

14th Biennial Report
of the
**UTAH STATE
TAX COMMISSION**



For the fiscal years
1957-1958

FOURTEENTH
BIENNIAL REPORT
OF THE
STATE TAX COMMISSION



H. C. SHOEMAKER
Chairman

ALLAN M. LIPMAN
ARIAS G. BELNAP
Commissioners

G. W. BARBEN
Executive Secretary

ROSCOE E. HAMMOND
Consultant

FOR THE FISCAL YEARS 1957-1958



THE STATE OF UTAH
STATE TAX COMMISSION
118 STATE CAPITOL
SALT LAKE CITY

October 16, 1958

COMMISSIONERS
H. C. SHOEMAKER
CHAIRMAN
ALLAN M. LIPMAN
ARIAS G. BELNAP
SELVOY J. BOYER
G. W. BARBEN
EXECUTIVE SECRETARY

To His Excellency
The Honorable George D. Clyde, Governor
and Members of the Legislature of the
State of Utah

Gentlemen:

We submit herewith the biennial report of the
State Tax Commission covering the period from July 1,
1956 to June 30, 1958.

This report is made in compliance with the
requirements of the law as stated in Section 59-5-46,
Utah Code Annotated, 1953, as amended, by Chapter
120, Laws of Utah, 1957.

Respectfully submitted,

STATE TAX COMMISSION


Chairman


Commissioner


Commissioner


Executive Secretary

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UTAH'S TAX STRUCTURE

It is significant to note that while the property tax yields more revenue in Utah than any other tax, the state government receives no money from this source. The property tax is reserved for cities, towns, counties, school districts and for other local purposes. The state does impose a statewide property tax but it is for the benefit of the Uniform School Fund and the revenue derived from this tax is distributed to the various school districts as an integral part of the Uniform School Fund. For the calendar year 1957 property taxes for the entire state were charged as follows:

Schools (state and district levies combined)	\$42,515,412
Cities and Towns	11,593,075
Counties (except roads)	8,609,621
County roads	2,424,933
Special taxing districts	2,201,258
Bounty, etc.	176,287
	<u>\$67,520,586</u>

The following statements show the receipts of various state taxes for the State General Fund, the Uniform School Fund, for Roads and for Special Tax Funds for the fiscal year ended June 30, 1958:

STATE GENERAL FUND

Beer	\$ 255,458.68
Cigarette (1/2 plus licenses, etc.)	1,042,535.56
Corporation Franchise Tax	
(Property Tax base)	163,119.00
Inheritance Tax	925,990.36
Insurance Tax	1,837,788.93*
Mine Occupation Tax	2,230,902.23
Oleomargarine Tax	632,087.13
Sales and Use Tax	24,494,572.69
	<u>\$31,582,454.58</u>

*In addition to this amount \$159,746.83 was allocated to the Firemen's Pension Fund.

All of the revenue derived from the beer tax, the inheritance, mine occupation, oleomargarine, and sales and use taxes is earmarked for the State General Fund. The revenue received from the tax on insurance companies also goes to the State General Fund except 50 per cent of the tax upon fire insurance premiums which is set aside for the Firemen's Pension Fund.

The revenue from the cigarette tax is divided between the State General Fund and the Uniform School Fund. The tax is computed at the rate of 4c per pack of ordinary size and in addition

there is a tax imposed on cigarette papers and wrappers. One half of the tax on cigarettes is allocated to the Uniform School Fund. The remainder of the taxes on cigarettes and on cigarette papers and the license fees of dealers in cigarettes is allocated to the General Fund. The difference between \$1,042,535.56 allocated to the State General Fund and \$1,003,077.47 which is allocated from cigarette taxes to the Uniform School Fund represents the amount received from taxes on cigarette papers, cigarette dealer's licenses, etc.

The corporation franchise tax act provides for a tax of 4 per cent of the net income of the corporation allocated to Utah for the preceding taxable year or for a tax of 1/20th of 1 per cent of the value of the corporation's tangible property in this State, whichever is greater, and further provides that in any case a minimum tax of \$10.00 shall be imposed.

The act further provides that the revenue which is derived from the tax based upon income shall be allocated to the Uniform School Fund while the tax which is computed upon the property base or the minimum tax of \$10.00 for each corporation shall be allocated to the State General Fund. In the above schedule the sum of \$163,119.00 represents the money which was collected on the property tax base or the \$10.00 minimum. The corporation taxes based upon income will be shown in the schedule which lists receipts to the Uniform School Fund.

While all of the revenue derived from the mine occupation tax is ear-marked for the State General Fund, there is a unique provision of the law which provides for the creation and maintenance of a mine occupation tax reserve fund. All receipts from this tax are deposited in the mine occupation tax reserve fund and then transferred to the State General Fund by a formula based on a five year average collection. The effect of this is to stabilize the amount of money allocated from this tax to the State General Fund each year in such a way that in some years the revenue which is allocated to the State General Fund is larger than the amount actually collected in that year, while in other years the revenue so allocated to the State General Fund may be less than the actual collections for that fiscal year.

For the fiscal year ended June 30, 1958 the actual collections of the mine occupation tax amounted to \$2,126,195.89. In addition to this amount the sum of \$104,706.34 was allocated from the mine occupation tax reserve fund to the State General Fund making a total receipt in the State General Fund from this source of \$2,230,902.23.

The above schedule shows only the receipts to the State General Fund from taxes. In addition to the funds received from taxes the State General Fund receives money from various sources. One of the major sources of revenue at present is profit from the sale of liquor under the provisions of the liquor control act. During the fiscal year ended June 30, 1958, over \$3,000,000 net was received into the State General Fund from this source.

UNIFORM SCHOOL FUND

1. Excise Taxes	
a. One-half of Cigarette Tax	\$ 1,003,077.47
b. Corporation Franchise Tax based upon income	5,975,872.77
c. Individual Income Tax	11,396,277.94
	<u>\$18,375,228.18</u>

The above schedule shows the amounts credited to the Uniform School Fund from excise taxes which are administered by the State Tax Commission. In addition to the excise taxes listed above, the Uniform School Fund is allocated revenue from the following sources:

1. Property Taxes
2. Legislative Appropriations, or transfers from other funds
3. State Lands
4. Federal Funds
5. Miscellaneous

The Uniform School Fund receives revenue from property taxes through the application of a statewide levy on property for the Uniform School Fund and also from the local property tax levy in those school districts where the yield from the minimum 12 mill levy is more than is required to meet the requirements of the minimum school program in such district. The schedule which shows the property tax for all purposes for the calendar year 1957 includes the amount of the property tax which was received directly by school districts through the application of the district levy and the amount of the tax which came as a result of the statewide levy for the Uniform School Fund and the amounts received from the local school districts where the minimum local levy yielded more than the amount necessary to provide for the minimum school program requirements.

During the past few years the Jordan School District and the Iron County School District have both contributed to the Uniform School Fund from the receipts of the local school district levy due to the fact in each case that the 12 mill local levy produced more revenue than was necessary to meet the requirements of the minimum school program in those districts.

In view of the fact that this brief discussion is limited to an analysis of the Utah tax structure, no further mention will be made of the sources of revenue to the Uniform School Fund other than direct taxes.

The following amounts were realized from the taxes specified for the fiscal year ended June 30, 1958:

STATE ROAD FUNDS

Motor Fuel Tax (Gasoline)	\$17,256,028.40
Motor Vehicle Registration	4,027,750.12
Special Fuel Tax (Diesel)	1,594,116.52
Temporary Permit Fees for Buses and Trucks and Taxes Based on Mileage....	943,694.56
	<u>\$23,821,589.40</u>

The Motor fuel tax is commonly called the gasoline tax. Motor fuels which have been manufactured by low temperature carbonization within the state from coals, oil shales, rock asphalts and solid hydrocarbons of Utah, motor fuels which are exported and motor fuels which are sold to the United States and its agencies are exempt from the motor fuel tax. While motor fuels which have been manufactured in the manner indicated above are exempt from this tax, this exemption has no force or effect because there are no fuels being produced in this manner at the present time. The sale or use of all other motor fuels is subject to a tax of six cents per gallon unless it is sold at airports for airplanes' use, in which case the tax is four cents per gallon. The money which is collected from the tax on motor fuel used in airplanes is placed in the aeronautic fund.

All of the motor vehicle registration fees and fees based on gross laden weight are credited to the motor vehicle registration fund. After the expenses of administering the motor vehicle registration law are taken out, the remainder is appropriated to the state road commission for use on class "B" and class "C" roads and for distribution to the highway construction fund. The law provides that on March 1 of each year the state auditor shall place \$2,000,000 from the motor vehicle registration fund in a special account to be known as the class "B" and class "C" roads account and shall distribute the balance of the fund fifty per cent to the class "B" and class "C" roads account and fifty per cent to the highway construction and maintenance fund. The law further provides that "The funds in said class "B" and class "C" roads account shall be expended under the direction of the state road commission in such manner as the legislature shall provide."

The special fuel tax is commonly called the diesel fuel tax because the tax is laid on all diesel fuel which is used to operate or propel a motor vehicle upon the public highways of Utah. However, it is also applied to all other special fuels such as butane or propane which are used to propel a vehicle. The rate is six cents per gallon for all fuel so used except that all sales made to the United States Government or any instrumentality thereof are exempt from the tax. Special fuels which are used for airplane purposes are taxed at four cents per gallon. The tax is administered by the Tax Commission and the receipts are credited to the state highway construction fund from which an appropriation is made to cover the expenses incurred in the administration and enforcement of the act.

Passenger cars which are owned and operated by bona fide non-residents in Utah are not required to be registered in this state as long as they are so owned and operated. This exemption applies also to all commercial vehicles that have an unladen weight less than 7,000 lbs. or a gross laden weight less than 18,000 lbs. which are owned and operated by such non-residents in Utah. Commercial vehicles which have weights in excess of the above amounts which are owned and operated by such non-residents in Utah may meet the registration requirements in one of the following ways:

1. They may be registered in the ordinary way just as the commercial vehicles owned by residents are registered.
2. The owner or operator may secure a single trip permit which is good for 96 hours. The fee for each permit is three per cent of the amount required for a full year's registration for a vehicle of similar weight, but in no event less than \$2.50 for single units and \$5.00 for multiple units.
3. Interstate commercial vehicles that are regularly engaged in interstate commerce which are owned either by residents or non-residents may be operated in Utah on the mileage fee basis if adequate records are kept and if such vehicles which are owned by non-residents are properly registered in their home state. Such vehicles which are owned by residents of Utah must be registered by paying a fee of \$5.00 for each vehicle. The mileage fee for all interstate commercial vehicles which are regularly engaged in interstate commerce whether owned by residents or by non-residents is as follows:

25,000 pounds or less	1/2c per mile
25,001 pounds to 45,000 pounds	1c per mile
45,001 pounds to 60,000 pounds	1 1/4c per mile
60,001 pounds and above	1 1/2c per mile

All mileage fees and fees collected from temporary permits are credited to the state highway and construction fund.

SPECIAL TAX FUNDS

(Fiscal year ended June 30, 1958)

Public Utilities Regulation Fee	\$ 64,195.27
School Lunch Fund	602,584.58
Automobile Driver Education Tax	335,407.00

In this discussion of Utah's tax structure emphasis has been placed upon the general property tax and upon the excise taxes which are credited to the State General Fund, the Uniform School Fund and to Road Funds, but there are other taxes which do not fit into this classification either because of their unusual nature or purpose. The schedule listed above contains three such taxes.

Public Utilities Regulation Fee:

The appropriation to the public service commission of Utah is received in part from the General Fund and in part from the application of the public utility regulation fee. The law provides that at each regular session the Legislature shall determine the amount to be used for the general support and maintenance of the public service commission for the succeeding biennium and $\frac{1}{4}$ of such total amount is appropriated from the General Fund. The remaining $\frac{3}{4}$ is raised by assessing all utilities such fees as shall yield annually an aggregate amounting to $\frac{1}{2}$ of the said remaining $\frac{3}{4}$. The fee is due and payable on or before the first day of July of each year.

The Tax Commission computes and collects this fee from each public utility subject to regulation by the public service commission. The fee is based upon the gross operating revenue of each utility for the preceding calendar year derived from its business and operation during this period within the state of Utah and excluding income derived from interstate business. The Tax Commission determines the rate of the fee with the provision that in no case shall the fee be in excess of $\frac{1}{2}$ of 1 per cent of the gross operating revenue for the proceeding calendar year and with a further provision that the fee shall be not less than \$2.00 for each public utility.

School Lunch Fund:

A tax of 4 per cent of the purchase price paid upon every retail sale of wine and distilled liquors sold by the state liquor control commission is imposed by Section 53-8-1, Utah Code Annotated 1953. This tax is collected by the liquor control commission. The money is then turned over to the State Tax Commission which in turn deposits it with the State Treasurer, where it is kept in a separate fund known as the School Lunch Fund. This fund is under the control of the state board of education and is used to provide school lunches and the school lunch programs in the various school districts in the State of Utah.

Automobile Driver Education Tax:

The law which imposed this tax was enacted by the Legislature in 1957 and provides that the tax shall be effective commencing January 1, 1958. The tax is \$1.00 upon every motor vehicle which is registered and is collected by the Tax Commission at the time the motor vehicle is registered. The funds are transmitted daily to the State Treasurer and deposited by him to the credit of the Automobile Driver Education Fund.

The amount which was allocated to this fund shown above is the amount which was collected from January 1 to June 30, 1958. The major amount of collections of course is received during the period in which most automobiles are registered. This fee is col-

lected from the owner when he registers a motor vehicle for the first time in a calendar year but is not collected from the same owner or transfers of registration.

RECOMMENDATIONS**Individual Income Tax**

1. We respectfully recommend that the individual income tax law be revised in the following manner:

(a) Amend Section 59-14-5, as amended, to provide that in computing net income each person shall be permitted to deduct from his gross income the amount of excise taxes paid by the refiner, distributor or importer to the State of Utah on the motor fuel (gasoline) used by such person.

In 1951 the legislature amended the motor fuel (gasoline) tax law by re-phrasing that portion of the act which dealt with the imposition of the tax and by adding a paragraph which declared that in fact the levy of the tax was on the consumer. This amendment was enacted for the purposes of permitting the users of motor fuels to deduct the tax from gross income in arriving at the net taxable income for both state and federal income tax purposes. The amendment accomplished its purpose, but it created confusion in that section of the law which imposes the tax.

Shortly after the 1951 amendment became operative, the internal revenue service changed its position on this matter and permitted a deduction of state gasoline taxes in computing net taxable income of an individual even though the tax was not collected directly from the consumer. Elsewhere in this report the Commission recommends that the motor fuel tax law be amended to state clearly that the motor fuel tax is imposed directly upon the producer or importer. This will clarify the act as far as the imposition of the tax is concerned, but if this amendment is passed the motor fuel tax cannot be deducted by the user of the motor fuel in computing a net taxable income for state income tax purposes. It is, therefore, recommended that the state individual income tax act be amended to permit the deduction of the motor fuel tax paid on the gasoline by each user of motor fuels in computing his net taxable income.

(b) Amend Section 59-14-7, as amended, to provide that a taxpayer may be allowed a dependency credit for a child over 18 years of age who is a full time student in an educational institution where the taxpayer provides the main support even though the child earns \$600.00 or more during the year.

In the administration of this feature of the Utah income tax law the Tax Commission is frequently faced with the situation where a taxpayer has a child who is attending a university and earns over \$600 in a year but is still dependent in part upon his parents for maintenance. It is the position of the Commission that the section should be amended to conform with federal law so

as to permit a credit as a dependent for a child over 18 years of age who is a full time student in an educational institution if the taxpayer provides the main support even though the child earns \$600 or more during the year.

It is significant to note that under the provisions of the federal income tax law a parent may take a deduction for a child who is a student at a regular educational institution even though the child earns more than \$600 in a year if the parent provides more than half of the child's support.

(c) Amend Section 59-14-70 to clarify the provision dealing with the credit which a Utah resident may take in computing his Utah income tax for income taxes paid in another state and to provide that such credit will not reduce the proportionate amount of tax on income which the resident has earned in Utah.

Section 59-14-70 makes a provision for the allowance of a credit for taxes paid by a Utah resident to another state. While the purpose of this act was to provide for greater equity in the imposition of the tax, in some situations it has resulted in cancelling out the Utah income tax which would otherwise be due in the absence of such a credit. This result is conspicuous in those cases where the tax rate of another state is much higher than the rate in Utah.

While this situation is found only in a comparatively few cases, we feel that the matter should be brought to your attention for the purpose of tightening up this feature of the law. It is our position that the law can be so amended that it will still permit a proper credit for taxes paid in another state without reducing the amount of the tax which would otherwise be due the State of Utah.

(d) Amend Section 59-14-4, as amended, to provide that "sick pay" received by a taxpayer shall be included in the gross income of the taxpayer, but that insurance benefits received by such taxpayer shall be excluded from the tax base.

Section 59-14-4, which defines gross income for state income tax purposes fails to mention "sick pay" and by reason of that fact, some confusion has arisen in the interpretation of the law since a decision of the United States Supreme Court held that for federal income tax purposes "sick pay" should not be included in gross income.

It is the position of the Commission that pay for services rendered should be included in gross income even though some of that pay may have been received by the individual when he was ill and absent from his employment, but that any sums received by the individual as insurance benefits should not be included in gross income.

(e) Amend Section 59-14-71, as amended, to provide that the employer of a non-resident in Utah shall not be required to collect a withholding tax from a non-resident based on his earnings in Utah if the employer is to operate in Utah less than sixty days.

As a condition essential to the allowance of such grace period, it will be necessary for the employer to file with the Tax Commission immediately upon beginning operations in Utah, a statement under oath setting forth the significant facts regarding such operation and employment.

In 1957 the legislature amended the state income tax law to provide for the withholding of income taxes due on the earnings of non-residents in Utah. The effect of this provision has resulted in the curtailment of operations by some non-resident employers in Utah. We believe that the purpose of the act can be substantially accomplished if it is amended to provide that the employer of a non-resident in Utah shall not be required to withhold a state income tax if the employer is to operate in Utah for less than sixty days.

Corporation Franchise Tax

2. We respectfully recommend that the corporation franchise tax law be supplemented by an income tax on corporations engaged solely in interstate commerce which are not now taxed under the Utah corporation franchise tax law, and other corporations that derive income from sources in Utah which under the present franchise tax law are technically not doing business in Utah.

The United States Supreme Court has firmly established two significant principles regarding the state taxation of corporations under the provisions of franchise tax or income tax laws. They may be briefly stated as follows:

1. A state may not impose a charge for the enjoyment of a right granted by the federal constitution.
2. A state may levy a tax on the income of a corporation which is wholly derived from interstate commerce.

The Utah corporation franchise tax act imposes a tax upon every corporation, not exempt, for the privilege of exercising its corporate franchise or the privilege of doing business in the state, but this tax does not apply to foreign corporations which are engaged exclusively in interstate commerce in Utah. The first of the above stated principles controls in this situation. As a result, foreign corporations doing interstate business exclusively are not subject to a tax burden comparable to the burden imposed upon domestic corporations and foreign corporations which are not doing interstate business exclusively. This discrimination may be removed by the enactment of an income tax on such corporations, as indicated by the second of the above stated principles.

This problem is not unique in Utah but has been conspicuous in other states which have corporation franchise taxes. In California, for instance, within a few years after the enactment of their corporation franchise tax act, the legislature extended the provisions of the law to include corporations which were engaged solely in interstate commerce in California. This was accomplished

in the same manner which we are recommending for Utah. It is difficult, if not impossible, to make an accurate estimate of the additional revenue which would accrue to Utah through the enactment of the above proposal, but it would eliminate an unfair situation and would provide some additional revenue for the Uniform School Fund.

Motor Vehicle

3. We respectfully recommend that the motor vehicle registration law be revised in the following manner:

(a) Amend Section 41-1-134 to provide for a minimum penalty of \$10.00 for the operation of a vehicle on the highways of the state which is not properly registered.

Section 41-1-134 provides that the penalty for the operation upon public highways of this state of motor vehicles which are not properly registered shall be in the amount of the fee. In the case of passenger cars, particularly after July 1, the registration fee is so small that the penalty is of little importance to the operator who chooses to operate without proper registration.

It is the recommendation of the State Tax Commission that the penalty be continued as at present with the exception that a minimum penalty of \$10.00 shall be imposed in each instance where a motor vehicle is operated on the highways of Utah without proper registration.

(b) Amend Section 41-1-127, as amended, by repealing the section which exempts all one wheel or two wheel trailers of 1,000 lbs. or less actual weight from the payment of registration fees and to provide that the registration fee for trailers and semi-trailers of 500 lbs. or less unladen weight shall be \$2.50.

Section 41-1-127 now provides that all one wheel or two wheel trailers of 1,000 lbs. or less actual weight shall be exempt from the payment of registration fees. The increasing use of lightweight trailers on the public highways makes it advisable to have these vehicles registered so that a proper control can be maintained for them.

Adjoining states generally require the registration of such vehicles so that when Utah residents travel in such a state with a trailer which has not been registered here he encounters difficulty. The Commission, therefore, has recommended that all such vehicles be registered at a nominal fee.

(c) Amend Section 41-1-127, as amended, to provide that where commercial motor vehicles are operated with house trailers such motor vehicles shall be required to be registered for the total gross laden weight of both units of said combination.

The same section makes no provision for the registration on the basis of the combined gross weight of house trailers which are operated with commercial motor vehicles. In view of the fact that

some house trailers which are very large are now operated with a truck towing them, it seems necessary to provide for such registration.

The Tax Commission, therefore, has proposed that house trailers which are operated in connection with commercial vehicles shall be subject to registration on a gross laden weight basis of the two units.

(d) Amend Section 41-1-70 so as to permit the transfer of title of not more than two motor vehicles with a total value not to exceed \$4,000 to the heirs of a deceased owner upon filing with the department an affidavit setting forth the facts which justify the transfer of such ownership without court action.

The law as contained in Section 41-1-70 now provides that in case of the death of a person who owns not more than one vehicle, trailer or semi-trailer and not exceeding the value of \$1,000 and without leaving other property requiring probate procedure, a title to such vehicle may be transferred to the name of the surviving husband or wife or other heir upon filing with the department an affidavit of such person setting forth the facts of survivorship, the name and address of any other heirs and such other facts as are hereby needed to entitle the affiant to such a transfer of title.

The experience which the Commission has had in the administration of this feature of the law shows that it is a very good law and that its provisions should be extended. In many cases the only property of a deceased person consists of one or two motor vehicles, but under the present inflated price situation each vehicle may have a value considerably more than \$1,000. We believe that the law should be amended to permit the transfer of not to exceed two motor vehicles with a total value of not more than \$4,000 in such circumstances as is indicated above.

Sales and Use Tax

4. We respectfully recommend that the sales and use tax laws be re-written and compiled into one act, and that the acts be clarified in regard to the following points:

(a) The rental of tangible personal property.

(b) The definition of "purchase price."

(c) A better definition of what constitutes commercial consumption of gas, electric heat, coal or other fuel and that the scope of the law be extended to apply to sales of power by cooperative non-profit electrical corporations organized under the provision of the Rural Electrification Act.

The Utah sales tax law is known as the Emergency Revenue Act of 1933. This act imposes a tax on the sale of personal property within the State of Utah. At the time it was enacted it was not contemplated that a use tax law would be necessary in order to complement the sales tax act. As the sales tax was increased from

the original rate of $\frac{3}{4}$ of 1 per cent to 2 per cent, the purchase of personal property outside of Utah for use in Utah was accelerated. Consequently, in 1937 the legislature found it necessary to enact the use tax law which imposed an excise tax on the storage, use or other consumption of tangible personal property in Utah. This act not only has served to provide a more equitable basis of taxation but it has protected local merchants against outside competition and has provided material increase in the state's revenue. Unfortunately, when the use tax law was enacted in 1937 some provisions of the new law were not designed to correspond with similar provisions of the sales tax law. For instance, the Statute of limitations under the sales tax is three years, but under the use tax it is two years on refunds and four years on deficiencies. There are also difficulties involved concerning the exemption of coal, fuel oil and other fuels for purposes other than domestic or commercial.

It will be helpful in the administration of these two acts if the problem of the rental of tangible personal property is cleared up in those instances where the rental shall not effect a partial payment method of acquiring title to the property. It will be helpful, too, if the definition of the term "purchase price" is further clarified.

The experience in the administration of the two acts has conclusively shown the wisdom of combining them into one act and not only to clarify the points mentioned above, but also other features of these laws. The experience in Utah dealing with this is not unique. Most other states have faced the same issue where they enacted a sales tax law and later were faced with the problem of providing a tax on the use of tangible property. The best answer to this situation has been found in one act which covers the tax on both the sale and the use of personal property in Utah.

Motor Fuel Tax

5. We respectfully recommend that the motor fuel tax law be revised in the following manner:

(a) Clarify Section 51-11-6, as amended, regarding the imposition of the motor fuels (gasoline) tax by repealing the paragraph which provides that the tax is in fact a levy on the consumer.

The advisability of amending the motor fuels (gasoline) tax was discussed under the recommendations for amendments to the individual income tax law. This is due to the fact that if the motor fuels tax law is amended in the manner recommended above by the Tax Commission, the individual income tax law should also be amended so as to permit the user of motor fuels, in computing his net taxable income, to deduct the tax paid to the state by the purchaser or importer on such motor fuel.

(b) Amend Section 41-11-20 to provide that the exporter of motor fuels shall be permitted four months in which time to claim refund of taxes paid upon such exported motor fuels.

The motor fuel tax law now provides that an exporter of motor fuels from Utah must apply within sixty days after such exportation for an adjustment on the tax. This has proved to be too short a time in which the exporter must take this action. Consequently, the Commission recommends that the time be extended to four months, this to be accomplished by an amendment to the law as indicated.

Oleomargarine Tax

6. We respectfully recommend that the oleomargarine tax law be revised as follows:

(a) Amend the law to provide for a tax on the use of margarine in Utah as well as the sale in order that the margarine which is now purchased from sources outside of Utah and shipped into Utah by the users will be subjected to the same tax which is being paid by local dealers who make the first sale of margarine in Utah.

The oleomargarine tax is placed upon the sale of oleomargarine in the State of Utah and contains no provision for a tax on the use of oleomargarine. Essentially the same kind of difficulty has arisen in regard to the administration of this act as in the administration of the sales tax law prior to the time of the enactment of the use tax act, but the inequity is greater due to the proportionate higher oleomargarine tax.

Users of oleomargarine may now buy this product outside of the state and have it shipped into Utah tax free. The Commission proposes that this inequity be overcome through an amendment to the oleomargarine tax law which will provide for a tax on the use of oleomargarine in Utah as well as on the sale. This will not only make for a more equitable tax but at the same time will provide additional revenue for the State General Fund.

(b) Repeal that provision of the oleomargarine tax law which now requires that the tax shall be collected through the sale of stamps and provide that the seller or user of margarine shall make a monthly report to the Tax Commission and remit the taxes due on the sale or use of the margarine from such consumer or seller.

The oleomargarine tax law now provides for the collection of the tax through the issuance of stamps, but this has proven to be a very unsuccessful procedure. Furthermore, during the past fiscal year dealers in oleomargarine were granted a discount of \$70,887.85 in their purchase of stamps in wholesale quantities.

The Commission now recommends that this method of collecting the tax be repealed and that in its place the user or purchaser of oleomargarine shall be required to report his purchases or his use of oleomargarine as it is imported into the state and that the tax be collected on such a report basis. We call your attention to the fact that the beer tax originally provided for a collection through stamps but this was repealed and now the tax is collected

on a report basis, and, if necessary, after an audit. This has worked very satisfactorily in the collection of the tax on beer and we think it will be successful in the administration of the oleomargarine tax act. Furthermore, if this is done, it will mean additional revenue to the State General Fund of approximately \$70,000 a year which is now being paid to dealers who affix the stamps to the large cartons of oleomargarine.

STATISTICAL SCHEDULES — PROPERTY TAX

Property Assessed by State Tax Commission

1. Summary of mine and public utility valuations for 1957.

Property Assessed by County Assessors

1. Assessed value of real estate and buildings—by counties, 1957.
2. Assessed value of personal property, (except livestock) by counties, 1957.
3. Assessed value of livestock by counties, 1957.
4. Total assessed value of all classes of property by counties, 1957.
5. Distribution of taxes according to purpose by counties.
6. Taxes charged against each class of property by counties.

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APPENDIX

SUMMARY OF ALL ASSESSED VALUES SET BY STATE TAX COMMISSION FOR PROPERTY TAX FOR 1957

Counties	Air Lines	Auto, Pass. & Freight Bus Term'l. & Transit	Gas & Pipe Line Companies	Power Companies	Railroads, Terminal Car Co's. & Express	Tele- graph Co's.	Tele- phone Co's.	Water Co's.	Total		Mines	Total
									\$	\$		
Beaver	\$ 33,654	\$ 33,348	\$ -	\$ 423,643	\$ 1,621,504	\$ 1,582	\$ 250,016	\$ -	\$ 2,363,747	\$ 230,829	\$ 2,594,576	
Box Elder	37,905	174,718	869,298	3,042,183	13,269,036	14,270	517,826	-	17,925,236	98,995	18,024,231	
Cache	3,168	35,777	-	1,764,741	1,367,182	2,713	707,595	-	3,881,176	39,000	3,920,176	
Carbon	-	31,887	210,906	5,307,838	5,378,654	11,513	534,746	57,000	11,532,544	10,327,891	21,860,435	
Daggett	1,045	756	556,222	4,625	-	-	400	-	563,048	-	563,048	
Davis	40,881	107,206	2,411,090	1,172,045	2,923,505	12,424	1,058,529	5,245	7,730,925	124,306	7,855,231	
Duchesne	63,446	22,183	1,001,509	238,767	-	-	183,518	-	1,509,423	95,897	1,605,320	
Emery	24,917	36,325	233,252	555,836	2,547,099	11,669	128,932	-	3,538,030	4,007,953	7,545,983	
Garfield	49,835	158,106	-	65,889	-	-	124,275	-	398,105	76,010	474,115	
Grand	37,638	93,453	1,464,773	430,673	2,961,995	16,325	152,219	-	5,157,076	388,941	5,546,017	
Iron	48,326	234,576	-	1,033,823	3,087,458	2,898	393,730	2,212	4,803,023	31,302,754	36,105,777	
Juab	31,389	61,507	-	313,536	2,499,385	1,619	148,306	6,235	3,061,977	758,313	3,820,290	
Kane	43,605	52,849	-	82,787	-	-	114,912	-	294,153	2,515	296,668	
Millard	74,660	71,838	-	214,277	3,588,847	5,131	242,701	-	4,197,454	45,591	4,243,045	
Morgan	72,839	32,356	-	260,626	1,472,108	1,226	162,248	-	2,815,398	1,589,036	4,404,434	
Piute	-	9,740	-	55,188	147,009	753	45,818	-	258,508	547,251	805,759	
Rich	-	3,137	273,218	81,364	-	-	27,764	-	385,483	292,529	678,012	
Salt Lake	256,864	1,171,733	7,268,298	16,812,637	10,415,688	145,614	9,227,147	398,404	45,696,385	275,217,940	320,914,325	
San Juan	-	80,050	1,468,340	146,274	-	-	65,353	-	1,760,017	14,100,302	15,860,319	
Sanpete	-	24,790	244,463	2,07,526	1,766,628	11,666	171,954	-	2,427,027	134,661	2,561,688	
Sevier	-	24,927	-	296,285	1,191,696	7,482	326,125	-	1,846,515	1,002,692	2,849,207	
Summit	106,710	71,383	2,031,188	363,819	3,238,382	2,108	496,053	3,980	6,313,623	789,016	7,102,639	
Tooele	130,753	261,199	268,531	610,855	6,732,466	26,600	1,339,928	55,216	9,425,548	1,550,816	10,976,364	
Utah	63,416	32,836	1,869,498	425,593	-	229	246,195	-	2,637,767	5,048,750	7,686,517	
Wasatch	62,236	130,760	2,220,385	5,878,320	8,557,372	31,322	1,949,329	-	18,829,724	758,521	19,588,245	
Washington	12,041	23,793	217,022	206,584	704,156	2,887	97,040	-	1,263,523	725,324	1,988,847	
Wayne	36,206	184,004	-	340,884	-	543	265,911	-	827,548	85,381	912,929	
Weber	21,803	1,186	-	9,240	-	-	38,554	-	70,783	7,000	77,783	
TOTAL	\$1,264,905	\$3,266,602	\$25,097,073	\$43,371,527	\$82,045,945	\$340,423	\$20,688,905	\$528,292	\$176,603,672	\$349,348,314	\$525,951,986	

STATE TAX COMMISSION

ASSESSED VALUE OF REAL ESTATE AND BUILDINGS FOR 1957

	Residential Real Estate		Commercial & Industrial		Agricultural Real Estate		Unclassified Real Estate		Aggregate Real Estate		Residential Buildings		Commercial & Industrial Buildings		Agricultural Buildings		Total Assessment of Buildings	
	Value		Value		Value		Value		Value		Value		Value		Value		Value	
Beaver	\$ 156,595	\$	77,780	\$ 1,097,653	\$	-	\$ 1,332,028	\$	823,710	\$	298,775	\$	123,645	\$	1,246,130			
Box Elder	606,995		313,930	9,448,230		89,035	10,458,190		3,606,505		1,768,805		2,158,155		7,533,465			
CACHE	1,689,790		720,455	7,323,987		-	9,734,232		8,125,110		2,276,607		615,553		11,017,270			
Carbon	1,065,380		464,295	1,131,150		-	2,660,825		4,290,390		1,292,235		158,535		5,741,160			
Daggett	3,837		-	123,421		154,964	282,222		65,141		-		-		65,141			
Davis	3,471,515		571,890	3,441,609		17,075	7,502,089		15,686,507		4,316,517		221,710		20,224,734			
Duchesne	183,210		110,950	2,434,550		-	2,728,710		1,117,760		483,355		90,715		1,691,830			
Emery	155,922		20,454	1,377,902		18,259	1,572,537		840,380		209,820		19,985		1,070,185			
Garfield	101,424		12,883	907,943		7,637	1,029,887		659,202		268,431		12,701		940,334			
Grand	191,486		294,803	224,793		261,912	972,994		805,536		908,421		55,570		1,769,527			
Iron	621,605		254,767	2,153,857		5,807	3,036,036		2,341,067		808,537		170,279		3,319,883			
Juab	279,210		78,250	1,749,949		9,985	2,117,394		1,027,854		726,015		131,195		1,885,064			
Kane	104,262		51,988	614,704		1,186	772,140		560,364		261,081		15,316		836,761			
Millard	438,305		203,575	3,519,365		20	4,161,265		1,677,040		507,905		237,400		2,422,345			
Morgan	30,987		11,272	1,256,985		-	1,299,244		285,542		116,077		196,595		598,214			
Piute	43,080		6,410	754,946		2,755	807,191		232,530		74,740		29,210		336,480			
Rich	51,580		20	1,585,975		-	1,637,575		185,440		23,870		102,470		311,780			
Salt Lake	32,012,535		25,439,925	6,898,363		36,565	64,387,388		121,070,940		55,024,565		1,283,775		177,379,280			
San Juan	175,760		69,783	1,262,054		7,710	1,515,307		780,580		524,740		46,633		1,351,953			
Sanpete	629,030		61,405	3,238,840		27,440	3,956,715		2,663,055		807,255		302,470		3,772,780			
Sevier	542,658		180,143	2,976,327		-	3,699,128		2,730,173		852,846		82,297		3,665,316			
Summit	180,355		46,245	2,273,300		18,185	2,518,085		749,630		232,175		366,075		1,347,880			
Tooele	296,345		149,327	2,018,475		5	2,164,152		3,163,420		1,496,242		257,890		4,917,552			
Utah	239,148		136,485	2,148,152		-	2,523,785		1,169,465		806,182		728,236		2,703,883			
Utah	4,831,821		2,823,808	7,288,372		30	14,944,031		28,261,050		20,334,334		1,052,458		49,647,842			
Wasatch	198,494		484,119	1,501,406		2,526	1,750,545		1,116,660		375,686		113,534		1,605,880			
Washington	681,185		210,950	1,435,005		1,595	2,328,735		2,145,590		662,390		275,005		3,082,985			
Wayne	37,823		-	453,894		172	491,889		309,512		74,431		96,764		480,707			
Weber	5,911,460		5,439,530	4,038,030		5,080	15,394,100		25,956,490		10,318,200		1,411,550		37,686,240			
TOTAL	\$54,931,797		\$37,799,442	\$73,679,237		\$667,943	\$167,078,419		\$232,446,643		\$105,850,237		\$10,355,721		\$348,652,601			

VALUE OF PERSONAL PROPERTY ASSESSED BY COUNTY ASSESSOR FOR 1957

County	Motor Vehicles			Value	Merchandise & Fixtures	Commercial & Industrial Machinery	Agricultural Machinery	Other Personal Property	Total									
	Number Assessed	Per Vehicle	Amount						Livestock	Per. Prop. Other Than Livestock								
Beaver	1,747	\$211.73	\$	369,890	\$	139,166	\$	99,848	\$	22,890	\$	631,794	\$	427,933	\$	1,059,727		
Box Elder	8,822	259.15		2,286,245		1,174,345		492,249		692,065		11,145		4,656,048		1,147,280		5,803,329
Cache	11,749	207.43		2,437,049		1,701,499		875,645		417,685		23,460		5,415,338		615,770		6,031,108
Carbon	9,175	252.13		2,313,140		716,040		136,360		41,650		24,425		3,271,615		112,145		3,383,760
Daggett	151	228.68		34,530		16,241		3,170		19,505		830		74,276		84,260		158,536
Davis	16,129	253.49		4,088,534		2,556,965		3,590,067		177,036		13,281		10,425,883		265,950		10,691,833
Duchesne	2,474	248.33		614,360		272,835		126,070		160,085		44,500		1,217,850		683,400		1,900,890
Emery	2,335	264.94		618,627		156,288		68,092		114,576		2,650		960,233		393,877		1,354,110
Garfield	1,232	260.67		321,145		64,005		89,860		61,775		16,071		552,856		241,145		794,001
Grand	2,218	376.79		835,726		771,108		1,243,490		275,088		80,146		3,205,558		251,263		3,456,821
Iron	4,084	238.40		974,327		564,803		55,505		77,464		30,272		1,702,371		355,457		2,057,828
Juab	2,087	227.24		473,570		366,299		344,745		73,275		33,950		1,291,839		378,676		1,670,515
Kane	1,099	245.27		269,547		147,953		54,966		11,677		8,501		492,644		45,742		538,386
Millard	3,554	215.09		764,435		470,496		75,495		555,215		46,804		1,912,445		1,113,566		3,026,011
Morgan	1,256	240.29		301,810		203,667		35,100		41,700		-		296,070		146,170		442,240
Piute	656	254.75		167,115		39,595		14,180		75,180		-		319,430		452,740		772,170
Rich	714	253.03		180,670		31,370		13,880		93,510		-		94,218,817		520,965		94,739,782
Salt Lake	125,083	248.54		31,087,655		36,706,961		20,000,397		837,610		5,586,195		3,308,607		280,332		3,588,939
San Juan	2,740	390.55		1,070,114		611,336		1,245,851		142,199		239,107		2,029,975		623,795		2,653,770
Sanpete	5,187	194.70		1,009,900		479,590		213,555		285,440		41,490		2,039,733		496,348		2,536,081
Sevier	4,981	203.71		1,011,175		535,728		268,948		198,153		25,729		956,394		269,646		1,226,040
Summit	2,570	251.05		645,208		106,332		22,710		108,205		73,939		3,249,543		601,071		3,850,614
Tooele	5,684	255.20		1,450,565		600,080		1,116,144		54,849		27,905		2,377,879		691,254		3,069,133
Uintah	4,162	274.92		1,144,211		620,767		287,601		150,926		274,304		32,167,954		1,191,715		33,359,669
Utah	34,215	246.75		8,442,573		8,335,045		14,790,894		460,444		138,998		916,150		276,030		1,127,843
Wasatch	2,266	262.44		594,682		212,010		35,086		60,380		13,992		1,580,550		194,056		1,856,580
Washington	3,535	245.46		867,700		428,015		147,055		84,755		53,025		3,300		356,157		1,200,213
Wayne	715	268.70		192,120		19,375		79,362		62,000		3,300		17,807,500		455,610		18,263,110
Weber	35,248	224.30		7,906,080		7,299,610		2,027,430		348,070		226,310		17,087,500		195,610		\$210,659,336
TOTALS	295,868	\$244.95		\$72,472,703		\$65,347,523		\$47,453,907		\$5,780,365		\$6,963,289		\$198,017,787		\$12,641,549		

STATE TAX COMMISSION

NUMBER AND ASSESSED VALUE OF LIVESTOCK FOR 1957

County	Cattle			Horses and Mules			Sheep			Other Animals			Poultry (Turkeys)		
	Number	Value	On Range	Assessed		Number	Value	Number	Value	Number	Value	Number	Value	Number	Value
				Number	Value										
Beaver	10,117	\$ 178,327		3,427	\$ 89,780	420	\$ 9,050	42,608	\$ 149,138	42	\$ 239		\$ 1,399	\$ 427,933	
Box Elder	23,211	384,551		19,330	491,630	1,431	25,860	67,783	225,088	-			11,062	8,989	1,147,280
Cache	5,432	88,370		19,064	470,786	794	15,785	2,134	9,023	8,318	15,282		16,524	615,770	
Carbon	2,758	47,665		461	13,255	216	3,220	12,555	46,345	1,433	1,335		325	112,145	
Daggett	2,672	46,691		90	3,425	187	3,240	9,094	30,493	35	192		219	84,260	
Davis	4,064	63,509		7,962	170,309	740	15,735	3,308	9,101	2,380	6,213		1,083	265,950	
Duchesne	14,454	246,235		9,747	257,585	1,188	24,270	43,624	150,700	351	1,490		2,760	683,040	
Emery	15,569	271,393		1,339	37,087	806	18,078	24,193	62,483	-	2,674		2,162	393,877	
Garfield	9,786	180,026		488	19,161	346	11,420	9,637	29,551	96	800		187	241,145	
Grand	5,542	106,302		272	12,380	397	9,900	28,482	121,985	-	240		456	251,263	
Iron	9,525	164,453		1,097	32,752	303	6,280	43,256	149,529	242	1,623		820	355,457	
Juab	7,032	122,126		1,448	41,747	427	10,175	56,144	200,390	138	823		3,415	378,676	
Kane	2,280	42,354		4	70	110	2,675	76	268	23	245		130	45,742	
Millard	28,984	467,911		8,115	174,070	1,107	25,265	121,904	430,190	39,228	16,130		-	1,113,566	
Morgan	2,348	40,806		2,030	51,509	254	2,540	3,298	9,928	4,415	8,250		987	114,020	
Piute	5,013	84,700		1,220	42,440	256	5,180	4,105	13,320	53	530		-	146,170	
Rich	19,075	335,980		1,231	40,860	506	10,220	17,896	64,600	620	1,080		-	452,740	
Salt Lake	-	-		10,170	282,065	1,444	62,920	8,795	31,040	38,749	67,115		77,825	520,965	
San Juan	9,229	162,402		1,070	35,446	462	9,650	20,524	72,382	19	112		-	280,332	
Sanpete	17,231	294,330		7,914	168,015	1,013	16,210	42,774	123,045	-	-		22,195	623,795	
Sevier	12,467	202,604		6,642	193,606	740	15,885	22,165	76,470	-	-		3,462	4,321	496,348
Summit	4,132	67,617		5,703	151,784	460	9,825	8,189	27,500	5,101	9,055		3,865	269,646	
Tooele	9,019	158,328		5,445	44,020	859	17,905	106,691	376,410	1,322	3,218		1,190	601,071	
Uintah	14,918	277,299		3,418	92,819	1,368	28,732	79,527	282,911	4,232	7,200		2,293	691,254	
Utah	35,563	604,753		12,591	323,226	2,440	52,705	44,785	143,510	9,188	19,575		47,946	1,191,715	
Wasatch	4,927	80,383		4,238	114,609	320	6,310	2,321	7,826	250	375		2,390	211,693	
Washington	8,633	163,405		3,232	77,150	468	10,150	1,786	5,835	-	170		19,320	276,030	
Wayne	6,593	115,926		1,546	26,224	307	5,924	12,287	43,186	206	1,376		1,420	194,056	
Weber	5,462	84,860		13,503	314,690	942	25,470	6,743	16,830	1,602	6,720		7,040	455,610	
TOTALS	296,036	\$5,083,406		152,797	\$3,772,500	20,311	\$460,579	846,684	\$2,908,877	118,043	\$186,586		\$229,601	\$12,641,549	

TOTAL ASSESSED VALUE OF ALL PROPERTY IN THE STATE FOR 1957

Assessed By County Assessor

County	Real Estate	Buildings		Livestock		Personal Property		Aggregate Assessed		Aggregate Assessed		Total	
		Value	Number	Value	Number	Other Than Livestock	By County Assessor	By County Assessor	State Tax Commission	By County Assessor	State Tax Commission	By County Assessor	State Tax Commission
Beaver	\$ 1,332,028	\$ 1,246,130		\$ 427,933		\$ 631,794		\$ 3,637,885		\$ 2,594,576		\$ 6,232,461	
Box Elder	10,458,190	7,533,465		1,147,280		4,656,049		23,794,984		18,024,231		41,819,215	
Cache	5,734,232	1,017,270		615,770		5,415,338		26,782,610		3,920,176		30,702,786	
Carbon	2,660,825	5,741,160		112,145		3,271,615		11,785,745		21,860,435		33,646,180	
Daggett	282,222	65,141		84,260		74,276		505,899		563,048		1,068,947	
Davis	7,502,089	20,224,734		265,950		10,425,883		38,418,656		7,855,231		46,273,887	
Duchesne	2,728,710	1,691,830		683,040		1,217,850		6,321,430		1,605,320		7,926,750	
Emery	1,572,537	1,070,185		393,877		960,233		3,996,832		7,545,983		11,542,815	
Garfield	1,029,887	940,334		241,145		552,856		2,764,222		474,115		3,238,337	
Grand	972,994	1,769,527		251,263		3,205,558		6,199,342		5,546,017		11,745,359	
Iron	3,036,036	3,319,883		355,457		1,702,371		8,413,747		36,105,777		44,519,524	
Juab	2,117,394	1,885,064		378,676		1,291,839		5,672,973		3,820,290		9,493,263	
Kane	772,140	836,761		45,742		492,644		2,147,287		296,668		2,443,955	
Millard	4,161,265	2,422,345		1,113,566		1,912,445		9,609,621		4,243,045		13,852,666	
Morgan	1,299,244	598,214		114,020		582,277		2,593,755		4,404,434		6,998,189	
Piute	807,191	336,480		146,170		296,070		1,585,911		805,759		2,391,670	
Rich	1,637,575	311,780		452,740		319,430		2,721,525		678,012		3,399,537	
Salt Lake	64,387,388	177,379,280		520,965		94,218,817		336,506,450		320,914,325		657,420,775	
San Juan	1,515,307	1,351,953		280,332		3,308,607		6,456,199		15,860,319		22,316,518	
Sanpete	3,699,128	3,772,780		623,795		2,029,975		10,383,265		2,561,688		12,944,953	
Sevier	2,518,085	3,665,316		496,348		2,039,733		9,900,525		2,849,207		12,749,732	
Summit	1,464,152	1,347,880		269,646		956,394		5,092,005		7,102,639		12,194,644	
Tooele	2,523,785	4,917,552		601,071		3,249,318		10,232,318		10,976,364		21,208,682	
Uintah	14,944,031	2,703,883		691,254		2,377,879		8,296,801		7,686,517		15,983,318	
Utah	1,750,545	49,647,842		1,191,715		32,167,954		97,951,542		19,588,245		117,539,787	
Wasatch	2,328,735	1,605,880		211,693		916,150		4,484,268		1,988,847		6,473,115	
Washington	491,889	3,082,985		276,030		1,580,550		7,268,300		912,929		8,181,229	
Wayne	15,394,100	480,707		194,056		356,157		1,522,809		77,783		1,600,592	
Weber		37,686,240		455,610		17,807,500		71,343,450		15,090,006		86,433,456	
TOTALS	\$167,078,419	\$348,652,601		\$12,641,549		\$198,017,787		\$726,390,356		\$525,951,986		\$1,252,342,342	

FOURTEENTH BIENNIAL REPORT

DISTRIBUTION OF TAXES ACCORDING TO PURPOSE
1957

County	Schools (Taxes based on State and Local Levies)	Cities and Towns	County (Except Roads)	County Roads	Special Taxing Districts	Bounty	Total
Beaver	\$ 243,066	\$ 48,197	\$ 48,301	\$ 12,465	\$	\$ 7,444	\$ 359,473
Box Elder	1,380,034	182,024	171,459	83,638	45,607	15,197	1,877,959
CACHE	1,182,763	292,958	208,779	92,108	4,833	5,072	1,786,513
Carbon	1,222,029	128,969	196,157	100,939	8,412	2,133	1,658,639
Daggett	30,999	8,017	8,017	1,604		1,480	42,100
Davis	1,804,682	449,936	407,210	138,822	146,658	2,334	2,949,642
Duchesne	286,552	50,892	71,341	23,780		9,519	442,084
Emery	326,662	35,562	58,291	27,126		4,667	452,308
Garfield	100,388	23,264	29,145	23,238	1,244	2,625	159,904
Grand	359,995	67,176	166,197	5,872	12,809	5,286	617,335
Iron	1,357,845	153,875	138,011	62,327		6,854	1,718,912
Juab	264,387	61,526	99,679	2,848		8,441	436,881
Kane	75,763	24,202	26,883			344	127,192
Millard	408,654	52,162	72,034	27,905	4,854	20,400	585,809
Morgan	199,448	16,811	82,928	20,995	6,998	1,110	328,290
Piute	78,925	5,106	23,917	2,391		1,497	111,836
Rich	98,587	2,395	16,148	10,198		5,216	132,544
Salt Lake	21,429,623	6,230,317	4,601,945	1,314,842	1,536,435	3,907	35,117,069
San Juan	669,496	42,714	104,887	33,475	1,826	4,142	856,540
Sanpete	441,766	100,533	73,786	25,890		8,229	650,204
Sevier	439,866	118,092	70,123	2,550		5,968	636,599
Summit	391,615	42,014	91,460	36,584	12,023	2,838	576,534
Tooele	655,348	174,594	120,889	21,209		15,022	987,062
Utah	565,969	53,424	65,372	39,958	7,743	13,070	745,536
Wasatch	245,978	38,971	58,258	117,540	40,194	12,668	6,442,757
Washington	278,162	108,189	92,039	19,419	146	1,883	364,655
Wayne	53,044	2,521	15,446	24,543		2,235	505,168
Weber	3,605,972	1,837,329	785,660	172,867	3,225	2,658	76,894
TOTAL					368,251	4,048	6,774,147
FOR STATE	\$42,515,412	\$11,593,075	\$8,609,621	\$2,424,933	\$2,201,258	\$176,287	\$67,520,586

STATE TAX COMMISSION

FOURTEENTH BIENNIAL REPORT

STATE OF UTAH PROPERTY TAXES AND PERCENT OF TOTAL TAXES
CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1955-1956 AND 1957

Property Classification	1955		1956		1957	
	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total
Residential Real Estate	\$ 2,930,777	4.88	\$ 3,339,155	5.50	\$ 3,687,444	5.46
Commercial & Industrial Real Estate	2,415,453	4.02	2,373,824	3.91	2,672,025	3.96
Agricultural Real Estate	3,326,283	5.53	3,191,503	5.26	3,360,817	4.98
Unclassified Real Estate	30,207	.05	30,483	.05	40,360	.06
Residential Buildings	12,954,497	21.55	13,313,775	21.94	15,277,032	22.62
Commercial & Industrial Buildings	6,125,030	10.19	6,003,657	9.89	6,837,698	10.13
Agricultural Buildings	486,838	.81	582,470	.96	511,652	.76
Motor Vehicles	3,991,286	6.64	4,021,771	6.63	4,505,023	6.67
Merchandise and Fixtures	4,739,676	7.88	3,672,286	6.05	4,308,404	6.38
Commercial & Industrial Machinery	2,191,588	3.65	2,242,413	3.70	2,652,000	3.93
Agricultural Machinery	260,617	.43	270,077	.44	272,272	.40
Other Personal Property	535,615	.89	363,295	.60	451,760	.67
Range Cattle	294,511	.49	262,985	.43	252,597	.37
Other Cattle	229,587	.38	212,905	.35	213,804	.32
Horses and Mules	25,615	.04	23,060	.04	24,315	.04
Sheep	256,339	.43	247,222	.41	222,274	.33
Other Animals	9,234	.02	9,569	.02	9,717	.01
Poultry	13,806	.02	13,020	.02	10,868	.02
Air Lines	49,798	.08	40,545	.07	58,127	.09
Bus Lines	106,385	.18	119,809	.20	159,499	.24
Car Companies	154,988	.26	149,764	.25	138,117	.20
Express Companies	1,935	-	3,416	.01	3,247	-
Gas Companies	737,125	1.23	741,050	1.22	865,342	1.28
Pipe Line Companies	287,543	.48	402,040	.66	514,344	.76
Power Companies	2,191,019	3.65	2,260,222	3.72	2,458,836	3.64
Railroad Companies	3,543,648	5.90	3,518,765	5.80	3,698,306	5.48
Telegraph Companies	17,074	.03	17,849	.03	20,101	.03
Telephone Companies	1,078,832	1.79	1,138,425	1.87	1,283,584	1.90
Terminal Companies	163,525	.27	157,485	.26	176,931	.26
Transit-Traction Companies	37,750	.06	33,981	.05	32,937	.05
Water Companies	19,508	.03	22,167	.04	26,882	.04
Mining Companies	10,907,168	18.14	11,903,607	19.62	12,774,271	18.92
TOTALS	\$60,113,257	100.00	\$60,682,595	100.00	\$67,520,586	100.00

