>	<u>FY 2014</u> <u>Jul 13 - Jun 14</u>	<u>FY 2015</u> <u>Jul 14 - Jun 15</u>	<u>FY 14 - FY 15</u> <u>% Change</u>	<u>FY 2016</u> <u>Jul 15 - Jun 16</u>	<u>FY 15 - FY 16</u> <u>% Change</u>
Bountiful	6,128,734	6,454,354	5.3%	6,850,710	6.1%
Centerville	3,296,162	3,464,768	5.1%	3,608,691	4.2%
Clearfield	3,626,113	3,834,330	5.7%	3,933,783	2.6%
Fruit Heights	525,849	576,481	9.6%	615,253	6.7%
Farmington	3,014,138	3,446,982	14.4%	3,794,674	10.1%
Kaysville	3,461,609	3,656,268	5.6%	3,992,564	9.2%
Layton	12,099,302	12,924,616	6.8%	13,507,680	4.5%
North Salt Lake	3,041,124	3,367,307	10.7%	3,621,750	7.6%
South Weber	663,025	697,334	5.2%	762,500	9.3%
Sunset	695,000	707,559	1.8%	774,545	9.5%
Syracuse	3,068,515	3,286,364	7.1%	3,477,524	5.8%
West Point	934,323	981,344	5.0%	1,059,289	7.9%
Woods Cross	2,004,500	2,245,824	12.0%	2,351,709	4.7%
Clinton	2,831,515	2,968,258	4.8%	3,061,008	3.1%
West Bountiful	1,838,131	1,916,526	4.3%	1,905,184	-0.6%
Falcon Hill Davis	10,645	14,957	40.5%	32,428	116.8%
Total Cities and Towns	47,238,687	50,543,273	7.0%	53,349,290	5.6%
Unincorporated Davis County	714,489	741,168	3.7%	773,617	4.4%
Total County, Cities and Towns	47,953,175	51,284,441	6.9%	54,122,907	5.5%

DUCHESNE COUNTY

<u>Community</u>	<u>FY 2014</u> <u>Jul 13 - Jun 14</u>	<u>FY 2015</u> <u>Jul 14 - Jun 15</u>	<u>FY 14 - FY 15</u> <u>% Change</u>	<u>FY 2016</u> <u>Jul 15 - Jun 16</u>	<u>FY 15 - FY 16</u> <u>% Change</u>
Altamont	119,872	108,876	-9.2%	78,780	-27.6%
Duchesne	327,152	389,321	19.0%	305,813	-21.4%
Myton	169,921	193,816	14.1%	130,768	-32.5%
Roosevelt	2,085,753	2,090,150	0.2%	1,547,262	-26.0%
Tabiona	20,496	21,797	6.3%	20,796	-4.6%
Total Cities and Towns	2,723,194	2,803,960	3.0%	2,083,419	-25.7%
Unincorporated Duchesne County	3,159,938	2,687,110	-15.0%	1,734,330	-35.5%
Total County, Cities and Towns	5,883,132	5,491,070	-6.7%	3,817,749	-30.5%

LOCAL SALES TAX DISTRIBUTION

EMERY COUNTY

	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
<u>Community</u>	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Castle Dale	249,046	261,020	4.8%	268,296	2.8%
Clawson	15,348	19,000	23.8%	19,305	1.6%
Cleveland	56,226	55,893	-0.6%	58,788	5.2%
Elmo	39,387	42,005	6.6%	41,305	-1.7%
Emery City	32,721	34,203	4.5%	33,802	-1.2%
Ferron	166,517	169,182	1.6%	173,540	2.6%
Green River	212,606	221,503	4.2%	230,351	4.0%
Huntington	342,671	349,258	1.9%	361,479	3.5%
Orangeville	172,989	171,143	-1.1%	161,735	-5.5%
Total Cities and Towns	1,287,511	1,323,208	2.8%	1,348,602	1.9%
Emery County	413,968	392,370	-5.2%	372,644	-5.0%
Total County, Cities and Towns	1,701,479	1,715,578	0.8%	1,721,246	0.3%

GARFIELD COUNTY

	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
<u>Community</u>	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Antimony	16,968	19,985	17.8%	20,339	1.8%
Boulder	38,690	40,550	4.8%	41,241	1.7%
Bryce Canyon	184,258	200,224	8.7%	212,721	6.2%
Cannonville	21,658	23,550	8.7%	25,219	7.1%
Escalante	112,209	118,500	5.6%	121,780	2.8%
Hatch	18,826	20,080	6.7%	23,444	16.7%
Henrieville	20,664	21,404	3.6%	21,617	1.0%
Panguitch	232,710	241,260	3.7%	249,887	3.6%
Tropic	79,000	87,746	11.1%	99,855	13.8%
Total Cities and Towns	724,984	773,299	6.7%	816,101	5.5%
Unincorporated Garfield County	338,446	338,093	-0.1%	347,807	2.9%
Total County, Cities and Towns	1,063,430	1,111,392	4.5%	1,163,908	4.7%

GRAND COUNTY

	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
<u>Community</u>	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Castle Valley	39,261	42,941	9.4%	43,815	2.0%
Moab	1,554,112	1,716,908	10.5%	1,781,343	3.8%
Total Cities and Towns	1,593,373	1,759,849	10.4%	1,825,158	3.7%
Unincorporated Grand County	950,967	942,825	-0.9%	836,823	-11.2%
Total County, Cities and Towns	2,544,341	2,702,673	6.2%	2,661,982	-1.5%

IRON COUNTY

	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
<u>Community</u>	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Cedar City	5,267,605	5,397,037	2.5%	5,816,017	7.8%
Enoch	550,426	578,079	5.0%	611,118	5.7%
Kanarraville	35,319	38,014	7.6%	40,440	6.4%
Paragonah	52,117	53,906	3.4%	56,207	4.3%
Parowan	341,864	357,623	4.6%	374,611	4.8%
Brian Head	127,332	127,112	-0.2%	129,455	1.8%
Total Cities and Towns	6,374,663	6,551,771	2.8%	7,027,848	7.3%
Unincorporated Iron County	818,084	870,738	6.4%	913,516	4.9%
Total County, Cities and Towns	7,192,747	7,422,509	3.2%	7,941,364	7.0%

LOCAL SALES TAX DISTRIBUTION

JUAB COUNTY

	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
<u>Community</u>	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Eureka	68,318	69,310	1.5%	72,188	4.2%
Levan	85,402	87,711	2.7%	90,693	3.4%
Mona	183,473	197,059	7.4%	203,219	3.1%
Nephi	761,503	805,263	5.7%	864,935	7.4%
Rocky Ridge	74,788	82,516	10.3%	87,072	5.5%
Total Cities and Towns	1,173,483	1,241,858	5.8%	1,318,107	6.1%
Unincorporated Juab County	135,508	152,978	12.9%	165,080	7.9%
Total County, Cities and Towns	1,308,991	1,394,836	6.6%	1,483,187	6.3%

KANE COUNTY

	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
<u>Community</u>	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Alton	12,598	17,742	40.8%	15,142	-14.7%
Glendale	36,621	39,498	7.9%	40,922	3.6%
Kanab	720,253	767,431	6.6%	804,569	4.8%
Orderville	91,218	103,845	13.8%	114,329	10.1%
Big Water	55,117	91,761	66.5%	149,576	63.0%
Total Cities and Towns	915,807	1,020,278	11.4%	1,124,539	10.2%
Unincorporated Kane County	449,787	457,076	1.6%	416,375	-8.9%
Total County, Cities and Towns	1,365,595	1,477,353	8.2%	1,540,914	4.3%

MILLARD COUNTY

	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
<u>Community</u>	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Delta	701,619	660,695	-5.8%	697,446	5.6%
Fillmore	409,124	425,806	4.1%	440,747	3.5%
Hinckley	65,127	67,662	3.9%	69,521	2.7%
Holden	36,945	39,135	5.9%	40,651	3.9%
Kanosh	47,470	48,542	2.3%	49,767	2.5%
Leamington	22,519	24,061	6.8%	25,328	5.3%
Lynndyl	10,930	11,703	7.1%	11,776	0.6%
Meadow	48,151	36,892	-23.4%	38,874	5.4%
Oak City	56,667	59,496	5.0%	61,476	3.3%
Scipio	56,564	55,566	-1.8%	60,978	9.7%
Total Cities and Towns	1,455,117	1,429,558	-1.8%	1,496,563	4.7%
Unincorporated Millard County	510,913	540,491	5.8%	532,035	-1.6%
Total County, Cities and Towns	1,966,030	1,970,048	0.2%	2,028,598	3.0%

MORGAN COUNTY

	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
<u>Community</u>	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Morgan	562,229	628,535	11.8%	688,837	9.6%
Total Cities and Towns	562,229	628,535	11.8%	688,837	9.6%
Unincorporated Morgan County	659,917	744,100	12.8%	787,200	5.8%
Total County, Cities and Towns	1,222,146	1,372,635	12.3%	1,476,037	7.5%

LOCAL SALES TAX DISTRIBUTION

PIUTE COUNTY

<u>Community</u>	FY 2014 Jul 13 - Jun 14	FY 2015 Jul 14 - Jun 15	FY 14 - FY 15 % Change	FY 2016 Jul 15 - Jun 16	FY 15 - FY 16 % Change
Circleville	56,526	58,401	3.3%	59,674	2.2%
Junction	21,343	22,845	7.0%	22,583	-1.1%
Kingston	15,621	15,926	2.0%	15,809	-0.7%
Marysville	52,037	55,169	6.0%	58,148	5.4%
Total Cities and Towns	145,527	152,341	4.7%	156,224	2.5%
Unincorporated Piute County	28,146	27,227	-3.3%	27,278	0.2%
Total County, Cities and Towns	173,673	179,568	3.4%	183,501	2.2%

RICH COUNTY

<u>Community</u>	FY 2014 Jul 13 - Jun 14	FY 2015 Jul 14 - Jun 15	FY 14 - FY 15 % Change	FY 2016 Jul 15 - Jun 16	FY 15 - FY 16 % Change
Garden City	136,331	149,266	9.5%	166,193	11.3%
Laketown	33,934	40,727	20.0%	38,019	-6.6%
Randolph	53,237	57,538	8.1%	56,868	-1.2%
Woodruff	29,435	28,762	-2.3%	29,613	3.0%
Total Cities and Towns	252,937	276,292	9.2%	290,692	5.2%
Unincorporated Rich County	82,242	34,818	-57.7%	101,777	192.3%
Total County, Cities and Towns	335,178	311,111	-7.2%	392,469	26.2%

SALT LAKE COUNTY

<u>Community</u>	FY 2014 Jul 13 - Jun 14	FY 2015 Jul 14 - Jun 15	FY 14 - FY 15 % Change	FY 2016 Jul 15 - Jun 16	FY 15 - FY 16 % Change
Alta	307,095	307,138	0.0%	307,644	0.2%
Bluffdale	1,062,282	1,118,608	5.3%	1,319,396	17.9%
Cottonwood Heights	5,200,638	5,308,674	2.1%	5,563,025	4.8%
Draper	8,586,586	9,860,001	14.8%	10,468,953	6.2%
Herriman	2,604,253	2,920,358	12.1%	3,281,536	12.4%
Holladay	3,323,758	3,659,155	10.1%	3,965,205	8.4%
Midvale	5,927,064	6,176,066	4.2%	6,412,585	3.8%
Murray	13,384,426	13,948,558	4.2%	14,549,809	4.3%
Riverton	5,251,989	5,557,634	5.8%	5,864,692	5.5%
Salt Lake City	48,834,004	51,568,729	5.6%	53,175,550	3.1%
Sandy	18,765,637	19,070,239	1.6%	19,811,500	3.9%
South Jordan	9,674,083	10,706,477	10.7%	12,276,907	14.7%
South Salt Lake	10,869,050	10,858,031	-0.1%	11,111,376	2.3%
Taylorsville	7,653,210	7,904,529	3.3%	8,209,477	3.9%
West Jordan	15,901,095	16,733,722	5.2%	17,249,010	3.1%
West Valley	21,351,345	22,836,224	7.0%	23,772,372	4.1%
Utah Data Center SL Co.	16,591	3,576	-78.4%	23,612	560.2%
Total Cities and Towns	178,713,105	188,537,720	5.5%	197,362,651	4.7%
Unincorporated Salt Lake County	22,116,264	22,541,360	1.9%	23,039,119	2.2%
Total County, Cities and Towns	200,829,369	211,079,080	5.1%	220,401,770	4.4%

SAN JUAN COUNTY

<u>Community</u>	FY 2014 Jul 13 - Jun 14	FY 2015 Jul 14 - Jun 15	FY 14 - FY 15 % Change	FY 2016 Jul 15 - Jun 16	FY 15 - FY 16 % Change
Blanding	499,141	516,594	3.5%	524,825	1.6%
Monticello	279,756	294,884	5.4%	317,863	7.8%
Total Cities and Towns	778,897	811,478	4.2%	842,688	3.8%
Unincorporated San Juan County	1,512,673	1,351,108	-10.7%	1,262,624	-6.5%
Total County, Cities and Towns	2,291,570	2,162,586	-5.6%	2,105,312	-2.6%

LOCAL SALES TAX DISTRIBUTION

SANPETE COUNTY

<u>Community</u>	<u>FY 2014</u> <u>Jul 13 - Jun 14</u>	<u>FY 2015</u> <u>Jul 14 - Jun 15</u>	<u>FY 14 - FY 15</u> <u>% Change</u>	<u>FY 2016</u> <u>Jul 15 - Jun 16</u>	<u>FY 15 - FY 16</u> <u>% Change</u>
Centerfield	146,074	161,156	10.3%	162,053	0.6%
Ephraim	974,992	1,044,209	7.1%	1,077,012	3.1%
Fairview	166,474	177,661	6.7%	184,454	3.8%
Fayette	23,845	24,891	4.4%	25,806	3.7%
Fountain Green	103,205	107,097	3.8%	111,824	4.4%
Gunnison	408,081	428,926	5.1%	446,184	4.0%
Manti	353,390	372,084	5.3%	384,934	3.5%
Mayfield	48,117	48,824	1.5%	53,458	9.5%
Moroni	162,850	179,241	10.1%	186,992	4.3%
Mount Pleasant	430,857	447,952	4.0%	467,043	4.3%
Spring City	98,705	102,658	4.0%	104,065	1.4%
Sterling	30,757	33,050	7.5%	32,596	-1.4%
Wales	29,623	30,250	2.1%	32,383	7.1%
Total Cities and Towns	2,976,967	3,158,000	6.1%	3,268,803	3.5%
Unincorporated Sanpete County	468,625	490,663	4.7%	512,029	4.4%
Total County, Cities and Towns	3,445,592	3,648,663	5.9%	3,780,832	3.6%

SEVIER COUNTY

<u>Community</u>	<u>FY 2014</u> <u>Jul 13 - Jun 14</u>	<u>FY 2015</u> <u>Jul 14 - Jun 15</u>	<u>FY 14 - FY 15</u> <u>% Change</u>	<u>FY 2016</u> <u>Jul 15 - Jun 16</u>	<u>FY 15 - FY 16</u> <u>% Change</u>
Annabella	77,120	79,791	3.5%	80,838	1.3%
Aurora	118,641	127,636	7.6%	130,857	2.5%
Central Valley	50,211	52,691	4.9%	54,934	4.3%
Elsinore	95,057	95,254	0.2%	101,242	6.3%
Glenwood	44,654	46,670	4.5%	47,215	1.2%
Joseph	34,114	35,369	3.7%	36,605	3.5%
Koosharem	32,972	33,109	0.4%	35,050	5.9%
Monroe	230,305	247,514	7.5%	245,273	-0.9%
Redmond	87,483	90,510	3.5%	95,769	5.8%
Richfield	1,869,738	1,875,382	0.3%	1,919,803	2.4%
Salina	452,752	489,852	8.2%	484,602	-1.1%
Sigurd	45,324	135,638	199.3%	49,435	-63.6%
Total Cities and Towns	3,138,371	3,309,414	5.5%	3,281,622	-0.8%
Unincorporated Sevier County	457,467	564,811	23.5%	469,092	-16.9%
Total County, Cities and Towns	3,595,839	3,874,225	7.7%	3,750,714	-3.2%

SUMMIT COUNTY

<u>Community</u>	<u>FY 2014</u> <u>Jul 13 - Jun 14</u>	<u>FY 2015</u> <u>Jul 14 - Jun 15</u>	<u>FY 14 - FY 15</u> <u>% Change</u>	<u>FY 2016</u> <u>Jul 15 - Jun 16</u>	<u>FY 15 - FY 16</u> <u>% Change</u>
Coalville	212,792	218,524	2.7%	232,016	6.2%
Francis	115,506	116,012	0.4%	148,976	28.4%
Henefer	82,194	84,905	3.3%	90,424	6.5%
Kamas	337,036	398,266	18.2%	448,480	12.6%
Oakley	165,393	175,763	6.3%	194,459	10.6%
Park City	4,344,792	4,707,996	8.4%	5,148,224	9.4%
Total Cities and Towns	5,257,712	5,701,465	8.4%	6,262,579	9.8%
Unincorporated Summit County	5,515,934	5,857,151	6.2%	6,331,698	8.1%
Total County, Cities and Towns	10,773,646	11,558,616	7.3%	12,594,267	9.0%

LOCAL SALES TAX DISTRIBUTION

TOOELE COUNTY

<u>Community</u>	<u>FY 2014</u> <u>Jul 13 - Jun 14</u>	<u>FY 2015</u> <u>Jul 14 - Jun 15</u>	<u>FY 14 - FY 15</u> <u>% Change</u>	<u>FY 2016</u> <u>Jul 15 - Jun 16</u>	<u>FY 15 - FY 16</u> <u>% Change</u>
Grantsville	1,066,148	1,148,624	7.7%	1,205,637	5.0%
Ophir	3,751	3,974	5.9%	4,948	24.5%
Stockton	69,862	64,336	-7.9%	71,065	10.5%
Tooele	4,790,126	5,001,436	4.4%	5,203,885	4.0%
Vernon	24,760	26,186	5.8%	27,982	6.9%
Wendover	184,739	185,722	0.5%	201,805	8.7%
Rush Valley	44,454	49,800	12.0%	53,006	6.4%
Total Cities and Towns	6,183,841	6,480,078	4.8%	6,768,328	4.4%
Unincorporated Tooele County	1,915,844	2,127,616	11.1%	2,203,803	3.6%
Total County, Cities and Towns	8,099,684	8,607,694	6.3%	8,972,130	4.2%

UINTAH COUNTY

<u>Community</u>	<u>FY 2014</u> <u>Jul 13 - Jun 14</u>	<u>FY 2015</u> <u>Jul 14 - Jun 15</u>	<u>FY 14 - FY 15</u> <u>% Change</u>	<u>FY 2016</u> <u>Jul 15 - Jun 16</u>	<u>FY 15 - FY 16</u> <u>% Change</u>
Naples	1,992,404	1,881,608	-5.6%	944,902	-49.8%
Vernal	4,121,110	4,131,402	0.2%	3,268,742	-20.9%
Ballard	390,395	359,893	-7.8%	321,776	-10.6%
Total Cities and Towns	6,503,909	6,372,903	-2.0%	4,535,419	-28.8%
Unincorporated Uintah County	3,589,740	3,399,645	-5.3%	2,990,300	-12.0%
Total County, Cities and Towns	10,093,649	9,772,548	-3.2%	7,525,719	-23.0%

UTAH COUNTY

<u>Community</u>	<u>FY 2014</u> <u>Jul 13 - Jun 14</u>	<u>FY 2015</u> <u>Jul 14 - Jun 15</u>	<u>FY 14 - FY 15</u> <u>% Change</u>	<u>FY 2016</u> <u>Jul 15 - Jun 16</u>	<u>FY 15 - FY 16</u> <u>% Change</u>
Alpine	988,285	1,037,125	4.9%	1,098,894	6.0%
American Fork	6,182,356	6,656,543	7.7%	6,870,976	3.2%
Cedar Fort	38,231	45,115	18.0%	48,947	8.5%
Eagle Mountain	2,217,412	2,440,554	10.1%	2,696,872	10.5%
Fairfield	14,218	16,010	12.6%	16,207	1.2%
Genola	155,604	158,866	2.1%	157,303	-1.0%
Goshen	87,852	88,953	1.3%	92,947	4.5%
Lehi	7,843,763	8,872,388	13.1%	9,758,590	10.0%
Lindon	3,168,953	3,432,450	8.3%	3,610,542	5.2%
Mapleton	861,672	936,847	8.7%	996,568	6.4%
Orem	17,950,849	18,747,134	4.4%	19,250,700	2.7%
Payson	2,686,382	2,824,039	5.1%	2,939,352	4.1%
Pleasant Grove	4,044,788	4,385,688	8.4%	4,928,204	12.4%
Provo	16,048,759	16,591,105	3.4%	16,929,103	2.0%
Salem	763,089	824,389	8.0%	881,497	6.9%
Santaquin	984,764	1,059,084	7.5%	1,109,606	4.8%
Saratoga Springs	2,630,729	2,892,052	9.9%	3,160,780	9.3%
Highland	1,776,120	1,917,262	7.9%	2,018,764	5.3%
Spanish Fork	5,108,569	5,571,035	9.1%	6,183,282	11.0%
Springville	4,407,460	4,565,327	3.6%	4,601,539	0.8%
Vineyard	320,178	167,962	-47.5%	251,181	49.5%
Cedar Hills	1,155,574	1,204,301	4.2%	1,244,158	3.3%
Elk Ridge	252,882	277,382	9.7%	308,197	11.1%
Woodland Hills	134,590	142,933	6.2%	148,842	4.1%
Total Cities and Towns	79,823,082	84,854,544	6.3%	89,303,050	5.2%
Unincorporated Utah County	1,456,993	1,537,402	5.5%	1,587,119	1.9%
Total County, Cities and Towns	81,280,075	86,391,946	6.3%	90,870,169	5.2%

LOCAL SALES TAX DISTRIBUTION

WASATCH COUNTY

	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
<u>Community</u>	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Charleston	89,264	100,958	13.1%	112,251	11.2%
Daniel	96,421	104,083	7.9%	105,054	0.9%
Heber	2,197,693	2,466,277	12.2%	2,756,189	11.8%
Independence	31,668	32,689	3.2%	32,988	0.9%
Interlaken			N.A.	9,649	N.A.
Midway	549,565	595,816	8.4%	634,496	6.5%
Wallsburg	31,896	34,888	9.4%	38,094	9.2%
Hideout	60,919	65,395	7.3%	71,047	8.6%
Total Cities and Towns	3,057,426	3,400,105	11.2%	3,759,769	10.6%
Unincorporated Wasatch County	866,831	899,132	3.7%	951,700	5.8%
Total County, Cities and Towns	3,924,257	4,299,237	9.6%	4,711,469	9.6%

WASHINGTON COUNTY

	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
<u>Community</u>	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Apple Valley	74,672	74,532	-0.2%	79,435	6.6%
Enterprise	219,429	206,126	-6.1%	217,564	5.5%
Hurricane	2,251,227	2,377,870	5.6%	2,585,826	8.7%
Ivins	795,162	853,735	7.4%	913,337	7.0%
La Verkin	447,356	474,391	6.0%	502,644	6.0%
Leeds	84,950	89,345	5.2%	89,808	0.5%
New Harmony	27,858	28,425	2.0%	31,465	10.7%
Rockville	25,174	25,649	1.9%	32,312	26.0%
St George	15,279,739	16,239,561	6.3%	17,445,798	7.4%
Santa Clara	630,458	681,790	8.1%	743,057	9.0%
Springdale	370,296	444,315	20.0%	484,787	9.1%
Toquerville	131,975	138,300	4.8%	145,853	5.5%
Virgin	65,201	69,494	6.6%	77,575	11.6%
Washington	3,390,024	3,693,361	8.9%	4,015,552	8.7%
Hildale	309,140	327,324	5.9%	347,558	6.2%
Total Cities and Towns	24,102,663	25,724,219	6.7%	27,712,573	7.7%
Unincorporated Washington County	901,223	954,715	5.9%	992,989	4.0%
Total County, Cities and Towns	25,003,886	26,678,934	6.7%	28,705,563	7.6%

WAYNE COUNTY

	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
<u>Community</u>	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Bicknell	50,040	53,824	7.6%	55,060	2.3%
Hanksville	37,588	37,126	-1.2%	40,692	9.6%
Loa	118,355	118,112	-0.2%	123,556	4.6%
Lyman	24,389	25,880	6.1%	25,691	-0.7%
Torrey	57,189	65,461	14.5%	73,338	12.0%
Total Cities and Towns	287,561	300,403	4.5%	318,336	6.0%
Unincorporated Wayne County	136,900	141,509	3.4%	144,005	1.8%
Total County, Cities and Towns	424,460	441,912	4.1%	462,341	4.6%

LOCAL SALES TAX DISTRIBUTION

WEBER COUNTY

Community	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Farr West	960,773	1,021,691	6.3%	1,041,915	2.0%
Harrisville	1,180,392	1,223,284	3.6%	1,256,803	2.7%
Hooper	760,191	805,610	6.0%	852,112	5.8%
Huntsville	83,616	86,624	3.6%	89,232	3.0%
Marriott-Slaterville	459,688	489,239	6.4%	478,286	-2.2%
North Ogden	2,030,201	2,218,852	9.3%	2,327,577	4.9%
Ogden	14,166,010	14,872,228	5.0%	15,250,325	2.5%
Plain City	559,028	597,437	6.9%	628,997	5.3%
Pleasant View	922,243	974,388	5.7%	1,065,083	9.3%
Riverdale	4,613,835	4,612,151	0.0%	4,678,985	1.4%
Roy	4,481,350	4,684,447	4.5%	4,837,316	3.3%
South Ogden	2,939,328	3,129,165	6.5%	3,245,975	3.7%
Uintah	166,737	172,271	3.3%	177,720	3.2%
Washington Terrace	916,012	974,398	6.4%	1,000,322	2.7%
West Haven	1,789,976	1,954,212	9.2%	2,089,020	6.9%
Total Cities and Towns	36,029,380	37,815,998	5.0%	39,019,668	3.2%
Unincorporated Weber County	1,962,255	2,016,327	2.8%	2,145,776	6.4%
Total County, Cities and Towns	37,991,635	39,832,325	4.8%	41,165,444	3.3%
Grand Total Cities and Towns	437,325,002	462,299,555	5.7%	482,502,251	4.4%
Grand Total Counties, Cities and Towns	489,729,471	515,271,602	5.2%	535,529,625	3.9%

MASS TRANSIT SALES TAX

A county, city, or town may impose mass transit taxes up to .80 percent to fund statutorily specified transit needs.

Utah Code Ann. §59-12-501 and 502
FY2016 Revenues/\$227,615,434

<u>Community</u>	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Brigham	937,435	1,050,376	12.0%	1,171,257	11.5%
Perry	337,150	360,468	6.9%	377,852	4.8%
Willard	49,856	45,559	-8.6%	67,871	49.0%
Cache County	3,121,959	3,266,748	4.6%	3,512,828	7.5%
Hyde Park	105,549	116,276	10.2%	136,014	17.0%
Hyrum	104,678	121,508	16.1%	144,178	18.7%
Lewiston	19,714	20,120	2.1%	18,656	-7.3%
Logan	2,395,931	2,518,655	5.1%	2,713,701	7.7%
Millville	12,039	12,750	5.9%	14,935	17.1%
North Logan	538,846	530,967	-1.5%	567,666	6.9%
Providence	92,033	91,300	-0.8%	102,450	12.2%
Richmond	33,082	33,803	2.2%	35,582	5.3%
River Heights	9,778	10,102	3.3%	13,747	36.1%
Smithfield	162,175	162,352	0.1%	168,081	3.5%
Nibley	40,866	51,595	26.3%	55,453	7.5%
Davis County	18,501,272	20,041,481	8.3%	21,326,262	6.4%
Salt Lake County	133,901,231	141,106,856	5.4%	148,579,089	5.3%
Summit County	1,654,149	1,766,440	6.8%	1,957,489	10.8%
Park City	2,100,964	2,295,666	9.3%	2,540,304	10.7%
Tooele County	317,140	355,300	12.0%	382,896	7.8%
Tooele	1,040,429	1,080,806	3.9%	1,139,000	5.4%
Utah County ¹	15,368,421	16,339,680	6.3%	17,488,350	7.0%
Alpine ¹	65	125	91.9%	41	-67.3%
American Fork ¹	3,327	1,064	-68.0%	1,332	25.2%
Eagle Mountain ¹	339	245	-27.6%	134	-45.3%
Lehi ¹	4,815	3,015	-37.4%	1,436	-52.4%
Lindon ¹	3,135	1,102	-64.9%	297	-73.1%
Mapleton ¹	244	1,907	681.0%	1,958	2.7%
Orem ¹	18,470	6,519	-64.7%	9,451	45.0%
Payson ¹	1,803	360	-80.1%	651	80.9%
Pleasant Grove ¹	4,063	1,357	-66.6%	1,052	-22.4%
Provo ¹	12,267	9,340	-23.9%	7,610	-18.5%
Salem ¹	431	715	65.9%	86	-88.0%
Santaquin ¹	517	583	12.8%	712	22.2%
Saratoga Springs ¹		50	N.A.	16	-68.4%
Highland ¹	1,119	726	-35.1%	223	-69.3%
Spanish Fork ¹	4,202	186	-95.6%	1,775	853.3%
Springville ¹	3,379	738	-78.2%	1,892	156.5%
Cedar Hills ¹	6	4	-33.9%	12	193.0%
Weber County	21,021,937	22,142,988	5.3%	23,142,872	4.5%
Total Mass Transit	201,924,817	213,549,830	5.8%	225,685,308	5.7%

¹ Utah County imposes the mass transit tax county-wide effective Oct. 1, 2011

MUNICIPAL HIGHWAYS SALES 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 the tax.

Utah Code Ann. §59-12-2215

FY2016 Revenues/\$13,440,559

Highways Tax Collected

(Net Collected FY06 to FY16)

2016	\$13,440,559
2015	\$14,077,645
2014	\$13,734,847
2013	\$13,024,439
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

<u>Community</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 14 - FY 15</u>	<u>FY 2016</u>	<u>FY 15 - FY 16</u>
	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Price	710,974	777,615	9.4%	693,367	-10.8%
Wellington	61,825	52,167	-15.8%	40,476	-22.4%
Roosevelt	852,345	816,341	-4.2%	486,039	-40.5%
Green River	73,205	77,448	5.8%	78,452	1.3%
Moab	575,310	655,124	13.9%	681,902	4.1%
Brian Head	52,722	65,402	24.1%	62,444	-4.5%
Nephi	151,698	164,068	8.2%	189,201	15.3%
Blanding	99,880	98,562	-1.3%	92,569	-6.1%
Monticello	54,433	58,451	7.4%	68,004	16.3%
Ephraim	214,349	224,157	4.6%	230,445	2.8%
Fairview	34,336	38,142	11.1%	40,912	7.3%
Gunnison	66,401	70,647	6.4%	75,512	6.9%
Mt. Pleasant	70,052	72,600	3.6%	78,144	7.6%
Richfield	642,110	622,926	-3.0%	639,543	2.7%
Salina	129,488	144,082	11.3%	137,147	-4.8%
Naples	1,093,205	1,015,028	-7.2%	444,200	-56.2%
Vernal	1,751,532	1,704,081	-2.7%	1,161,040	-31.9%
Heber	567,717	660,970	16.4%	763,788	15.6%
Midway	113,373	124,096	9.5%	127,144	2.5%
Hurricane	526,937	556,564	5.6%	628,209	12.9%
Ivins	105,716	115,458	9.2%	125,539	8.7%
La Verkin	39,212	44,184	12.7%	54,042	22.3%
St George	4,705,403	5,012,960	6.5%	5,486,014	9.4%
Santa Clara	54,427	60,116	10.5%	69,225	15.2%
Washington	815,223	891,302	9.3%	963,510	8.1%
Total Highway	13,561,971	14,122,490	4.1%	13,416,866	-5.0%

COUNTY OPTION SALES TAX

County Option Tax Collected

(Net FY05 - FY16)

2016...\$134,955,425	2010 \$99,858,519
2015 \$128,721,260	2009 \$106,801,736
2014 \$124,399,383	2008 \$116,813,830
2013 \$118,619,062	2007 \$114,633,291
2012 \$110,329,024	2006 \$102,809,849
2011 \$104,012,820	2005 \$89,475,269

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

FY2016 Revenues/\$134,955,425

Community	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
	Jul 13 - Jun 14	Jul 14 - Jun 15	% Change	Jul 15 - Jun 16	% Change
Community	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
	Jul 13 - Jun 14	Jul 14 - Jun 15	% Change	Jul 15 - Jun 16	% Change
Beaver County	271,521	281,159	3.5%	287,734	
Box Elder County	1,782,920	1,824,165	2.3%	1,986,445	
Cache County	4,282,129	4,484,858	4.7%	4,725,917	
Carbon County	950,092	987,633	4.0%	935,408	
Daggett County	73,697	74,618	1.2%	73,456	
Davis County	12,065,952	12,874,650	6.7%	13,575,214	
Duchesne County	1,480,174	1,378,487	-6.9%	957,629	
Emery County	399,767	402,921	0.8%	404,077	
Garfield County	247,531	262,796	6.2%	274,833	
Grand County	637,357	676,502	6.1%	666,063	
Iron County	1,802,481	1,861,199	3.3%	1,988,404	
Juab County	329,795	350,708	6.3%	372,474	
Kane County	342,774	370,404	8.1%	386,130	
Millard County	494,301	494,402	0.0%	508,559	
Morgan County	307,681	344,716	12.0%	370,336	
Piute County	75,649	73,649	-2.6%	74,552	
Rich County	80,097	80,655	0.7%	98,305	
Salt Lake County	49,860,360	52,522,077	5.3%	54,866,110	
San Juan County	576,787	543,073	-5.8%	528,213	
Sanpete County	862,438	911,611	5.7%	943,999	
Sevier County	882,835	928,270	5.1%	919,096	
Summit County	2,659,856	2,851,117	7.2%	3,106,934	
Tooele County	2,040,008	2,161,638	6.0%	2,251,032	
Uintah County	2,529,062	2,446,525	-3.3%	1,883,926	
Utah County	20,506,649	21,746,483	6.0%	22,855,756	
Wasatch County	1,031,531	1,124,732	9.0%	1,229,101	
Washington County	6,292,393	6,698,096	6.4%	7,200,399	
Wayne County	106,835	110,965	3.9%	115,981	
Weber County	9,459,605	9,930,013	5.0%	10,299,000	
Total County Option	122,432,279	128,798,125	5.2%	133,885,084	

BOTANICAL, CULTURAL, RECREATIONAL, AND ZOOLOGICAL

Botanical, Cultural and Zoological

(Net Collected FY05 to FY16)

2016	\$39,258,967
2015	\$34,097,604
2014	\$32,550,438
2013	\$30,696,717
2012	\$28,834,681
2011	\$26,787,519
2010	\$25,850,763
2009	\$27,065,125
2008	\$31,520,286
2007	\$31,881,320
2006	\$26,242,424
2005	\$19,916,601

The botanical, cultural and zoological tax, often referred to as "ZAP" (zoo arts and parks), "RAP," 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. §59-12-709

FY2016 Revenues/\$39,258,967

Community	FY 2014 Jul 13 - Jun 14	FY 2015 Jul 14 - Jun 15	FY 14 - FY 15 % Change	FY 2016 Jul 15 - Jun 16	FY 15 - FY 16 % Change
Cache County	1,243,657	1,298,607	4.4%	1,403,780	8.1%
Helper ¹	1,046	15,843	1415.2%	13,737	-13.3%
Price	236,942	259,256	9.4%	231,377	-10.8%
Bountiful	430,494	459,154	6.7%	507,497	10.5%
Centerville	327,467	342,546	4.6%	359,559	5.0%
Clearfield ²		17,160	N.A.	209,675	1121.9%
Farmington ³			N.A.	251,234	N.A.
Layton ⁴			N.A.	107,955	N.A.
North Salt Lake	314,124	356,642	13.5%	365,217	2.4%
Woods Cross	222,768	255,963	14.9%	266,154	4.0%
West Bountiful	212,319	218,444	2.9%	210,667	-3.6%
Duchesne City	29,041	39,344	35.5%	21,021	-46.6%
Roosevelt	284,034	272,098	-4.2%	162,168	-40.4%
Green River ⁴			N.A.	2,268	N.A.
Cedar City	478,764	478,446	-0.1%	539,138	12.7%
Brian Head	17,573	21,803	24.1%	20,832	-4.5%
Salt Lake County	19,468,661	20,514,681	5.4%	21,609,446	5.3%
Blanding	33,298	32,863	-1.3%	30,891	-6.0%
Monticello	18,142	19,486	7.4%	22,690	16.4%
Centerfield	5,583	7,894	41.4%	7,363	-6.7%
Gunnison	22,094	23,527	6.5%	25,193	7.1%
Mayfield	1,087	911	-16.2%	1,498	64.4%
Aurora	6,425	7,375	14.8%	7,728	4.8%
Redmond	4,978	4,951	-0.6%	5,679	14.7%
Richfield	213,655	207,494	-2.9%	213,305	2.8%
Salina	43,159	48,036	11.3%	45,764	-4.7%
Summit County	1,359,517	1,473,921	8.4%	1,642,778	11.5%
Tooele City	347,253	360,845	3.9%	380,505	5.4%
Uintah County	1,354,169	1,244,395	-8.1%	761,705	-38.8%
American Fork ²		66,842	N.A.	831,359	1143.8%
Lindon ¹	36,523	467,213	1179.2%	499,337	6.9%
Orem	1,806,364	1,873,274	3.7%	1,918,263	2.4%
Cedar Hills	41,222	42,490	3.1%	44,200	4.0%
Washington County ²		217,387	N.A.	2,604,368	1098.0%
Weber County	3,056,470	3,218,187	5.3%	3,366,043	4.6%
Total Arts and Zoo	31,616,826	33,867,078	7.1%	38,690,393	14.2%

¹ Tax imposed effective April 1, 2014

² Tax imposed effective April 1, 2015

³ Tax imposed effective July 1, 2015

⁴ Tax imposed effective April 1, 2016

TOURISM, RECREATION, CULTURAL, AIRPORT FACILITIES, AND CONVENTION SALES TAX

The tourism, recreation, cultural, convention, and airport 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 replaces 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.
- 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. §59-12-601

FY2016 Revenues/\$66,854,270

Tourism Tax Collected (FY03 to FY16)

2016	\$66,854,270
2015	\$61,871,642
2014	\$58,305,231
2013	\$53,125,383
2012	\$50,134,347
2011	\$47,351,230
2010	\$45,258,481
2009	\$45,251,119
2008	\$48,002,666
2007	\$44,337,297
2006	\$45,401,207
2005	\$36,255,996
2004	\$34,037,735
2003	\$33,774,470

MOTOR VEHICLE LEASING TAX

	FY 2014 Jul 13 - Jun 14	FY 2015 Jul 14 - Jun 15	FY 14 - FY 15 % Change	FY 2016 Jul 15 - Jun 16	FY 15 - FY 16 % Change
Community					
Davis County	489,569	525,688	7.4%	591,404	12.5%
Duchesne County	55		-100.0%		N.A.
Grand County	50,695	108,726	114.5%	118,417	8.9%
Morgan County	9,868	10,580	7.2%	12,191	15.2%
Salt Lake County	11,499,371	12,017,875	4.5%	12,964,218	7.9%
Sevier County	22,260	23,156	4.0%	24,548	6.0%
Uintah County	15,408	13,531	-12.2%	6,874	-49.2%
Utah County	871,386	936,289	7.4%	1,025,807	9.6%
Washington County	397,820	433,359	8.9%	489,361	12.9%
Weber County	368,977	403,686	9.4%	438,176	8.5%
Total Leasing	13,725,409	14,472,889	5.4%	15,670,986	8.3%

ROOM RENTAL TAX

	FY 2014 Jul 13 - Jun 14	FY 2015 Jul 14 - Jun 15	FY 14 - FY 15 % Change	FY 2016 Jul 15 - Jun 16	FY 15 - FY 16 % Change
Community					
Salt Lake County	1,912,781	2,091,917	9.4%	2,291,708	9.6%
Total Tourism Transient	1,912,781	2,091,917	9.4%	2,291,708	9.6%

RESTAURANT SALES TAX

<u>Community</u>	FY 2014 Jul 13 - Jun 14	FY 2015 Jul 14 - Jun 15	FY 14 - FY 15 % Change	FY 2016 Jul 15 - Jun 16	FY 15 - FY 16 % Change
<u>Community</u>	FY 2014 Jul 13 - Jun 14	FY 2015 Jul 14 - Jun 15	FY 14 - FY 15 % Change	FY 2016 Jul 15 - Jun 16	FY 15 - FY 16 % Change
Davis County	3,470,841	3,811,118	9.8%	4,084,410	7.2%
Duchesne County	205,542	187,693	-8.7%	163,927	-12.7%
Emery County	46,275	56,336	21.7%	66,222	17.5%
Garfield County	205,048	235,089	14.7%	241,708	2.8%
Grand County	429,284	472,742	10.1%	519,034	9.8%
Iron County	563,840	638,073	13.2%	684,917	7.3%
Juab County	98,474	108,542	10.2%	117,640	8.4%
Kane County	159,901	185,433	16.0%	200,510	8.1%
Millard County ¹		3,803	N.A.	92,008	2319.4%
Morgan County	40,995	45,240	10.4%	44,284	-2.1%
Rich County	39,227	52,603	34.1%	41,383	-21.3%
Salt Lake County	18,971,523	20,461,455	7.9%	22,010,261	7.6%
San Juan County	79,761	112,838	41.5%	99,111	-12.2%
Sanpete County	126,025	135,721	7.7%	152,535	12.4%
Sevier County	232,800	250,302	7.5%	268,615	7.3%
Summit County	2,298,943	2,460,132	7.0%	2,700,852	9.8%
Tooele County	463,545	501,667	8.2%	543,276	8.3%
Uintah County	448,333	474,536	5.8%	404,610	-14.7%
Utah County	5,803,202	6,534,222	12.6%	7,149,472	9.4%
Wasatch County	462,356	490,276	6.0%	511,799	4.4%
Washington County	2,259,611	2,533,524	12.1%	2,737,778	8.1%
Wayne County	49,436	63,697	28.8%	62,008	-2.7%
Weber County	2,750,760	2,987,654	8.6%	3,275,503	9.6%
Total Restaurant	41,186,178	44,953,177	9.1%	48,446,234	7.8%

¹ Millard County imposes the restaurant tax effective April 1, 2015

STATEWIDE MOTOR VEHICLE RENTAL TAX

The motor vehicle rental tax is a statewide 2.5 percent tax on all short-term leases and rentals of motor vehicles not exceeding 30 days. There is an exception for rental vehicles to replace a motor vehicle that is being repaired due to a repair or insurance agreement or a motor vehicle rented 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

FY2016 Revenues/\$5,896,589

Motor Vehicle Rental Tax (Net Collected FY05 to FY16)

2016	\$5,896,589
2015	\$5,409,519
2014	\$5,285,219
2013	\$4,720,995
2012	\$4,523,964
2011	\$4,387,174
2010	\$4,148,663
2009	\$3,741,538

<u>Community</u>	FY 2014 Jul 13 - Jun 14	FY 2015 Jul 14 - Jun 15	FY 14 - FY 15 % Change	FY 2016 Jul 15 - Jun 16	FY 15 - FY 16 % Change
State-Wide Motor Vehicle Rental	5,114,717	5,365,950	4.9%	5,856,145	9.1%
Total Motor Vehicle Rental	5,114,717	5,365,950	4.9%	5,856,145	9.1%

RESORT COMMUNITIES SALES TAX

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

Qualifying municipalities may impose a tax of up to 1.1 percent of the purchase price on a transaction subject to the state sales tax. An additional 0.50 percent may be imposed upon voter approval, or if a municipality imposed 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 Tax Commission collects and distributes the tax for local government units.

Utah Code Ann. §59-12-401

FY2016 Revenues/\$22,241,055

Resort Communities Tax Collected (Net Collected FY02 to FY16)

2016	\$22,241,055
2015	\$20,436,237
2014	\$18,900,246
2013	\$14,388,889
2012	\$13,485,629
2011	\$12,691,911
2010	\$11,826,984
2009	\$11,675,733
2008	\$12,926,792
2007	\$11,716,452
2006	\$10,609,677
2005	\$9,707,339
2004	\$7,882,031
2003	\$7,684,387
2002	\$7,324,859

<u>Community</u>	<u>FY 2014</u> <u>Jul 13 - Jun 14</u>	<u>FY 2015</u> <u>Jul 14 - Jun 15</u>	<u>FY 14 - FY 15</u> <u>% Change</u>	<u>FY 2016</u> <u>Jul 15 - Jun 16</u>	<u>FY 15 - FY 16</u> <u>% Change</u>
Dutch John ³	0	0	N.A.	1,406	N.A.
Green River	362,561	379,571	4.7%	390,909	3.0%
Boulder	36,839	38,375	4.2%	38,595	0.6%
Bryce Canyon	342,284	372,576	8.8%	391,033	5.0%
Escalante ²	22,418	89,311	298.4%	92,622	3.7%
Panguitch	173,358	176,318	1.7%	186,205	5.6%
Tropic	56,481	69,968	23.9%	91,383	30.6%
Moab	2,914,341	3,323,764	14.0%	3,436,395	3.4%
Brian Head	276,153	341,060	23.5%	332,314	-2.6%
Kanab	567,941	604,535	6.4%	649,657	7.5%
Orderville	71,829	86,811	20.9%	105,128	21.1%
Garden City	254,700	280,394	10.1%	327,379	16.8%
Alta	689,686	725,227	5.2%	790,446	9.0%
Monticello ¹	0	35	20535.3%	20	-42.1%
Park City	11,083,219	12,092,565	9.1%	13,391,409	10.7%
Independence	37,811	37,614	-0.5%	38,860	3.3%
Midway	404,751	429,560	6.1%	443,519	3.2%
Springdale	979,729	1,200,722	22.6%	1,318,293	9.8%
Total Resort	18,274,100	20,248,407	10.8%	22,025,573	8.8%

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

² Tax imposed Jan. 1, 2014

³ Tax imposed April 1, 2014

COUNTY TRANSIENT ROOM SALES TAX

The county 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. A tax of up to 4.25 percent is in addition to the applicable sales tax.

Utah Code Ann. §59-12-301

FY2016 Revenues/\$53,229,020

County Transient Room Sales Tax Collected (Net Collected FY01 to FY16)

2016	\$53,229,020	2008	\$28,652,137
2015	\$47,587,384	2007	\$24,995,644
2014	\$43,211,743	2006	\$20,294,926
2013	\$39,226,854	2005	\$18,105,021
2012	\$34,937,494	2004	\$17,521,252
2011	\$26,893,159	2003	\$17,569,762
2010	\$24,007,496	2002	\$18,486,394
2009	\$24,445,300	2001	\$17,489,451

	FY 2014 Jul 13 - Jun 14	FY 2015 Jul 14 - Jun 15	FY 14 - FY 15 % Change	FY 2016 Jul 15 - Jun 16	FY 15 - FY 16 % Change
Community					
Beaver County	212,049	217,002	2.3%	266,638	22.9%
Box Elder County	225,522	240,420	6.6%	288,415	20.0%
Cache County	424,226	473,071	11.5%	535,198	13.1%
Carbon County	265,440	228,428	-13.9%	248,768	8.9%
Daggett County	78,543	79,042	0.6%	93,331	18.1%
Davis County	1,187,005	1,366,480	15.1%	1,478,698	8.2%
Duchesne County	103,843	103,932	0.1%	65,482	-37.0%
Emery County	316,917	385,598	21.7%	401,344	4.1%
Garfield County	1,351,962	1,503,246	11.2%	1,673,708	11.3%
Grand County	2,999,112	3,571,789	19.1%	4,033,651	12.9%
Iron County	939,013	1,086,494	15.7%	1,226,917	12.9%
Juab County	78,763	85,205	8.2%	83,648	-1.8%
Kane County	1,452,512	1,796,176	23.7%	1,939,608	8.0%
Millard County	118,364	116,005	-2.0%	154,551	33.2%
Morgan County	4,260	6,098	43.2%	5,182	-15.0%
Piute County	23,516	23,988	2.0%	25,892	7.9%
Rich County	150,074	178,032	18.6%	236,573	32.9%
Salt Lake County	13,819,842	15,114,103	9.4%	16,557,592	9.6%
San Juan County	562,504	648,632	15.3%	719,941	11.0%
Sanpete County	90,261	95,269	5.5%	105,905	11.2%
Sevier County	438,787	467,462	6.5%	517,052	10.6%
Summit County	6,722,331	7,357,092	9.4%	8,521,207	15.8%
Tooele County	307,252	350,048	13.9%	372,742	6.5%
Uintah County	862,654	786,412	-8.8%	532,727	-32.3%
Utah County	2,414,635	2,677,719	10.9%	3,022,713	12.9%
Wasatch County	1,401,805	1,423,479	1.5%	1,548,326	8.8%
Washington County	4,557,105	5,361,861	17.7%	6,058,978	13.0%
Wayne County	243,120	276,445	13.7%	340,292	23.1%
Weber County	1,091,245	1,204,359	10.4%	1,456,256	20.9%
Total County Transient	42,442,663	47,223,886	11.3%	52,511,338	11.2%

MUNICIPALITY TRANSIENT ROOM TAX

A city or town may impose a municipality transient room tax of up to 1 percent of the rent 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 0.50 percent may be imposed under certain circumstances to repay bonded or other indebtedness.

Utah Code Ann. §59-12-353

FY2016 Revenues/\$9,600,278

Municipalities Transient Room Collected *(Net Collected FY09 to FY16)*

2016	\$9,600,278
2015	\$8,718,456
2014	\$7,773,552
2013	\$7,017,949
2012	\$6,142,971
2011	\$2,235,428
2010	\$2,085,636
2009	\$1,956,472

<u>Community</u>	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Milford	4,421	3,542	-19.9%	6,785	91.6%
Brigham	13,035	16,442	26.1%	25,842	57.2%
Perry	6,646	8,818	32.7%	8,467	-4.0%
Tremonton	27,430	25,948	-5.4%	26,742	3.1%
Logan	106,632	130,461	22.3%	147,480	13.0%
North Logan	28,947	19,920	-31.2%	22,215	11.5%
Helper ³		8	N.A.	49	498.5%
Price	58,536	48,652	-16.9%	54,717	12.5%
Clearfield	6,430	7,046	9.6%	6,613	-6.1%
Farmington	3,938	21,523	446.5%	28,549	32.6%
Layton	177,133	193,549	9.3%	209,355	8.2%
North Salt Lake	27,585	31,672	14.8%	26,499	-16.3%
Sunset	2,660	3,503	31.7%	3,426	-2.2%
Woods Cross	37,553	43,417	15.6%	47,712	9.9%
West Bountiful	20,389	16,685	-18.2%	20,950	25.6%
Roosevelt	15,670	12,945	-17.4%	3,876	-70.1%
Green River	69,715	84,821	21.7%	87,671	3.4%
Escalante	16,292	16,495	1.2%	19,922	20.8%
Moab	787,416	919,074	16.7%	974,203	6.0%
Cedar City ¹	76,400	200,462	162.4%	227,363	13.4%
Brian Head ¹	26,024	49,006	88.3%	55,439	13.1%
Glendale	1,649	2,850	72.9%	4,091	43.5%
Kanab	118,118	140,742	19.2%	161,449	14.7%
Delta	15,566	15,115	-2.9%	17,403	15.1%
Fillmore	20,654	21,645	4.8%	26,881	24.2%
Cottonwood Heights	25,689	23,313	-9.3%	32,462	39.2%
Draper	67,760	72,601	7.1%	76,077	4.8%
Holladay	61,885	86,935	40.5%	82,911	-4.6%
Midvale	117,961	132,520	12.3%	134,419	1.4%
Murray	82,518	139,958	69.6%	185,508	32.5%
Salt Lake City	2,563,781	2,780,144	8.4%	3,063,810	10.2%
Sandy	388,101	409,184	5.4%	435,434	6.4%
South Jordan ²	4,633	68,434	1377.1%	66,510	-2.8%
South Salt Lake	31,308	35,441	13.2%	36,650	3.4%
West Jordan	29,199	30,738	5.3%	30,941	0.7%
West Valley City	298,277	320,499	7.5%	346,973	8.3%
Blanding	25,265	27,523	8.9%	30,055	9.2%
Monticello	21,607	27,096	25.4%	31,543	16.4%
Richfield	78,762	79,462	0.9%	90,244	13.6%
Salina	14,207	16,717	17.7%	20,459	22.4%
Tooele	34,016	40,004	17.6%	35,409	-11.5%
Naples	13,675	8,538	-37.6%	9,500	11.3%
Vernal	152,458	139,320	-8.6%	94,490	-32.2%
Ballard	36,137	36,036	-0.3%	20,538	-43.0%

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MUNICIPALITY TRANSIENT ROOM TAX

(Continued from previous page)

Community	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
	Jul 13 - Jun 14	Jul 14 - Jun 15	% Change	Jul 15 - Jun 16	% Change
Lehi	82,866	126,285	52.4%	145,341	15.1%
Lindon	12	0	-100.0%	111	N.A.
Orem	121,500	122,157	0.5%	130,422	6.8%
Payson	8,660	8,661	0.0%	9,196	6.2%
Provo	363,346	371,430	2.2%	408,998	10.1%
Springville	33,302	48,653	46.1%	65,150	33.9%
Heber	35,416	34,046	-3.9%	48,784	43.3%
Midway	66,499	70,017	5.3%	59,230	-15.4%
Hurricane	57,712	69,526	20.5%	85,738	23.3%
Ivins	90,330	101,363	12.2%	112,518	11.0%
LaVerkin	273	2,401	780.2%	22,050	818.3%
Rockville	1,486	1,346	-9.5%	1,874	39.3%
St George	525,430	580,793	10.5%	642,307	10.6%
Santa Clara	709	3,690	420.6%	9,492	157.2%
Springdale	287,860	358,483	24.5%	402,068	12.2%
Toquerville		152	N.A.	1,029	576.3%
Virgin	9,727	12,306	26.5%	16,420	33.4%
Hanksville	5,323	4,989	-6.3%	5,189	4.0%
Farr West		7,727	N.A.	9,944	28.7%
Marriott-Slaterville	24,815	29,737	19.8%	31,858	7.1%
Ogden	113,270	125,766	11.0%	159,655	26.9%
Riverdale	9,140	9,590	4.9%	12,400	29.3%
Uintah	8,168	9,321	14.1%	11,088	19.0%
West Haven	50,652	56,013	10.6%	61,563	9.9%
Total Municipality Transient	7,612,572	8,663,255	13.8%	9,490,056	9.5%

¹ Tax imposed Oct. 1, 2013

² Tax imposed April 1, 2014

³ Tax imposed Jan. 1, 2015

RURAL HOSPITAL SALES 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 31,999), fifth (population 4,000 to 10,999), 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 Beaver counties impose this tax.

Utah Code Ann. §59-12-810

FY2016 Revenues/\$3,443,599

Resort Communities Tax Collected

(Net Collected FY99 to FY16)

2016 .. \$3,443,599	2007 ... \$7,874,753
2015 \$3,177,859	2006 ... \$6,443,531
2014 \$3,101,405	2005 \$5,060,736
2013 \$2,951,635	2004 ... \$4,172,178
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

Community	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
	Jul 13 - Jun 14	Jul 14 - Jun 15	% Change	Jul 15 - Jun 16	% Change
Beaver City	508,254	443,980	-12.6%	435,769	-1.8%
Daggett County	165,078	148,640	-10.0%	160,174	7.8%
Garfield County	1,009,589	1,094,392	8.4%	1,174,200	7.3%
Kane County	1,360,325	1,515,182	11.4%	1,607,943	6.1%
Uintah County ¹	1,225	7,686	527.6%	1,753	-77.2%
Total Rural Hospital	3,044,471	3,209,880	5.4%	3,379,839	5.3%

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

COUNTY HIGHWAYS AND PUBLIC TRANSIT

In 2015, the Legislature passed a bill raising the state gas tax by five cents per gallon. They also gave authority to local governments to hold an election for voter input on whether cities and counties should enact a quarter-cent sales tax increase for local transportation projects and transit.

In November 2015, voters of Carbon, Davis, Duchesne, Grand, Rich, San Juan, Sevier, Tooele, and Weber approved the measure. The

tax was implemented in all those counties - with the exception of Tooele - on April 1, 2016. Tooele County imposed this tax beginning July 1, 2016.

In Davis, Weber and Tooele, of the 0.25 percent increase, 0.1 percent goes to cities, 0.1 percent to the Utah Transit Authority, and 0.05 percent to the respective county.

In counties that do not have a transit district, 0.1 percent goes to the cities and 0.15 goes to the counties.

	% Change	FY 2016	% Change		% Change	FY 2016	% Change
Carbon County ¹	N.A.	48,929	N.A.	Woodruff ¹	N.A.	194	N.A.
Helper ¹	N.A.	1,664	N.A.	San Juan County ¹	N.A.	24,220	N.A.
Price ¹	N.A.	14,693	N.A.	Blanding ¹	N.A.	3,242	N.A.
Scofield ¹	N.A.	38	N.A.	Monticello ¹	N.A.	1,884	N.A.
Wellington ¹	N.A.	1,435	N.A.	Sevier County ¹	N.A.	39,452	N.A.
East Carbon ¹	N.A.	1,073	N.A.	Annabella ¹	N.A.	519	N.A.
Davis County ¹	N.A.	536,855	N.A.	Aurora ¹	N.A.	884	N.A.
Bountiful ¹	N.A.	45,814	N.A.	Central Valley ¹	N.A.	359	N.A.
Centerville ¹	N.A.	25,707	N.A.	Elsinore ¹	N.A.	672	N.A.
Clearfield ¹	N.A.	25,633	N.A.	Glenwood ¹	N.A.	303	N.A.
Fruit Heights ¹	N.A.	4,119	N.A.	Joseph ¹	N.A.	227	N.A.
Farmington ¹	N.A.	25,698	N.A.	Koosharem ¹	N.A.	223	N.A.
Kaysville ¹	N.A.	27,712	N.A.	Monroe ¹	N.A.	1,547	N.A.
Layton ¹	N.A.	96,891	N.A.	Redmond ¹	N.A.	681	N.A.
North Salt Lake ¹	N.A.	25,445	N.A.	Richfield ¹	N.A.	12,468	N.A.
South Weber ¹	N.A.	5,386	N.A.	Salina ¹	N.A.	3,590	N.A.
Sunset ¹	N.A.	5,145	N.A.	Sigurd ¹	N.A.	303	N.A.
Syracuse ¹	N.A.	23,990	N.A.	Weber County ¹	N.A.	461,425	N.A.
West Point ¹	N.A.	7,744	N.A.	Farr West ¹	N.A.	8,537	N.A.
Woods Cross ¹	N.A.	16,094	N.A.	Harrisville ¹	N.A.	7,727	N.A.
Clinton ¹	N.A.	20,323	N.A.	Hooper ¹	N.A.	5,880	N.A.
West Bountiful ¹	N.A.	11,161	N.A.	Huntsville ¹	N.A.	528	N.A.
Duchesne County ¹	N.A.	49,218	N.A.	Marriott-Slaterville ¹	N.A.	4,408	N.A.
Altamont ¹	N.A.	315	N.A.	North Ogden ¹	N.A.	14,255	N.A.
Duchesne City ¹	N.A.	1,731	N.A.	Ogden ¹	N.A.	109,324	N.A.
Myton ¹	N.A.	704	N.A.	Plain City ¹	N.A.	4,344	N.A.
Roosevelt ¹	N.A.	9,668	N.A.	Pleasant View ¹	N.A.	8,152	N.A.
Tabiona ¹	N.A.	122	N.A.	Riverdale ¹	N.A.	35,810	N.A.
Grand County ¹	N.A.	54,293	N.A.	Roy ¹	N.A.	31,883	N.A.
Castle Valley ¹	N.A.	353	N.A.	South Ogden ¹	N.A.	19,213	N.A.
Moab ¹	N.A.	14,894	N.A.	Uintah ¹	N.A.	1,262	N.A.
Rich County ¹	N.A.	3,234	N.A.	Washington Terrace ¹	N.A.	6,439	N.A.
Garden City ¹	N.A.	729	N.A.	West Haven ¹	N.A.	15,699	N.A.
Laketown ¹	N.A.	272	N.A.	Total Highways			
Randolph ¹	N.A.	379	N.A.	and Transit	N.A.	1,933,116	N.A.

¹ Tax imposed April 1, 2016

OTHER LOCAL SALES TAX OPTIONS

Fixed Guideway Sales Tax

	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
<u>Community</u>	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Davis County	1,849,812	2,006,255	8.5%	2,131,153	6.2%
Weber County	1,527,658	1,612,076	5.5%	1,682,606	4.4%

County of 2nd Class Airport, Highway and Transit Tax

	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
<u>Community</u>	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Utah County	15,420,582	16,387,605	6.3%	17,504,210	6.8%
Total Airport, Highway, Public Transit	15,420,582	16,387,605	6.3%	17,504,210	6.8%

Supplemental State Sales and Use Tax

	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
<u>Community</u>	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Davis County	1,849,812	2,006,255	8.5%	2,131,153	6.2%
Weber County	1,527,658	1,612,076	5.5%	1,682,606	4.4%
Total Supplemental State	3,377,469	3,618,331	7.1%	3,813,758	5.4%

City or Town Option Sales Tax

	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
<u>Community</u>	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Murray ¹			N.A.	2,172,163	N.A.
South Salt Lake	2,542,564	2,801,890	10.2%	2,962,151	5.7%
Vernal ²			N.A.	52,279	N.A.
Riverdale	1,262,032	1,293,025	2.5%	1,375,845	6.4%
Total City or Town Option	3,804,596	4,094,915	7.6%	6,562,438	60.3%

¹ Tax imposed effective October 1, 2015

² Tax imposed effective April 1, 2016

Town Option Sales Tax

	FY 2014	FY 2015	FY 14 - FY 15	FY 2016	FY 15 - FY 16
<u>Community</u>	<u>Jul 13 - Jun 14</u>	<u>Jul 14 - Jun 15</u>	<u>% Change</u>	<u>Jul 15 - Jun 16</u>	<u>% Change</u>
Snowville	30,728	33,905	10.3%	37,357	10.2%
Total Town Option	30,728	33,905	10.3%	37,357	10.2%

TAXABLE PURCHASES BY INDUSTRY

General

	Taxable Sales CY 2012	Taxable Sales CY 2013	Taxable Sales CY 2014	Taxable Sales CY 2015	Pct. Change
Ag, Forest, Fishing, Hunting (110000-119999)	\$13,880,138	\$15,083,094	\$16,721,098	\$15,399,982	-7.90%
Mining, Oil, Utilities (210000-219999)	\$961,569,888	\$850,275,397	\$842,836,844	\$606,128,842	-28.09%
Utilities (220000-229999)	\$2,104,375,650	\$2,308,564,867	\$2,315,267,455	\$2,295,009,337	-0.88%
Construction (230000-239999)	\$749,571,669	\$686,115,509	\$718,876,957	\$719,198,990	0.05%
Manufacturing (310000-339999)	\$2,283,863,297	\$2,251,708,268	\$2,439,018,915	\$2,394,889,415	-1.81%

Wholesale

Durable Goods (423000-423999)	\$3,811,581,335	\$3,551,505,925	\$3,727,662,512	\$3,754,347,371	0.72%
Non-Durable Goods (424000-424999)	\$787,223,579	\$797,937,720	\$785,220,904	\$738,396,959	-5.96%
Electronic Markets (425000-425999)	\$48,734,180	\$48,201,786	\$51,478,181	\$51,927,264	0.87%

Retail

Miscellaneous Retail Trade	\$1,561,006,798	\$1,563,598,584	\$1,655,380,208	\$1,662,937,354	0.46%
Motor Vehicle and Parts (441000-441999)	\$4,524,746,090	\$5,132,392,139	\$5,486,218,826	\$5,990,305,487	9.19%
Furniture, Furnishings (442000-442999)	\$737,388,050	\$776,897,197	\$846,750,260	\$932,675,718	10.15%
Electronics and Appliances (443000-443999)	\$877,062,067	\$827,603,699	\$837,680,738	\$894,978,983	6.84%
Building and Garden (444000-444999)	\$2,013,274,800	\$2,254,519,276	\$2,454,881,646	\$2,666,310,506	8.61%
Food and Beverage Stores (445000-445999)	\$3,641,604,106	\$3,840,811,106	\$4,030,052,165	\$4,272,743,048	6.02%
Health and Personal Care (446000-446999)	\$423,896,443	\$448,176,447	\$483,019,702	\$500,447,746	3.61%
Gasoline Stations (447000-447999)	\$946,486,657	\$955,413,545	\$1,000,861,630	\$1,064,032,602	6.31%
Clothing and Accessories (448000-448999)	\$1,558,423,746	\$1,628,837,721	\$1,673,184,535	\$1,780,660,441	6.42%
Sporting, Music, Books (451000-451999)	\$925,469,701	\$989,915,606	\$994,815,438	\$1,049,015,484	5.45%
General Merchandise (452000-452999)	\$5,819,518,504	\$5,999,161,029	\$6,157,381,674	\$6,408,100,919	4.07%
Non-Store Retailers (454000-454999)	\$483,326,935	\$526,269,814	\$572,470,470	\$579,038,135	1.15%

Transportation

Transport/Warehousing (480000-499999)	\$123,694,723	\$151,581,958	\$116,776,480	\$119,529,580	2.36%
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Finance and Real Estate

Information (510000-519999)	\$2,411,424,376	\$2,300,886,585	\$2,448,816,576	\$2,345,305,471	-4.23%
Finance and Insurance (520000-529999)	\$215,166,370	\$217,020,567	\$227,667,714	\$230,399,271	1.20%
Real Estate, Rent, Leasing (530000-539999)	\$1,112,697,353	\$1,161,970,726	\$1,214,273,437	\$1,288,330,032	6.10%

Services

Professional, Science, Tech (540000-549999)	\$545,556,024	\$627,290,714	\$669,329,653	\$649,525,899	-2.96%
Management of Companies (550000-559999)	\$14,439,249	\$23,532,569	\$15,989,694	\$15,774,715	-1.34%
Waste Management (560000-569999)	\$198,429,387	\$184,343,956	\$197,151,444	\$223,217,510	13.22%
Educational Services (610000-619999)	\$170,087,785	\$155,046,990	\$146,030,699	\$112,031,461	-23.28%
Health Care & Social Assist (620000-629999)	\$111,636,935	\$111,718,497	\$114,300,904	\$133,506,818	16.80%
Arts, Entertainment, Rec (710000-719999)	\$498,558,353	\$534,881,666	\$620,113,065	\$721,256,846	16.31%
Accommodations (721000-721999)	\$1,248,313,080	\$1,322,791,104	\$1,405,650,827	\$1,571,142,780	11.77%
Food and Drink (722000-722999)	\$3,510,472,916	\$3,717,654,478	\$4,008,993,555	\$4,391,132,509	9.53%
Others, Except Public Adm. (810000-819999)	\$1,297,501,190	\$1,342,745,602	\$1,418,276,453	\$1,472,162,513	3.80%

Miscellaneous

Public Administration (920000-929999)	\$245,093,220	\$250,211,721	\$262,249,694	\$254,336,718	-3.02%
Private Motor Vehicle Sales	\$839,156,626	\$905,017,447	\$968,053,872	\$1,046,479,688	8.10%
Special Event Sales	\$75,040,522	\$88,520,310	\$100,527,486	\$94,159,379	-6.34%
Occasional/Non-Classifiable	\$396,208,004	\$573,432,381	\$785,349,059	\$908,067,093	15.63%
Prior Period Payments and Refunds	\$244,700,184	\$282,409,506	\$-100,168,176	\$-19,625,834	-80.41%
Total	\$47,531,179,930	\$49,404,045,506	\$51,709,162,594	\$53,933,277,032	4.30%

TAXABLE PURCHASES BY SELECT CITIES

<u>City</u>	<u>Taxable Sales CY 2011</u>	<u>Taxable Sales CY 2012</u>	<u>Taxable Sales CY 2014</u>	<u>Taxable Sales CY 2015</u>	<u>Pct. Change</u>
American Fork	\$663,326,769	\$736,774,186	\$829,133,509	\$879,160,271	6.03%
Beaver City	\$45,974,977	\$50,364,081	\$54,082,126	\$53,858,704	-0.41%
Blanding	\$38,146,671	\$39,818,919	\$41,658,688	\$39,652,177	-4.82%
Bountiful	\$448,125,517	\$461,055,612	\$527,955,304	\$582,387,917	10.31%
Brigham	\$186,422,533	\$197,632,536	\$218,526,520	\$237,591,103	8.72%
Cedar City	\$496,640,932	\$519,095,805	\$573,247,875	\$622,690,625	8.63%
Centerville	\$349,050,050	\$375,074,418	\$400,967,898	\$424,610,167	5.90%
Clearfield	\$211,272,871	\$204,136,009	\$223,976,505	\$244,855,566	9.32%
Cottonwood Heights	\$406,410,813	\$433,110,483	\$467,695,844	\$493,973,586	5.62%
Delta	\$78,069,993	\$68,539,520	\$81,594,271	\$73,236,849	-10.24%
Draper	\$776,831,978	\$860,045,484	\$1,123,819,327	\$1,259,524,067	12.08%
Farmington	\$160,063,322	\$196,298,262	\$299,275,281	\$350,953,919	17.27%
Heber	\$176,408,485	\$202,237,447	\$264,658,156	\$300,746,118	13.64%
Holladay	\$186,543,724	\$193,397,282	\$223,239,995	\$234,993,935	5.27%
Hurricane	\$163,902,375	\$184,768,096	\$217,863,195	\$238,965,948	9.69%
Kanab	\$69,124,399	\$67,658,945	\$74,772,099	\$81,781,593	9.37%
Kaysville	\$181,316,886	\$195,696,885	\$221,056,615	\$256,259,149	15.93%
Layton	\$1,166,882,247	\$1,233,537,229	\$1,335,994,038	\$1,416,759,759	6.05%
Lehi	\$539,917,411	\$672,811,519	\$787,622,912	\$939,516,746	19.29%
Lindon	\$390,477,510	\$415,020,138	\$489,198,631	\$542,082,936	10.81%
Logan	\$829,715,147	\$864,654,053	\$967,576,081	\$1,043,444,247	7.84%
Midvale	\$570,379,373	\$611,951,093	\$695,597,515	\$721,015,580	3.65%
Moab	\$204,561,579	\$216,634,673	\$250,562,830	\$263,442,586	5.14%
Monticello	\$23,354,995	\$22,198,573	\$23,557,056	\$26,837,887	13.93%
Morgan City	\$40,413,058	\$45,017,454	\$54,730,687	\$67,401,008	23.15%
Murray	\$1,649,736,688	\$1,791,828,003	\$1,949,419,246	\$2,040,797,234	4.69%
Nephi	\$59,274,129	\$70,244,312	\$65,566,973	\$73,444,216	12.01%
North Salt Lake	\$253,364,634	\$286,129,345	\$363,932,185	\$379,088,040	4.16%
Ogden	\$1,292,300,711	\$1,371,148,283	\$1,495,305,081	\$1,570,168,784	5.01%
Orem	\$1,857,063,330	\$1,966,232,793	\$2,146,605,910	\$2,242,207,061	4.45%
Park City	\$675,962,024	\$680,070,324	\$746,910,145	\$824,238,423	10.35%
Payson	\$207,693,857	\$218,201,260	\$227,733,258	\$241,964,483	6.25%
Pleasant Grove	\$218,956,833	\$203,705,317	\$252,661,934	\$306,837,631	21.44%
Price	\$300,631,633	\$284,893,067	\$303,393,343	\$285,982,046	-5.74%
Provo	\$1,154,862,004	\$1,215,514,099	\$1,296,485,237	\$1,315,292,261	1.45%

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TAXABLE PURCHASES BY SELECT CITIES

(Continued from previous page)

<u>City</u>	<u>Taxable Sales CY 2011</u>	<u>Taxable Sales CY 2012</u>	<u>Taxable Sales CY 2014</u>	<u>Taxable Sales CY 2015</u>	<u>Pct. Change</u>
Richfield	\$216,158,902	\$219,766,339	\$247,104,743	\$251,943,914	1.96%
Riverdale	\$630,887,357	\$674,205,134	\$727,004,009	\$768,968,828	5.77%
Riverton	\$331,874,506	\$352,359,554	\$395,577,613	\$419,383,225	6.02%
Roosevelt	\$229,200,612	\$300,645,263	\$326,642,831	\$220,598,892	-32.47%
Roy	\$234,560,291	\$243,420,874	\$269,242,333	\$285,153,570	5.91%
Salt Lake City	\$6,016,884,928	\$6,547,468,812	\$6,960,089,276	\$7,342,163,585	5.49%
Salt Lake County (Unincorporated)	\$1,854,153,543	\$2,129,730,930	\$1,989,970,766	\$1,934,179,504	-2.80%
Sandy	\$1,912,403,408	\$2,176,078,507	\$2,289,394,068	\$2,348,978,850	2.60%
South Jordan	\$1,010,311,559	\$1,077,117,958	\$1,065,444,589	\$1,264,423,913	18.68%
South Ogden	\$253,982,537	\$277,286,604	\$328,350,502	\$349,701,251	6.50%
South Salt Lake	\$1,183,346,824	\$1,246,932,888	\$1,408,932,036	\$1,519,218,373	7.83%
Spanish Fork	\$286,755,325	\$324,401,541	\$440,137,296	\$558,559,505	26.91%
Springdale	\$49,981,127	\$57,554,964	\$76,109,062	\$85,613,245	12.49%
Springville	\$301,890,797	\$310,309,810	\$395,776,081	\$356,010,557	-10.05%
St George	\$1,464,552,421	\$1,608,772,343	\$1,904,035,126	\$2,059,614,969	8.17%
Taylorsville	\$507,309,109	\$527,247,532	\$520,195,593	\$547,972,206	5.34%
Tooele City	\$374,501,952	\$430,267,758	\$429,049,512	\$459,556,702	7.11%
Tremonton	\$116,418,587	\$112,179,187	\$135,373,709	\$150,344,639	11.06%
Vernal	\$620,320,538	\$711,360,716	\$691,753,307	\$509,906,018	-26.29%
West Bountiful	\$252,410,219	\$249,476,863	\$292,728,484	\$292,308,081	-0.14%
West Jordan	\$1,229,449,515	\$1,290,513,275	\$1,415,668,971	\$1,480,823,532	4.60%
West Valley City	\$1,848,765,580	\$1,947,469,489	\$2,190,871,707	\$2,378,568,036	8.57%
Woods Cross	\$223,986,057	\$225,079,543	\$254,449,573	\$274,178,013	7.75%

TAXABLE PURCHASES BY COUNTIES

<u>County</u>	<u>Taxable Sales CY 2012</u>	<u>Taxable Sales CY 2013</u>	<u>Taxable Sales CY 2014</u>	<u>Taxable Sales CY 2015</u>	<u>Pct . Change</u>
Beaver	\$83,155,277	\$108,762,200	\$105,333,033	\$108,620,696	3.12%
Box Elder	\$525,984,628	\$565,482,267	\$565,787,560	\$642,185,735	13.50%
Cache	\$1,370,398,699	\$1,446,517,620	\$1,514,747,630	\$1,631,257,122	7.69%
Carbon	\$419,959,566	\$403,614,170	\$425,133,011	\$390,436,973	-8.16%
Daggett	\$15,390,662	\$18,710,296	\$16,446,258	\$18,339,391	11.51%
Davis	\$4,001,709,854	\$4,268,195,167	\$4,550,828,027	\$4,897,829,423	7.63%
Duchesne	\$830,252,934	\$876,614,645	\$895,537,223	\$443,743,252	-50.45%
Emery	\$141,948,911	\$127,727,564	\$139,401,187	\$127,622,504	-8.45%
Garfield	\$121,978,973	\$111,093,691	\$120,704,435	\$128,864,253	6.76%
Grand	\$310,201,592	\$336,290,362	\$390,269,774	\$367,744,486	-5.77%
Iron	\$593,515,715	\$642,548,128	\$656,571,519	\$723,480,965	10.19%
Juab	\$111,083,131	\$89,241,362	\$96,864,627	\$107,045,763	10.51%
Kane	\$152,390,137	\$157,304,448	\$164,657,451	\$180,636,603	9.70%
Millard	\$159,462,930	\$179,757,203	\$193,271,119	\$169,013,078	-12.55%
Morgan	\$72,901,000	\$75,618,370	\$93,314,785	\$104,374,370	11.85%
Piute	\$8,312,934	\$8,239,753	\$9,987,638	\$9,949,817	-0.38%
Rich	\$26,768,511	\$29,660,940	\$19,625,846	\$36,525,557	86.11%
Salt Lake	\$21,387,821,486	\$21,986,132,639	\$22,940,972,955	\$24,256,514,564	5.73%
San Juan	\$205,127,605	\$212,077,727	\$184,644,166	\$150,443,970	-18.52%
Sanpete	\$209,279,632	\$210,988,494	\$228,738,493	\$237,462,276	3.81%
Sevier	\$323,218,205	\$347,165,433	\$376,419,822	\$366,257,640	-2.70%
Summit	\$1,360,924,736	\$1,469,760,153	\$1,570,919,880	\$1,743,686,508	11.00%
Tooele	\$656,289,360	\$618,948,038	\$633,731,346	\$701,818,672	10.74%
Uintah	\$1,649,607,884	\$1,453,708,803	\$1,470,012,013	\$974,471,427	-33.71%
Utah	\$6,886,069,801	\$7,186,924,961	\$7,555,120,301	\$8,151,075,563	7.89%
Wasatch	\$336,475,382	\$386,246,848	\$429,459,722	\$474,044,344	10.38%
Washington	\$2,306,416,344	\$2,555,201,075	\$2,733,717,746	\$2,970,923,979	8.68%
Wayne	\$34,559,927	\$39,365,960	\$39,518,587	\$43,552,637	10.21%
Weber	\$3,341,960,242	\$3,527,342,925	\$3,719,454,179	\$3,926,991,552	5.58%
<i>Out of State</i>	\$-111,986,128	\$-35,195,736	\$-132,027,739	\$-151,636,088	14.85%
Total	\$47,531,179,930	\$49,404,045,506	\$51,709,162,594	\$53,933,277,032	4.30%

SALES TAX EXEMPTIONS

Utah law exempts certain purchases from the sales and use tax. The following are sales tax exemptions by category and include the estimated state sales tax amounts for fiscal year 2016. These estimates are based on the best information available, however, in some cases, data is limited or unavailable. See Utah Code Ann. §59-12-104

A. ECONOMIC DEVELOPMENT *(Estimated Amount)*

1. Manufacturing machinery and equipment 3-year life. Includes replacements, NAICS 518112, and energy co-generation facilities (\$122,000,000)
2. Airline food (\$306,000)
3. Airline parts and equipment sold by an aircraft manufacturer (NAICS 336411 and 336412) for installation, repair or renovation of an aircraft (\$600,000)
4. Aerospace tools (\$948,000)
5. Motion picture rentals & radio broadcast tapes (\$64,000)
6. Machinery and equipment purchases used by non-live motion picture and television programs, music videos, commercials or documentaries (\$238,000)
7. Tangible personal property or products primarily used in farming, including repair of off-road agricultural machinery (\$43,000,000)
8. Sales of hay (\$9,209,000)
9. Sales of aircraft manufactured in the state if title passes in Utah. (n/a*)
10. Electricity sales to ski resorts for all lifts (\$151,000)
11. Ski resort equipment (\$449,000)
12. Steel mill nondurable equipment (\$317,000)
13. Semiconductor materials including TPP used in research and development (<\$7,000,000) R&D.
14. Renewable energy production facilities (n/a*)
15. Waste energy production facilities (n/a*)
16. Biomass energy production facilities (n/a*)
17. Media (film, TV, video) machinery and equipment (\$303,000)

18. Purchases of tangible personal property used in coal-to-liquids, oil shale, and tar sands technology research and development from July 1, 2006 to June 30, 2016 (<\$500,000)
19. Telecommunications equipment, machinery or software with a useful economic life of at least 1 year. (\$7,390,000)
20. Telecommunications service provider purchase of telecommunications service (n/a*)
21. In-flight sales of tangible personal property or product transferred electronically. (<\$5,000)
22. Web Search Portal (\$77,000)
23. Machinery and equipment with economic life of three or more years for NAICS 713 if used by a person who pays admissions or user fees (\$199,000)
24. Database access (\$476,000)
25. Electronic financial payment services (\$46,000)
26. Sales of a fuel cell (\$34,000)
27. Construction materials for life sciences research and development facility (\$174,000)
28. Machinery and equipment with greater than 3-year life used in qualified research (\$4,900,000)
29. Sales or leases of molten magnesium (<\$600,000)
30. Machinery, equipment, or materials purchases, or repair or replacement by a drilling equipment manufacturer used or consumed in the manufacturing process <\$1,200,000

B. ECONOMIC EFFICIENCY *(Estimated Amount)*

1. Motor and special fuels (\$170,000,000)
2. Aviation fuel (\$12,000,000)
3. Vending machine sales < \$1 of food or beverages (\$2,135,000)
4. Coin-operated laundromats - unassisted transactions only (\$814,000)

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SALES TAX EXEMPTIONS

B. ECONOMIC EFFICIENCY (Estimated Amount) (Continues from previous page)

5. Coin-operated car washing - unassisted transactions only (\$869,000)
6. Non-resident vehicles (\$2,638,000)
7. Non-resident boats (\$129,000)
8. Occasional sales (\$9,703,000)
9. Tangible personal property trades (\$2,600,000)
10. Sales of farm produce sold during the harvest season by the producer (\$2,300,000)
11. Containers, labels, casings (\$17,000,000)
12. Property stored in the state for resale (n/a*)
13. Property brought in by a nonresident for use (n/a*)
14. Property purchased for resale or as an ingredient or component part of manufactured products (\$31,000,000)
15. Property upon which sales tax was paid to another state (n/a*)
16. Sales of transportation, interstate telephone, telegraph, or fuel for use in compounding a taxable service (\$9,000,000)
17. Personal property shipped out of state and incorporated into real property (\$303,000)
18. Short-term lodging consumables (\$2,089,000)
19. Coin-operated amusement devices (\$1,514,000)
20. 45 percent of new and 100 percent of used manufactured homes (\$1,214,000)
21. Sales of natural gas, electricity, coal, fuel oil for industrial use (\$27,000,000)
22. Railroad diesel fuel (\$1,316,000)
23. Pawnbroker repurchases or redemptions (\$2,113,000)
24. Sales of property used in conducting business, if that property was purchased outside of the state, first used outside the state, and brought into the state (n/a*)

25. Sales of tangible personal property for maintenance, repair or overhaul of aircraft not registered in Utah (\$368,000)

26. Sales of tangible personal property used in the preparation of food if seller and purchaser are the same (\$11,000)

C. GOVERNMENTAL (Estimated Amount)

1. State government purchases (\$24,000,000)
2. Local government purchases (\$22,000,000)
3. Admissions to college athletic events (\$2,265,000)
4. Sales by state and local photocopies or copies of records (\$23,000)
5. Sales by the Heber Creeper Railroad (\$6,000)
6. Sales of construction material for Salt Lake International Airport. (n/a*)
7. Sales to a public transit district (n/a*)
8. Textbooks for higher education (\$109,000)
9. Sales of goods at a National Guard Morale, Welfare and Recreation facility (\$20,000)

D. SOCIAL SERVICE, HEALTH, CHARITABLE AND OTHER

1. Food stamps (\$5,492,000)
2. WIC program food purchases (\$457,000)
3. Meals served by schools, churches (\$903,000)
4. Meals served by nursing homes and hospitals (\$689,000)
5. Pollution control equipment, including consumables (\$7,700,000)
6. Prescription drugs (\$68,000,000)
7. Oxygen and stoma supplies (\$120,000)
8. Religious or charitable sales >\$1,000 (\$5,034,000 - refunded amounts only)
9. Religious or charitable purchases <\$1,000 (\$856,000 - refunded amounts only)

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SALES TAX EXEMPTIONS

B. SOCIAL SERVICE, HEALTH CHARITABLE AND OTHER

(Continues from previous page)

10. Newspaper sales or subscriptions (\$2,386,000)
11. Sales or leases to authorized carriers (\$1,497,000)
12. School and fund-raising sales (\$151,000)
13. Home medical equipment and prosthetic devices prescribed or purchased by a medical facility (\$722,000)
14. Sales by area aging services <\$1,500 (n/a*)
15. Wind, geothermal, solar energy sales (n/a*)
16. Vehicle leases for temporary sporting events (n/a*)
17. Water in a pipe, conduit, ditch or reservoir (n/a*)
18. Currency or coinage which is legal tender in the U.S. (n/a*)
19. Gold, silver, platinum ingots, bars medallions not legal tender with a gold, silver or platinum content of 50 percent or more (n/a*)
20. Amounts paid on sale-leaseback transaction (n/a*)
21. Prescribed prosthetic devices (\$4,000,000)
22. Prescribed mobility enhancing equipment (\$460,000)
23. Direct mail electronic databases (\$1,300,000)
24. Municipal taxes or fees levied on purchaser for enhanced level of municipal service (\$9,000)
25. Property temporarily brought into the state by an out-of-state business for disaster-related work (n/a*)

*** n/a (not available)** *These are exemptions with little or no reliable data available upon which to base an estimate. Data on sales tax exemptions are typically not available through internal Tax Commission sources as taxpayers are not required to report exempt amounts. Consequently, most exemption estimates are either based on a time adjusted fiscal note or estimated using publicly available, outside, data sources. Exemption amounts listed as "n/a" often have outdated fiscal notes. Additionally, these exemptions may not have reliable outside data upon which to base an estimate. Each year, the report on sales tax exemptions is updated by looking for currently available data upon which to base estimates. Estimates listed as "n/a" may change from year to year as new data is found or data used in past estimates becomes outdated.*

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PROPERTY TAX

Property taxes are levied in Utah at the local level based on valuations set by county assessors and - in the case of certain properties - by the State Tax Commission.

The Tax Commission values centrally assessed property, which includes mines, railroads, utilities and telecommunications 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

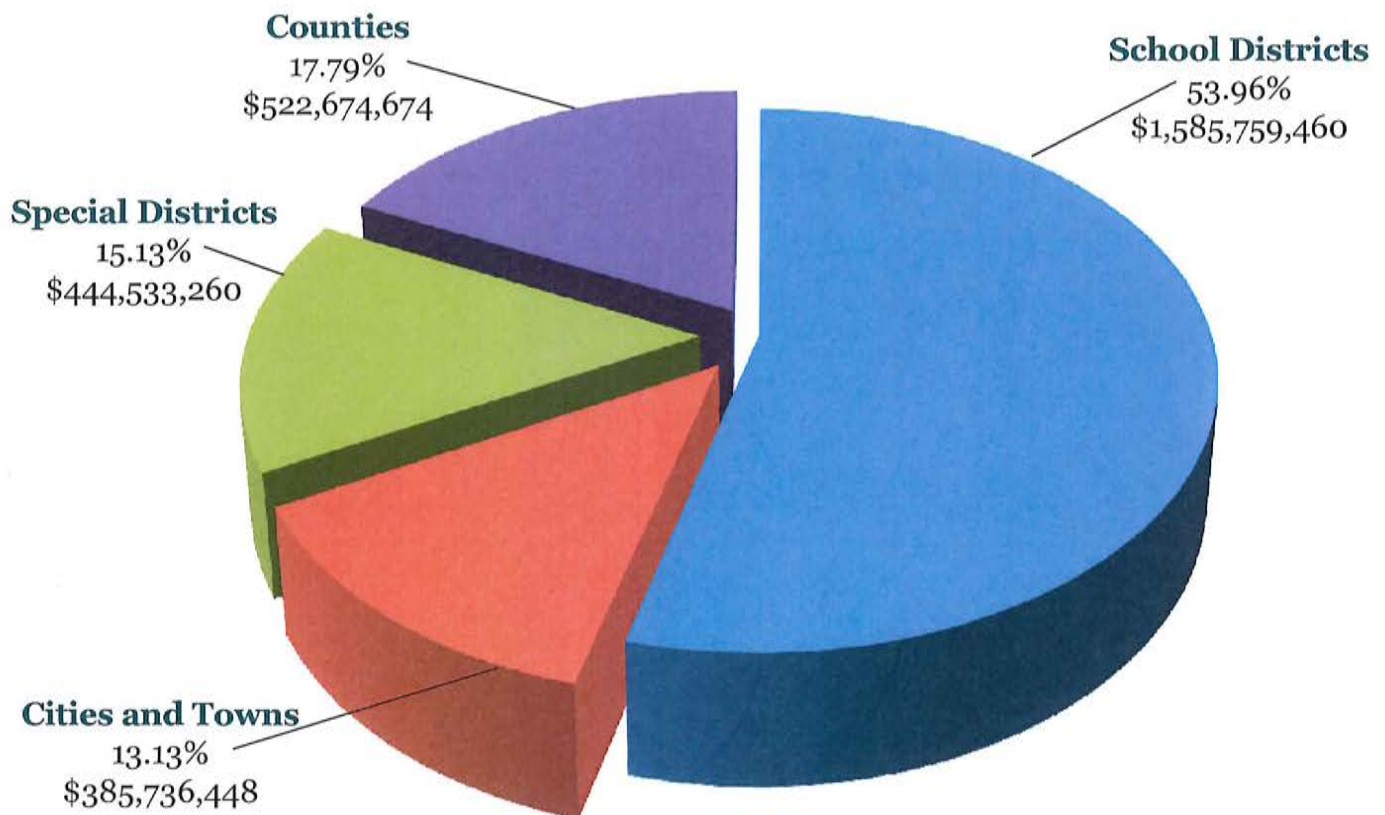
Property tax rates are set by local entities, such as counties, cities, towns, school districts,

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 2015 PROPERTY TAXES



PROPERTY TAX VALUES AND RATES

With exception of state-assessed properties, county assessors value all taxable real property, personal property and motor vehicles which are referred to collectively as "locally 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 January 1, of each year.

Fair market value, less an exemptions, equals taxable value and is expressed as a percentage of fair market value. Taxable value is

the value against which the tax rate is applied to compute taxes charged.

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 based on age.

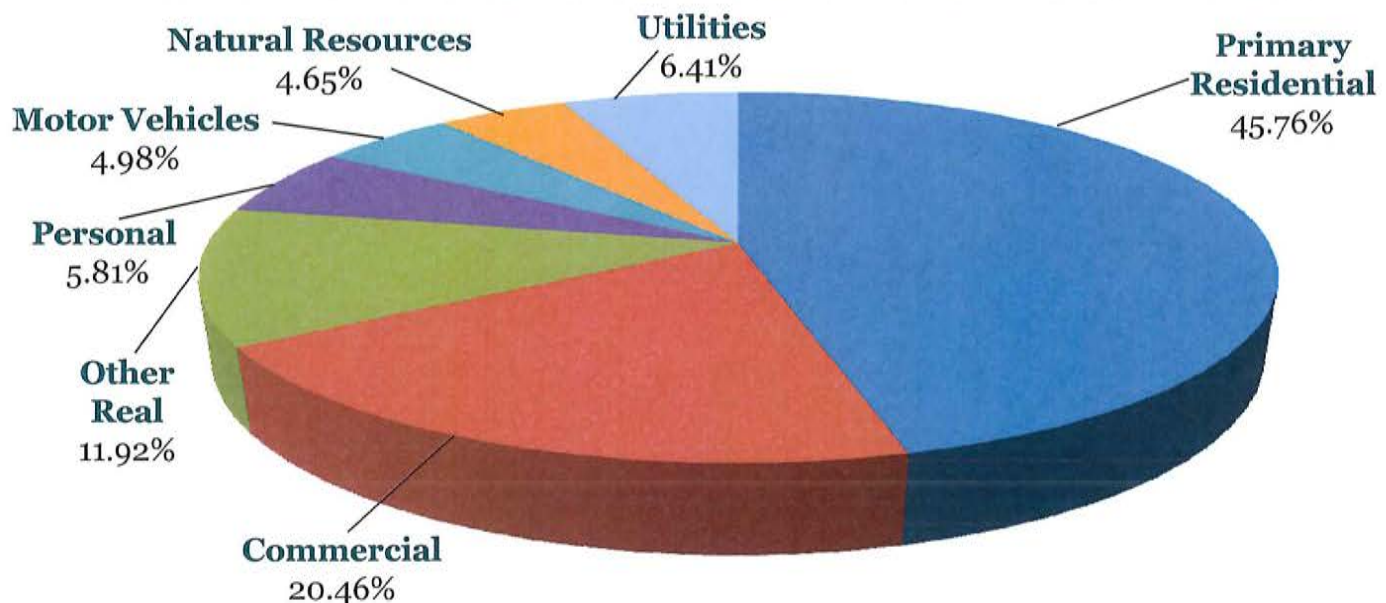
STATE VALUATIONS BY CLASS OF PROPERTY

Class of Property	Taxable Value	Market Value	Taxes Charged	Tax Rates	
				Actual	Effective
Primary Residential	\$107,670,219,268	\$195,764,035,033	\$1,456,403,272	1.35%	0.74%
Commercial	\$48,143,727,484	\$48,143,727,484	\$663,400,294	1.38%	1.38%
Other Real*	28,043,655,987	28,043,655,987	\$305,358,434	1.09%	1.09%
Personal	\$13,681,192,660	\$13,681,192,660	\$189,437,895	1.38%	1.38%
Motor Vehicles	\$11,715,772,601	\$11,715,772,601	\$175,736,587	1.50%	1.50%
Natural Resources**	\$10,943,564,686	\$10,943,564,686	\$135,005,468	1.23%	1.23%
Utilities	\$15,075,139,522	\$15,075,139,522	\$189,178,575	1.25%	1.25%
Statewide	\$235,273,272,208	\$323,367,087,973	\$3,114,520,525	1.32%	0.96%

*Other Real includes agricultural land assessed under the Farmland Assessment Act (FAA).

** Natural Resources and Utilities taxable values are for the 2013 assessment year with rail car values removed and adjusted for resolved appeals. Total taxes charged excludes the uniform fee of 1.5 percent for fee-in-lieu and aged-based motor vehicles.

TAXABLE VALUES BY CLASS OF PROPERTY



PROPERTY TAXES CHARGED

(BY ENTITY GROUP)

<u>County</u>	<u>General County</u>	<u>%</u>	<u>Public Schools</u>	<u>%</u>	<u>Cities and Towns</u>	<u>%</u>	<u>Special Districts</u>	<u>%</u>	<u>Total Taxes Charged</u>
Beaver	\$2,088,432	19%	\$7,686,284	68%	\$325,848	3%	\$1,181,405	10%	\$11,281,969
Box Elder	10,322,521	19%	35,110,655	66%	5,276,404	10%	2,453,390	5%	53,162,970
Cache	14,644,742	19%	54,131,143	69%	9,597,435	12%	521,109	1%	78,894,429
Carbon	6,194,165	26	13,947,860	59%	1,705,623	7%	1,598,377	7%	23,446,025
Daggett	1,381,002	46%	1,458,311	49%	86,263	3%	58,352	2%	2,983,928
Davis	40,724,623	16%	161,169,254	62%	28,820,697	11%	30,834,765	12%	261,549,339
Duchesne	9,062,621	26%	21,599,365	63%	1,145,790	3%	2,575,034	7%	34,382,810
Emery	9,614,527	36%	12,468,153	47%	538,334	2%	3,877,969	15%	26,498,983
Garfield	958,276	17%	3,990,016	72%	343,001	6%	243,886	4%	5,535,179
Grand	4,348,263	27%	10,234,516	63%	131,092	1%	1,527,130	9%	16,241,001
Iron	6,857,246	16%	22,902,095	54%	7,406,365	18%	4,886,601	12%	42,052,307
Juab	2,676,696	23%	7,331,260	63%	493,392	4%	1,216,856	10%	11,718,204
Kane	4,982,615	38%	6,607,233	51%	709,843	5%	780,450	6%	13,080,141
Millard	9,009,150	34%	15,487,162	58%	565,765	2%	1,590,649	6%	26,652,726
Morgan	2,762,333	26%	7,298,726	67%	364,488	3%	396,734	4%	10,822,281
Piute	431,987	32%	746,556	55%	143,423	11%	23,398	2%	1,345,364
Rich	1,165,309	19%	4,390,739	70%	235,427	4%	505,918	8%	6,297,393
Salt Lake	234,696,645	19%	545,345,713	43%	202,235,012	16%	285,753,320	23%	1,268,030,690
San Juan	2,972,765	27%	6,263,992	57%	462,111	4%	1,293,576	12%	10,992,444
Sanpete	3,330,515	21%	10,198,033	64%	1,479,960	9%	936,779	6%	15,945,287
Sevier	4,326,120	26%	10,668,464	65%	1,410,723	9%	-	0%	16,405,307
Summit	15,273,966	11%	75,001,353	55%	15,687,473	11%	30,736,083	22%	136,698,875
Tooele	8,060,388	14%	39,280,927	69%	4,634,544	8%	4,724,054	8%	56,699,913
Uintah	17,624,278	28%	38,162,343	60%	759,317	1%	6,606,924	10%	63,152,862
Utah	34,481,393	9%	260,291,679	70%	58,306,559	16%	18,636,338	5%	371,715,969
Wasatch	9,702,609	21%	30,174,604	64%	2,762,880	6%	4,579,883	10%	47,219,976
Washington	21,758,136	15%	93,028,434	64%	18,755,669	13%	11,711,095	8%	145,253,334
Wayne	692,104	30%	1,548,053	68%	27,349	1%	9,614	0%	2,277,120
Weber	42,531,247	24%	89,236,537	50%	21,325,661	12%	25,273,571	14%	178,367,016
Statewide	\$522,674,674	18%	\$1,585,759,460	54%	\$385,736,448	13%	444,533,260	15%	\$2,938,703,842

PROPERTY TAXES CHARGED BY CLASS

=== *Locally Assessed* ===

Prior to 1930, the property tax served as the major source of revenue for both state and local governmental operations in Utah. Although the property tax has become progressively less important in Utah finances, it still remains the number one source of revenue for most local governments.

Some of the larger cities, however, the property tax is gradually being replaced by the local sales tax as the principal revenue producer.

With the exception of property exempted by the State Constitution or federal laws, all tangible property is subject to the property tax.

After property is valued for tax purposes either by the State Tax Commission or the local county assessor, local governments using the values establish the rate to be applied to the property. Thus, property taxes imposed on specific properties are the result of the following two main elements:

1) the value that is placed on the property for taxing purposes, and

2) the combined tax rates that are charged by the various units of local governments empowered to levy the tax.

The assessment or valuation of property for tax purposes is performed either by the State Tax Commission or by local county assessors.

<u>County</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Locally Assessed</u>
Beaver	2,758,273	708,655	4,466,928
Box Elder	31,583,547	8,059,262	39,642,809
Cache	69,670,209	5,563,730	75,233,939
Carbon	12,134,217	1,651,582	13,785,799
Daggett	1,720,568	24,148	1,744,716
Davis	227,040,726	26,601,678	253,642,404
Duchesne	15,154,094	2,662,654	17,816,748
Emery	4,140,889	324,255	4,465,144
Garfield	4,766,576	112,006	4,878,582
Grand	11,136,738	427,615	11,564,353
Iron	33,781,479	2,272,296	36,053,775
Juab	5,357,599	560,698	5,918,297
Kane	12,229,758	271,134	12,500,892
Millard	6,209,931	617,184	6,827,115
Morgan	8,194,118	628,933	8,823,051
Piute	1,015,106	9,769	1,024,875
Rich	5,078,041	32,288	5,110,329
Salt Lake	1,080,794,124	87,054,472	1,167,848,596
San Juan	5,061,356	312,178	5,373,534
Sanpete	14,374,823	518,308	14,893,131
Sevier	10,400,230	591,105	10,991,335
Summit	131,287,189	1,699,209	132,986,398
Tooele	39,434,574	5,960,472	45,395,046
Uintah	19,773,656	2,848,252	22,621,908
Utah	334,422,042	18,534,584	352,956,626
Wasatch	45,583,037	732,562	46,315,599
Washington	135,209,289	4,554,100	139,763,389
Wayne	2,227,300	33,028	2,260,328
Weber	153,622,511	16,071,738	169,694,249
Statewide	2,425,162,000	189,437,895	2,614,599,895

PROPERTY TAXES CHARGED BY CLASS

=== Centrally Assessed ===

<u>Total Utilities</u>	<u>Total Natural Resources</u>	<u>Total Centrally Assessed</u>	<u>Total Locally And Centrally Assessed</u>	<u>Motor Vehicle</u>	<u>Total Locally And Centrally Assessed Plus Fee In Lieu</u>
6,075,354	739,687	6,815,041	11,281,969	446,119	11,728,088
11,766,267	1,753,894	13,520,161	53,162,970	3,192,148	56,355,118
3,517,381	143,109	3,660,490	78,894,429	5,508,463	84,402,892
3,461,439	6,198,787	9,660,226	23,446,025	1,563,236	25,009,261
1,037,158	202,054	1,239,212	2,983,928	163,255	3,147,183
7,400,027	506,908	7,906,935	261,549,339	18,876,278	280,425,617
1,757,798	14,808,264	16,566,062	34,382,810	1,772,491	36,155,301
20,530,357	1,503,482	22,033,839	26,498,983	776,348	27,275,331
378,749	277,848	656,597	5,535,179	368,727	5,903,906
2,283,411	2,393,237	4,676,648	16,241,001	745,253	16,986,254
5,030,871	967,661	5,998,532	42,052,307	2,463,007	44,515,314
5,337,021	462,886	5,799,907	11,718,204	741,863	12,460,067
384,720	194,529	579,249	13,080,141	975,133	14,055,274
16,682,949	3,142,662	19,825,611	26,652,726	879,286	27,532,012
1,896,242	102,988	1,999,230	10,822,281	901,506	11,723,787
281,091	39,398	320,489	1,345,364	106,037	1,451,401
1,182,571	4,493	1,187,064	6,297,393	214,196	6,511,589
52,874,559	47,307,535	100,182,094	1,268,030,690	67,664,260	1,335,694,950
1,952,476	3,666,434	5,618,910	10,992,444	520,591	11,513,035
763,434	288,722	1,052,156	15,945,287	1,512,354	17,457,641
1,375,295	4,038,677	5,413,972	16,405,307	1,579,492	17,984,799
3,027,285	685,192	3,712,477	136,698,875	4,013,769	140,712,644
5,832,775	5,472,092	11,304,867	56,699,913	3,637,269	60,337,182
4,207,376	36,323,578	40,530,954	63,152,862	2,868,762	66,021,624
17,879,299	880,044	18,759,343	371,715,969	28,114,025	399,829,994
737,733	166,644	904,377	47,219,976	2,165,510	49,385,486
5,118,196	371,749	5,489,945	145,253,334	9,966,013	155,219,347
84,583	12,305	96,888	2,357,216	223,144	2,580,360
6,322,158	2,350,609	8,672,767	178,367,016	13,778,052	192,145,068
189,178,575	135,005,468	324,184,043	938,783,938	175,736,587	3,114,520,525

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 lo-

cated.

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 2015 assessment year based on values established by the State of Utah. The ranking of these property owners is as of May 1, 2015, and the values may change following an appeal.

UTAH'S 25 LARGEST CENTRALLY-ASSESSED COMPANIES

- | | |
|--|---|
| 1. PacificCorp | 15. Questar Pipeline Company |
| 2. Kennecott Utah Copper Corporation | 16. QEP Field Services Company |
| 3. Intermountain Power Agency | 17. American Gilsonite Company |
| 4. Questar Gas | 18. UNEV Pipeline, LCC |
| 5. Union Pacific Railroad Company | 19. Linn Operating Inc. |
| 6. Ruby Pipeline, LLC | 20. Great Salt Lake Minerals |
| 7. Kerr-McGee Oil and Gas Onshore | 21. QEP Energy Company |
| 8. Newfield Production Company | 22. EP Energy |
| 9. Kern River Gas Transmission Company | 23. Mid-America Pipeline |
| 10. Qwest Corporation | 24. Graymont Western U.S., Inc. |
| 11. Anadarko Uintah Midstream, LLC | 25. Deseret Generation/Transmission Co-Op |
| 12. Verizon Wireless | |
| 13. First Wind Energy | |
| 14. Chipeta Processing, LLC | |

LARGEST CENTRALLY-ASSESSED COMPANIES BY COUNTY

County	Company	County	Company
Beaver	First Wind Energy	Piute	PacificCorp
Box Elder	Ruby Pipeline, Inc.	Rich	Ruby Pipeline, LLC
Cache	Ruby Pipeline, Inc.	Salt Lake	Kennecott Utah Copper
Carbon	Conoco Phillips Company	San Juan	Resolute Natural Resources
Daggett	Questar Pipeline	Sanpete	PacificCorp
Davis	PacificCorp	Sevier	Canyon Fuel Company, LLC
Duchesne	Newfield Production Company	Summit	PacificCorp
Emery	PacificCorp	Tooele	PacificCorp
Garfield	Citation Oil and Gas Corporation	Uintah	Anadarko Uintah Midstream, LLC
Grand	Intrepid Potash - Moab LLC	Utah	PacificCorp
Iron	PacificCorp	Wasatch	PacificCorp
Juab	PacificCorp	Washington	PacificCorp
Kane	GarKane Energy Co-Op, Inc.	Wayne	GarKane Energy Co-Op
Millard	Intermountain Power Agency	Weber	PacificCorp
Morgan	SLC Pipeline, LLC		

PROPERTY TAX RELIEF

The State of Utah and county governments provided \$27,735,620 million in property tax relief to 38,230 individuals in 2015. Tax relief is administered by county governments.

The state funds property tax relief through the Circuit Breaker program and county governments provide tax relief to the indigent, blind, and veterans.

Homeowners credits are the state reimbursement portions of the Circuit Breaker program.

Brief summaries of the property tax relief categories are discussed on this page. Details of the law are found in Utah Code Annotated §59-2-1104 to 1109 and §59-2-1202 to 1202.

Blind

For 2015 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 taxes levied, not to exceed \$939 for 2015. An indigent deferral may also be granted for all or any portion of the tax; however, interest accrues.

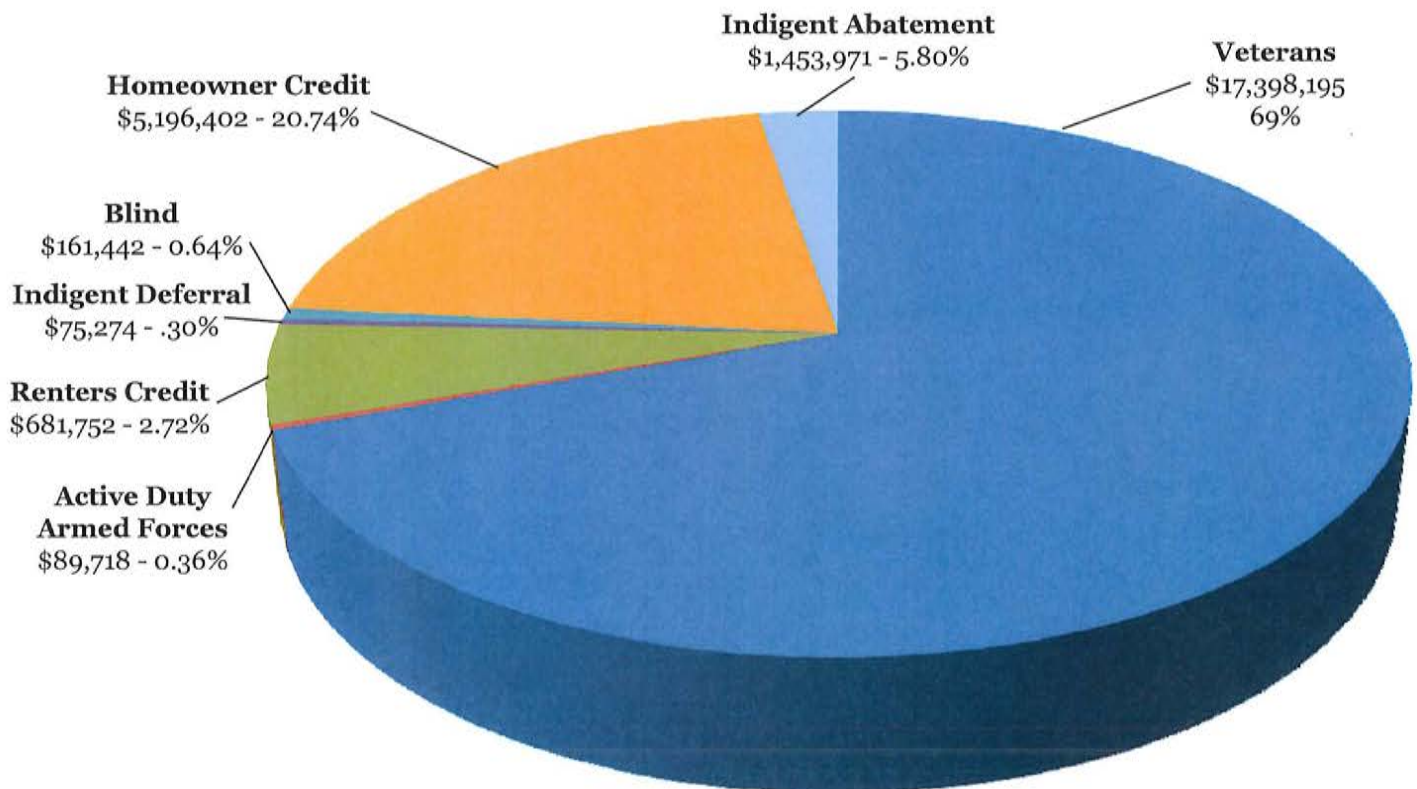
Military Service

An exemption of up to \$252,126 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.

Tax relief is given to active duty or reserve military members who have been deployed outside of the state for at least 200 days.

Low-Income Elderly

Elderly and low income or widowed homeowners and mobile homeowners may apply through the county for Circuit Breaker relief of up to \$909 for 2015. Elderly, low income renters may also be eligible and may apply for relief to the State Tax Commission.



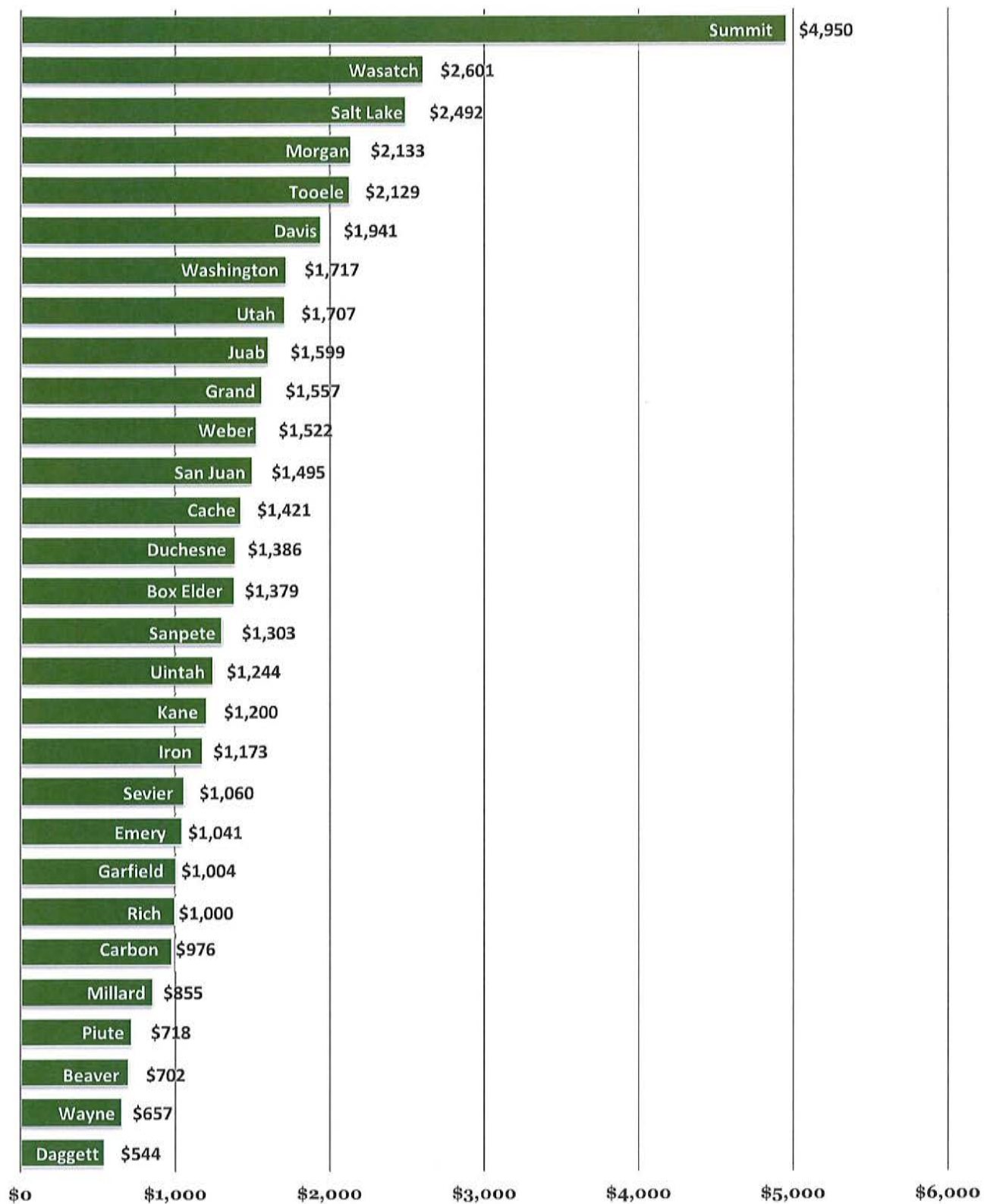
This chart shows dollars and the percentage of statewide tax relief granted to eligible taxpayers.

AVERAGE PROPERTY TAX RATES

County	Number Of Tax Areas	Range of Rates		Average Tax Rates ¹
		Minimum	Maximum	
Beaver	14	0.008508	0.011603	0.009354
Box Elder	71	0.011347	0.016324	0.012729
Cache	57	0.010603	0.014496	0.012738
Carbon	16	0.010856	0.017483	0.012197
Daggett	7	0.009123	0.013563	0.010540
Davis	113	0.011069	0.015513	0.013861
Duchesne	23	0.011705	0.014207	0.012241
Emery	20	0.010539	0.015089	0.012642
Garfield	28	0.008008	0.010911	0.008957
Grand	13	0.009928	0.012465	0.010532
Iron	19	0.010041	0.013963	0.012706
Juab	14	0.012038	0.015533	0.013149
Kane	15	0.010361	0.014334	0.010959
Millard	14	0.010313	0.013962	0.010861
Morgan	7	0.010662	0.012564	0.011263
Piute	5	0.010121	0.012553	0.011329
Rich	16	0.007257	0.00898	0.007622
Salt Lake	324	0.012378	0.020756	0.015114
San Juan	12	0.011821	0.016099	0.013836
Sanpete	22	0.011546	0.016186	0.013542
Sevier	16	0.010635	0.013818	0.011626
Summit	79	0.006533	0.014927	0.008692
Tooele	41	0.011704	0.015934	0.014127
Uintah	21	0.009804	0.012611	0.010625
Utah	130	0.010598	0.015987	0.011789
Wasatch	39	0.010391	0.014237	0.011542
Washington	52	0.010062	0.017528	0.011705
Wayne	7	0.006582	0.007444	0.007445
Weber	243	0.01138	0.018531	0.013962
Statewide	1438	0.005331	0.021964	0.013146

¹ "Average Tax Rates" are computed by dividing total locally and centrally assessed taxes charged by total taxable value, excluding motor vehicle fee-in-lieu value.

AVERAGE RESIDENTIAL PROPERTY TAX



This chart compares the estimated average residential property tax rank by county for 2015. The estimated tax is based on the average residential sales price within that county.

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LEGISLATION

HOUSE BILLS

HB 1 Public Education Base Budget Amendments – Rep. Steve Eliason (*Effective July 1, 2016*) This bill requires each school district to impose a minimum basic tax rate that generates \$392,266,800 (up from \$380,172,300) and sets the estimated minimum basic tax rate at .001695 (previously .001764) for fiscal year 2016-2017.

HB 23 Privilege Tax Amendments – Rep. Jon Stanard (*Retrospective to January 1, 2015*) Modifies the privilege tax statute to reflect that a lessee, permittee, or holder of an easement still has exclusive possession of the premises if the owner has the right to enter the premises, approve leasehold improvements, or inspect the premises.

HB 24 Aeronautics Restricted Account Amendments – Rep. Jon Stanard (*Effective May 10, 2016*) Amends the expenditure of revenues deposited into the Aeronautics Restricted Account to no longer allow aviation fuel tax revenues to be used in the support of aerial search and rescue operations; this legislation is necessary to bring the state into compliance with federal regulations on the use of aviation fuel tax revenues.

HB 25 Property Tax Changes – Rep. Daniel McCay (*Effective January 1, 2017*) Modifies the calculation of new growth as part of the certified tax rate for property tax; “Eligible new growth” is determined from three areas: (1) locally assessed real property, (2) state assessed real and personal property and (3) project area incremental value when the value is no longer being used to provide tax increment to a redevelopment agency; locally assessed personal property value changes will impact the certified tax rate but will no longer be considered new revenue for a taxing entity; negative new growth will no longer occur, but a zero floor will be used; creates a benchmark value for centrally assessed real and personal property beginning in tax year 2015, and the difference between the current year value and the benchmark value will be new growth; a zero will be used if the value calculated is negative; and the term “ad valorem property tax revenue” will no longer include the collection of revenues from redemptions.

HB 26 Revenue and Taxation Interim Committee Report – Rep. Daniel McCay (*Effective May 10, 2016*) Repeals certain reports to and by the Revenue and Taxation Interim Committee, including the report made by the Property Tax Division on counties’ mass appraisal database, and the reports by the economists on the sales tax exemptions for machinery and equipment purchased by: (1) a manufacturing facility, mining establishment, or web search portal establishment under Section 59-12-104(14); and (2) an amusement, gambling, or entertainment establishment under Section 59-12-104(76); modifies the report by the Property Tax Division on equal payment agreements so that it is due only if the division enters into an equal payment agreement; requires that all mandated reports be provided electronically to the committee.

HB 29 Transportation Interim Committee Reports – Rep. Kay Christofferson (*Effective May 10, 2016*) Repeals the requirement that the Motor Vehicle Division report to the Legislature's Transportation Interim Committee if the division is required to stop the issuance of a special group license plate because there were fewer than 500 plates of that type issued for 3 consecutive years.

HB 31 Enterprise Zone Amendments – Rep. Scott Sandall (*Retrospective to January 1, 2016*) Modifies the population requirements for a county or a municipality to qualify for designation as an enterprise zone (from not more than 50,000 to not more than 70,000 for a county and from not more than 15,000 to not more than 20,000 for a municipality); modifies the requirements to receive an enterprise zone tax credit by requiring an applicant for the credit to obtain a tax credit certificate from the Governor's Office of Economic Development (GOED) that indicates the amount of the credit for which the applicant qualifies; grants certain rulemaking authority to GOED related to enterprise zone tax credit certificates; modifies GOED's reporting requirements related to enterprise zone tax credits.

HB 38 Unconventional Vehicle Amendments – Rep. Stewart Barlow (*Effective May 10, 2016*) Defines an autocycle as a motor vehicle with 3 or fewer wheels, equipped with a steering wheel, and where the owner does not straddle or sit astride the vehicle; makes an autocycle subject to the same requirements as a motorcycle under the Motor Vehicle Act; requires a driver of an autocycle to wear a helmet if the driver is under 18 years of age and the autocycle is not fully enclosed and is not equipped with roll bars; defines safety equipment required for an autocycle.

HB 39 Pass-Through Entity Return Filing Date – Rep. Steve Eliason (*Retrospective to January 1, 2016*) Provides that the date for a pass-through entity to file a tax return no longer follows the federal filing dates, but remains on the 15th day of the 4th month after the taxpayer's taxable year end.

HB 61 Corporate Franchise and Income Tax Changes – Rep. John Knotwell (*Retrospective to January 1, 2016*) Addresses the apportionment of business income to the state for purposes of corporate franchise and income taxes by allowing a taxpayer in 2002 or 2007 NAICS Subsector 334, Computer and Electronic Product Manufacturing, an "optional sales factor weighted taxpayer," to choose, on an annual basis, whether to apportion business income by the three-factor method, the double-weighted sales method, or the single sales factor method.

HB 87 Clean Fuel Conversion Amendments – Rep. Stephen Handy (*Effective January 1, 2017*) Creates the Conversion to Alternative Fuel Grant Program Fund; authorizes the Department of Environmental Quality to make grants from the Conversion to Alternative Fuel Grant Program Fund to a person who installs conversion equipment on an eligible vehicle; repeals corporate and individual income tax credits for vehicle conversions.

HB 97 Children With Cancer Special License Plate – Rep. Rebecca Edwards (*Effective October 1, 2016*) Creates a children with cancer support special group license plate for organizations that create or support programs that provide assistance to children with cancer; requires applicants for a new plate to make a \$25 annual donation to the Children with Cancer Support Restricted Account.

HB 104 Property Taxation Amendments – Rep. Jeremy Peterson *(Effective May 10, 2016)*

Permits the county auditor to provide a taxpayer certain notices by electronic means if the taxpayer elects to receive the notice by electronic means; requires that if the receipt of notice sent by electronic means cannot be verified 14 days or more before the county BOE meets and the taxing entity holds a public hearing on a proposed increase in the certified tax rate, the notice required for a certified tax rate increase shall also be sent by mail; provides a method for a taxpayer to revoke an election to receive notices by electronic means.

HB 120 DUI Enforcement Funding Amendments – Rep. Steve Eliason *(Effective May 10, 2016)* Increases the administrative fee for impounding a vehicle due to an arrest, citation, or referral for administrative action for driving under the influence or reckless driving from \$350 to \$400; and allocates the funds from the increased impound fee to the Department of Public Safety Restricted Account.

HB 127 License Plate Options – Rep. Val Peterson *(Effective January 1, 2017)* Adds the “In God We Trust” license plate as one of the standard issue license plates; and removes the “In God We Trust” license plate from the list of special group license plates.

HB 156 Personalized License Plates Amendment – Rep. V. Lowry Snow *(Effective May 10, 2016)* Amends the options for personalizing honor special group license plates by prohibiting the Motor Vehicle Division from rejecting an application for a personalized honor special group license plate if the combination of letters, numbers, or both refers to a year related to military service, a military branch, or an official achievement, badge, or honor received for military service; and provides that if the application is for numbers only, the application may be refused if the combination includes less than 4 numerical digits.

HB 167 Utah Law Enforcement Memorial Special Group License Plate – Rep. Lee Perry *(Effective October 1, 2016)* Creates a Utah Law Enforcement Memorial Support special group license plate for organizations that support the operation and maintenance of the Utah Law Enforcement Memorial; requires applicants for a new plate to make a \$25 annual donation to the Utah Law Enforcement Memorial Support Restricted Account.

HB 183 County Option Sales and Use Tax For Highways and Public Transit Amendments – Rep. Jack Draxler *(Effective May 10, 2016)* Amends the distribution of revenue collected from the .25% local option sales and use tax for highways and public transit enacted by 2015 HB 362 by requiring certain counties of the 3d through 6th class to allocate to a public transit district (PTD) or eligible political subdivision (EPS) less than the full .10% of the .25% that HB 362 required; requires at least 25% of the .10% to be allocated to the PTD or EPS and the remainder split 50% to the county legislative body and 50% to the aggregate population/point of sale split shared in by all participating counties; allows a county of the 3d through 6th class whose voters approved the .25% tax prior to 5/10/16 to take advantage of the new allocation if the citizens of the county approve it by vote; these provisions apply to counties of the 3d through 6th class other than a county of the 3d through 6th class where: (1) the entire boundary of the county is annexed into a single public transit district; (2) the entire boundary of a county is not annexed into a single public transit district, but a city or town within the county is annexed into a single public transit district that also has a county of the first class annexed into the same public transit district; (3) the entire boundary of the county is not annexed into a single public transit district; or (4) there is not a public transit district within the county.

HB 170 Medical Care Savings Account Tax Credit Repeal – *Rep. Jeremy Peterson (Effective January 1, 2017)* Repeals the medical care savings account individual income tax credit.

HB 189 Motor Vehicle Impound Amendments – *Rep. Stephen Handy (Effective May 10, 2016)* Amends the sentencing requirements for DUI convictions by requiring payment of the administrative impound fee and towing and storage fees by the person convicted; requires the Motor Vehicle Division to provide notification to a dealer who has issued the temporary permit for a car that is towed and impounded and currently operating under a temporary permit.

HB 190 Taxation of Foreign Income Amendments – *Rep. Brad Wilson (Effective January 1, 2017)* Allows an equitable adjustment for a pass-through entity taxpayer that generates taxable income primarily from establishments classified in 2002 or 2007 NAICS Section 33242, Metal Tank (Heavy Gauge) Manufacturing, in the amount of the net foreign source taxable income generated from those establishments.

HB 233 Tax Credit for Military Survivor Benefits – *Rep. Paul Ray (Effective January 1, 2017)* Creates a nonrefundable individual income tax credit of 5% (with no carryforward) of military survivor benefits paid by the federal government to the surviving spouse or dependent children of a member of the armed forces or reserve components who dies while on active duty, or of a service-connected cause while performing inactive duty training.

HB 237 Income Tax Contribution for Clean Air – *Rep. Patrice Arent (Effective January 1, 2017)* Creates the Clean Air Fund; allows a resident or nonresident individual who files an individual income tax return to designate on the resident or nonresident individual's income tax return a contribution to the Clean Air Fund; establishes criteria for the distribution of funds from the Clean Air Fund.

HB 242 Alternative Energy Development Tax Amendments – *Rep. Stephen Handy (Effective July 1, 2016)* Expands the exemption from sales tax paid on sales or uses of electricity produced from a new alternative energy source built after January 1, 2016 for users other than residential users; while the current exemption is only for the portion of the tariff that exceeds the tariff that would have been paid had the electricity not been produced from a new alternative energy source, the bill expands the exemption to the entire tariff for electricity produced from a new alternative energy source for users that are not residential users.

HB 265 Mental Health Practitioner Amendments – *Rep. Steve Eliason (Effective January 1, 2017)* Requires the Division of Occupational and Professional Licensing within the Department of Commerce to issue a tax credit certificate in the amount of \$10,000 or \$20,000 to a psychiatrist or psychiatric mental health nurse practitioner who submits an application to that division and meets qualifications relating to the hours of services provided in the state and the population serviced; defines terms; creates a refundable state individual income tax credit for a psychiatrist, a psychiatric mental health nurse practitioner or a volunteer retired psychiatrist who provides mental health services in the state and has received the required certificate.

HB 280 Autonomous Vehicle Study – *Rep. Robert Spendlove (Effective May 10, 2016)* Requires the Department of Public Safety, in consultation with the Motor Vehicle Division and the Department of Transportation, to study autonomous vehicle technologies and report findings to the Transportation Interim Committee before 12/1/16; provides authority for agencies to partner and contract with a person for the purpose of testing autonomous vehicles within the state.

SENATE BILLS

HB 402 Real Estate Amendments – Rep. Gage Froerer (*Effective May 10, 2016*) Changes the requirements for an appraiser involved in a property tax appeal as follows: (1) a licensed or certified appraiser may provide consultation services in a property tax appeal for a contingent fee; (2) a licensed or certified appraiser may advocate for a client in a property tax appeal as long as they do not provide an opinion of value; and (3) a licensed or certified appraiser may provide an opinion of value, present evidence, or provide tax information in a property tax appeal of the personal residence of the licensed or certified appraiser despite any personal bias.

SB 15 Apportionment of Business Income Amendments – Sen. Deidre Henderson (*Retrospective to January 1, 2016*) Addresses the apportionment of business income for purposes of corporate franchise and income taxes by repealing obsolete language; and makes technical and conforming changes.

SB 16 Tax Credit Amendments – Sen. Deidre Henderson (*Retrospective to January 1, 2016*) Repeals a provision that prohibits a person from carrying forward a tax credit if the State Tax Commission is required to remove the tax credit from a tax return; exempts corporate and individual historic preservation tax credits from provisions requiring the State Tax Commission to remove the tax credits from a tax return based on usage.

SB 17 Revenue and Taxation Amendments – Sen. Kevin Van Tassell (*Effective March 28, 2016*) Modifies the formula for calculating the oil and gas severance tax; provides that all transportation and processing costs are deducted from total value, including transportation and processing costs of exempt interests; retrospective operation for a taxable year beginning on or after January 1, 2015, and applies to an oil and gas severance tax for any taxable year, including a taxable year beginning before January 1, 2015, that is the subject of an appeal that was filed or pending on or after January 1, 2016.

SB 31 Tax Commission Levy Process – Sen. Wayne Harper (*Effective January 1, 2017*) Enacts the Depository Institution Data Match System and Levy Act; provides procedures and requirements for the depository institution data match system and levy process, including: requiring the State Tax Commission to develop and operate the database in coordination with depository institutions; allowing the State Tax Commission to enter into agreements with electing depository institutions; establishing a levy process for collecting a liability from a delinquent taxpayer using the depository institution data match system; addressing duties of a depository institution and the State Tax Commission in relation to the depository institution data match system and levy process; addressing a reimbursement the State Tax Commission pays to a depository institution; addressing the confidentiality and disclosure of information; addressing limits on a depository institution's liability; and granting rulemaking authority to the State Tax Commission.

SB 35 Veteran License Plates Amendments – Sen. Peter Knudson (*Effective May 10, 2016*) Creates an honor special group license plate for a combat veteran to display a license plate indicating the campaign or theater the veteran served in; requires the Department of Veterans' and Military Affairs to determine the campaign or theater that will qualify for the plate, and if a particular applicant qualifies for a plate under this program.

SB 38 School Funding Amendments – Sen. Howard Stephenson *(Effective July 1, 2016)*

Amends the definition of “district local property tax revenues” to include school district revenues expended for recreational facilities and revenues received from certain state guarantees; beginning January 1, 2017, creates a separate property tax levy specifically for charter schools so school districts no longer have to collect that funding on behalf of charter schools; repeals, beginning July 1, 2017, the allocation of school district revenues which currently is 25% of the district per pupil local revenues distributed to charter schools; requires the Tax Commission to decrease the board local levy rate imposed by a local school board by the amount necessary to offset any increase from the new charter school levy, resulting in revenue neutrality for school districts and no increase in taxes for taxpayers; requires the charter school levy to be separately stated on the property tax notice; requires the county treasurer to collect the charter school levy revenue and remit the money monthly to the state treasurer, who then deposits the revenues into the Charter School Levy Account; finally, the State Board of Education distributes the revenue based upon guidelines outlined in Section 53A-1a-513.1.

SB 64 Special Group License Plate Modifications – Sen. Luz Escamilla *(Effective October 1, 2016)*

Creates a National Professional Men’s Soccer Team Support of Building Communities support special group license plate for organizations that strengthen youth soccer, build communities, and promote environmental sustainability; requires applicants for the plate to make a \$25 annual donation to the National Professional Men’s Soccer Team Support of Building Communities Restricted Account.

SB 68 Property Tax Amendments – Sen. Wayne Harper *(Contingent effective date)*

Provides for a property tax exemption for machinery and equipment with an economic life of at least 3 years that is leased to government entities for one or more years; if the property is leased for less than an entire calendar year, the claimant pays a proportional tax; the exemption must be applied for annually on or before April 1 unless the lease is entered into on or after March 1, in which case the exemption must be applied for within 30 days; effective on January 1, 2017, if the amendment to the Utah Constitution proposed by S.J.R. 3, Proposal to Amend Utah Constitution - Property Tax Exemptions, 2016 General Session, passes the Legislature and is approved by a majority of those voting on it at the next regular general election.

SB 69 Children’s Heart Disease Special Group License Plates – Sen. David Hinkins *(Effective October 1, 2016)*

Creates a Children with Heart Disease support special group license plate for organizations that provide programs that support children with heart disease; requires applicants for a new plate to make a \$25 annual donation to the Children with Heart Disease Support Restricted Account.

SB 74 Aviation Amendments – Sen. Wayne Harper *(Effective May 10, 2016)*

Requires the Operations Division of the Department of Transportation to conduct compliance audits and inspections as needed to enforce state laws relating to the registration of aircraft; requires the Operations Division to coordinate with airport operators to determine and verify accurate reporting of aircraft that are based within the state for the purpose of administering and enforcing state aircraft registration laws; provides that the due date for aircraft registration is Dec. 31; specifies additional penalties for operating an aircraft that is not registered; grants the Operations Division rulemaking authority to establish procedures for the administration and enforcement of state aircraft registration laws.

SB 80 Infrastructure Funding Amendments – Sen. J. Stuart Adams (*Effective July 1, 2016*) Beginning with fiscal year 2017-18, phases out the 1/16% sales and use tax earmark that was deposited into the Transportation Fund and deposits that phased-out amount into the Water Infrastructure Restricted Account until July 1, 2021 when 100% of that earmark will be deposited into the Water Infrastructure Restricted Account; modifies the \$90,000,000 earmark for the Transportation Investment Fund of 2005 so that \$64,000,000 is deposited into that fund in fiscal year 2016-17, \$63,000,000 in 2017-17, and beginning July 1, 2018, the amount deposited into that fund shall be 3.68% of the state sales taxes collected; modifies the 0.025% earmark for the Transportation Investment Fund of 2005 to phase out after fiscal year 2021-22 when 16.67% of the revenues generated by a .05% tax rate is earmarked to that account; repeals an earmark of collections from a .025% tax rate to the Transportation Fund; requires the Division of Finance to annually transfer a certain amount of revenue from the Transportation Fund to the Transportation Investment Fund of 2005.

SB 112 Property Tax Assessment Amount Amendments – Sen. Howard Stephenson (*Retrospective to January 1, 2016*) Addresses the burden of proof in appeals of property tax assessments by codifying that an assessing authority has the burden of proof on an appeal if the assessing authority presents evidence or asserts that the fair market value of the property is greater than the value originally assessed by the assessing authority.

SB 120 Property Tax Notice Amendments – Sen. Howard Stephenson (*Retrospective to January 1, 2016*) For purposes of the advertisement used to provide notice of a proposed property tax increase, this bill defines “last year’s property tax budgeted revenue” to not include revenue received by a taxing entity from a debt service levy voted on by the public.

SB 151 Community Development and Renewal Agencies Act Revisions – Sen. Wayne Harper (*Effective May 10, 2016*) Replaces the current Title 17C redevelopment projects, urban renewal, economic development, and community development, with a community reinvestment project area (CRA); replaces the term “community development and renewal” with “community reinvestment;” ensures that taxing entities receive new growth when an agency terminates a project; creates a formal process to terminate a project so that all affected parties are notified; provides a single November annual report to provide more current and useful information and replace the current two report system for submittal to the Tax Commission, State Board of Education and each taxing entity from which the project receives funds.

SB 159 Severance Tax Exemption Extension – Sen. Kevin Van Tassell (*Effective May 10, 2016*) Extends until June 30, 2026 (from 2016) the exemption from the state severance tax on oil and gas produced, saved, sold, or transported from coal-to-liquids technology, oil shale, or oil sands.

SB 164 Local Government Modifications – Sen. Deidre Henderson (*Retrospective to January 1, 2016*) Provides that a taxpayer who pays less than the full amount of the items listed on the taxpayer’s property tax notice may direct how the county treasurer allocates the partial payment between the amounts due.

SB 171 Economic Development Tax Credits Amendments – Sen. Curtis Bramble (*Retrospective to January 1, 2016*) Repeals refundable corporate and individual income tax credits for certain business entities generating state tax revenue increases; provides that the Governor’s Office of Economic Development may issue additional income tax credit certificates for investment in certain life science establishments.

SB 173 State Fair Park Revisions – Sen. Kevin Van Tassell (*Effective May 10, 2016*) Provides that a person who executes a development agreement with the Utah State Fair Corporation shall pay a tax equivalent payment in accordance with Title 59, Chapter 3, Tax Equivalent Property Act.

SB 245 Personal Property Amendments – Sen. Deidre Henderson (*Effective January 1, 2017*) Amends the description of personal property to include a pipe laid in or affixed to land whether or not the ownership of the pipe is separate from the ownership of the underlying land.

SB 246 Funding for Infrastructure Revisions – Sen. J. Stuart Adams (*Effective July 1, 2016*) Provides that for the 2016-17 fiscal year only, \$26,000,000 of the state sales tax revenues shall be deposited into the Throughput Infrastructure Fund; and in fiscal year 2017-18 only, \$27,000,000 of the state sales tax revenues shall be deposited into the Throughput Infrastructure Fund.

SB 258 Distribution of Local Sales Tax Revenue – Sen. Ralph Okerlund (*Effective May 10, 2016*) Beginning with fiscal year 2016-17 and ending with fiscal year 2020-21, provides for a minimum distribution of local option sales and use tax revenue for an eligible county, city, or town.

SJR 3 Proposal to Amend Utah Constitution – Property Tax Exemptions – Sen. Wayne Harper (*Contingent effective date*) Proposes to amend the Utah Constitution to allow property leased by the state or by a political subdivision of the state to be exempt from property tax, as provided by statute; directs the lieutenant governor to submit this proposal to voters; provides a contingent effective date of January 1, 2017 if approved by a majority of voters at the next regular general election.

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