

TWENTY-SECOND BIENNIAL REPORT
of the
UTAH STATE
TAX COMMISSION



FOR THE PERIOD FROM
JULY 1, 1972 TO JUNE 30, 1974

TWENTY-SECOND
BIENNIAL REPORT
OF THE
STATE TAX COMMISSION



Vernon L. Holman
Chairman

G. Douglas Taylor

Paul T. Fordham

R. Milton Yorgason
Commissioners

Phillip E. Procter
Executive Secretary

Roscoe E. Hammond
Consultant

For the Period from July 1, 1972 to June 30, 1974



THE STATE OF UTAH
STATE TAX COMMISSION
200 STATE OFFICE BUILDING
SALT LAKE CITY

November 25, 1974

COMMISSIONERS
VERNON L. HOLMAN
CHAIRMAN
G. DOUGLAS TAYLOR
PAUL T. FORDHAM
R. MILTON YORGASON
EXECUTIVE SECRETARY
PHILLIP E. PROCTER

To His Excellency
The Honorable Calvin L. Rampton, 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, 1972 through June 30, 1974, with recommendations as to such legislation as will correct or eliminate defects in the operations of the tax laws, and will equalize the burden of taxation within the State.

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.

Respectfully submitted,

STATE TAX COMMISSION

Vernon L. Holman
Chairman

G. Douglas Taylor

Paul T. Fordham

R. Milton Yorgason
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Executive Secretary

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RECOMMENDATIONS
PRESENTED TO
GOVERNOR CALVIN L. RAMPTON
AND THE LEGISLATURE
By the
STATE TAX COMMISSION

AREAS IN WHICH RECOMMENDATIONS ARE PROPOSED:

Administration of Property Tax Assessment
Cigarette Tax
Corporation Franchise Tax
Motor Fuel Tax
Motor Vehicle Act
Multi-State Tax Compact
Personal Property Tax
Sales and Use Tax Acts

RECOMMENDATIONS

**ADMINISTRATION OF
PROPERTY TAX ASSESSMENT**

PROPOSED RECOMMENDATIONS**ADMINISTRATION OF
PROPERTY TAX ASSESSMENT**

We respectfully recommend that:

- a. The legislature enact a law requiring disclosure of information which is presently being obtained through the Tax Commission questionnaire program pertaining to conveyances of locally assessed real property. A continuous flow of accurate sales data in sufficient volume is essential to the success of the reappraisal program. The present voluntary questionnaire program relies on a form letter requesting the grantee to complete a sales information questionnaire. If no response is received in three weeks, a follow-up letter is mailed. This program has proven inefficient as well as expensive, while results are sporadic and often inaccurate. Statutory disclosure of sales information would lend itself to greater property tax equity and permit full automation of market analysis procedures. Such legislation will allow for a more productive allocation of reappraisal resources or a substantial savings to the tax payer.
- b. Section 59-5-108, U.C.A., 1953, be amended to provide for the county paying the full cost of all appraisal aid and technical assistance received from the State Tax Commission, after the reappraisal of that county. Such legislation will discourage undue reliance by the county assessor on the State Tax Commission. In its present form, this statute makes it economically desirable to engage state personnel for 30% of the cost of performing the task at the county level. Aid and assistance to counties is presently creating a substantial drain on man power engaged in the reappraisal program.
- c. The legislature enact a law providing for construction and demolition notification, whereby the County Assessor's Office and the State Tax Commission may maintain current assessment information. Where provisions do not already exist to furnish the assessor with such information, many new structures and alterations of existing structures escape assessment.

Such "escapes" shift the tax burden, lending to and creating tax inequities. Such a program would be ideally administered by the County Assessor's Office. Information obtained should indicate the 1. Owner's name, 2. Type of construction, 3. Estimated completion or demolition date.

- d. Section 17-21-22, U.C.A., 1953, be amended to provide monthly notification to the County Assessor's Office by the County Recorder of changes in ownership and property description. Under the provisions of the present statute, notification of such changes can be deferred during the first seven months of each year, making provisions of the roll-back tax of the "Farmland Assessment Act" extremely difficult to equitably administer. The suggested amendment would correct this problem and eliminate the assessor's annual backlog of segregation appraisals.
- e. The legislature enact a statute requiring uniformity of county plat scales to be completed within a five year period. Correctly drawn, uniform plats are imperative to expedite the reappraisal program. The tax payer would be better served by the increased efficiency of the reappraisal program, and such a statute could provide for clearly identified ownership, more readily understood soil classification notations, as well as proper and more accurate acreage measurement. All of the above could lend to a better relationship and thus contribute to greater cooperation between the public and agencies of government.
- f. Section 59-5-89, U.C.A., 1953, be amended to provide a minimum income requirement more representative of an agricultural enterprise. Present provisions are found to encourage speculation by providing a means to escape fair taxation of those engaged in token agricultural endeavors, thus defeating the intent of this act. It is suggested that a \$1500 minimum income requirement would reflect true agricultural use.
- g. The legislature enact a statute to provide for the audit of eligibility requirements of the "Farmland Assessment Act". Such legislation would provide a deterrent to the illegal use of

provisions of this act and encourage strict compliance with restrictions.

- h. Paragraphs 5, 6, and 7 of the Section 59-9-2, U.C.A., 1953, be repealed. These paragraphs provide for a levy adjustment within school districts where property shows a valuation ratio less than "standard". These paragraphs are antiquated and in conflict with the intent of the "Farmland Assessment Act" which provides for real property to be legally valued at a rate less than market value.

CIGARETTE TAX

CIGARETTE TAX

We respectfully recommend the repeal of paragraphs 3 and 4 of Section 59-18-4 U.C.A., 1953 which impose a tax on cigarette papers and tubes. The cost of compliance on the part of distributors of these products is so high in comparison with the revenue received by the state we have concluded that this feature of the law should be repealed. The action which we recommend would have no appreciable effect on the state's revenue due to the fact that taxes on these products are quite insignificant.

CORPORATION FRANCHISE TAX

CORPORATION FRANCHISE TAX

We respectfully recommend that:

- a. The corporation franchise tax act be amended to extend the statute of limitations for making refunds or assessments if such adjustments are a result of a net loss carry-back or forward. This would allow the Commission to refund tax paid when a net loss is carried back to the third previous year as now provided for in the act. In addition, assessments of additional tax due should be permitted if it is found that additional tax is due as the result of a loss carry-back adjustment. The law now permits carry-back of a loss but does not permit a refund of the tax if it was paid earlier than three years from the date of the claim for refund.
- b. The corporation franchise tax be amended to allow affiliated corporations to file consolidated corporation franchise tax returns similar to those limits set forth in the Internal Revenue Code, with this further limitation that foreign corporations be permitted to join in making consolidated returns only if they do business in this state. This change is needed to make the Utah law more nearly uniform with the federal code and ease the preparation of the returns. The Utah law was adopted from excerpts from the federal code and this section of the law has not been changed to keep up with the federal requirements.
- c. The corporation franchise tax act and the corporation income tax act be amended to eliminate federal and state income tax deductions and reduce the rate of tax from 6% to 4% of net income. This change in the Acts would help the Commission in administration, particularly with corporations doing business in more than one state. Practically all states have eliminated this deduction for corporations and adjusted rates accordingly. A study conducted by the Auditing Division revealed that rates can be reduced from 6% to 4% and there would be no significant change in the total revenue if the federal income tax deduction is eliminated.

- d. That section 39-13-78 of the corporation franchise tax act which contains the provisions for the Uniform Division of Income for tax purposes be amended in the same manner as we recommend for the Multi-State Tax Compact.

MOTOR FUEL TAX

MOTOR FUEL TAX

We respectfully recommend that:

- a. The Motor Fuel Tax Law be amended by imposing a fifty dollar penalty for delay in filing reports of exportation of motor fuel from Utah.

The law Section 41-11-20 now provides that "Said excise tax shall not apply to sales of motor fuel actually exported from this state, and on proof of actual exportation upon blanks furnished by the state tax commission and in accordance with the rules and regulations promulgated by it, the state tax commission shall, as the case may be, either collect no tax or refund the amount of tax paid to the person who paid it on his application made within 180 days after exportation."

It would seem that 180 days should be ample time in which to report exportation of motor fuels but no penalty is imposed for failure to report within that time and consequently some delay beyond this period has been experienced by the commission. For this reason the commission has proposed that a specific penalty be levied for such failure. And for the purpose of the penalty and that each individual delivery be deemed to be a separate export.

- b. The legislature review the exemptions provided in Section 41-11-6 (1) of the Motor Fuels Tax Law because of the possible loss in revenue which could result in the near future if this exemption is not repealed. This section exempts from the Motor Fuel Tax such motor fuels sold or used in this state that have been manufactured within the State of Utah from coals, oil shales, rock asphalts, bituminous sands and solid hydrocarbons of Utah. Current indications are that motor fuel may be manufactured in Utah in the near future which would qualify under this exemption and, if so, a loss of revenue would be expected.

MOTOR VEHICLE ACT

MOTOR VEHICLE ACT

We respectfully recommend that:

- a. The word fleet as defined in Section 41-1-1 be changed to mean one or more commercial vehicles.
- b. Sections 41-1-19 and 41-1-88 be amended to clarify the requirements of the law regarding the exemption from registration of vehicles registered in another state which have a gross laden weight of 27,000 pounds or less or an actual (unladen weight of 7,000 pounds or less.
- c. Section 41-1-76 be amended to specify that in the case of the sale of a vehicle the vendor must deliver a certificate of title to the purchaser within 48 hours of the completion of the transaction.
- d. Upon making a record of its reasons the tax commission shall have authority, in its descretion to waive or reduce the penalty provided in Section 41-1-124 U.C.A., 1953 or to compromise the same.
- e. Fees for issuance of title and for duplicate certificate of registration, for transfer of registration, for duplicate copies of documents and for information requiring a search of record be increased to represent more nearly the current cost of such services.

MULTI-STATE TAX COMPACT

MULTI-STATE TAX COMPACT

We respectfully recommend that Utah's Multi-State Tax Compact be amended in the following manner in order to conform with the Model Multi-State Compact.

- a. By providing that the sales made by corporations be assigned on a destination basis only if the corporation is doing business in the state of destination.
- b. By removing the slight difference in assigning sales made to the United State Government.
- c. By excluding financial institutions and public utility corporation from the act.

PERSONAL PROPERTY TAX

PERSONAL PROPERTY TAX

We respectfully recommend that:

Paragraph 7 of Section 59-5-7.1 of U.C.A., 1953 be amended to read as follows:

(7). Whenever any item of inventory otherwise held for resale, of heavy equipment of a type used for road building or other heavy construction, is leased to a user and remains under lease for a period of at least thirty days, a personal property tax shall be assessed to the owner for each month, or fraction thereof, for the entire duration of the lease. The assessment shall be that portion of the full years assessment which the number of months, or portion thereof, that the term of the lease bears to twelve; however, the minimum assessment shall be one-sixth of the full years assessment. The tax shall be paid in the county where the equipment is domiciled.

SALES AND USE TAX ACTS

SALES AND USE TAX ACTS

We respectfully recommend that:

- a. The sales tax act be amended to provide that the sale of school lunches and other meals by universities and colleges to persons other than bona fide students be subject to the tax. The business of catering to groups other than students by universities and colleges has developed to such a stage that it is now in direct competition with restaurants that are subject to the sales tax.
- b. All exemptions in the sales and use tax acts be reviewed to determine whether some exemptions should be repealed in view of changing conditions and the need to close loop holes and eliminate special interest exemptions.
- c. The sales tax act be amended to clarify the definition of isolated and occasional sales in order to give meaning to the term "Engaged in Business" as set forth in the act. It is recommended that the term "Engaged in Business" should include all persons or firms which have sales tax licenses, or are required to have sales tax licenses by the act.
- d. The sales tax act be amended to provide exemptions for the sale of mobile homes which are permanently or semi-permanently attached to real property when such mobile homes are sold by individuals. An exemption should be allowed even though the mobile home is titled and consequently registered by the Motor Vehicle Department as evidence of new ownership or to provide a lien document.
- e. The sales tax act be amended to provide that the federal manufacturers excise taxes be included as part of the term "Purchase Price" so that these amounts will not be excluded from the sales tax base.

**ADMINISTRATION OF
PROPERTY TAX ASSESSMENT**

**PROGRESS REPORT ON APPRAISAL PROGRAM
(59-5-106 to 111 UCA 1953 as Amended)**

**NEW LAND VALUES ESTABLISHED DURING THE BIENNIUM
ENDED JUNE 30, 1974, FOR THE FOLLOWING COUNTIES**

	<u>1972</u>	<u>1973</u>	<u>Increase</u>	<u>% Increase</u>
Millard	4,364,005	7,174,385	2,810,380	64.40%
Washington	5,059,975	12,797,525	7,737,550	152.92%
Uintah	<u>2,865,435</u>	<u>4,937,030</u>	<u>2,071,595</u>	<u>72.30%</u>
	12,289,415	24,908,894	12,619,525	102.69%
	<u>1973</u>	<u>1974</u>	<u>Increase</u>	<u>% Increase</u>
Tooele	2,534,495	9,393,282*	6,858,787*	270.62%*
Beaver	1,537,282	4,477,952*	2,940,659*	191.29%*
Box Elder	12,060,725	28,011,977*	15,951,252*	132.26%*
San Juan	<u>1,938,771</u>	<u>4,025,262*</u>	<u>2,086,491*</u>	<u>107.62%*</u>
	18,071,273	45,908,473*	27,837,189*	154.04%*
<u>TOTAL</u>	30,360,688	70,817,413*	40,456,714*	133.25%*

* These values do not reflect reductions for Farmland Assessment Act of 1969.

PROGRESS REPORT ON APPRAISAL PROGRAM
(59-5-106 to 11 UCA 1953 as Amended)

NEW BUILDING VALUES ESTABLISHED DURING THE BIENNIUM
ENDED JUNE 30, 1974, FOR THE FOLLOWING COUNTIES

	<u>1972</u>	<u>1973</u>	<u>Increase</u>	<u>% Increase</u>
Millard	2,502,389	5,290,170	2,787,781	111.40%
Washington	7,656,502	14,638,170	6,981,668	91.19%
Uintah	<u>5,289,595</u>	<u>9,000,916</u>	<u>3,711,321</u>	<u>70.16%</u>
	15,448,486	28,929,256	13,480,770	87.26%

	<u>1973</u>	<u>1974</u>	<u>Increase</u>	<u>% Increase</u>
Tooele	9,935,310	15,493,128	5,557,818	55.94%
Beaver	1,850,654	3,501,796	1,651,142	89.22%
Box Elder	23,121,665	34,623,295	11,501,630	49.74%
San Jaun	<u>2,333,465</u>	<u>4,096,176</u>	<u>1,762,711</u>	<u>75.54%</u>
	37,241,094	57,714,395	20,473,301	54.98%

<u>TOTAL</u>	52,689,580	86,643,651	33,954,071	64.44%
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PROGRESS REPORT ON APPRAISAL PROGRAM
(59-5-106 to 111 UCA 1953 as Amended)

NEW TOTAL VALUES ESTABLISHED DURING THE BIENNIUM
ENDED JUNE 30, 1974, FOR THE FOLLOWING COUNTIES

	<u>1972</u>	<u>1973</u>	<u>Increase</u>	<u>% Increase</u>
Millard	6,866,394	12,464,555	5,598,161	81.53%
Washington	12,716,477	27,435,695	14,719,218	115.75%
Uintah	<u>8,155,030</u>	<u>13,937,946</u>	<u>5,782,916</u>	<u>68.40%</u>
	27,737,901	53,838,196	26,100,295	94.10%

	<u>1973</u>	<u>1974</u>	<u>Increase</u>	<u>% Increase</u>
Tooele	12,469,805	24,886,410*	12,416,605*	99.57%*
Beaver	3,387,937	7,979,738*	4,591,801*	135.53%*
Box Elder	35,182,390	55,635,272*	20,452,882*	58.13%*
San Juan	<u>4,272,227</u>	<u>8,121,438*</u>	<u>3,849,211*</u>	<u>90.10%*</u>
	55,312,359	96,622,858*	41,310,499*	74.69%*

<u>TOTAL</u>	83,050,260	150,461,054*	67,410,794*	81.17%*
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* These values do not reflect reductions under the Farmland Assessment Act of 1969.

WORK IN PROCESS BY COUNTY

As of June 30, 1974, pre-appraisal or appraisal work has begun or was completed in the following counties, and it is anticipated that the new values will be placed on the assessment rolls as follows:

<u>COUNTY</u>	<u>PER CENT COMPLETE</u>	<u>YEARS TO BE PLACED IN ASSESSMENT ROLLS</u>
Grand	100%	1975
Weber	98%	1975
Davis	88%	1975
Cache	16%	1975
Piute	5%	1976
Iron	2%	1976
Utah	7%	1976

**TOTAL STANDARD APPRAISAL UNITS COMPLETED
AND IN PROCESS**

1969-70	17,450	
1970-71	31,027	
1971-72	51,020	
1972-73	61,879	
1973-74	<u>83,903</u>	
Total Units Complete	245,279	42.66%
Estimated Units in Process		<u>6.47%</u>
Total Estimated St. Units Complete		49.12%

* NOTE: The standard unit is a weighting system developed to account for the time required to appraise various properties. The number or portion of standard units per appraisal is dependent upon the complexity of each appraisal.

PROGRESS REPORT ON PERCENTAGE OF TOTAL AREA APPRAISED

COUNTY	COUNTY AREA (ACRES)	PERCENT COMPLETED	PERCENT OF STATE
Biennium Ended 6/30/72			
Summitt	1,188,660	100	2.25
Wasatch	762,240	100	1.45
Morgan	390,400	100	0.74
Rich	654,720	100	1.24
Duchesne	2,083,900	100	3.95
Wayne	1,591,040	100	3.02
Daggett	438,680	100	0.83
Garfield	3,318,400	100	6.29
Kane	2,570,240	100	4.88
Emery	2,844,580	100	5.40
Millard	4,347,520	100	8.25
Uintah	2,862,080	86	4.67
Weber	371,840	45	0.32
Tooele	4,430,720	5	0.42
Washington	1,553,280	80	<u>2.36</u>

46.07

Biennium Ended 6/30/74

Uintah	2,862,080	14%	.94
Weber	371,840	53%	.37
Tooele	4,430,720	95%	7.89
Washington	1,553,280	20%	.59
Beaver	1,646,783	100%	3.12
Box Elder	3,510,749	100%	6.65
San Juan	4,991,360	100%	9.46
Grand	2,346,331	100%	4.45
Davis	190,080	88%	.32
Cache	751,360	16%	.23
Piute	482,560	5%	.05
Iron	2,112,00	2%	.08
Utah	1,288,960	7%	<u>.17</u>

80.48

APPEALS AND REVIEWS FOR PAST BIENNIUM

(Section 59-7-10 UCA 1953 as Amended)

Hearing before the Tax Commission

Land - 39

Building - 434

Special field inspections* by staff

Land - 3,604

Building - 3,586

* Special field inspections are conducted prior to hearings before the Tax Commission. The results of such an inspection will often satisfy the appellant, making a hearing before the Tax Commission unnecessary.

Farmland Assessment Act of 1969

(Section 59-5-86 to 105, U.C.A., 1953 as amended)

Number of acres classified during Biennium	5,374,000
Number of separate field inspections due to appeals	710

PERSONAL PROPERTY AUDIT PROGRAM

PERSONAL PROPERTY AUDIT PROGRAM

The personal property audit program has now been in effect during the first five year cycle, and the results have been most gratifying. The auditing started July 1, 1969 and continued until June 30, 1974. The second five year cycle is now under way. During this period, the taxation of inventories of items for resale has been completely phased out.

A summary of audits by counties appears in connection with this report. It will be seen that only part of the counties showed changes in inventories in 1973 and none showed changes in 1974. The reason for this is that the inventory phase out was complete as of January 1, 1973, and the reports are made on a fiscal year basis. Thus, part of the counties were audited between July 1, 1972 and December 31, 1972 during the time that inventories were still being audited, and the remaining counties were audited between January 1, 1973 and June 30, 1973, after the phase out, but all are included in the 1973 fiscal year report.

It will be seen that the average net increase in assessed valuation which has resulted from this program, has been about six and six tenths million dollars per year. As this report is being prepared, the records indicate there will be further substantial increases this year.

1974

	Audits Made	Taxpayers Reports	Audit Report	Audit Decrease	Audit Increase	Increase in Inventories	Other Increases	Net Increase
Beaver	33	161,093	188,216	(8,400)	35,523	-	27,123	27,123
Box Elder	113	337,499	393,580	(4,193)	60,274	-	56,081	56,081
Cache	133	162,795	395,705	(16,042)	248,952	-	232,910	232,910
Carbon	53	140,545	201,679	(1,835)	62,969	-	61,134	61,134
Daggett	5	11,478	12,064	(2,763)	3,349	-	586	586
Davis	322	2,097,691	2,818,614	-	720,92	-	720,923	720,923
Duchesne	32	26,590	173,071	(1,534)	148,015	-	146,481	146,481
Emery	47	22,385	39,688	(351)	17,654	-	17,303	17,303
Garfield	49	68,580	215,072	(366)	146,858	-	146,492	146,492
Grand	18	50,570	63,296	(8,064)	20,790	-	12,726	12,726
Iron	45	23,368	220,292	(6,895)	203,819	-	196,924	196,924
Juab	26	47,458	51,124	(359)	4,025	-	3,666	3,666
Kane	14	2,223	24,241	-	22,018	-	22,018	22,018
Millard	52	49,221	76,118	(3,587)	30,484	-	26,897	26,897
Morgan	15	187,489	166,194	(45,384)	24,089	-	(21,295)	(21,295)
Plute	10	24,260	24,531	(1,587)	1,858	-	271	217
Rich	11	52,460	69,666	-	17,206	-	17,206	17,206

Salt Lake	2,412	12,676,106	16,491,547	(393,597)	4,209,038	-	3,815,441	3,815,441
San Juan	39	63,558	96,873	(2,935)	36,250	-	33,315	33,315
Sanpete	64	72,698	121,219	(443)	48,964	-	48,521	48,521
Sevier	60	86,887	116,141	(3,922)	33,176	-	29,254	29,254
Summit	25	50,080	70,056	(436)	20,412	-	19,976	19,976
Tooele	80	44,070	278,317	(5,113)	239,360	-	234,247	234,247
Uintah	58	213,381	335,948	(7,102)	129,669	-	122,567	122,567
Utah	563	2,330,525	2,545,998	(271,374)	486,847	-	215,473	215,473
Wasatch	26	156,414	183,071	(9,408)	36,065	-	26,657	26,657
Washington	53	90,912	171,804	(12,448)	93,340	-	80,892	80,892
Wayne	6	22,700	29,326	-	6,626	-	6,626	6,626
Weber	340	452,183	856,559	(4,094)	408,470	-	404,376	404,376
1974								
Totals	4,704	19,725,219	26,430,010	(812,232)	7,517,023	-	6,704,791	6,704,791

	Audits Made	Taxpayers Reports	Audit Reports	Audit Decrease	Audit Increase	Increase in Inventories	Other Increase	Net Increase
Beaver	47	135,122	173,980	(7,028)	45,886	(67)	38,925	38,858
Box Elder	97	310,871	583,348	(15,226)	287,703	-	272,477	272,477
Cache	150	936,152	1,101,877	(9,442)	175,167	-	165,725	165,725
Carbon	50	38,176	115,748	(635)	78,207	7	77,565	77,572
Daggett	4	17,472	18,831	(8,102)	9,461	-	1,359	1,359
Davis	235	1,402,232	2,805,044	(2,383)	1,405,195	5,338	1,397,474	1,402,812
Duchesne	22	29,535	490,713	-	461,178	-	461,178	461,178
Emery	12	40,980	40,762	(12,313)	12,095	-	(218)	(218)
Garfield	12	30,158	49,584	(3,623)	23,049	-	19,426	19,426
Grand	1	246,246	318,954	-	72,690	-	72,690	72,690
Iron	53	77,107	168,367	-	91,260	-	91,260	91,260
Juab	27	236,884	267,500	-	37,451	-	30,616	30,616
Kane	10	12,044	68,054	(6,835)	56,938	2,539	53,471	56,010
Millard	55	262,251	326,331	(928)	73,702	-	64,080	64,080
Morgan	13	124,845	138,125	(9,622)	37,274	-	13,280	13,280
Piute	6	26,820	28,362	(23,994)	2,463	-	1,542	1,542
Rich	12	63,695	78,826	(921)	16,237	-	15,131	15,131
				(1,106)				

Salt Lake	2,014	16,657,479	19,578,846	(647,120)	3,568,487	907,409	2,013,958	2,921,367
San Juan	35	31,565	51,124	(2,537)	22,096	-	19,559	19,559
Sanpete	58	516,055	736,870	(40,820)	261,635	-	220,815	220,815
Sevier	63	130,859	184,996	(11,924)	66,061	-	54,137	54,137
Summit	23	28,044	61,518	(4,206)	37,680	-	33,474	33,474
Tooele	71	58,304	145,477	(3,538)	90,711	-	87,173	87,173
Uintah	62	340,908	448,145	(87,403)	194,640	-	107,237	107,237
Utah	622	2,339,129	2,752,624	(56,030)	469,525	47,865	365,630	413,495
Wasatch	30	32,850	36,020	(8,462)	11,632	-	3,170	3,170
Washington	56	106,754	159,424	(18,674)	71,344	4,518	48,152	52,670
Wayne	6	7,838	11,490	(575)	4,227	-	3,652	3,652
Weber	344	548,351	903,569	(94,769)	449,987	(13,249)	368,467	355,218
1973								
Totals	4,190	24,788,744	31,844,509	1,078,216	8,133,981	954,360	6,101,405	7,055,765

Results of Personal Property Audits

	1970 6/30 to 6/30	1972 6/30	1973 6/30	1974 6/30	5 yrs. ending 1974 6/30
Audits made	11,604	4,191		4,707	20,502
Assessed valuation based upon taxpayers reports before audit	\$74,735,796	\$24,788,744		\$19,725,219	\$119,249,759
Assessed valuation after audit	94,123,726	31,844,509		26,430,010	152,398,255
Total net increase	<u>\$19,387,930</u>	<u>\$7,055,765</u>		<u>\$6,704,791</u>	<u>\$33,148,496</u>
Increase other than inventories	*15,805,759	7,185,070		7,517,023	30,507,852
Decreases other than inventories	Not tabulated	(1,078,216)		(812,232)	** (1,890,448)
Net increases other than inventories	*\$15,805,759	\$6,106,854		\$6,704,791	\$28,617,404
Increases in inventories	3,582,181	948,911		--	4,531,092
Total net increases	<u>\$19,387,940</u>	<u>\$7,055,765</u>		<u>\$6,704,791</u>	<u>\$33,148,496</u>

* Net increase

** Not including increases in 1st three years

**SUMMARY OF
EXCISE TAXES AND FEES ADMINISTERED
BY THE STATE TAX COMMISSION**

**SUMMARY OF
EXCISE TAXES AND FEES ADMINISTERED
BY THE STATE TAX COMMISSION**

**AUTOMOBILE DRIVER
EDUCATION TAX**

Rate of tax: \$1.25 upon first registration by the owner of each motor vehicle each year.

Applicable to: Owner or operator

Disposition of Revenue: Automobile driver education account within uniform school fund.

Citations: Section 41-1-144 through 41-1-146, U.C.A. 1953.

BEER TAX

Rate of tax: \$3.10 per bbl. on all beer; 31 gallon barrel standard measure; licensing under jurisdiction of Utah liquor control commission.

Applicable to: All beer imported or manufactured for sale, use or distribution in Utah. Monthly reports required of every brewer, wholesaler or distributor manufacturing or importing beer.

Disposition of Revenue: State general fund.

Citations: Section 32-6-1 to 32-6-19, U.C.A., 1953.

**CIGARETTE AND TOBACCO
PRODUCTS TAXES**

Rate of tax: Eight cents per pack of cigarettes, 1 cent per pack of 59 papers (provision for taxing cigarettes weighing more than 3 lbs. per M is not in use as such cigarettes are not on market); \$10.00 license for retailers and

dealers; tobacco products other than cigarettes are taxed at the rate of 25% of manufacturer's sale price.

Applicable to:

Sale, use, storage or consumption of cigarettes and tobacco products. Wholesalers and distributors purchase stamps or use cigarette stamping machines for payment of tax on cigarettes and cigarette papers. Quarterly returns required of dealers liable for payment of tax on other tobacco products.

Disposition of Revenue: State general fund.

Citations: Section 59-18-1 to 59-18-19, U.C.A., 1953

CORPORATION FRANCHISE TAX

Rate of Tax: Six per cent of net income allocated to Utah; \$25,00 minimum tax.

Applicable to: Corporations having income allocable to Utah or exercising corporate franchise in state. Tax is imposed for privilege of doing business in Utah. Special provisions for agricultural cooperatives.

Disposition of Revenue: Uniform school fund.

Citations: Sections 59-13-1 through 59-13-64, U.C.A., 1953.

CORPORATION INCOME TAX

Rate of Tax: Six per cent of net income allocated to Utah.

Applicable to: Corporations deriving income from sources within Utah and not subject to the corporation franchise tax.

Disposition of Revenue: Uniform school fund.

Citations: Sections 59-13-65 through 59-13-72, U.C.A., 1953

INDIVIDUAL INCOME TAX

Rate of Tax: Graduated rate for: single taxpayers 2% on first \$750 to 7 1/4% on income over \$3,750. Married filing separate: 2 1/2% on first \$750 to 7 1/4% on income over \$3,750. Married filing jointly: 2 1/2% on first \$1,500 to 7 1/4% on income over \$7,500. Federal provisions applicable.

Applicable to: Resident individuals and fiduciaries having gross income exceeding statutory amounts; nonresident individuals and fiduciaries having defined earnings within Utah; employers liable for employees withholding tax at a percentage (fixed by Tax Commission) of federal withholding requirement or according to Commission optional tables; monthly withholding tax prepayments required upon Commission order.

Disposition of Revenue: Uniform school fund.

Citations: Sections 59-14A-1 to 59-14A-96 U.C.A., 1953

Effective for taxable years beginning on or after January 1, 1973

INHERITANCE TAX

Rate of Tax: Five per cent of net value of estate not exceeding \$35,000 8% over \$35,000 and not exceeding \$85,000, 10% in excess of

\$85,000; net determined after certain deductions and a \$60,000 exemption.

Applicable to: Transfer of property of decedent. Safety deposit box inventories required. Information returns required of executors.

Disposition of Revenue: State general fund.

Citations: Sections 59-12-1 to 59-12-44, 67-4-2, U.C.A., 1953

INSURANCE PREMIUM TAX

Rate of Tax: Two and one-fourth per cent of net premiums upon property and risks located in Utah, subject to retaliatory provisions, and one per cent of total premiums on Workman's Compensation and occupational disease insurance.

Applicable to: Every insurance company doing business in Utah.

Disposition of Revenue: State general fund, fireman's pension fund and combined injury and benefit fund.

Citations: Sections 31-14-4, 31-14-7, 31-21-2, 35-1-68 and combined injury and benefit fund.

LOCAL OPTION SALES AND USE TAX

Rate of Tax: One-half of 1% of purchase price on same transactions as the state sales and use tax laws; Tax Commission acts as agent for local governmental units.

Applicable to: Same base as state sales and use tax. Retailers liable for tax collections. Purchasers liable for payment of tax on private sales of motor vehicles at time of registration.

Disposition of Revenue: To the county, city or town which levies the tax.

Citations: Sections 11-9-1 to 11-9-11, U.C.A., 1953

MILEAGE FEE

Repealed by Chap. 75 Laws of Utah 1973

MINE OCCUPATION TAX

Rate of Tax: One percent of gross value of products of metalliferous mines and metalliferous claims; 2% applicable to products of oil and gas wells; value fixed at place produced; \$50,000 annual exemption.

Applicable to: Occupation of mining ore or metals or producing oil or gas.

Disposition of Revenue: State general fund.

Citations: Sections 59-5-66 through 59-5-85, U.C.A., 1953

MOTOR FUEL TAX

Rate of Tax: Seven cents per gal. (gasoline); 4 cents per gal. (aviation fuel); limited governmental exemption; \$1.00 annual license fee for distributors; 2% evaporation allowance; refunds for off-highway agricultural use.

Applicable to: Sale or use of motor fuels. Importers, refiners and distributors liable for reporting and paying tax to State Tax Commission

Disposition of Revenue: Highway construction and maintenance fund, motor boat fuel fund and aeronautical fund.

Citations: Sections 41-11-1 through 41-11-21,
41-11-33, U.C.A., 1953.

MOTOR VEHICLE BUSINESS ADMINISTRATION

Fees: New motor vehicle dealers' license, \$60.00; used motor vehicle dealer's license, \$60.00; new motorcycle, motor scooter and small trailer dealer, \$40.00; used motorcycle, motor scooter and small trailer dealer, \$40.00; motor vehicle salesman's license, \$5.00; motor vehicle manufacturer's license, \$40.00; motor vehicle transporter's license, \$40.00; motor vehicle wrecker's license, \$40.00; distributor, factory branch, distributor branch, \$60.00; representative \$25.00; motor vehicle salesman's transfer or reissue fee, \$5.00; dealer plates, \$5.50 dealer plates (purchased after July 1 of current year), \$3.50; wrecker, manufacturer or transporter plates, \$3.50.

Applicable to: Persons, businesses or conditions stated above.

Disposition of Revenue: State general fund.

Citations: Sections 41-3-2 through 41-3-27, U.C.A., 1953.

MOTOR VEHICLE CONTROL FUND

Rate of Fees: Fees for motor vehicle certificates of title, \$1.00 duplicate certificates of title or registration, \$1.00.

Applicable to: Owners or operators.

Disposition of Revenue: Highway construction and maintenance fund

Citations: Sections 41-1-133, 41-1-137 and 41-1-141,

MOTOR VEHICLE REGISTRATION

Rate of Fees: Fees including reflectorized plate charges are six dollars for ordinary passenger cars, \$3.00 for motorcycles, commercial vehicles on gross laden weight schedules, ranging from \$8.50 to \$551.00 for combinations of weight from 6,000 lbs. to 78,001 lbs. with \$586.00 for 71,001 lbs. and over farm trucks ranging from \$8.50 to \$111.00 for combinations of 6,000 lbs to 42,000 lbs, trailers over 750 lbs. \$5.50, trailers 750 lbs. or less \$3.00 (optional); some reduced fees for less than one year operation; special identifications may be arranged for members of National Guard radio amateur and citizens band station operators, horseless carriage operators and handicapped persons; see also mileage fees, 96 hour temporary permits and automobile driver's education.

Applicable to: Owner or operator.

Disposition of Revenue: Highway construction and maintenance fund.

Citations: Sections 41-1-127 and 41-1-141, U.C.A., 1953

NINETY-SIX HOUR TEMPORARY PERMITS

Rate of Fee: Three per cent of annual registration fee for commercial motor vehicles, minimum of \$3.00 for single units and \$5.00 for multiple units.

Applicable to: Qualified nonresident commercial motor vehicle operators in lieu of annual registration.

Disposition of Revenue: Highway construction and maintenance fund.

Citations: Sections 41-4-88 and 41-1-89, U.C.A., 1953

OLEOMARGARINE TAX

Repealed by Chap. 154 Laws of Utah 1971
Effective June 30, 1973

PUBLIC SERVICE REGULATION FEE

Rate of Fee: Prorata assessment, based upon Utah intrastate gross operating revenue, against public utilities for amount fixed by legislature for operation of public service commission; \$2.00 min., mas., one-half per cent of revenue.

Applicable to: All utilities subject to the jurisdiction of the public service commission of Utah. Utility furnishes report of revenue; Tax Commission determines fees.

Disposition of Revenue: State general fund.

Citations: Sections 54-5-1 through 54-4-4, U.C.A., 1953

Amended by Chapter 130, Laws of Utah, 1967. Effective July 1, 1967.

SALES TAX

Rate of Tax: Four per cent of retail sales and rentals of tangible personal property; 4% of retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, electric, gas and heat utility service, hotel and motel accommodations and certain other services; extensive exemption provisions; retailer license issued without fee.

Applicable to: Retail sale of tangible personal property and services listed above. Vendor collects the tax except that purchaser of a motor vehicle from a person other than a licensed dealer is liable for the payment of the tax at the time of registrations.

Disposition of Revenue: State general fund.

Citations: Sections 59-15-1 through 59-15-22, U.C.A., 1953

SCHOOL LUNCH TAX

Rate of Tax: Eight per cent of retail sales price of wines and distilled liquors sold by liquor control commission.

Applicable to: Sales of wines and liquors. Collected at time of sale.

Disposition of Revenue: Uniform school fund to be apportioned to local boards of education for school lunches.

Citations: Sections 53-8-1 through 53-8-5, U.C.A., 1953.

SPECIAL FUEL TAX

Rate of Tax: Seven cents per gal. for fuel (other than gasoline) used in propelling motor vehicles upon highways in Utah; governmental exemption; 4 cents per gal. for aircraft fuel.

Applicable to: Sale or use of special (diesel) fuel. Dealers required to collect tax on fuel placed in service tanks of motor vehicles. Returns are required of all users.

Disposition of Revenue: Highway construction and maintenance fund.

Citations:

Sections 41-11-49 through 41-11-76, U.C.A.,
1953

**STUDDERED TIRE & TIRE STUD
FEE**

Rate of Tax:

One cent per stud in bulk or optional \$1.00
per studded tire.

Applicable to:

Wholesalers, distributors making sales to
Utah outlets or any person purchasing bulk
studs or studded tires for sale in Utah if no
fee paid at time of purchase.

Disposition of Revenue:

Highway construction and maintenance
fund.

Citations:

Section 41-6-150
Enacted by chapter 87, Laws of Utah 1973.
Effective June 30, 1973.

TRANSIENT ROOM TAX

Rate of Tax:

Up to 1 1/2% as fixed by county ordinance,
of defined accommodation charges; Tax
Commission acts as agent for counties.

Applicable to:

Persons doing business as motor courts,
motels and hotels.

Disposition of Revenue:

Counties which impose this tax to
establish, promote and finance recreational
tourist and convention promotion bureaus.

Section 17-31-7, U.C.A., 1953

Citations:

As enacted by Chapter 35, Laws of Utah,
1965.

USE TAX

Rate of Tax:

Four per cent of amount paid for tangible
personal property purchased for use, con-
sumption or storage in Utah; includes ren-
tals in lieu of purchase and services of
repair, renovation and certain installations
of tangible personal property.

Applicable to:

Transactions indicated above. Licensed
vendors liable for collection of tax; pur-
chasers liable if not taxed by vendor.

Disposition of Revenue:

State general fund

Sections 59-16-1 through 59-16-25, U.C.A.,
1953

Citations:

As amended by Chapter 163, Laws of Utah,
1967; Chapter 14, First Special Session,
Laws of Utah, 1969. Effective July 1, 1969.

**AUDIT OF
EXCISE TAX RETURNS**

AUDIT OF EXCISE TAX RETURNS

The following tabulation shows the deficiency assessments which were determined by the auditing division during the past biennium.

Sales and Use - State Tax	\$2,079,106.29	\$2,119,695.39
Sales and Use - Local 1/2 of 1%	273,243.08	306,162.48
Transient Room	4,759.37	1,649.91
Individual Income	2,190,010.06	2,055,457.95
Corporation Franchise	13,438,290.69	2,309,301.16
Inheritance	401,947.86	366,123.84
Motor Fuel	102,042.81	17,740.36
Special Fuel	65,177.22	66,304.11
Mileage Fee	56,762.26	49,102.09
Oleomargarine	207.79	---
Cigarette and Tobacco	3,672.46	1,144.49
Insurance	1,190.95	9,997.92
Beer	<u>3,456.51</u>	<u>13,837.59</u>
Total	\$18,619,867.35	\$7,316,517.29

The Auditing Division has the responsibility to audit all of the state excise tax returns and, in addition, is responsible for much of the administrative work in connection with all of the excise taxes. As indicated by the above schedule, additional state taxes of \$18,619,867.35 and \$7316,517.29 respectively would not have been collected except for the activity of the Auditing Division.

During the last several years, the Auditing Division has recovered between \$8.00 and \$9.00 in additional taxes for each dollar expended for auditing purposes. The investment that the State of Utah puts into the auditing function is very worthwhile and the return to the state is substantial.

**EXCISE TAXES COLLECTED
BY THE STATE TAX COMMISSION
FOR THE FISCAL YEARS
ENDED JUNE 30, 1973
and
JUNE 30, 1974**

EXCISE TAXES

GROSS COLLECTIONS-REFUNDS & ADJUSTMENTS-AVAILABLE FOR DISTRIBUTION
FISCAL YEAR ENDED JUNE 30, 1973

UNIFORM SCHOOL FUND

	<u>Gross Collections</u>	<u>Refunds & Adjustments</u>	<u>Net Available For Distribution</u>
Individual Income Tax.....	\$ 95,448,178	\$6,901,467	\$ 88,546,711
Corporation Franchise & Income Tax.....	30,014,823	394,188	29,620,635
School Lunch Fund	2,336,879	--	2,336,879
Total	\$127,799,880	\$7,295,655	\$120,504,225

GENERAL FUND

Beer Tax.....	\$1,414,096	\$ 210	\$1,413,886
Cigarette & Tobacco Products Tax	6,520,639	62,044	6,458,595
Inheritance Tax	3,581,270	15,730	3,565,540
Insurance Tax	6,329,387	2,234	6,327,153
Occupation Tax.....	3,801,382	--	3,801,382
MVBA Fees.....	223,953	18	223,935
Oleomargarine Tax	932,917	7,339	925,578

Public Service Commission Fees

Sales & Use Tax

Aviation Fuel Tax (1) See Notes

Total

285,669

136,045,030

293,021

\$159,427,364

--

180,877

--

\$268,452

285,669

135,864,153

293,021

\$159,158,912

HIGHWAY CONSTRUCTION MAINTENANCE FUND

Motor Fuel Tax

Motor Vehicle Registration Fund

Special Fuel Tax

Mileage & Temporary Permit Fees

Motor Vehicle Control Fees

Total

\$41,612,213

8,998,453

5,182,692

2,561,118

413,998

\$58,768,474

\$488,080

6,634

41,343

1,121

14

\$537,192

\$41,124,133

8,991,819

5,141,349

2,559,997

413,984

\$58,231,282

TRUST & AGENCY FUND

Car & Bus Tax

Fireman's Pension

Sales Tax & Mileage Cash Bonds

Tax Commission Suspense

Driver's Education Tax

Aeronautical Fund

Boat Fuel Tax

\$599,383

451,918

19,585

55,217

1,100,062

1,472,527

271,178

\$11,209

--

22,371

30,375

78

--

--

\$ 588,174

451,918

(2,786)

24,842

1,099,984

1,472,527

271,178

State Tax Commission

Combined Injury & Benefit Fund

Reflectorized Plate Fee (2) See Notes

Total

431,341

725,595

\$5,126,806

--

35

\$64,068

431,341

725,560

\$5,062,738

TOTAL STATE TAXES

\$351,122,524

\$8,165,367

\$342,957,157

LOCAL TAX COLLECTIONS

Uniform Local Sales & Use Tax

Transient Room Tax

Total

\$16,629,257

472,944

\$17,102,201

\$24,371

259

\$24,630

\$16,604,886

472,685

\$17,077,571

GRAND TOTAL

\$368,224,725

\$8,189,997

\$360,034,728

- (1) Change made from Aeronautical Fund to Aviation Fuel Tax May 1973.
- (2) Reflectorized Plate Fee 12-22-72.

**GROSS COLLECTIONS-REFUNDS & ADJUSTMENTS-AVAILABLE FOR DISTRIBUTION
FISCAL YEAR ENDED JUNE 30, 1974**

UNIFORM SCHOOL FUND

	Gross Collections	Refunds & Adjustments	Net Available For Distribution
Individual Income Tax.....	\$107,699,699	\$17,667,341	\$ 90,032,358
Corporation Franchise & Income	20,675,766	502,583	20,173,183
School Lunch Fund.....	2,460,181	--	2,460,181
Total.....	\$130,835,646	\$18,169,924	\$112,665,722

GENERAL FUND

Beer Tax.....	\$1,509,504	\$1,885	\$1,507,619
Cigarette & Tobacco Products Tax	6,940,789	23,992	6,916,797
Inheritance Tax.....	3,684,149	15,137	3,669,012
Insurance Tax.....	6,977,853	1,775	6,976,078
Occupation Tax.....	5,037,446	3,844	5,033,602
MVBA Fees.....	243,009	96	242,913
Oleomargarine Tax (2) See Notes.....	50,556	107,506	(56,950)
Public Service Commission Fees	422,852	--	422,852
Sales & Use Tax.....	149,648,529	206,292	149,442,237
Aviation Fuel Tax.....	1,644,995	--	1,644,995
Total.....	\$176,159,682	\$360,527	\$175,799,155

State Tax Commission

HIGHWAY CONSTRUCTION MAINTENANCE FUND

Motor Fuel Tax.....	\$40,479,247	\$507,899	\$39,971,348
Motor Vehicle Registrations Fund	10,494,295	5,486	10,488,809
Special Fuel Tax.....	5,707,117	40,115	5,667,002
Mileage & Temp. Permit Fees.....	2,126,692	37	2,126,655
Motor Vehicle Control Fees	397,907	8	397,899
Total.....	\$59,205,258	\$553,545	\$58,651,713

TRUST & AGENCY FUND

Car & Bus Tax.....	\$ 673,705	\$ 62	\$ 673,643
Fireman's Pension	491,943	--	491,943
Sales Tax & Mileage Cash Bonds.....	26,413	12,335	14,078
Tax Commission Suspense.....	19,725	21,046	(1,321)
Driver's Education Tax.....	1,063,976	79	1,063,897
Boat Fuel Tax.....	296,197	--	296,197
Combined Injury & Benefit Fund.....	541,188	---	541,188
Reflectorized Plate Fees.....	262,754	16	262,738
Studded Tire Fees (1) See Notes.....	19,846	508	19,338
Total.....	\$3,395,747	\$34,046	\$3,361,701

TOTAL STATE TAXES

\$369,596,333

\$19,118,042

\$350,478,291

LOCAL TAX COLLECTIONS

Uniform Local Sales & Use Tax.....	\$19,063,367	\$26,422	\$19,036,945
Transient Room Tax.....	569,555	691	568,864
Total.....	\$19,632,922	\$27,113	\$19,605,809
GRAND TOTAL.....	\$389,229,255	\$19,145,155	\$370,084,100

- (1) Studded Tire Fees - effective May 8, 1973.
 (2) Oleomargarine Tax - repealed effective June 30, 1973

EXCISE TAXES

RECAPITULATION-AMOUNTS COLLECTED AND AVAILABLE FOR DISTRIBUTION FISCAL YEARS 1972 - 1973 & 1973 - 1974

	Net Available For Distribution Fiscal Yr. 1973	Net Available For Distribution Fiscal Yr. 1974	Increase or (Decrease)
UNIFORM SCHOOL FUND			
Individual Income Tax.....	\$ 88,546,711	\$ 90,032,358	\$ 1,485,647
Corporation Franchise & Income Tax.....	29,620,635	20,173,183	(9,447,452)
School Lunch Fund.....	2,336,879	2,460,181	123,302
Total.....	\$120,504,255	\$112,665,722	\$(7,838,503)
GENERAL FUND			
Beer Tax.....	\$ 1,413,886	\$ 1,507,619	\$ 93,733
Cigarette & Tobacco Products Tax.....	6,458,595	6,916,797	458,202
Inheritance Tax.....	3,565,540	3,669,012	103,472
Insurance Tax.....	6,327,153	6,976,078	648,925
Occupation Tax.....	3,801,382	5,033,602	1,232,220
MVBA Fees.....	223,935	242,913	18,978
Oleomargarine Tax.....	925,578	(56,950)	(982,528)
Public Service Commission Fees.....	285,669	422,852	137,183
Sales & Use Tax.....	135,864,153	149,442,237	13,578,084
Aviation Fuel Tax (1) See Notes.....	293,021	1,644,995	1,351,974
Total.....	\$159,158,912	\$175,799,155	\$16,640,243

HIGHWAY CONSTRUCTION MAINTENANCE FUND

Motor Fuel Tax.....	\$41,124,133	\$39,971,348	\$(1,152,785)
Motor Vehicle Registration Fund.....	8,991,819	10,488,809	1,496,990
Special Fuel Tax.....	5,141,349	5,667,002	525,653
Mileage & Temporary Permit Fees.....	2,559,997	2,126,655	(433,342)
Motor Vehicle Control Fees.....	413,984	397,899	(16,085)
Total.....	\$58,231,282	\$58,651,713	\$ 420,431

TRUST & AGENCY FUND

Car & Bus Tax.....	\$ 588,174	\$ 673,643	\$ 85,469
Fireman's Pension.....	451,918	491,943	40,025
Sales Tax & Mileage Cash Bonds.....	(2,786)	14,078	16,864
Tax Commission Suspense.....	24,842	(1,321)	(26,163)
Driver's Education Tax.....	1,099,984	1,063,897	(36,087)
Aeronautical Fund.....	1,472,527	--	(1,472,527)
Boat Fuel Tax.....	271,178	296,197	25,019
Combined Injury & Benefit Fund.....	431,341	541,188	109,847
Reflectorized Plate Fee (2) See Notes.....	725,560	262,738	(462,822)
Studded Tire Fees (3) See Notes.....		19,338	19,338
Total.....	\$5,062,738	\$3,361,701	\$(1,701,037)
TOTAL STATE TAXES	\$342,957,157	\$350,478,291	\$7,521,134

State Tax Commission

LOCAL TAX COLLECTIONS

Uniform Local Sales & Use Tax.....	\$16,604,886	\$19,036,945	\$ 2,432,059
Transient Room Tax.....	472,685	568,864	96,179
Total.....	17,077,571	19,605,809	2,528,238
GRAND TOTAL	\$360,034,728	\$370,084,100	\$10,049,372

Twenty-Second Biennial Report

- (1) Change made from Aeronautical Fund to Aviation Fuel Tax May 1973.
- (2) Reflectorized Plate Fee 12-22-72.
- (3) Studded Tire Fees - effective May 8, 1973

**DISTRIBUTION OF
UNIFORM LOCAL SALES AND USE TAX
TO PARTICIPATING UNITS
FOR THE FISCAL YEARS
1973 - 1974**

SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX TO PARTICIPATING UNITS

FOR FISCAL YEARS 1972-73 and 1973-74

UNIT	Net Distribution after Adm. Costs 7-1-72 to 6-30-73	Net Distribution after Adm. Costs 7-1-73 to 6-30-74	Amount of increase or (Decrease)	Percent of Increase or (Decrease)
Beaver County	\$10,690.43	\$9,556.38	\$(1,134.05)	(10.61)
Cities & Towns				
Beaver	15,923.74	21,242.04	5,318.30	33.40
Milford	9,405.96	11,354.52	1,948.56	20.72
Minersville	3,013.26	4,431.19	1,417.93	47.06
Total Cities & Towns	\$28,342.96	\$37,027.75	\$8,684.79	30.64
Total Beaver County including Cities & Towns	\$39,033.39	\$46,584.13	\$7,550.74	19.34
Box Elder County (1) see notes	--	\$9,744.23	\$9,744.23	--
Cities & Towns				
Bear River	--	103.80	103.80	--
Brigham City	--	32,011.95	32,011.95	--
Corrine	--	705.20	705.20	--
Elwood	--	386.16	386.16	--
Fielding	--	140.79	140.79	--
Plymouth	--	298.78	298.78	--
Portage	--	14.07	14.07	--
Tremonton	--	18,650.17	18,650.17	--

UNIT	Net Distribution after Adm. Costs 7-1-72 to 6-30-73	Net Distribution after Adm. Costs 7-1-73 to 6-30-74	Amount of increase or (Decrease)	Percent of increase or (Decrease)
Willard.....	\$ --	\$ 481.29	\$ 481.29	--
Total Cities & Towns.....	\$ --	\$52,792.21	\$52,792.21	--
Total Box Elder County including Cities & Towns	\$ --	\$62,536.44	\$62,536.44	--
Cache County.....	\$148,295.77	\$54,413.16	\$(93,882.61)	(63.31)
Cities & Towns (2) see notes				
Amalga.....	392.97	897.59	504.62	128.41
Clarkston.....	406.22	569.69	163.47	40.24
Hyde Park.....	710.05	1,722.01	1,011.96	142.52
Hyrum.....	9,003.60	14,063.50	5,059.90	56.20
Lewiston.....	3,619.43	6,374.63	2,755.20	76.12
Logan.....	286,801.10	431,620.33	144,819.23	50.49
Mendon.....	1,043.60	2,291.93	1,248.33	119.62
Millville.....	223.31	377.37	154.06	68.99
Nibley.....	323.78	1,485.83	1,162.05	358.90
North Logan.....	894.70	1,518.12	623.42	69.68
Providence.....	2,713.37	4,143.61	1,430.24	52.71
Richmond.....	3,777.23	5,380.62	1,603.39	42.45
River Heights.....	729.97	809.06	79.09	10.83

State Tax Commission

Smithfield.....	20,260.54	34,620.21	14,359.67	70.88
Trenton.....	1,299.55	1,913.91	614.36	47.27
Wellsville.....	1,508.96	2,720.64	1,211.68	80.30
Total Cities & Towns.....	\$333,708.38	\$510,509.05	\$176,800.67	52.98
Total Cache County including Cities & Towns	\$482,004.15	\$564,922.21	\$82,918.06	17.20
Carbon County.....	\$74,644.51	\$79,109.22	\$4,464.71	5.98
Cities & Towns				
Helper.....	22,300.76	26,540.32	4,239.56	19.01
Price.....	144,385.17	176,585.89	32,200.72	22.30
Total Cities & Towns.....	\$166,685.93	\$203,126.21	\$36,440.28	21.86
Total Carbon County including Cities & Towns	\$241,330.44	\$282,235.43	\$40,904.99	16.95
Daggett County.....	\$3,360.41	\$4,593.71	\$1,233.30	36.70
Cities & Towns				
Manila.....	\$2,416.82	\$4,050.08	\$1,633.26	67.58
Total Cities & Towns.....	\$2,416.82	\$4,050.08	\$1,633.26	67.58
Total Daggett County including Cities & Towns	\$5,777.23	\$8,643.79	\$2,866.56	49.62
Davis County.....	\$54,402.42	\$67,878.15	\$13,475.73	24.77
Cities & Towns				
Bountiful.....	334,012.63	381,018.56	47,005.93	14.07
Centerville.....	37,011.60	42,871.07	5,859.47	15.83
Clearfield.....	96,882.94	111,971.79	15,088.85	15.57
Clinton.....	1,806.70	2,070.18	263.48	14.58

Twenty-Second Biennial Report

SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX TO PARTICIPATING UNITS - continue

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UNIT	Net Distribution after Adm. Costs 7-1-72 to 6-30-73	Net Distribution after Adm. Costs 7-1-73 to 6-30-74	Amount of increase or (Decrease)	Percent of increase or (Decrease)
East Layton	\$ 1,314.30	\$ 1,526.23	\$ 211.93	16.12
Farmington.....	17,187.05	19,667.81	2,480.76	14.43
Fruit Heights	2,623.18	2,838.59	215.41	8.21
Kaysville.....	25,411.97	29,726.02	4,314.05	16.98
Layton	169,834.27	184,155.73	14,321.46	8.43
North Salt Lake	21,564.40	33,089.54	11,525.14	53.44
South Weber	5,123.42	3,242.59	(1,880.83)	(36.71)
Sunset	14,568.94	16,398.70	1,829.76	12.56
Syracuse	40,900.56	50,996.02	10,095.46	24.68
West Bountiful	36,378.49	30,524.88	(5,853.61)	(16.09)
West Point.....	1,049.96	1,135.40	85.44	8.14
Woods Cross.....	31,513.48	47,593.88	16,080.40	51.03
Total Cities & Towns	\$837,183.89	\$958,826.99	\$121,643.10	14.53
Total Davis County including Cities & Towns	\$891,586.31	\$1,026,705.14	\$135,118.83	15.15
Duchesne County	\$68,338.02	\$103,233.71	\$34,895.69	51.06
Cities & Towns				
Altamont.....	5,469.50	8,595.80	3,126.30	57.16
Duchesne	27,153.63	31,860.10	4,706.47	17.33
Myton	1,040.54	1,271.37	230.83	22.18
Roosevelt	119,730.24	156,263.79	36,533.55	30.51

State Tax Commission

Tabiona	628.77	655.97	27.20	4.32
Total Cities & Towns	\$154,022.68	\$198,647.03	\$44,624.35	28.97
Total Duchesne County including Cities & Towns	\$222,360.70	\$301,880.74	\$79,520.04	35.76
Emery County.....	\$15,894.46	\$10,185.86	\$(5,708.60)	(35.92)
Cities & Towns				
Castle Dale	12,949.56	10,107.59	(2,841.97)	(21.95)
Cleveland	\$4,209.82	\$1,876.48	\$(2,333.34)	(55.43)
Emery	4,154.64	2,105.27	(2,049.37)	(49.33)
Ferron.....	8,287.09	5,084.73	(3,202.36)	(38.64)
Green River.....	34,744.03	23,928.17	(10,815.86)	(31.13)
Huntington.....	23,343.07	16,097.07	(7,246.00)	(31.12)
Orangeville	7,491.33	4,133.47	(3,357.86)	(44.82)
Total Cities & Towns	\$95,179.54	\$63,332.78	\$(31,846.76)	(33.46)
Total Emery County including Cities & Towns	\$111,074.00	\$73,518.64	\$(37,555.36)	(33.81)
Garfield County.....	\$11,708.00	\$12,213.20	\$505.20	4.31
Cities & Towns				
Antimony.....	145.15	203.39	58.24	40.12
Boulder	278.88	339.67	60.79	21.80
Cannonville.....	327.44	292.55	(34.89)	(10.66)
Escalante	3,666.24	4,336.21	669.97	18.27
Hatch.....	1,226.99	1,206.90	(20.09)	(1.64)
Henrieville.....	154.17	169.87	15.70	10.18
Panguitch.....	18,890.86	21,319.21	2,428.35	12.85
Tropic.....	845.74	952.32	106.58	12.60
Total Cities & Towns	\$25,535.47	\$28,820.12	\$3,284.65	12.86

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**SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX TO PARTICIPATING
UNITS - continued**

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UNIT	Net Distribution after Adm. Costs 7-1-72 to 6-30-73	Net Distribution after Adm. Costs 7-1-73 to 6-30-74	Amount of increase or (Decrease)	Percent of increase or (Decrease)
Total Garfield County including Cities & Towns	\$37,243.47	\$41,033.32	\$3,789.85	10.18
Grand County.....	\$19,785.03	\$22,835.24	\$3,050.21	15.42
Cities & Towns				
Moab.....	74,153.16	77,621.12	3,467.96	4.68
Total Cities & Towns.....	\$74,153.16	\$77,621.12	\$3,467.96	4.68
Total Grand County including Cities & Towns	\$93,938.19	\$100,456.36	\$6,518.17	6.94
Iron County.....				
Cities & Towns		(Repealed in County Area)		
Cedar City.....	\$183,012.68	\$207,656.53	\$24,643.85	13.46
Kanarraville.....	357.79	417.33	59.54	16.64
Parowan.....	10,192.20	8,669.32	(1,522.88)	(14.94)
Total Cities & Towns.....	\$193,562.67	\$216,743.18	\$23,180.51	11.98
Total Iron County including Cities & Towns	\$193,562.67	\$216,743.18	\$23,180.51	11.98
Juab County.....	\$5,037.80	\$4,873.44	\$(164.36)	(3.26)
Cities & Towns				

State Tax Commission

Eureka.....	3,958.74	3,831.53	(127.21)	(3.21)
Levan.....	778.63	975.79	197.16	25.32
Mona.....	481.25	582.89	101.64	21.12
Nephi.....	45,635.96	50,512.02	4,876.06	10.68
Total Cities & Towns.....	\$50,854.58	\$55,902.23	\$5,047.65	9.92
Total Juab County including Cities & Towns	\$55,892.38	\$60,775.67	\$4,883.29	8.74
Kane County.....	\$10,266.64	\$14,119.26	\$3,852.62	37.52
Cities & Towns				
Alton.....	43.13	46.33	3.20	7.42
Glendale.....	1,035.36	1,347.54	312.18	30.15
Kanab.....	23,994.40	27,929.96	3,935.56	16.40
Orderville.....	1,804.72	1,944.28	139.56	7.73
Total Cities & Towns.....	\$26,877.61	\$31,268.11	\$4,390.50	16.34
Total Kane County including Cities & Towns	\$37,144.25	\$45,387.37	\$8,234.12	22.19
Millard County.....	\$11,428.72	\$13,680.86	\$2,252.14	19.71
Cities & Towns				
Delta.....	36,113.85	40,201.43	4,087.58	11.32
Fillmore.....	28,329.87	32,015.87	3,686.00	13.01
Hinckley.....	532.78	579.43	46.65	8.76
Holden.....	2,237.77	1,415.87	(821.90)	(36.73)
Kanosh.....	1,483.91	1,465.47	(18.44)	(1.24)
Leamington.....	129.30	144.82	15.52	12.00
Lynndyl.....	243.49	275.14	31.65	13.00

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SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX TO PARTICIPATING UNITS - continued

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UNIT	Net Distribution after Adm. Costs 7-1-72 to 6-30-73	Net Distribution after Adm. Costs 7-1-73 to 6-30-74	Amount of increase or (Decrease)	Percent of increase or (Decrease)
Meadow.....	\$ 388.35	\$ 347.14	\$ (41.21)	(10.61)
Oak City	427.32	463.69	36.37	8.51
Scipio.....	541.34	797.81	256.47	47.38
Total Cities & Towns	\$70,427.98	\$77,706.67	\$7,278.69	10.33
Total Millard County including Cities & Towns	\$81,856.70	\$91,387.53	\$9,530.83	11.64
Morgan County	\$26,052.43	\$29,178.57	\$3,126.14	12.00
Piute County	\$607.09	\$674.42	\$67.33	11.09
Cities & Towns				
Circleville.....	2,211.87	2,456.31	244.44	11.50
Junction	360.49	502.25	141.76	39.32
Marysville.....	1,043.60	1,959.83	916.23	87.80
Total Cities & Towns	\$3,615.96	\$4,918.39	\$1,302.43	36.02
Total Piute County including Cities & Towns	\$4,223.05	\$5,592.81	\$1,369.76	32.44
Salt Lake County.....	\$2,581,793.30	\$2,919,862.50	\$338,069.20	13.09
Cities & Towns				
Alta.....	21,611.41	26,673.24	5,061.83	23.42
Midvale	119,181.78	137,080.17	17,898.39	15.02

State Tax Commission

Murray	765,565.87	963,335.46	197,769.59	25.83
Riverton.....	45,564.08	48,416.55	2,852.47	6.26
Salt Lake City.....	4,778,633.30	5,260,126.91	481,493.61	10.08
Sandy	77,712.36	96,072.10	18,359.74	23.62
South Jordan.....	3,604.43	3,988.98	384.55	10.67
South Salt Lake	555,850.25	616,668.04	60,817.79	10.94
West Jordan	47,119.71	97,940.99	50,821.28	107.86
Total Cities & Towns	\$6,414,843.19	\$7,250,302.44	\$835,459.25	13.02
Total Salt Lake County including Cities & Towns	\$8,996,636.49	\$10,170,164.94	\$1,173,528.45	13.04
San Jaun County. Cities & Towns	\$31,697.73	\$29,291.84	\$(2,405.89)	(7.59)
Blanding.....	20,971.16	24,309.52	3,338.36	15.92
Monticello	16,880.47	21,494.82	4,614.35	27.34
Total Cities & Towns	\$37,851.63	\$45,804.34	\$7,952.71	21.01
Total San Juan County including Cities & Towns	\$69,549.36	\$75,096.18	\$5,546.82	7.98
Sanpete County	\$7,235.03	\$12,389.95	\$5,154.92	71.25
Total Cities & Towns				
Centerfield.....	\$1,964.25	\$2,037.20	\$72.95	3.71
Ephraim.....	15,584.54	18,293.93	2,709.39	17.38
Fairview.....	3,362.06	3,619.15	257.09	7.65
Fayette	138.29	242.43	104.14	75.31
Fountain Green	1,289.76	1,444.06	154.30	11.96
Gunnison.....	27,599.18	29,037.70	1,438.52	5.21
Manti	16,933.06	18,715.49	1,782.43	10.53

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**SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX TO PARTICIPATING
UNITS - continued**

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UNIT	Net Distribution after Adm. Costs 7-1-72 to 6-30-73	Net Distribution after Adm. Costs 7-1-73 to 6-30-74	Amount of increase or (Decrease)	Percent of increase or (Decrease)
Mayfield	\$ 537.21	\$ 561.87	\$ 24.66	4.59
Moroni	6,532.88	8,372.55	1,839.67	28.16
Mt. Pleasant	16,377.88	17,649.73	1,271.85	7.76
Spring City	852.24	858.27	6.03	.71
Sterling	609.41	632.77	23.36	3.83
Wales	53.10	54.47	1.37	2.58
Total Cities & Towns	\$91,833.86	\$101,519.62	\$9,685.76	10.55
Total Sanpete County including Cities & Towns	\$99,068.89	\$113,909.57	\$14,840.68	14.98
Sevier County.....	\$14,822.77	\$28,704.44	\$13,881.67	93.65
Cities & Towns				
Annabella.....	119.55	130.34	10.79	9.02
Aurora.....	1,809.63	2,258.97	449.34	24.83
Elsinore.....	1,494.52	1,430.96	(63.56)	(4.25)
Glenwood.....	129.71	132.98	3.27	2.52
Joseph.....	378.46	426.99	48.53	12.82
Monroe.....	5,053.95	5,330.43	276.48	5.47
Redmond.....	1,626.03	1,977.40	351.37	21.61
Richfield.....	117,454.30	130,324.62	12,870.32	10.96
Salina	27,099.54	30,310.25	3,210.71	11.85

State Tax Commission

Sigurd	920.14	1,252.68	332.54	36.14
Total Cities & Towns	\$156,085.83	\$173,575.62	\$17,489.79	11.21
Total Sevier County including Cities & Towns	\$170,908.60	\$202,280.06	\$31,371.46	18.36
Summit County.....	\$12,907.94	\$18,453.36	\$5,545.42	42.96
Cities & Towns				
Coalville.....	12,448.63	12,574.75	126.12	1.01
Francis	540.18	394.64	(145.54)	(26.94)
Henefer	1,960.90	3,431.02	1,470.12	74.97
Kamas	11,090.90	11,363.30	272.40	2.46
Oakley.....	1,071.12	1,071.61	.49	.04
Park City	47,407.54	64,304.98	16,897.44	35.64
Total Cities & Towns	\$74,519.27	\$93,140.30	\$18,621.03	24.99
Total Summit County including Cities & Towns	\$87,427.21	\$111,593.66	\$24,166.45	27.64
Tooele County.....	\$37,374.00	\$31,265.23	\$(6,108.77)	(16.34)
Cities & Towns				
Grantsville.....	12,016.10	12,588.71	572.61	4.76
Stockton.....	918.12	1,155.42	237.30	25.85
Tooele	121,255.46	128,522.30	7,266.84	5.99
Wendover.....	10,839.12	10,536.51	(302.61)	(2.79)
Total Cities & Towns	145,028.80	152,802.94	7,774.14	5.36
Total Tooele County including Cities & Towns	\$182,402.80	\$184,068.17	\$1,665.37	.91
Uintah County	\$145,878.43	\$181,583.73	\$35,705.30	24.48
Cities & Towns				
Vernal.....	151,005.61	172,287.23	21,281.62	14.09

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**SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX TO PARTICIPATING
UNITS - continued**

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UNIT	Net Distribution after Adm. Costs 7-1-72 to 6-30-73	Net Distribution after Adm. Costs 7-1-73 to 6-30-74	Amount of increase or (Decrease)	Percent of increase or (Decrease)
Total Cities & Towns.....	\$151,005.61	\$172,287.23	\$21,281.62	14.09
Total Uintah County including Cities & Towns	\$296,884.04	\$353,870.96	\$56,986.92	19.20
Utah County.....	\$126,121.89	\$171,125.99	\$45,004.10	35.68
Cities & Towns				
Alpine.....	3,319.87	5,425.45	2,105.58	63.42
American Fork	122,153.49	141,373.43	19,219.94	15.73
Genola	779.80	1,082.86	303.06	38.86
Goshen.....	983.25	1,068.49	85.24	8.67
Lehi	28,028.23	32,111.92	4,083.69	14.57
Lindon.....	8,127.65	9,386.64	1,258.99	15.49
Mapleton.....	2,477.55	3,784.88	1,307.33	52.77
Orem	285,026.60	470,029.61	185,003.01	64.91
Payson	39,927.58	45,491.95	5,564.37	13.94
Pleasant Grove	49,575.95	33,708.05	(15,867.90)	(32.01)
Provo.....	778,404.80	847,378.72	68,973.92	8.86
Salem.....	4,291.25	5,246.94	955.69	22.27
Santaquin.....	6,812.95	7,239.70	426.75	6.26
Spanish Fork.....	83,919.05	96,523.18	12,604.13	15.02
Springville.....	69,982.03	76,446.80	6,464.77	9.24

State Tax Commission

Total Cities & Towns.....	\$1,483,810.05	\$1,776,298.62	\$292,488.57	19.71
Total Utah County including Cities & Towns	\$1,609,931.94	\$1,947,424.61	\$337,492.67	20.96
Wasatch County.....	\$27,737.01	\$25,631.68	\$(2,105.33)	(7.59)
Cities & Towns				
Charleston	598.58	566.05	(32.53)	(5.43)
Heber	41,449.18	48,569.24	7,120.06	17.18
Midway.....	6,424.99	7,414.61	989.62	15.40
Wallsburg.....	304.04	312.07	8.03	2.64
Total Cities & Towns.....	\$48,776.79	\$55,861.97	\$8,085.18	16.58
Total Wasatch County including Cities & Towns	\$76,513.80	\$82,493.65	\$5,979.85	7.82
Washington County	\$18,033.27	\$23,142.36	\$5,109.09	28.33
Cities & Towns				
Enterprise	2,096.70	2,313.15	216.45	10.32
Hurricane.....	21,263.97	26,381.96	5,117.99	24.07
Ivins.....	270.80	438.38	167.58	61.88
LaVerkin.....	959.41	1,193.59	234.18	24.41
Leeds.....	192.34	209.42	17.08	8.88
New Harmony.....	59.24	62.15	2.91	4.91
St. George.....	168,994.40	187,763.17	18,768.77	11.11
Santa Clara	1,867.58	2,194.36	326.78	17.50
Springdale	6,525.38	7,422.89	897.51	13.75
Toquerville.....	278.26	305.70	27.44	9.86
Virgin	221.37	298.67	77.30	34.92
Washington.....	3,004.08	3,886.25	882.17	29.36
Total Cities & Towns.....	\$205,733.53	\$232,469.69	\$26,736.16	13.00

Twenty-Second Biennial Report

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**SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX TO PARTICIPATING
UNITS - continued**

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State Tax Commission

	Net Distribution after Adm. Costs 7-1-72 to 6-30-73	Net Distribution after Adm. Costs 7-1-73 to 6-30-74	Amount of increase or (Decrease)	Percent of increase or (Decrease)
Total Washington County including Cities & Towns	\$223,766.80	\$255,612.05	\$31,845.25	14.23
Wayne County.....	\$2,872.98	\$3,424.71	\$551.73	19.20
Cities & Towns				
Bicknell.....	1,939.39	2,762.18	822.79	42.42
Loa	3,025.70	3,749.81	724.11	23.93
Torry	293.18	233.34	(59.84)	(20.41)
Total Cities & Towns.....	\$5,258.27	\$6,745.33	\$1,487.06	28.28
Total Wayne County including Cities & Towns	\$8,131.25	\$10,170.04	\$2,038.79	25.07
Weber County	\$1,790,335.94	\$1,994,946.10	\$204,610.16	11.43
GRAND TOTAL	\$16,134,636.48	\$18,459,211.32	\$2,234,574.84	14.41

Changes since last report:

(1) Box Elder County and all participating cities and towns, contracts effective 1-1-74

(2) All participating cities and towns of Cache County, contracts effective 7-1-72

Note: Because of accounting periods, only 3 checks would be reflected in period 7-1-72 to 6-30-73,
while 4 checks would be reflected in period 7-1-73 to 6-30-74. Percent of increase figures for
Cache County cities and towns are therefore not completely comparative.

**DISTRIBUTION OF
TRANSIENT ROOM TAX**

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**SUMMARY OF DISTRIBUTION OF TRANSIENT ROOM TAX TO PARTICIPATING UNITS
FOR FISCAL YEARS 1972-73 AND 1973-74**

	Date Contract Effective	Net Distribution after 7-1-72 to 6-30-73	Net Distribution After Adm. Costs 7-1-73 to 6-30-74	Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
Beaver County	1-1-74	\$ --	\$413.69	\$413.69	--
Box Elder County	7-1-10	5,231.41	5,874.60	643.19	12.29
Cache County	4-1-73	--	8,652.13	8,652.13	--
Carbon County	7-1-72	6,084.29	9,869.19	3,784.90	62.21
Daggett County	10-1-72	129.51	1,682.36	1,552.85	1199.02
Davis County	4-1-70	2,348.04	2,863.69	515.65	21.96
Duchesne County	4-1-73	--	6,433.31	6,433.31	21.96
Emery County	7-1-72	4,752.27	4,301.48	(450.79)	(9.48)
Garfield County	4-1-69	3,232.27	3,492.74	260.47	8.06
Grand County	4-1-70	12,513.39	15,296.25	2,782.86	22.24
Iron County	4-1-72	19,519.26	21,126.76	1,607.50	8.24
Juab County	7-1-73	--	2,529.43	2,529.43	--
Kane County	1-1-72	9,671.23	10,215.12	543.89	5.62
Morgan County	4-1-72	66.82	44.30	(22.52)	(33.70)
Plute County	7-1-73	--	64.17	64.17	--
Rich County	4-1-73	--	3,880.29	3,880.29	--
Salt Lake County	8-5-65	269,922.58	309,221.03	39,398.45	14.56
San Juan County	4-1-70	5,213.22	5,624.25	411.03	7.88

Sanpete County.....	10-1-73	--	774.08	774.08	--
Sevier County.....	10-1-72	3,580.94	13,851.72	10,270.78	286.82
Summitt County.....	10-1-71	15,946.49	25,432.92	9,486.43	59.49
Utah County.....	4-1-72	12,544.17	11,505.87	(1,038.30)	(8.28)
Utah County.....	7-1-71	28,176.96	27,041.44	(1,135.52)	(4.03)
Wasatch County.....	4-1-71	4,750.29	5,637.99	887.70	18.69
Washington County.....	4-1-72	28,905.48	32,442.49	3,537.01	12.24
Wayne County.....	1-1-73	82.27	1,880.08	1,797.81	2185.26
Weber County.....	1-1-70	25,116.13	26,367.59	1,251.46	4.98
GRAND TOTAL		\$457,787.02	\$556,518.97	\$98,731.95	21.57

Note: Due to accounting periods, percentage figures are not completely comparable for counties whose contract effective dates are after 4-1-72. This is because four checks received in the latest fiscal year might be compared percentage wise to less than four checks received in the previous fiscal year.

**TOTAL ASSESSED VALUATION OF ALL
PROPERTY FOR THE CALENDAR YEARS
1972 and 1973**

TOTAL ASSESSED VALUE OF ALL PROPERTY FOR THE CALENDAR YEARS 1972 AND 1973

	Calendar Years		Amount of	Percent of
	1972	1973	Increase or (Decrease)	Increase or (Decrease)
Residential Real Estate.....	\$132,608,265	\$146,649,600	\$14,041,335	10.59
Commercial and Industrial Real Estate	68,314,294	72,253,970	3,939,676	5.77
Agricultural Real Estate.....	87,271,824	90,249,346	2,977,522	3.41
Unclassified Real Estate.....	1,227,187	1,895,757	668,570	5.45
Residential Buildings.....	539,401,528	582,967,309	43,565,781	8.08
Commercial and Industrial Buildings.....	211,284,281	236,929,400	25,645,119	12.14
Argricultural Buildings.....	13,299,690	13,650,500	350,810	2.64
Motor Vehicles.....	150,195,398	166,453,542	16,258,144	10.82
Mdse. & Fixtures.....	59,162,771	39,007,181	(20,155,590)	(34.07)
Commercial and Industrial Machinery.....	73,013,155	82,709,237	9,696,082	13.28
Agricultural Machinery.....	9,935,250	10,201,826	266,576	2.61
Other Personal Property.....	21,484,556	29,382,234	7,897,678	36.76
Range Cattle.....	7,972,110	7,931,276	(40,834)	(0.51)
Other Cattle.....	3,991,077	3,429,477	(561,600)	(14.07)
Horses and Mules.....	791,257	770,355	(20,902)	(2.64)
Sheep.....	1,904,363	1,563,954	(340,409)	(17.88)
Other Animals.....	302,155	267,101	(35,054)	(11.60)
Poultry.....	92,123	81,460	(10,663)	(11.57)
Air Lines.....	4,894,177	4,888,150	(6,027)	(0.12)
Bus Lines.....	5,947,394	6,768,309	820,915	13.80
Car Companies.....	3,779,779	3,759,624	(20,155)	(0.53)
Express Company.....	22,109	19,602	(2,507)	(11.34)
Gas Distribution.....	32,170,679	31,581,280	(589,399)	(1.83)
Pipe Line Companies.....	13,034,577	12,833,647	(200,930)	(1.54)
Power Companies.....	76,961,534	89,518,725	12,557,191	16.32
Railroad Companies.....	61,222,266	61,741,460	519,194	0.85
Telegraph Company.....	476,455	499,985	23,530	4.94
Telephone Companies.....	74,780,178	82,678,636	7,898,458	10.56
Terminal Companies.....	1,440,244	1,373,941	(66,303)	(4.60)
Water Companies.....	340,705	362,511	21,806	6.40
Mining Companies.....	346,248,344	301,941,184	(44,307,160)	12.80
Oil & Gas Properties.....	56,948,124	60,887,399	3,939,275	6.92
TOTALS	\$2,060,517,849	\$2,145,247,978	\$84,730,129	4.11
By County Assessor.....	\$1,382,251,284	\$1,486,393,525	\$104,142,241	7.53
By State Tax Commission.....	\$678,266,565	\$658,854,453	\$(19,412,112)	(2.86)

**PROPERTY TAXES
FOR THE CALENDAR YEARS
1972 AND 1973**

TOTAL PROPERTY TAXES FOR ALL PURPOSES CHARGED AGAINST EACH CLASS OF PROPERTY

	Calendar Years		Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
	1972	1973		
Residential Real Estate	\$11,669,648	\$12,290,615	620,967	5.32
Commercial & Industrial Real Estate	6,504,279	6,597,632	93,353	1.44
Agricultural Real Estate	5,722,875	5,684,296	(38,579)	(.67)
Unclassified Real Estate	76,482	111,446	34,964	45.72
Residential Buildings	47,782,307	49,744,083	1,961,776	4.11
Commercial & Industrial Buildings	19,287,867	20,937,554	1,649,687	8.55
Agricultural Buildings	997,946	975,051	(22,895)	(2.29)
Motor Vehicles	13,072,821	13,942,769	869,948	6.65
Merchandise & Fixtures Commercial & Industrial	5,451,424	3,482,842	(1,968,582)	(36.11)
Machinery	5,908,310	6,512,803	604,493	10.23
Agricultural Machinery	649,498	632,202	(17,296)	(2.66)
Other Personal Property	1,903,362	2,475,722	572,360	30.07
Range Cattle	493,537	474,429	(19,108)	(3.87)
Other Cattle	280,474	233,003	(47,471)	(16.93)
Horses & Mules	54,809	52,158	(2,651)	(4.84)
Sheep	260,403	209,426	(50,977)	(19.58)
Other Animals	21,781	18,264	(3,517)	(16.15)
Poultry	6,582	5,528	(1,054)	(16.01)
Air Lines	310,392	299,096	(11,296)	(3.64)
Bus Lines	435,083	471,300	36,212	8.32
Car Companies	274,158	265,274	(8,884)	(3.24)
Express Companies	2,261	1,940	(321)	(14.20)
Gas - Distribution	2,602,522	2,479,227	(123,295)	(4.74)
Pipe Line Companies	765,041	736,978	(28,063)	(3.67)
Power Companies	6,002,592	6,595,783	593,191	9.88
Railroad Companies	4,341,334	4,282,554	(58,780)	(1.35)
Telegraph Companies	37,720	38,987	1,267	3.36
Telephone Companies	6,393,247	6,802,515	409,268	6.40
Terminal Companies	152,301	142,414	(9,887)	(6.49)
Water Companies	26,978	27,589	611	2.26
Mining Companies	24,625,953	20,959,320	(3,666,633)	(14.89)
Oil & Gas Properties	3,093,892	3,158,307	64,415	2.08
TOTALS	\$169,207,884	\$170,641,107	1,433,223	.85
By County Assessor	\$120,144,405	\$124,379,823	4,235,418	3.53
By State Tax Commission	\$49,063,479	\$46,261,284	(2,801,195)	(5.71)

DISTRIBUTION OF PROPERTY TAXES ACCORDING TO PURPOSE

	Calendar Years		Increase or (Decrease)	Percent of Change
	1972	1973		
TOTALS FOR STATE				
District Schools	\$103,583,362	\$103,154,448	(428,914)	(.41)
Cities and Towns	22,064,460	23,177,047	1,112,587	5.04
County	35,331,229	34,579,138	(752,089)	(2.13)
Special Taxing Districts	8,056,875	9,586,012	1,529,137	18.98
Bounty	171,958	144,462	(27,496)	(15.99)
TOTALS	\$169,207,884	\$170,641,107	1,433,223	.85

Totals for Each County

Beaver County

District Schools	\$450,546	\$446,344	(4,202)	(.93)
Cities and Towns	60,810	62,484	1,674	2.75
County	112,376	105,012	(7,364)	(6.55)
Special Taxing Districts	22,072	25,375	3,303	14.96
Bounty	7,470	6,896	(574)	(7.68)
TOTALS	\$653,274	\$646,111	(7,163)	(1.10)

Box Elder County

District Schools	\$3,345,615	\$3,383,648	38,033	1.14
Cities and Towns	406,432	417,580	11,148	2.74
County	573,341	839,127	265,786	46.36
Special Taxing Districts	159,896	169,275	9,379	5.87
Bounty	17,554	13,901	(3,653)	(20.81)
TOTALS	\$4,502,838	\$4,823,531	320,693	7.12

Cache County

District Schools	\$2,874,269	\$2,851,203	(23,066)	(.80)
Cities and Towns	422,566	44,596	22,030	5.21
County	677,945	714,312	36,367	5.36
Special Taxing Districts	9,780	11,367	1,587	16.23
Bounty	3,352	3,285	(67)	(.02)
TOTALS	\$3,987,912	\$4,024,763	36,851	.92

	Calendar Years		Increase or (Decrease)	Percent of Change
	1972	1973		
Carbon County				
District Schools	\$1,852,128	\$1,846,938	\$(5,190)	(.28)
Cities and Towns	143,866	147,812	3,946	2.74
County	456,727	470,423	13,696	3.00
Special Taxing Districts	120,240	129,136	8,890	7.39
Bounty	1,579	1,303	(276)	(17.48)

TOTALS	\$2,574,546	\$2,595,612	21,066	.82
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Daggett County

District Schools	\$108,808	\$101,230	\$(7,578)	(6.96)
Cities and Towns	6,575	7,262	687	10.45
County	39,074	37,472	(1,602)	(4.10)
Special Taxing Districts	-	-	-	-
Bounty	1,480	966	(514)	(34.73)

TOTALS	\$155,937	\$146,930	(9,007)	(5.78)
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Davis County

District Schools	\$6,009,024	\$6,038,448	29,424	.49
Cities and Towns	1,639,867	1,773,674	133,807	8.16
County	1,506,602	1,606,957	100,355	6.66
Special Taxing Districts	820,160	838,980	18,820	2.29
Bounty	1,241	763	(478)	(38.52)

TOTALS	\$9,976,894	\$10,258,822	281,928	2.83
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Duchesne County

District Schools	\$1,039,443	\$1,356,865	317,422	30.54
Cities and Towns	109,230	141,468	32,238	29.51
County	289,205	328,635	39,430	13.63
Special Taxing Districts	16,953	49,793	32,840	193.71
Bounty	9,221	7,778	(1,443)	(15.65)

TOTAL	\$1,464,052	\$1,884,539	420,487	28.72
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Emery County

District Schools	\$591,219	\$951,765	360,546	60.98
Cities and Towns	61,662	71,711	10,049	16.30
County	171,215	261,899	90,684	52.96
Special Taxing Districts	9,556	14,575	5,019	52.43
Bounty	3,310	4,060	750	22.66

TOTALS	\$836,962	\$1,304,192	467,230	55.82
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Calendar Years
1972 1973
Garfield County

Increase or Percent of
(Decrease) Change

District Schools	\$404,129	\$427,190	23,061	5.71
Cities and Towns	40,761	41,726	965	2.37
County	83,868	90,101	6,233	7.43
Special Taxing Districts	8,369	14,160	5,791	69.20
Bounty	1,325	1,481	156	11.77

TOTALS \$538,452 \$574,658 36,206 6.72

Grand County

District Schools	\$923,474	\$977,608	54,134	5.86
Cities and Towns	96,349	98,253	1,904	1.98
County	300,711	291,673	(9,038)	(3.01)
Special Taxing Districts	23,173	43,215	20,042	86.49
Bounty	4,931	4,150	(781)	(15.84)

TOTALS \$1,348,638 1,414,899 66,261 4.91

Iron County

District Schools	\$1,524,179	\$1,553,226	29,047	1.91
Cities and Towns	269,215	293,577	24,362	9.05
County	374,072	456,831	82,759	22.12
Special Taxing Districts	--	--	--	--
Bounty	5,569	7,224	1,655	29.72

TOTALS \$2,173,035 \$2,310,858 137,823 6.34

Juab County

District Schools	\$522,136	\$524,166	2,030	.39
Cities and Towns	63,857	64,488	631	.99
County	150,461	174,659	24,198	16.08
Special Taxing Districts	10,118	15,368	5,250	51.89
Bounty	11,635	6,230	(5,405)	46.45

TOTALS \$758,207 \$784,911 26,704 3.52

Kane County

District Schools	\$258,698	\$260,156	1,458	.56
Cities and Towns	33,459	34,668	1,209	3.61
County	87,798	90,903	3,105	3.54
Special Taxing Districts	--	--	--	--
Bounty	206	388	182	88.35

TOTALS \$380,161 \$386,115 5,949 1.56

Calendar Years
1972 1973
Millard County

Increase or Percent of
(Decrease) Change

District Schools	\$981,534	\$994,733	13,199	1.34
Cities and Towns	70,149	69,987	(162)	(.23)
County	192,856	193,398	542	.28
Special Taxing Districts	93,538	109,769	16,231	17.35
Bounty	21,896	17,823	(3,873)	(17.85)

TOTALS \$1,359,773 \$1,385,710 25,937 1.91

Morgan County

District Schools	\$562,471	\$558,275	(4,196)	(.75)
Cities and Towns	23,636	22,967	(669)	(2.83)
County	183,122	188,704	5,582	3.05
Special Taxing Districts	13,312	14,731	1,419	10.66
Bounty	722	1,353	631	87.40

TOTALS \$783,263 \$786,030 2,767 .35

Piute County

District Schools	\$149,298	\$133,395	(15,903)	(10.65)
Cities and Towns	13,517	13,715	198	1.46
County	41,127	39,190	(1,937)	(4.71)
Special Taxing Districts	3,104	4,437	1,333	42.94
Bounty	1,363	1,286	(77)	(5.65)

TOTALS \$208,409 \$192,023 (16,386) (7.86)

Rich County

District Schools	\$270,760	\$308,093	37,333	13.79
Cities and Towns	7,280	8,912	1,623	22.27
County	64,533	96,432	31,899	49.43
Special Taxing Districts	5,143	9,391	978	11.62
Bounty	3,836	3,457	(379)	(9.88)

TOTALS \$354,832 \$426,285 71,454 20.14

Salt Lake County

District Schools	\$54,612,726	\$52,714,695	(1,898,031)	(3.48)
Cities and Towns	10,794,840	11,190,989	396,149	3.67
County	21,913,800	20,191,179	(1,722,621)	(7.86)
Special Taxing Districts	5,274,240	6,439,974	1,165,734	22.10
Bounty	3,128	2,491	(637)	(20.36)

TOTALS \$92,598,734 \$90,539,328 (2,059,406) (2.22)

State Tax Commission

	Calendar Years		Increase or (Decrease)	Percent of Change
	1972	1973		
San Jaun County				
District Schools	\$1,521,010	\$1,554,151	33,141	2.18
Cities and Towns	52,895	55,108	2,213	4.18
County	783,833	733,134	(50,699)	(6.47)
Special Taxing Districts	53,574	55,155	1,581	(6.47)
Bounty	1,347	1,254	(93)	(6.90)
TOTALS	\$2,412,659	\$2,398,802	(13,857)	(.57)

Sanpete County				
District Schools	\$782,458	\$744,865	(37,593)	(4.80)
Cities and Towns	120,529	122,727	2,198	1.82
County	229,583	232,735	3,152	1.37
Speical Taxing Districts	23,750	32,101	8,351	35.16
Bounty	11,673	8,826	(2,847)	(24.39)
TOTALS	\$1,167,993	\$1,141,254	(26,739)	(2.29)

Sevier County				
District Schools	\$789,747	\$770,897	(18,850)	(2.39)
Cities and Towns	128,148	131,667	3,519	2.75
County	210,717	220,521	9,804	4.65
Special Taxing Districts	17,707	27,797	10,090	56.98
Bounty	7,157	4,841	(2,316)	(32.36)
TOTALS	\$1,153,476	\$1,155,723	2,247	19

Summitt County				
District Schools	\$1,080,229	\$1,073,842	(6,387)	(.59)
Cities and Towns	149,657	184,473	34,816	23.26
County	212,781	205,551	(7,230)	(3.40)
Speical Taxing Districts	21,280	18,475	(2,805)	(13.18)
Bounty	2,827	1,904	(923)	(32.65)
TOTALS	\$1,466,774	\$1,484,245	17,471	1.19

Tooele County				
District Schools	\$1,441,126	1,525,520	84,394	5.86
Cities and Towns	494,464	510,945	16,481	3.33
County	515,896	586,738	70,842	13.73
Special Taxing Districts	-	1,371	1,371	100.00
Bounty	19,507	18,074	(1,433)	(7.35)
TOTALS	\$2,470,993	2,642,648	171,655	6.95

	Calendar Years		Increase or (Decrease)	Percent of Change
	1972	1973		
Uintah County				
District Schools	\$1,798,658	\$1,903,983	105,325	5.86
Cities and Towns	69,509	73,091	3,582	5.15
County	426,017	409,830	(16,187)	(3.80)
Special Taxing Districts	55,593	79,731	24,138	43.42
Bounty	13,780	11,194	(2,586)	(18.77)
TOTALS	\$2,363,557	\$2,477,829	114,272	4.83

Utah County				
District Schools	\$9,851,436	\$9,808,625	(42,811)	(.43)
Cities and Towns	2,930,404	3,179,802	249,398	8.51
County	1,779,618	1,882,847	103,229	5.80
Special Taxing Districts	235,874	350,967	115,093	48.79
Bounty	8,697	6,990	(1,707)	(19.63)
TOTALS	\$14,806,029	\$15,229,231	423,202	2.86

Wasatch County				
District Schools	\$805,662	\$865,303	59,641	7.40
Cities and Towns	45,433	62,846	17,413	38.33
County	284,649	283,393	(1,256)	(.44)
Speical Taxing Districts	18,831	32,681	13,850	73.55
Bounty	1,411	1,451	40	2.83
TOTALS	\$1,155,986	\$1,245,674	89,688	7.76

Washington County				
District Schools	\$848,778	\$1,331,783	483,005	56.91
Cities and Towns	213,513	264,333	50,820	23.80
County	271,023	315,801	44,778	16.52
Special Taxing Districts	15,043	16,259	1,216	8.08
Bounty	961	796	(165)	(17.17)
TOTALS	\$1,349,318	\$1,928,972	579,654	42.96

Wayne County				
District Schools	\$86,572	\$94,144	7,572	8.75
Cities and Towns	3,866	3,934	68	1.76
County	34,391	36,700	2,309	6.71
Special Taxing Disticts	-	-	-	-
Bounty	3,135	2,589	(546)	(17.42)
TOTALS	\$127,964	\$137,367	9,403	7.35

State Tax Commission

Calendar Years		Increase or (Decrease)	Percent of Change
1972	1973		
Weber County			
\$8,097,229	\$8,053,357	(43,872)	(.54)
3,591,962	3,682,252	90,290	2.51
3,363,888	3,494,981	131,093	3.90
1,022,293	1,081,747	59,454	5.82
1,845	1,708	(137)	(7.43)
\$16,077,217	\$16,314,045	236,828	1.47

TRENDS IN TAXATION

STATEMENT SHOWING SHIFT IN PROPORTION
OF TOTAL PROPERTY TAXES
AS COMPARED WITH EXCISE TAXES
OVER A TEN YEAR PERIOD

TRENDS IN TAXATION
TEN YEAR COMPARATIVE REPORT OF PROPERTY TAXES LEVIED
AND EXCISE TAXES COLLECTED
FOR CALENDAR YEARS 1964 - 74 AND FISCAL YEARS JULY 1 to JUNE 30, 1965 -74

Calendar Fiscal Year Year	Property Taxes Levied Calendar Year	Excise Taxes Net Collections Fiscal Year	Total	Property Taxes % of Total	Excise Taxes % of Total
1964 - 65	\$114,724,732	\$137,228,341	\$251,953,073	45.53	54.47
1965 - 66	122,636,258	159,792,425	282,428,683	43.42	56.58
1966 - 67	125,365,577	169,597,550	294,963,127	42.50	57.50
1967 - 68	131,868,556	181,008,431	312,876,987	42.15	57.85
1968 - 69	136,759,729	196,596,698	333,356,427	41.03	58.97
1969 - 70	144,473,414	244,628,477	389,101,891	37.13	62.87
1970 - 71	154,121,967	261,929,882	416,051,849	37.04	62.96
1971 - 72	167,880,362	300,499,897	468,380,259	35.84	64.16
1972 - 73	169,207,884	360,034,728	529,242,612	31.97	68.03
1973 - 74	170,641,107	370,084,100	540,725,207	31.56	68.44

Rate of Increase
in 10 Years

48.74% 169.68% 144.61%

Property taxes which are reported above represent the gross amount which was levied for all state and local purposes for each of the years as indicated. No adjustments have been made for loss in collections due to duplicate assessments or for other errors.

The excise taxes listed above show the net amount collected after adjustments were made for refunds and for other causes. It should be noted that the state tax commission collects all state excise taxes and also the Uniform Local Sales and Use Tax and Transient Room Tax. The collections of these local excise taxes are included above.

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