

TWENTY-THIRD BIENNIAL REPORT
of the

UTAH STATE TAX COMMISSION



FOR THE PERIOD FROM
JULY 1, 1974 TO JUNE 30, 1976

TWENTY - THIRD
BIENNIAL REPORT
Of The
UTAH STATE TAX COMMISSION



Vernon L. Holman
Chairman
Paul T. Fordham
R. Milton Yorgason
Eleanor Lee Brennan
Commissioners

Phillip E. Procter
Executive Secretary

Roscoe E. Hammond
Consultant

For the Period From July 1, 1974 to June 30, 1976



THE STATE OF UTAH

STATE TAX COMMISSION
200 STATE OFFICE BUILDING
SALT LAKE CITY

December 1, 1976

COMMISSIONERS

VERNON L. HOLMAN
CHAIRMAN

PAUL T. FORDHAM
R. MILTON YORGASON
ELEANOR LEE BRENNAN

EXECUTIVE SECRETARY
PHILLIP E. PROCTER

To His Excellency
The Honorable Calvin L. Rampton, Governor, and
Members of the Legislature of the
State of Utah


Dear Governor and Legislators:

The State Tax Commission submits herewith its Biennial Report covering the period from July 1, 1974 to June 30, 1976 "with its 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."

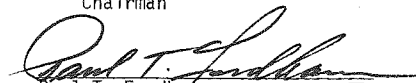
This report is made in compliance with the requirements of the law as stated in Section 59-5-46, Utah Code Annotated, 1953, as amended.


Respectfully submitted,

STATE TAX COMMISSION


Vernon L. Holman
Chairman


R. Milton Yorgason
Commissioner


Paul T. Fordham
Commissioner


Eleanor Lee Brennan
Commissioner

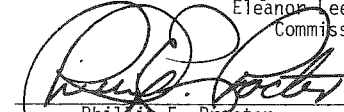

Phillip E. Procter
Executive Secretary

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INTRODUCTION

INTRODUCTION

The Utah State Tax Commission is pleased to present the Twenty-third Biennial Report in compliance with the requirements of Section 59-5-46, Utah Code Annotated, 1953, as amended. The report contains a statistical summary of all taxes administered by the Tax Commission, including excise and property taxes, and recommendations for changes in the Utah Code to aid in administration of the tax laws. The report is divided into five parts.

Part I of the report contains recommendations for changes in the Utah statutes which the Tax Commission thinks are desirable in order to administer the tax laws of the State as uniformly and economically as possible. In this instance, recommendations are offered in respect to the Individual Income Tax Act, the Corporation Franchise Tax Act, the Sales and Use Tax Act, state assessed property, locally assessed property, the Multi-state Compact, motor fuel taxes, special fuel taxes, the cigarette tax, and the Motor Vehicle Act.

Part II of the report contains information about property taxes administered by the Tax Commission. These include properties assessed by the State under the State-Assessed Properties Program (public utilities, railroads, mines, oil and gas properties, pipelines, and water companies) and personal property which comes under the Personal Property Audit Program. Part II also contains information about the Local Valuations Division, under whose supervision the re-appraisal program is conducted. The Local Valuations Division provides expert support and assistance with property appraisal to any county which may request it. The Division also supervises administration of the Farmland Assessment Act.

Part III is a report of excise taxes and fees which are administered by the Commission. It shows the amounts collected and distributed during the biennium which began July 1, 1974, and ended June 30, 1976. Also included are summaries of audits performed during the biennium and deficiency assessments made as a result of these audits. (For comparison purposes, a ten-year summary of excise taxes collected appears as Table 1 in this introductory section).

Part IV of the Biennial Report is an appendix. It is included to provide a readily available summary of excise taxes and fees which

are administered by the Tax Commission. It lists the various taxes, shows the rate of taxation, indicates to whom the tax is applied, tells the dispositions of revenue received from the tax, and cites the specific law in the Utah Code from which the authority to collect the tax is derived.

A revealing picture of the work of the Commission is offered in Table 1, Summary of Excise Tax Collections -- Fiscal Years 1967 through 1976. This table indicates a steady growth in collections from all categories of excise taxes during the past decade. The individual income tax and the sales and use tax combine to contribute well over half of the funds collected by the state. Individual income taxes contributed \$140,561,916 in 1976, which represents 27.8 percent of the total amount collected from excise taxes during the year. Although not included in Table 1, it is interesting to note that in 1967 some 365,898 individual income tax returns were filed. By 1976 that number had increased to 420,837. That figure does not necessarily indicate the "true" growth in numbers of returns, because significant change was made in the individual income tax law in 1973. Prior to that time, married couples frequently filed separate returns to gain a tax advantage, but the 1973 revision took away the desirability of separate filing and thus decreased the number of returns filed. The 1973 revision also made changes in the way income is reported, coupling the figure reported on the State return with that reported from federal taxes. During the general session of the legislature in 1975, the income tax rate was increased in response to a projected revenue loss as a result of the 1973 revision. However, during the 1976 budget session the legislature amended the rate schedule once again and reduced the rates. Some fluctuations in individual income tax collections also occurred as a result of changes in the Internal Revenue Code, since State taxable income is tied to income reported on federal returns.

One of the recommendations included in Part III of this report is a suggestion that the legislature amend the definition of "federal taxable income" to provide as much uniformity, consistency, and ease of preparation of tax returns as was intended when the Income Tax Act was passed in 1973.

All revenues collected from the individual income tax are distributed to the Uniform School Fund.

The amount of corporation franchise tax and corporation income tax collected during 1975 was \$18,002,679, which increased to \$24,501,925 in 1976. However, the increase from 1967 to 1972 was relatively small. The large increase from \$12,691,054 in 1972 to \$29,620,635 in 1973 was the result of an audit which was upheld by a Utah Supreme Court decision. The tax assessed by the audit was paid in 1973, but it covered deficiencies for prior years. Generally, fluctuations in corporation franchise tax collections are attributable to the business condition of one large corporation in Utah. In examining the performance of this particular tax, it should also be noted that new provisions in filing for small business corporation which the legislature established in 1973 resulted in an estimated decrease of \$4,000,000 that year.

Income from both tobacco taxes and inheritance taxes has remained fairly constant during the decade. Both taxes combined represented 2.2 percent of the state's 1976 income from excise taxes.

Insurance tax represented 1.7 percent of the total revenue collected in excise taxes in 1976. A rate increase from 2.25 to 3.25 percent on workmen's compensation premiums, together with several fund allocation changes, took effect in 1971.

Fluctuations in income from the mine occupation tax generally occur as a result of economic changes in one large corporation. Price increases in oil and gas beginning in 1975 are reflected somewhat in increases in revenue collected, but the jump from \$5,796,461 in 1975 to \$11,258,648 in 1976 is the result of the fact that a significant amount of tax due from a single corporation in 1975 was not paid until 1976.

Income from the motor fuel tax and the special fuel tax shows a steady growth during the last ten years, except during the "energy crisis" and recession period of 1974 and 1975. A rate increase of one cent -- from six cents to seven cents per gallon -- became effective in July of 1969. The increase applied to both motor fuel and special fuel.

Collections increased noticeably in 1976, a fact which some observers attribute to better economic conditions in the State and nation. The dramatic increase in truck traffic has had a direct effect on special fuel tax collections.

A sharp increase is noted in the motor vehicle registration fund in 1974, followed by a decrease in 1975 and 1976. The 1975 and 1976 decrease results from a change in reporting procedures by the Utah State Tax Commission. During 1974, pro-rate fees were included in the motor vehicle registration fund category. In 1975 and 1976 those pro-rate fees were reported under the category of "All Other State and Local Taxes." Pro-rate fees collected in 1975 amounted to \$1,141,001 and in 1976 they amounted to \$1,487,479.

Obviously, the sales and use taxes generate the greatest amount of revenue for the State. In 1976, some 38.5 percent of total excise tax collections was attributable to State sales and use taxes. Sales and use tax returns are filed quarterly, and the number of returns filed grew from 84,500 in 1967 to almost 200,000 in 1976. This 1976 figure represents about 30,000 licensed accounts. The large increase in revenue from 1969 to 1970 (\$65,180,220 to \$98,870,265) was the result of a rate increase from 3 percent to 4 percent. Another factor which affected revenue from sales and use taxes was the passage of the Pollution Control Facilities Act by the legislature in 1973. The act was designed to serve as an incentive for business and industry to install pollution control devices, and it provided for a refund of sales and use tax to firms which purchased and installed such devices. In 1976, approximately \$2,750,000 was refunded in compliance with the act.

The Utah State Tax Commission also collects certain taxes which are distributed back to local units of government. Included are such taxes as the uniform local sales and use tax, the transit tax, and the transient room tax. Tables 17, 18 and 19 provide detailed breakdowns of the distribution of these taxes. In 1975 the legislature increased the local option sales tax from .50 percent to .75 percent. This change is reflected in the \$11,500,000 increase in collections from 1975 to 1976.

Counties may levy a transient room tax up to 3 percent. At the present time, every county in Utah has imposed the tax. Summit, Utah, Wasatch, Salt Lake, Davis, Weber, Box Elder, and Morgan counties impose a 3 percent room tax; Grand County levies a 2.25 percent tax; and all other counties provide a tax of 1.5 percent.

The transit tax may be imposed by counties after approval by county voters. Salt Lake, Davis, and Weber counties are currently using this

tax at the permitted rate of .25 percent. Both the transit tax and the transient room tax are reported under the category of "All Other State and Local Taxes" in Table 1. This category also includes aviation and boat fuel tax, beer tax, miscellaneous motor vehicle fees, election campaign fund, pre-paid sales and use tax construction account, combined injury and benefit fund, and firemen's pension fund. Income from these taxes has increased steadily over the decade, with a sharp increase in 1976 due to law changes which included new accounts such as the election campaign fund, the pre-paid sales and use construction account and some changes by the Tax Commission in reporting procedures.

As mentioned previously, the total of excise taxes collected has shown a steady increase during the past ten years, with a rather substantial gain between 1975 and 1976. The increases are represented graphically in Figure 1.

While both Table 1 and Figure 1 are concerned solely with excise taxes, Table 2 presents a combined picture of excise taxes and property taxes for the past ten years. The table shows that property taxes have decreased as a percentage of total collections during the decade, while the share of the tax load supported by excise taxes has increased. Keep in mind that property taxes reported in Table 2 represent gross amounts levied for all state and local purposes. All property tax collections are made by the counties, even though some properties are assessed by the State Tax Commission and some are assessed by the county assessors. No adjustments have been made in the figures reported here to account for losses in collections, or for duplicated assessments, or for any other errors in the administration of property taxes. This may mean that the figures reported are slightly higher than the actual taxes collected.

However, the excise tax figures reported in Table 2 are correct figures (as are all other excise tax figures in this report). They indicate the net amount collected after adjustments for refunds and for other causes. The excise tax figures cover all taxes collected by the Utah State Tax Commission, including taxes which are distributed back to the local units of government such as the local sales and use tax, the transient room tax, and the transit tax.

This introduction provides an overview of activities of the Utah State Tax Commission during the biennium, together with comparative data for the past decade to indicate trends and to show the effect of various legislative actions and economic fluctuations. More detailed statistical data is offered in the following pages, as well as additional explanations concerning the administration of the tax laws of the State of Utah.

TABLE 1

SUMMARY OF EXCISE TAX COLLECTIONS - NET - FISCAL YEARS 1967 THRU 1976

	1967	1968	1969	1970	1971
Individual Income Tax	\$ 39,947,742	\$ 43,316,845	\$ 50,887,135	\$ 61,334,600	\$ 61,883,516
Corporation Franchise Tax	11,795,845	9,712,362	10,725,896	11,839,339	11,127,260
Cigarette & Tobacco Tax	5,139,417	5,167,391	5,403,456	5,442,027	5,764,405
Inheritance Tax	2,328,322	2,280,956	2,088,378	3,101,636	3,593,586
Insurance Tax	3,444,723	3,614,789	3,852,713	4,393,263	5,064,923
Mine Occupation Tax	3,221,555	2,674,337	2,901,126	4,179,357	4,576,494
Sales & Use Tax	55,797,573	58,111,403	65,180,220	90,870,265	101,236,304
Motor Fuel Tax	23,512,533	24,690,974	26,728,963	32,744,736	35,207,994
Motor Vehicle Reg. Fund	5,883,780	6,122,166	6,467,360	6,794,631	7,215,915
Special Fuel Tax	2,286,983	2,473,100	2,717,639	3,301,780	3,677,912
Uniform Loc. Sales & Use Tax	9,085,848	9,491,961	10,589,553	11,174,642	12,402,057
All Other State & Local Taxes Collected (Net)	7,434,341	7,897,388	9,045,259	9,452,201	10,179,516
TOTALS	\$169,878,662	\$175,553,672	\$196,596,698	\$244,628,477	\$261,929,882

TABLE 1 [Continued]

	1972	1973	1974	1975	1976
Individual Income Tax	\$ 74,096,483	\$ 88,546,711	\$ 90,032,358	\$104,919,366	\$140,561,916
Corporation Franchise Tax	12,691,054	29,620,635	20,173,183	18,002,679	24,501,925
Cigarette & Tobacco Tax	6,232,494	6,458,595	6,916,797	7,069,584	7,504,408
Inheritance Tax	2,816,947	3,565,540	3,669,012	3,784,893	3,460,538
Insurance Tax	5,591,097	6,327,153	6,976,078	7,520,415	8,384,435
Mine Occupation Tax	3,830,829	3,801,382	5,033,602	5,769,461	11,258,648
Sales & Use Tax	117,686,126	135,864,153	149,442,237	173,736,874	194,799,068
Motor Fuel Tax	38,223,558	41,124,133	39,971,348	40,484,784	43,514,958
Motor Vehicle Reg. Fund	8,112,040	8,991,819	10,488,809	8,903,180	8,915,065
Special Fuel Tax	4,398,081	5,141,349	5,667,002	5,753,299	6,240,646
Uniform Loc. Sales & Use Tax	14,369,001	16,604,886	19,036,945	21,735,782	33,333,154
All Other State & Local Taxes Collected (Net)	12,452,187	13,988,372	12,676,729	15,490,918	23,304,078
TOTALS	\$300,499,897	\$360,034,728	\$370,084,100	\$413,171,235	\$505,778,839

EXCISE TAX COLLECTIONS
TEN YEAR HISTORY

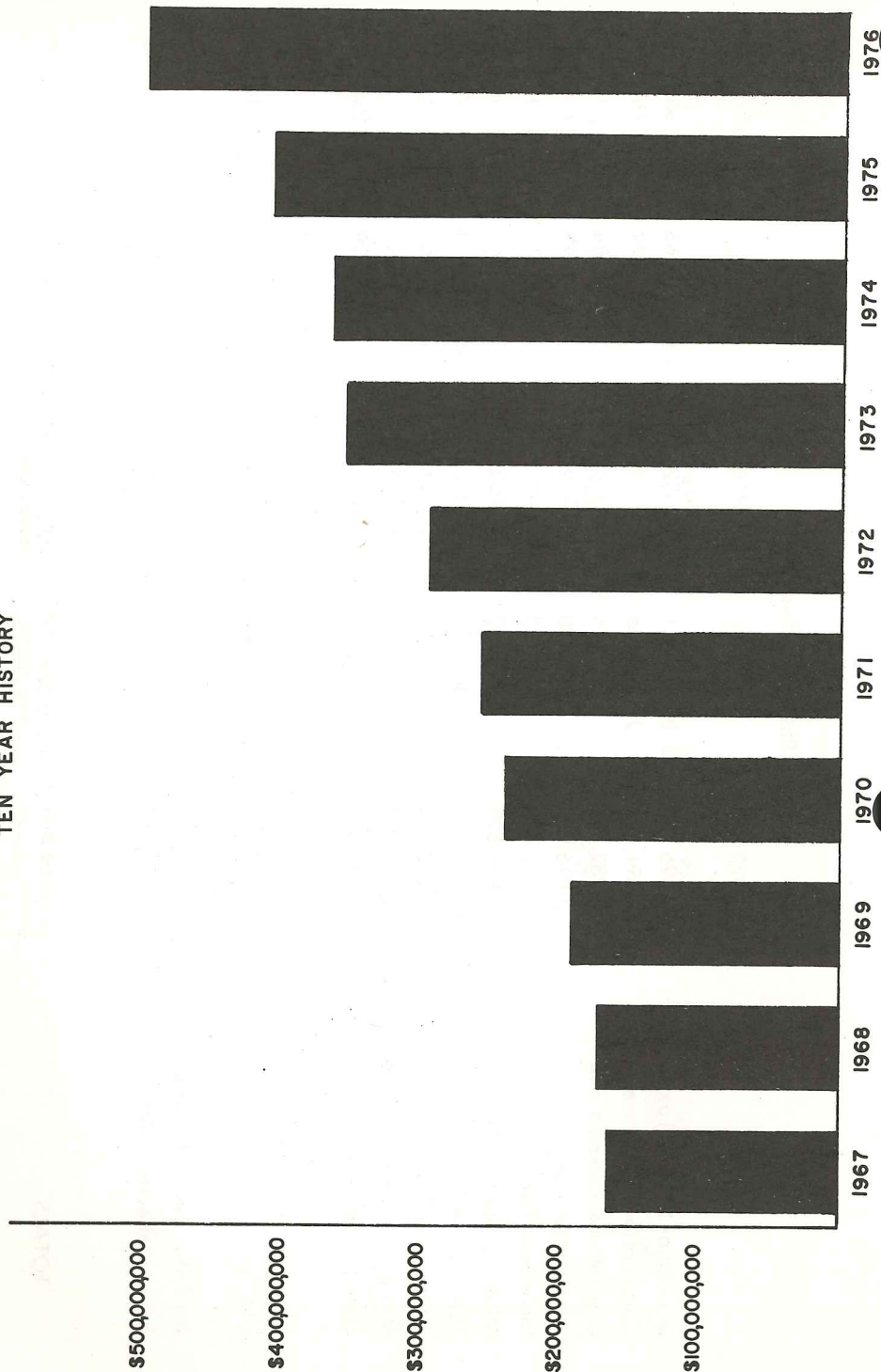


TABLE 2
TEN YEAR COMPARATIVE REPORT OF PROPERTY TAXES LEVIED AND EXCISE TAXES COLLECTED
FOR CALENDAR YEARS 1966 - 1975 AND FISCAL YEARS JULY 1 to JUNE 30, 1966-76

Calendar Year	Fiscal Year	Property Taxes Levied Calendar Year	Excise Taxes Net Collection Fiscal Year	Total	Property Taxes % of Total	Excise Taxes % of Total
1966	-	\$125,365,577	\$169,878,662	\$295,244,239	42.46	57.54
1967	1967	131,868,556	175,553,672	307,422,228	42.89	57.11
1968	1968	136,759,729	196,596,698	333,356,427	41.03	58.97
1969	1969	144,473,414	244,628,477	389,101,891	37.13	62.87
1970	1970	154,121,967	261,929,882	416,051,849	37.04	62.96
1971	1971	167,880,362	300,499,897	468,380,259	35.84	64.16
1972	1972	169,207,884	360,034,728	529,242,612	31.97	68.03
1973	1973	170,641,107	370,084,100	540,725,207	31.56	68.44
1974	1974	181,090,140	413,171,235	594,261,375	30.47	69.53
1975	1975	208,132,348	505,778,839	713,911,187	29.15	70.85

Rate of Increase
in 10 Years

66.02% 197.73% 141.80%

PART I
LEGISLATIVE RECOMMENDATIONS

PART I**LEGISLATIVE RECOMMENDATIONS****RECOMMENDATIONS FOR LEGISLATION**

The following recommendations are suggested by the Tax Commission as necessary changes in Utah law to provide equity, uniformity, economy and convenience to the taxpayer in administration of the tax laws.

INDIVIDUAL INCOME TAX

We respectfully recommend that:

- a. The legislature amend section 59-14A-10, U.C.A., to update the definition of "federal taxable income" to mean taxable income as defined in subsection (a) and (b), section 63, Internal Revenue Code as of December 31, 1976. Amendments to subsection (a) and (b), section 63, of the Internal Revenue Code after January 1, 1977 shall only be effective, for the purpose of establishing Utah taxable income, after adoption by the Utah Legislature.
- b. The legislature amend the law to allow deduction of the full amount of income taxes computed on federal returns without subtraction of any foreign income tax credit. If the foreign income tax credit should have to be deducted in arriving at the amount of federal tax to be subtracted on the Utah return, a Utah taxpayer would be required to pay Utah income taxes on his foreign income taxes.
- c. The legislature amend the law relating to the retirement income deduction in order to create equity between long term Utah residents and new arrivals. As the law now stands, it appears that community property laws of other states are recognized for purposes of figuring the federal retirement income credit. Because Utah is not a community property state, inequities occur. For example, a retired civil service employee who performs his service in Utah and receives a \$10,000 annual civil service pension could deduct only \$4,800 as retirement income because under Utah law, the entire \$10,000 is his income only and no part

may be assigned to his wife. On the other hand, a retiree who, now lives in Utah, but earned the same pension for service in Arizona can, by virtue of federal recognition of Arizona community property laws, split the pension with his wife and realize a deduction of \$9,600.

- d. The legislature amend section 59-14A-62 to allow taxpayer an extension of time to file his return if a prepayment of a specified amount accompanies such request.
- e. The legislature amend the law to provide for the taxation of a segment of income which now escapes taxation at the state level. This occurs because of a recent federal law change which provided for deduction of certain lump sum distributions in arriving at the federal taxable income (the starting point for Utah calculations) and which provides for a separate income averaging computation of the federal tax on such income. The purpose in allowing a deduction for this item of income appears to have been solely to provide for the federal tax thereon to be determined differently than it would be if it were left in the federal taxable income. However, the result is that it escapes any Utah tax under our current law. The amount of such income, the ordinary income portions of lump sum distributions, are expected to gradually increase each year under the existing law. Without the proposed change, more and more income of this type would escape any taxation by Utah. (This amendment would be unnecessary if recommendation (a), Individual Income Tax, is enacted.)

SALES AND USE TAX

We respectfully recommend that:

- a. The legislature amend section 59-15-2(f) and 59-16-4(g), U.C.A., to define purchases that are exempt from sales and use taxes when purchased by a manufacturer. The tax should apply to all sales of tangible personal property unless it is to be resold.
- b. The legislature amend section 59-15-2(e), U.C.A., to define and clarify the occasional sales exemption to assure the law conforms to intent that occasional sales exemption should apply only to garage sales and similar sales by persons not regularly engaged in business.

- c. The legislature amend section 59-15-2(e), U.C.A., to refine the definition of "retail sale" to include sales made through auctioneers. The definition of "retailer" includes auctioneers but the definition of "retail sale" does not clearly include sales made through auctions.
- d. The legislature amend section 59-15-2(e), U.C.A., to refine the definition of "retail sales" to include sales of farm produce made to a final consumer when the sale is conducted away from the farmer's premises. The definition of a "retailer" excludes farmers selling produce and agricultural products on their own premises but the term "retail sale" does not have this restriction and leaves some question regarding the tax status of agricultural items sold to a final consumer at a place of business other than the producer's premises.
- e. The legislature amend section 59-15-2(j), U.C.A., to further define the term "purchase price" and delete the exclusion of federal excise taxes from the tax base to which the sales tax applies.

PROPERTY TAX (STATE ASSESSED)

We respectfully recommend that:

- a. The legislature amend section 11-12-3, U.C.A., and restore to the original wording. This would require that property tax levies are payable in annexed and new taxing units the year following the year in which notice is filed.
- b. The legislature enact a statute requiring the counties to provide the Tax Commission with copies of all annexations as they are recorded and copies of plats and ordinances affecting changes in districts. The Tax Commission is required to furnish this information to other state and federal agencies as well as utilizing the information for assessment purposes.

REAL PROPERTY TAX

We respectfully recommend that:

- a. The legislature enact a law requiring disclosure of information pertaining to conveyances of locally assessed real property. A continuous flow of acreage sales data in sufficient volume is

essential in developing sales ratio studies which are an integral part of the reappraisal program. 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 and a substantial savings to the taxpayer.

- b. Section 59-5-108, U.C.A. be amended to provide for the county to pay the full cost of all appraisal aid and technical assistance received from the Tax Commission, after the reappraisal of that county. 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 statute requiring uniformity of county plat scales. Correctly drawn, uniform plats are imperative to good appraisal techniques. The taxpayer 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.
- d. The legislature enact a statute requiring a county to record complete legal descriptions of land, without exclusions, for every new transaction.

MULTI-STATE COMPACT

We respectfully recommend that Utah's Multi-State 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 subject to tax in the state of destination.
- b. By removing the slight difference in assigning sales made to the United States Government.
- c. By providing that all income earned by Multi-State corporations be apportioned.

MOTOR FUEL TAX

We respectfully recommend that:

- a. The legislature amend the law to provide for motor fuel tax refunds to farmers for off-highway agricultural use to be claimed as a refundable credit on the Utah Income or Corporation Franchise Tax returns.
- b. The legislature amend the law to clarify the procedure for allowing an exemption of the tax on motor fuel shipped from Utah to another state. Presently the law provides that, if a claim is not made within 180 days after exportation, the taxpayer is penalized the full amount of the tax even though tax on the same fuel is paid to another state.

SPECIAL FUEL TAX

We respectfully recommend that:

- a. The legislature amend the law to provide for other than monthly filing of special fuel user returns. The filing would be determined by the average amount of fuel consumed.
- b. The legislature amend the law to delete the carry-forward credit provision on special fuel returns. Any credit due taxpayer would be refunded when the return is filed.
- c. The legislature amend the law to allow an in-lieu of special fuel exemptions certificate which would enable the purchaser to buy fuel ex-tax and be exempt from filing requirements. The fee would be based on a graduated schedule based on the registered gross laden weight of the vehicle.

CORPORATION FRANCHISE TAX

We respectfully recommend that:

- a. The legislature amend the Act to allow affiliated corporations to file consolidated corporation franchise tax returns similar to those limits set forth in the Internal Revenue Code. This amendment should require that foreign corporations be permitted

to join in making consolidated returns only if they do business in this state.

- b. The legislature amend the Act to extend the statute of limitations for allowing refunds or assessments if such adjustments are a result of adjustments made to net income for federal income tax purposes. This would allow the Commission to refund tax paid when a net loss is carried back to the third previous year when an overpayment exists as a result of a federal audit. In addition, assessments should be permitted if it is found that additional tax is due as the result of a loss carryback adjustment. The law now permits carryback of a loss but does not permit a refund of the tax if paid earlier than three years. Also, the law now provides for deficiencies as a result of federal changes but denies credit or refund where an overpayment exists in a period in excess of three years from the date the tax was paid.
- c. The legislature amend the Corporation Franchise Tax Act and the Corporation Income Tax Act to eliminate the deduction from income for federal, other state, and foreign taxes based upon income and to reduce the rate of tax from 6% to 4%. These changes would off-set one another and produce the same amount of revenue. This would ease administration, particularly with corporations doing business in more than one state and filing consolidated federal income tax returns.
- d. The legislature amend the Act to increase the interest rate from 6% to 8%. This rate would effect deficiencies, extensions granted for paying tax due, and refunds for overpayments.
- e. The legislature amend the Act to require an estimated payment from those taxpayers requiring an extension of time to file returns.
- f. The legislature amend the Act to provide a graduated late filing penalty from five to twenty-five percent, based upon the length of time of the delinquency. This would provide uniformity between the Internal Revenue Code and the Utah Individual Income Tax Act.
- g. The legislature amend the Act to conform with those recommended changes in the Multi-State Tax Compact in order to avoid conflict.

CIGARETTE TAX

We respectfully recommend that:

The legislature repeal paragraphs 3 and 4 of Section 59-18-4, U.C.A., which imposes a tax on cigarette papers and tubes. The cost of compliance on the part of distributors of these products is very high in comparison with the revenue. 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.

MOTOR VEHICLE

We respectfully recommend that:

- a. The legislature amend sections 41-1-6, 41-1-10, and 41-1-12, U.C.A., and remove all reference to operator's and/or chauffeurs' license.
- b. The legislature amend section 41-1-9, U.C.A., to allow for the microfilming of records which the commission deems advisable.
- c. The legislature amend section 41-1-11, U.C.A., to provide for the seizure of documents or plates where they are unlawfully or erroneously issued or displayed. The amendment should provide for seizure by peace officers and state patrolmen as well as department personnel.
- d. The legislature amend section 41-1-36, U.C.A., to remove the words "upon the face thereof", add vehicle identification number, and remove the requirement to show gross laden weight on trailer and semi-trailer registration.
- e. The legislature amend section 41-1-38, U.C.A., to delete the words "upon the reverse side" in two places.
- f. The legislature amend section 41-1-52, U.C.A., to delete reference to December 15, which, under the staggered registration system, does not apply.
- g. The legislature amend section 41-1-63, U.C.A., to add a reference to the certificate of title last issued for a vehicle, and provide a time limit for delivery of same.

- h. The legislature amend section 41-1-70, U.C.A., to remove the words "registered hereunder." This would provide for the passing of out of state titles by virtue of a survivorship affidavit.
- i. The legislature amend section 41-1-127, U.C.A., to provide for all registration fees in an even dollar amount. This should also include fees collected for partial year registration.
- j. The legislature amend section 41-1-21, U.C.A., to require manufacturers statement of origin in addition to dealers report of sale when registering a new vehicle.
- k. The legislature amend section 41-1-22, U.C.A., to include issuance of special salvage titles to insurance companies where total loss claim is paid. Also, the amendment should require special safety inspection on reconstructed vehicles before issuance of registration.
- l. The legislature amend section 41-1-35 U.C.A., to permit issuance of a title only under specified circumstances.
- m. The legislature amend section 41-1-38 to permit one signature for transfer of a title when issued in joint ownership.
- n. The legislature amend section 41-1-57, U.C.A., to conform with the present standardized VIN issuing system.
- o. The legislature repeal section 41-1-69, U.C.A.
- p. The legislature amend section 41-1-76, U.C.A., to establish a time limit within which a certificate must be delivered.
- q. The legislature amend sections 41-1-78 through 41-1-79.5, U.C.A., to revise dismantling permit requirements and procedures.
- r. The legislature amend sections 41-1-133 and 41-1-137, U.C.A., to increase fees upon transfer, duplicated and original issuance of titles.
- s. The legislature amend sections 41-3-6, 41-3-7, 41-3-12, 41-3-13, 41-3-30, U.C.A., to add additional categories, classes and licenses for remanufacturers, transporters, dismantlers and leasing com-

panies.

- t. The legislature amend section 41-3-23 to require dealers to identify themselves in any advertising of motor vehicles.

PART II
ADMINISTRATION OF PROPERTY TAX

LOCAL VALUATION

The Local Valuation Division of the Utah State Tax Commission has six primary responsibilities. First, the Division must administer fair and equitable assessments statewide of all locally assessed real property (as prescribed in Article XIII of the Constitution). Second, the Division must complete a comprehensive revaluation of all locally assessed real property within the state every five years (Section 59-5-109, U.C.A.). Third, the Division must properly and adequately train a professional appraisal staff for both state and county assessment agencies (Sections 59-5-106 to 59-5-107, U.C.A.). Fourth, the Division must provide necessary records systems and other technical assistance required by county assessors in the administration of their statutory duties (Section 59-5-108 U.C.A.). Fifth, the Division must investigate the circumstances of all appeals of local assessments, gather evidence, prepare written reports to the State Tax Commission where required, and facilitate the appeals and equalization process (Section 59-5-108 U.C.A.). And sixth, the Division must supervise the Farmland Assessment Act of 1969, as prescribed by Sections 59-5-86 to 59-5-105, U.C.A.

The appraisal program has shown material progress during the biennium ending June 30, 1976. Substantial new valuation was placed on the assessment rolls as a result of reappraisal activities in eight counties during this period.

Table 3 contains land values, Table 4 contains the building values, and Table 5 includes total values resulting from reappraisal. Table 6 and Figure 2 show the counties which were reappraised during the biennium. Four of Utah's 29 counties remain to be appraised during the coming biennium. The increases in valuation reflect a heavy demand for existing stocks of real estate, new construction activities, and the placement on the rolls of previously escaped properties. Most importantly, the reappraisal activity has resulted in greater uniformity of real estate assessed values within and between the counties.

A measure of productivity in appraisal work is the "standard appraisal unit." Table 7 contains a summary of standard appraisal units completed by Local Valuation since 1969. The Division paused during fiscal year 1976-77 to develop and implement computer assisted appraisal methods. The computer applications represent

substitution of capital for labor, and will greatly expand the productive capabilities of the Division without requiring significant increases in personnel.

As of June 30, 1976, more than 87 percent of total taxable land area in Utah had been reappraised. This progress is shown in Table 8.

Progress has been achieved in appraiser education and training through certification schools for state and county personnel, and through use of programmed course work from the International Association of Assessing Officers. Since 1970, ten certification schools have been conducted by the Local Valuation Division. Two hundred and four (204) state and local employees have been certified. During the biennium ending June 30, 1976, four schools were held in which 30 candidates were certified. The certification schools consist of two, 40-hour courses on the fundamentals of appraisal and one, 40-hour course on Local Valuation Division methods and procedures. Also, 40 Division employees have successfully completed the International Association of Assessing Officer's course 212, "Statistics of Appraisal."

During the last biennium, Local Valuation was very active in developing required record systems and in providing appraisal assistance to the counties. Table 9 shows the amount of man-days assistance provided each of the 29 counties and the resultant values of locally assessed real property. In addition, the Division assisted Utah County personnel in the design and development of records systems necessary for the county's participation in the new computer-assisted appraisal program.

Considerable effort was devoted by the Local Valuation Division to appeals during the past biennium. As shown in Table 10, more than 8,400 special field inspections were conducted by Division personnel. Furthermore, the Division participated in 263 hearings before the Tax Commission.

The Local Valuation Division has worked actively to meet its statutory obligations under the Farmland Assessment Act during the biennium.¹ An audit program for the Act was begun in September 1975. A total of 669 applications, from a cross section of 23 counties, have been reviewed and audited. Two-hundred and fifty-three (253) or

38 percent of the applications were determined to be in violation of the Act. In excess of \$347,000 of assessed value has been returned to the assessment rolls.

In the future, the Local Valuation Division will be emphasizing the development of automated methods to assist in meeting constitutional and statutory requirements. These methods are incorporated in a system entitled "CAAS" (Computer-Assisted Appraisal System). CAAS will provide:

- * Annual maintenance of values of all locally assessed real property
- * Physical inspection and reappraisal of properties every five years
- * Maintenance of the data base necessary to provide technical assistance to the counties
- * Volume production of appraisals so that reappraisals can be conducted more frequently than one every five years if required
- * More accurate and equitable assessment for taxpayers
- * Significant cost reductions in processing appeals and requests for information from the public
- * Accurate forecasting of the fiscal impact of legislation from the property tax point of view.

CAAS is significant for its anticipated economics of scale. In a feasibility analysis prepared for the State Information Systems Center, more than \$25 million in benefits were identified over a ten year period. Significantly, CAAS enables the Local Valuation Division to meet the growth in workload without a concurrent increase in staffing levels. Substitution of capital for labor is responsible for the high benefit levels of CAAS.

In 1976, CAAS was utilized for the first time to reappraise Utah County. During the next biennium, CAAS development will be completed and the system will be used to reappraise Salt Lake, Sevier, Carbon and Sanpete Counties.

¹The impact of Farmland Assessment Act legislation on the property tax base is evident from the reappraisal of Utah County. In excess of \$25.9 million of assessed value of rural real estate was not placed on the assessment roll because of exclusion under the Act.

The development of CAAS parallels similar efforts by other state and local assessment agencies across the nation. The success, to date, of Utah has been noted by the Council of State Governments, who concluded that CAAS was one of the more promising innovations in property assessment.

TABLE 3
ASSESSED VALUES FOR LAND APPRAISED DURING THE BIENNIUM
ENDED JUNE 30, 1976

<u>County</u>	<u>1974</u>	<u>1975</u>	<u>Increase</u>	<u>%Increase</u>
Grand	1,702,822	2,737,188*1	1,034,366	60.74%
Davis	12,792,810	61,895,690*1	49,100,880	383.83%
Weber	20,425,612	58,376,433*1	37,950,821	185.80%
Cache	<u>10,951,575</u>	<u>36,561,170*1</u>	<u>25,609,595</u>	<u>233.84%</u>
	45,872,819	159,570,481*1	113,697,662	247.84%
	<u>1975</u>	<u>1976</u>	<u>Increase</u>	<u>%Increase</u>
Iron	5,587,761	22,931,818*1	17,344,057	310.39%
Piute	778,770	2,782,455*1	2,003,685	257.28%
Juab	2,162,815	6,809,514*1	4,646,699	214.84%
Utah	<u>26,829,510</u>	<u>115,415,560*2</u>	<u>88,586,050</u>	<u>330.18%</u>
	35,358,856	147,939,347	112,580,491	318.39%

*1 - This value does not reflect the reductions for the Farmland Assessment Act of 1969.

*2 - This value reflects the reduction for the Farmland Assessment Act of 1969 in Utah County. Total assessed value before reduction was in excess of \$141,000,000.

TABLE 4

ASSESSED VALUES FOR BUILDINGS APPRAISED DURING THE BIENNIUM
ENDED JUNE 30, 1976

<u>County</u>	<u>1974</u>	<u>1975</u>	<u>Increase</u>	<u>%Increase</u>
Grand	3,915,122	5,471,469	1,556,347	39.75%
Davis	77,671,190	127,543,905	49,872,715	64.21%
Weber	66,352,919	123,301,026	56,948,107	85.83%
Cache	<u>31,400,563</u>	<u>51,265,190</u>	<u>19,864,627</u>	<u>63.26%</u>
	179,339,794	307,581,590	128,241,796	71.51%
	<u>1975</u>	<u>1976</u>	<u>Increase</u>	<u>%Increase</u>
Iron	7,906,274	16,277,620	8,371,346	105.88%
Piute	531,490	953,640	422,150	79.42%
Juab	2,184,580	4,936,820	2,752,240	125.98%
Utah	<u>115,117,550</u>	<u>207,890,097</u>	<u>92,772,547</u>	<u>80.59%</u>
	125,739,894	230,058,177	104,318,283	82.96%

TABLE 5

TOTAL ASSESSED VALUES FOR LOCALLY ASSESSED PROPERTY
APPRAISED DURING THE BIENNIUM ENDED JUNE 30, 1976

	<u>1974</u>	<u>1975</u>	<u>Increase</u>	<u>%Increase</u>
Grand	5,617,944	8,208,657*1	2,590,713	46.11%
Davis	90,464,000	189,439,595*1	98,975,595	109.41%
Weber	86,778,531	181,677,459*1	94,898,928	109.36%
Cache	<u>42,352,138</u>	<u>87,826,360*1</u>	<u>45,474,222</u>	<u>107.37%</u>
	225,212,613	467,152,071*1	241,939,458	107.43%
	<u>1975</u>	<u>1976</u>	<u>Increase</u>	<u>%Increase</u>
Iron	13,494,035	39,209,438*1	25,715,403	190.57%
Piute	1,310,260	3,736,095*1	2,425,835	185.14%
Juab	4,347,395	11,746,334*1	7,398,939	170.19%
Utah	<u>141,947,060</u>	<u>323,305,657*2</u>	<u>181,358,597</u>	<u>127.76%</u>
	161,098,750	377,997,524	216,898,774	134.64%

*1 - This value does not reflect the reductions for the Farmland Assessment Act of 1969.

*2 - This value reflects the reduction for the Farmland Assessment Act of 1969 in Utah County. Total assessed value before reduction was in excess of \$349,000,000.

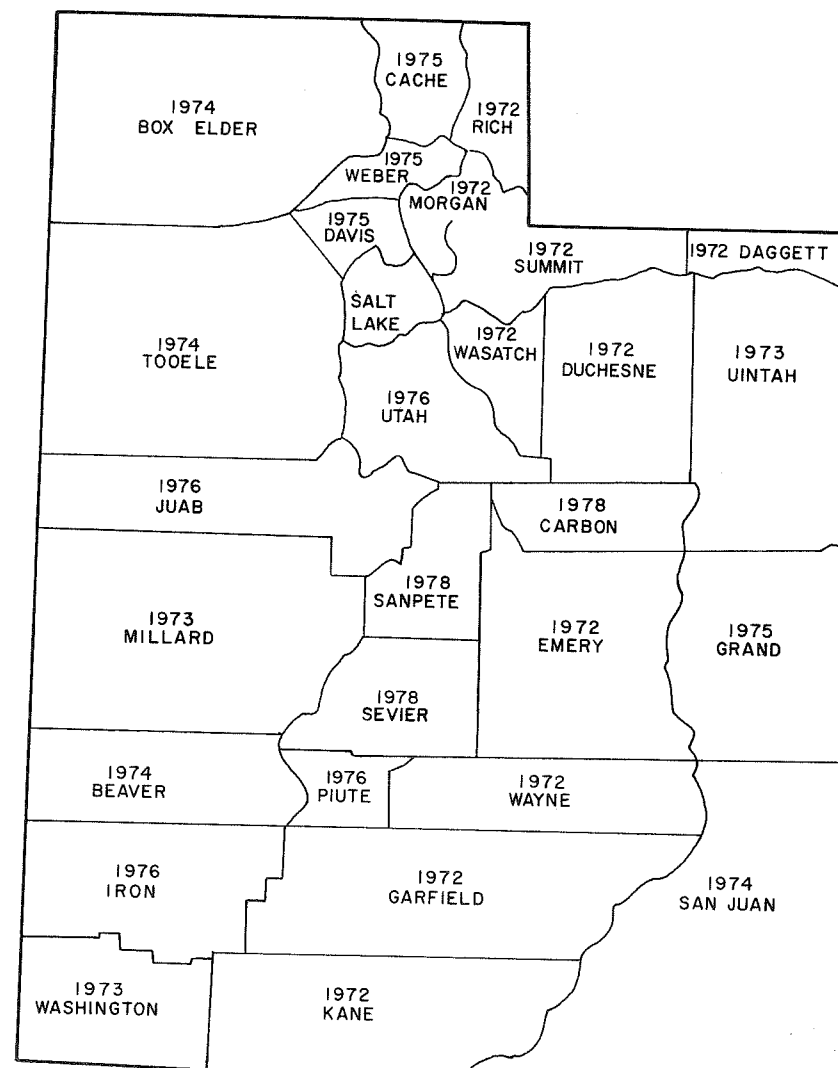
TABLE 6
WORK IN PROCESS BY COUNTY

As of June 30, 1976, 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>Percent complete</u>	<u>Years to be placed on Assessment Rolls</u>
Grand	100%	1975
Weber	100%	1975
Davis	100%	1975
Cache	100%	1975
Piute	100%	1976
Iron	100%	1976
Juab	100%	1976
Utah	100%	1976
Salt Lake	11%	1978

FIGURE 2

DATES OF REAPPRAISAL



This map depicts the individual counties and their respective dates of reappraisal.

TABLE 7

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	83,903
1974-75	86,504
1975-76	<u>109,708**</u>
Percentage of total units complete	66.01%
Estimated units in process	5.23%
Total units complete and in process	71.24%

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

** This figure is composed of 84,769, revaluation standard appraisal units, as well as 6,120 standard appraisal units expended in appraisal aid and technical assistance to various counties (see Table 9), and 18,189 standard appraisal units expended relating to appeals and reviews for County Boards of Equalization and the State Tax Commission (see Table 10).

TABLE 8
APPRAISED AND EXEMPT ACREAGE

County	Acreage Appraised	Cumulative Percent of Revaluation, Completed	Acreage Exempt	Total
<u>Fiscal 1971-72</u>				
Summit	641,890*	5.88	546,770*	1,188,660*
Wasatch	322,525*	8.83	439,715*	762,240*
Morgan	359,261	12.12	79,158	438,419
Rich	380,882	15.61	299,153	680,035
Duchesne	626,627*	21.36	1,459,376*	2,086,003
Wayne	54,502	21.86	1,497,752	1,552,254
Daggett	53,454	22.35	410,985	464,439
Garfield	157,210	23.79	3,127,073	3,284,283
Kane	259,007	26.16	2,288,697	2,547,704
Emery	212,473	28.11	2,627,982	2,840,455
<u>Fiscal 1972-73</u>				
Millard	549,508	33.14	3,761,535	4,311,043
Washington	248,196	35.41	1,294,193	1,542,389
Uintah	359,011	38.70	2,475,182	2,834,193

TABLE 8 [Continued]

<u>County</u>	<u>Acreage Appraised</u>	<u>Cumulative Percent of Revaluation, Completed</u>	<u>Acreage Exempt</u>	<u>Total</u>
<u>Fiscal 1973-74</u>				
Tooele	387,121	42.25	4,026,203	4,413,324
Beaver	183,463	43.93	1,463,866	1,647,329
Box Elder	1,901,880	61.35	1,610,266	3,512,146
San Juan	378,514	64.82	4,672,852	5,051,366
<u>Fiscal 1974-75</u>				
Cache	396,553	68.45	357,396	753,949
Davis	108,389	69.44	57,513	165,902
Grand	105,557	70.41	2,240,773	2,346,330
Weber	243,718	72.64	97,069	340,787
<u>Fiscal 1975-76</u>				
Iron	704,152	79.09	1,413,710	2,117,862
Juab	333,349	82.14	1,846,605	2,179,954
Piute	53,843	82.63	415,910	469,753
Utah	534,552	87.53	754,408	1,288,960
<u>Fiscal 1977-78</u>				
Salt Lake	400,000	91.19	88,960	488,960
Sanpete	417,912	95.02	604,168	1,022,080
Carbon	321,497	97.97	625,033	946,530
Sevier	220,702	100.00	1,013,858	1,234,560
	10,915,748		41,596,161	52,511,909

*Estimated

TABLE 9
SUMMARY OF COUNTY ASSISTANCE FOR 1975 - 76

<u>County</u>	<u>New Assessed Value</u>	<u>Man/Days</u>	<u>Standard Appraisal Units</u>
Beaver	\$ 453,485	28.50	228
Box Elder	84,500	2.50	20
Cache	---	---	---
Carbon	1,505,235	41.50	332
Daggett	---	---	---
Davis	3,604,462	62.00	496
Duchesne	2,094,833	97.50	780
Emery	207,297	23.00	184
Garfield	382,875	25.75	206
Grand	---	---	---
Iron	---	---	---
Juab	214,745	14.25	114
Kane	257,955	29.25	234
Millard	491,419	21.00	168
Morgan	236,054	16.00	128
Piute	22,530	4.75	38
Rich	439,595	23.25	186
Salt Lake City*	1,086,790	37.50	300
San Juan	261,300	19.75	158
Sanpete	---	---	---
Sevier	---	---	---
Summit	115,745	4.50	36
Tooele	1,292,975	55.25	442
Uintah	1,542,980	62.75	502
Utah	2,779,152	76.50	612
Wasatch	765,958	27.75	222
Washington	2,399,654	69.25	554
Wayne	247,162	22.75	182
Weber	---	---	---
TOTAL:	<u><u>\$20,486,701</u></u>	<u><u>765.25</u></u>	<u><u>6122</u></u>

*Research Park, University of Utah

TABLE 10
APPEALS AND REVIEWS FOR PAST BIENNIUM
JULY 1, 1974 to JUNE 30, 1976

Hearings¹ before the Tax Commission 263

Special field inspections² by Staff 8,437

¹These hearings require a complete narrative appraisal of each subject property. The appraisal includes the gathering and verification of comparable sales information and may also include an income analysis. An average of 3.8 man days was expended per hearing during the past biennium.

²Special 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 Commission unnecessary. Special field inspections require an average of two hours per inspection request.

STATE ASSESSED PROPERTY

The Tax Commission is responsible for assessing several categories of property which cross county or state boundaries. These properties include airlines, bus lines, car companies, express companies, gas distribution companies, pipeline companies, power companies, railroad companies, telegraph companies, telephone companies, terminal companies, water companies, mining companies, and oil and gas properties.

Assessment of these properties is determined annually by the Tax Commission. The assessed value allocated to Utah is apportioned to the taxing units on a proportional basis.

Table 12 represents the total property taxes charged against each class of property. It includes those properties assessed by the Tax Commission. At the end of calendar year 1974, \$48,063,325 had been assessed in taxes against these properties. In 1975, \$9,290,220 increased the total to \$57,353,545. The largest increase appears in oil and gas properties, which grew 141.82 percent from 1974 to 1975. This major increase is attributable, mainly to oil production in Duchesne County. Decreases in express companies and terminal companies represents a decline in their use which has been the trend for the last decade.

Figure 3 represents graphically, property taxes charged against these state assessed properties. The steady decline from 1971 to 1973 is, generally, the result of inflationary costs and mill levy reductions in counties following the reappraisal of locally assessed property by the Tax Commission. The rapid growth from 1973 to 1975 is due to increased production in oil and increased investments by the larger utilities.

TABLE 11
TOTAL ASSESSED VALUE OF ALL PROPERTY FOR THE CALENDAR YEARS 1974 AND 1975

Assessed by County Assessor	Calendar Years		Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
	1974	1975		
Residential Real Estate	\$ 159,803,905	\$ 237,262,556	\$ 77,458,651	48.47
Comm. & Ind. Real Estate	75,348,446	104,181,995	28,833,549	38.27
Agricultural Real Estate	96,076,314	116,019,569	19,943,255	20.76
Unclassified Real Estate	1,348,062	1,566,017	217,955	16.17
Residential Buildings	635,045,704	750,865,898	115,820,194	18.24
Comm. & Ind. Buildings	265,813,815	310,357,026	44,543,211	16.76
Agricultural Buildings	14,411,030	19,643,626	5,232,596	36.31
Motor Vehicles	165,427,951	162,860,174	(2,567,777)	(1.55)
Supplies and Fixtures	43,759,433	52,184,018	8,424,585	19.25
Comm. & Ind. Machinery	89,234,732	103,018,269	13,783,537	15.45
Agricultural Machinery	11,290,005	12,379,334	1,089,329	9.65
Other Personal Property	35,863,460	41,353,652	5,490,192	15.31
Range Cattle	10,626,063	9,977,177	(648,886)	(6.11)
Other Cattle	4,000,937	3,869,136	(131,801)	(3.29)
Horses and Mules	813,078	839,194	26,116	3.21
Sheep	1,569,566	1,204,515	(365,051)	(23.26)

TABLE 11 [Continued]

	Calendar Years		Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
	1974	1975		
Other Animals				
Poultry	293,147	277,308	(15,839)	(5.40)
	132,388	124,110	(8,278)	(6.25)
Total	\$1,610,858,036	\$1,927,983,574	\$317,125,538	19.69
Assessed by				
State Tax Commission				
Air Lines	\$ 5,077,404	\$ 5,748,497	\$ 671,093	13.22
Bus Lines	7,746,585	8,920,262	1,173,677	15.15
Car Companies	3,411,654	4,230,514	818,860	24.00
Express Companies	15,324	14,029	(1,295)	(8.45)
Gas Distribution Companies	31,613,766	31,419,898	(193,868)	(0.61)
Pipe Line Companies	13,445,835	15,345,334	1,899,499	14.13
Power Companies	104,415,983	119,745,054	15,329,071	14.68
Railroad Companies	60,676,315	62,906,726	2,230,411	3.68
Telegraph Companies	515,617	490,850	(24,767)	(4.80)
Telephone Companies	91,794,653	99,717,953	7,923,300	8.63
Terminal Companies	1,299,345	1,303,670	4,325	0.33

Water Companies	152,368	106,589	(45,779)	(30.04)
Mining Companies	286,741,003	298,608,721	11,867,718	4.14
Oil and Gas Properties	84,220,173	194,443,301	110,223,128	130.87
Total	\$ 691,126,025	\$ 843,001,398	\$151,875,373	21.98
GRAND TOTAL	\$2,301,984,061	\$2,770,984,972	\$469,000,911	20.37

TABLE 12
TOTAL PROPERTY TAXES FOR ALL PURPOSES CHARGED AGAINST EACH CLASS OF PROPERTY
FOR THE CALENDAR YEARS 1974 AND 1975

Assessed by County Assessor	Calendar Years		Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
	1974	1975		
Residential Real Estate	\$ 13,233,483	\$ 18,611,058	\$ 5,377,575	40.64
Comm. & Ind. Real Estate	6,817,343	8,900,050	2,082,707	30.55
Agricultural Real Estate	5,884,091	7,213,203	1,329,112	22.59
Unclassified Real Estate	74,791	90,065	15,274	20.42
Residential Buildings	53,409,081	58,733,555	5,324,474	9.97
Comm. & Ind. Buildings	23,291,773	25,909,439	2,617,666	11.24
Agricultural Buildings	1,012,598	1,267,610	255,012	25.18
Motor Vehicles	13,636,383	12,893,653	(742,730)	(5.45)
Supplies and Fixtures	3,878,345	4,450,757	572,412	14.76
Comm. & Ind. Machinery	6,920,774	7,617,855	697,081	10.07
Agricultural Machinery	668,173	733,100	64,927	9.72
Other Personal Property	3,027,275	3,244,614	217,339	7.18
Range Cattle	621,097	629,018	7,921	1.28
Other Cattle	263,568	241,854	(21,714)	(8.24)
Horses and Mules	53,753	52,993	(760)	(1.41)
Sheep	204,977	161,733	(43,244)	(21.10)
Other Animals	19,974	19,095	(879)	(4.40)
Poultry	9,336	9,151	(185)	(1.98)
Total	\$133,026,815	\$150,778,803	\$17,751,988	13.34
Assessed by State Tax Commission				
Air Lines	\$ 295,812	\$ 347,146	\$ 51,334	17.35
Bus Lines	511,820	605,145	93,325	18.23
Car Companies	231,901	281,176	49,275	21.25
Express Companies	1,522	1,381	(141)	(9.26)
Gas Distribution Companies	2,455,559	2,347,405	(108,154)	(4.40)
Pipe Line Companies	759,505	906,703	147,198	19.38
Power Companies	7,480,511	8,318,238	837,727	11.20
Railroad Companies	4,048,415	4,163,107	114,692	2.83
Telegraph Companies	38,571	35,231	(3,340)	(8.66)
Telephone Companies	7,452,287	7,908,632	456,345	6.12
Terminal Companies	131,899	109,052	(22,847)	(17.32)
Water Companies	11,466	8,253	(3,213)	(28.02)
Mining Companies	20,238,473	21,668,421	1,429,948	7.07
Oil and Gas Properties	4,405,584	10,653,655	6,248,071	141.82
Total	\$ 48,063,325	\$ 57,353,545	\$ 9,290,220	19.33
GRAND TOTAL	\$181,090,140	\$208,132,348	\$27,042,208	14.93

FIGURE 3 PROPERTY TAXES CHARGED AGAINST ALL CLASSES OF PROPERTY ASSESSED BY THE STATE TAX COMMISSION FOR THE PAST TEN YEARS

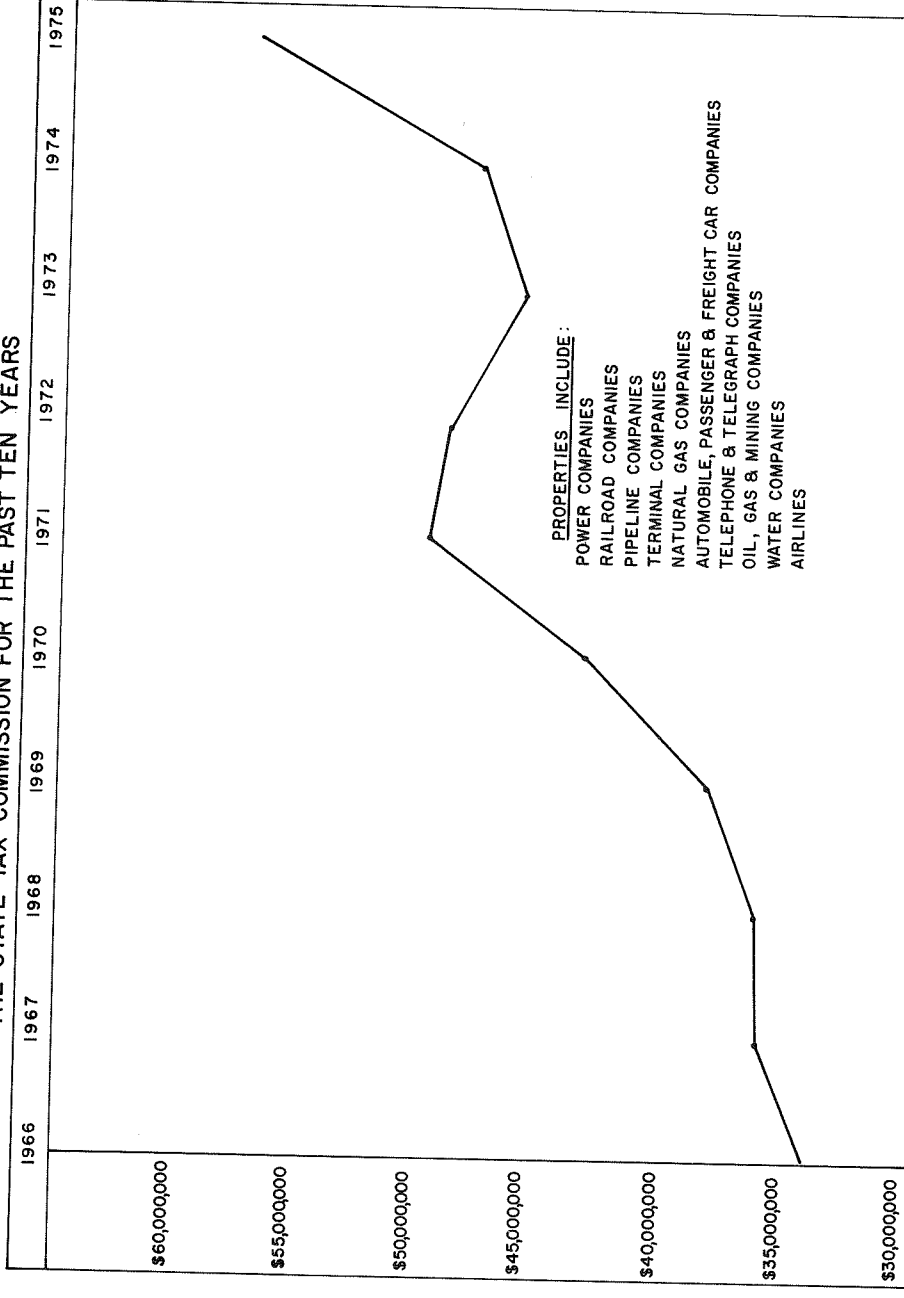


TABLE 13
DISTRIBUTION OF PROPERTY TAXES ACCORDING TO PURPOSE

	Calendar Years		Increase or (Decrease)	Percent of Change
	1974	1975		
Totals for State				
District Schools	\$108,283,880	\$126,481,244	\$18,197,364	16.81
Cities and Towns	24,997,357	26,397,935	1,400,578	5.60
County	36,524,188	41,876,588	5,352,400	14.65
Special Taxing Districts	11,132,595	13,224,076	2,091,481	18.79
Special Livestock Taxes	152,120	152,505	385	.25
TOTALS	\$181,090,140	\$208,132,348	\$27,042,208	14.93
Totals for each County				
BEAVER COUNTY				
Beaver Co. School District	\$ 482,387	\$ 546,305	\$ 63,918	13.25
Cities and Towns	69,706	76,123	6,417	9.21
County	114,362	136,513	22,151	19.37
Special Taxing Districts	26,658	35,884	9,226	34.61
Special Livestock Taxes	7,704	7,558	(146)	(1.90)

TABLE 13 [Continued]

	Calendar Years		Increase or (Decrease)	Percent of Change
	1974	1975		
TOTALS	\$ 700,817	\$ 802,383	\$ 101,566	14.49
<u>BOX ELDER COUNTY</u>				
Box Elder Co. School Dist.	\$3,538,220	\$3,931,674	\$ 393,454	11.12
Cities and Towns	433,765	443,122	9,357	2.16
County	884,100	1,082,717	198,617	22.47
Special Taxing Districts	164,645	171,294	6,649	4.04
Special Livestock Taxes	16,437	17,152	715	4.35
TOTALS	\$5,037,167	\$5,645,959	\$ 608,792	12.09
<u>CACHE COUNTY</u>				
Logan City School District	\$1,184,148	\$1,651,485	\$ 467,337	39.47
Cache Co. School District	1,706,730	2,152,575	445,845	26.12
Total District Schools	2,890,878	3,804,060	913,182	31.59
Cities and Towns	478,453	518,743	40,290	8.42
County	749,641	846,269	96,628	12.89
Special Taxing Districts	13,178	15,207	2,029	15.40
<u>CARBON COUNTY</u>				
Special Livestock Taxes	3,809	4,499	690	18.11
TOTALS	\$4,135,959	\$5,188,778	\$1,052,819	25.46
<u>CARBON COUNTY</u>				
Carbon Co. School District	\$1,912,389	\$2,110,387	\$ 197,998	10.35
Cities and Towns	156,338	169,641	13,303	8.51
County	545,873	656,618	110,745	20.29
Special Taxing Districts	211,582	308,562	96,980	45.84
Special Livestock Taxes	1,358	1,650	292	21.50
TOTALS	\$2,827,540	\$3,246,858	\$ 419,318	14.83
<u>DAGGETT COUNTY</u>				
Daggett County School Dist.	\$ 114,193	\$ 133,665	\$ 19,472	17.05
Cities and Towns	8,876	10,452	1,576	17.76
County	41,871	45,298	3,427	8.18
Special Taxing Districts	-	-	-	-
Special Livestock Taxes	585	1,225	640	109.40
TOTALS	\$ 165,525	\$ 190,640	\$ 25,115	15.17

TABLE 13 [Continued]

	Calendar Years			
	1974	1975	Increase or (Decrease)	Percent of Change
<u>DAVIS COUNTY</u>				
Davis County School Dist.	\$ 6,306,266	\$ 7,804,155	\$1,497,889	23.75
Cities and Towns	1,980,043	2,180,165	200,122	10.11
County	1,735,057	1,951,039	215,982	12.45
Special Taxing Districts	923,181	1,080,162	156,981	17.00
Special Livestock Taxes	1,033	1,469	436	42.21
TOTALS	\$10,945,580	\$13,016,990	\$2,071,410	18.92
<u>DUCHESNE COUNTY</u>				
Duchesne County School District	\$ 2,511,312	\$ 6,434,915	\$ 3,923,603	156.24
Cities and Towns	163,830	179,078	15,248	9.31
County	559,660	1,381,964	822,304	146.93
Special Taxing Districts	122,330	305,406	183,076	149.66
Special Livestock Taxes	7,577	8,667	1,090	14.39
<u>EMERY COUNTY</u>				
TOTALS	\$ 3,364,709	\$ 8,310,030	\$ 4,945,321	146.98
Emery County School Dist.	\$1,555,660	\$2,030,986	\$475,326	30.55
Cities and Towns	90,339	103,158	12,819	14.19
County	413,120	558,964	145,844	35.30
Special Taxing Districts	34,321	70,690	36,369	105.97
Special Livestock Taxes	2,927	4,977	2,050	70.04
TOTALS	\$2,096,367	\$2,768,775	\$672,408	32.07
<u>GARFIELD COUNTY</u>				
Garfield County School District	\$ 435,293	\$ 530,710	\$ 95,417	21.92
Cities and Towns	55,831	60,722	4,891	8.76
County	131,353	170,099	38,746	29.50
Special Taxing Districts	17,232	17,676	444	2.58
Special Livestock Taxes	1,324	2,433	1,109	83.76
TOTALS	\$ 641,033	\$ 781,640	\$140,607	21.93
<u>GRAND COUNTY</u>				
Grand County School District	\$ 785,754	\$ 967,085	\$181,331	23.08

TABLE 13 [Continued]

	Calendar Years		Increase or (Decrease)	Percent of Change
	1974	1975		
Cities and Towns	135,703	144,725		
County	312,287	328,701	9,022	6.65
Special Taxing Districts	52,446	54,426	1,980	5.26
Special Livestock Taxes	5,539	4,877	(662)	3.78
			(11.95)	
TOTALS	\$1,291,729	\$1,499,814	\$208,085	16.11
<u>IRON COUNTY</u>				
Iron County School District	\$1,538,912	\$1,550,021	\$11,109	0.72
Cities and Towns	333,571	274,525	(59,046)	(17.70)
County	516,751	602,873	86,122	16.67
Special Taxing Districts		-	-	-
Special Livestock Taxes	8,687	6,583	(2,104)	(24.22)
TOTALS	\$2,397,921	\$2,434,002	\$36,081	1.50
<u>JUAB COUNTY</u>				
Juab County School District	\$ 407,597	\$ 446,904	\$39,307	9.64
Tintic School District	101,508	110,514	9,006	8.87

Total District Schools	509,105	557,418	48,313	9.49
Cities and Towns	66,938	65,063	(1,875)	(2.80)
County	204,578	217,092	12,514	6.12
Special Taxing Districts	21,407	22,605	1,198	5.60
Special Livestock Taxes	8,531	8,774	243	2.85
TOTALS	\$ 810,559	\$ 870,952	\$60,393	7.45
<u>KANE COUNTY</u>				
Kane County School District	\$ 292,939	\$ 318,452	\$25,513	8.71
Cities and Towns	45,352	50,364	5,012	11.05
County	101,810	125,610	23,800	23.38
Special Taxing Districts	-	-	-	-
Special Livestock Taxes	222	185	(37)	(16.67)
TOTALS	\$ 440,323	\$ 494,611	\$54,288	12.33
<u>MILLARD COUNTY</u>				
Millard County School District	\$1,045,276	\$1,219,345	\$174,069	16.65
Cities and Towns	79,415	82,969	3,554	4.48
County	196,270	259,068	62,798	32.00

TABLE 13 [Continued]

	Calendar Years		Increase or (Decrease)	Percent of Change
	1974	1975		
Special Taxing Districts	135,222	157,942	22,720	16.80
Special Livestock Taxes	18,688	6,459	(12,229)	(65.44)
TOTALS	<u>\$1,474,871</u>	<u>\$1,725,783</u>	<u>\$250,912</u>	<u>17.01</u>
<u>MORGAN COUNTY</u>				
Morgan County School District	\$ 562,415	\$ 574,133	\$ 11,718	2.08
Cities and Towns	26,759	29,760	3,001	11.21
County	196,908	214,240	17,332	8.80
Special Taxing Districts	15,449	15,627	178	1.15
Special Livestock Taxes	<u>743</u>	<u>1,110</u>	<u>367</u>	<u>49.39</u>
TOTALS	<u>\$ 802,274</u>	<u>\$ 834,870</u>	<u>\$ 32,596</u>	<u>4.06</u>
<u>PIUTE COUNTY</u>				
Piute County School District	\$ 122,952	\$ 131,616	\$ 8,664	7.05
Cities and Towns	14,794	15,710	916	6.19
<u>RICH COUNTY</u>				
Rich County School District	\$ 362,371	\$ 392,901	\$ 30,530	8.43
Cities and Towns	11,272	11,372	100	0.89
County	126,558	146,711	20,153	15.92
Special Taxing Districts	12,648	15,340	2,692	21.28
Special Livestock Taxes	<u>3,751</u>	<u>5,815</u>	<u>2,064</u>	<u>55.03</u>
TOTALS	<u>\$ 184,997</u>	<u>\$ 211,033</u>	<u>\$ 26,036</u>	<u>14.07</u>
<u>SALT LAKE COUNTY</u>				
Salt Lake City School District	\$17,674,508	\$19,483,953	\$ 1,809,445	10.24
Murray City School District	2,170,258	2,436,409	266,151	12.26
Granite School District	18,021,399	19,699,511	1,678,112	9.31
Jordan School District	16,095,662	18,456,963	2,361,301	14.67
Total District Schools	<u>53,961,827</u>	<u>60,076,836</u>	<u>6,115,009</u>	<u>11.33</u>

TABLE 13 [Continued]

	Calendar Years		Increase or (Decrease)	Percent of Change
	1974	1975		
Cities and Towns				
County	11,882,731	12,619,718	736,987	6.20
Special Taxing Districts	20,712,394	22,692,354	1,979,960	9.56
Special Livestock Taxes	7,328,149	8,522,514	1,194,365	16.30
	2,446	2,375	(71)	(2.90)
TOTALS	\$93,887,547	\$103,913,797	\$10,026,250	10.68
<u>SAN JUAN COUNTY</u>				
San Juan County School District				
Cities and Towns	\$ 2,002,896	\$ 2,819,732	\$ 816,836	40.78
County	78,007	71,797	(6,210)	(7.96)
Special Taxing Districts	727,030	1,127,893	400,863	55.14
Special Livestock Taxes	60,646	83,150	22,504	37.11
	1,259	2,051	792	62.91
TOTALS	\$ 2,869,838	\$ 4,104,623	\$1,234,785	43.03
<u>SANPETE COUNTY</u>				

North Sanpete School District	\$ 356,060	\$ 367,219	\$ 11,159	3.13
South Sanpete School District	396,226	397,347	1,121	0.28
Total District Schools	752,286	764,566	12,280	1.63
Cities and Towns	127,320	134,803	7,483	5.88
County	243,201	264,412	21,211	8.72
Special Taxing District	67,090	68,236	1,146	1.71
Special Livestock Taxes	9,689	11,623	1,934	19.96
TOTALS	\$1,199,586	\$1,243,640	\$ 44,054	3.67
<u>SEVIER COUNTY</u>				
Sevier County School District				
Cities and Towns	\$ 792,540	\$ 823,633	\$ 31,093	3.92
County	141,746	152,451	10,705	7.55
Special Taxing Districts	267,482	277,976	10,494	3.92
Special Livestock Taxes	39,627	41,182	1,555	3.92
	4,295	5,374	1,079	25.12
TOTALS	\$1,245,690	\$1,300,616	\$ 54,926	4.41

TABLE 13 [Continued]

	Calendar Years		Increase or (Decrease)	Percent of Change
	1974	1975		
<u>SUMMIT COUNTY</u>				
Park City School District	\$ 347,679	\$ 560,898	\$213,219	61.33
North Summit School District	447,994	448,860	866	0.19
South Summit School District	479,006	516,141	37,135	7.75
Total District Schools	1,274,679	1,525,899	251,220	19.71
Cities and Towns	255,530	336,814	81,284	31.81
County	320,235	376,483	56,248	17.56
Special Taxing Districts	26,396	56,272	29,876	113.18
Special Livestock Taxes	2,386	3,232	846	35.46
TOTALS	\$1,879,226	\$2,298,700	\$419,474	22.32
<u>TOOELE COUNTY</u>				
Tooele County School District	\$ 1,683,104	\$ 1,840,196	\$ 157,092	9.33
Cities and Towns	566,218	591,611	25,393	4.48
<u>UTAH COUNTY</u>				
County	564,673	652,157	87,484	15.49
Special Taxing Districts	4,446	8,846	4,400	98.97
Special Livestock Taxes	17,695	14,989	(2,706)	(15.29)
TOTALS	\$ 2,836,136	\$ 3,107,799	\$ 271,663	9.58
<u>UINTAH COUNTY</u>				
Uintah County School District	\$ 1,912,321	\$ 2,329,662	\$ 417,341	21.82
Cities and Towns	77,827	30,363	(47,464)	(60.99)
County	415,350	606,576	191,226	46.04
Special Taxing Districts	108,228	272,745	164,517	152.01
Special Livestock Taxes	10,047	9,873	(174)	(1.73)
TOTALS	\$ 2,523,773	\$ 3,249,219	\$ 725,446	28.74
<u>UTAH COUNTY</u>				
Alpine School District	\$ 5,124,567	\$ 5,517,872	\$ 393,305	7.67
Provo School District	3,008,377	3,220,757	212,380	7.06
Nebo School District	2,307,671	2,537,733	230,062	9.97
Total District Schools	10,440,615	11,276,362	835,747	8.00

TABLE 13 [Continued]

	1974	1975	Increase or (Decrease)	Percent of Change
Cities and Towns				
County	3,525,551	3,684,888	159,337	4.52
Special Taxing Districts	1,998,044	2,228,496	230,452	11.53
Special Livestock Taxes	497,327	528,200	30,873	6.21
	<u>7,213</u>	<u>8,665</u>	<u>1,452</u>	<u>20.13</u>
TOTALS	\$16,468,750	\$17,726,611	\$1,257,861	7.64
<u>WASATCH COUNTY</u>				
Wasatch County School District				
Cities and Towns	\$ 735,629	\$ 821,364	\$ 85,735	11.65
County	65,023	73,441	8,418	12.95
Special Taxing Districts	256,134	361,762	105,628	41.24
Special Livestock Taxes	36,316	38,761	2,445	6.73
	<u>1,302</u>	<u>1,779</u>	<u>477</u>	<u>36.64</u>
TOTALS	<u>\$1,094,404</u>	<u>\$1,297,107</u>	<u>\$202,703</u>	<u>18.52</u>
<u>WASHINGTON COUNTY</u>				

Washington County School District				
Cities and Towns	\$1,500,716	\$1,685,863	\$185,147	12.34
County	307,249	331,128	23,879	7.77
Special Taxing Districts	531,259	648,260	117,001	22.02
Special Livestock Taxes	62,772	54,101	(8,671)	(13.81)
	<u>1,023</u>	<u>1,373</u>	<u>350</u>	<u>34.21</u>
TOTALS	<u>\$2,403,019</u>	<u>\$2,720,725</u>	<u>\$317,706</u>	<u>13.22</u>
<u>WAYNE COUNTY</u>				
Wayne County School District				
Cities and Towns	\$ 100,073	\$ 112,279	\$ 12,206	12.20
County	4,328	4,376	48	1.11
Special Taxing Districts	41,920	48,062	6,142	14.65
Special Livestock Taxes	-	-	-	-
	<u>2,784</u>	<u>3,596</u>	<u>812</u>	<u>29.17</u>
TOTALS	<u>\$ 149,105</u>	<u>\$ 168,313</u>	<u>\$ 19,208</u>	<u>12.88</u>
<u>WEBER COUNTY</u>				
Ogden City School District	\$ 4,276,110	\$ 4,834,659	\$558,549	13.06

TABLE 13 [Continued]

	Calendar Years		Increase or (Decrease)	Percent of Change
	1974	1975		
Weber County School District	3,884,762	4,532,365	647,603	16.67
Total District Schools	8,160,872	9,367,024	1,206,152	14.78
Cities and Towns	3,814,842	3,950,853	136,011	3.57
County	3,575,990	3,812,406	236,416	6.61
Special Taxing Districts	1,145,646	1,273,197	127,551	11.13
Special Livestock Taxes	1,745	2,461	716	41.03
TOTALS	\$16,699,095	\$18,405,941	\$1,706,846	10.22

PERSONAL PROPERTY AUDIT PROGRAM

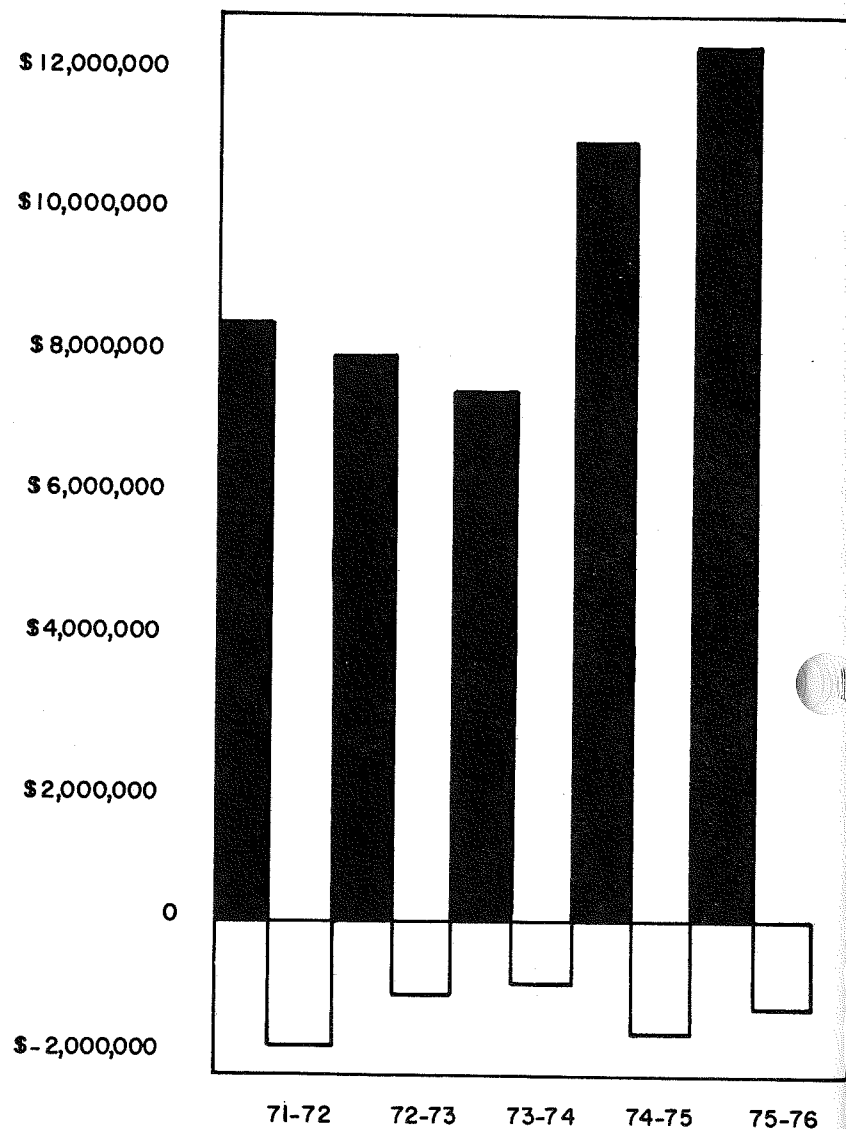
The personal property audit program has been in effect since July, 1969 for the purpose of furnishing personal property appraisers to audit 20 percent of all auditable accounts in each county each year. During the last decade, a significant change occurred in the law which eliminated personal property tax on inventory held for resale. In spite of this phase-out, there has been a very significant increase in assessed values for personal property.

Figure 4 indicates a slight decrease in 1973-74 assessed value due to the final phase-out of the inventory tax. The dramatic increase in 1974-1975 to \$9,278,182 and in 1975-1976 to \$11,195,201 are due to a law change and several administrative changes. Prior to 1974, large construction and farm equipment often escaped assessment because it moved over the borders of the State on the lien date. Effective January, 1974, the law was amended to allow a value to be placed on this transitory personal property after the lien date. Another explanation for the large increase in assessment during the past biennium has been an added emphasis by the Tax Commission on establishing assessments on leasing companies which have property in Utah.

Figure 4 also graphically displays decreases in assessments which have been established as a result of the audit program. Decreases are made on assessments, generally, because the taxpayer has been assessed twice for the same property or the property has been valued at more than fair market. In 1972, nearly a \$2,000,000 decrease is noted as a result of overassessment. In 1976, \$1,283,000 assessed value on personal property was discovered to have been erroneously assessed.

FIGURE 4

AUDIT RESULTS REPRESENTING 20 PERCENT OF
PERSONAL PROPERTY ACCOUNTS IN EACH
COUNTY



OLINE INDICATES ASSESSMENTS PRIOR TO AUDITS

BLACK BARS INDICATE INCREASES IN ASSESSMENTS AS A RESULT OF AUDITS

WHITE BARS INDICATE DECREASES IN ASSESSMENTS AS A RESULT OF AUDITS

PART III
EXCISE TAXES COLLECTED BY THE STATE TAX COMMISSION FOR THE
FISCAL YEARS ENDED JUNE 30, 1975 and JUNE 30, 1976

TABLE 14

GROSS COLLECTIONS - REFUNDS & ADJUSTMENTS - AVAILABLE FOR DISTRIBUTION FISCAL YEAR ENDED JUNE 30, 1975

	Gross Collections	Refunds & Adjustments	Net Available For Distribution
UNIFORM SCHOOL FUND			
Individual Income Tax	\$121,291,574	\$ 16,372,208	\$104,919,366
Corporation Franchise Tax	19,044,539	1,041,860	18,002,679
School Lunch Fund	2,637,188	---	2,637,188
Total	\$142,973,301	\$ 17,414,068	\$125,559,233
GENERAL FUND			
Beer Tax	\$ 1,630,467	\$ 545	\$ 1,629,922
Cigarette & Tobacco Tax	7,129,890	60,306	7,069,584
Inheritance Tax	3,800,465	15,572	3,784,893
Insurance Tax	7,520,415	---	7,520,415
Mine Occupation Tax	5,769,461	---	5,769,461
M.V.B.A. Fees	244,990	276	244,714
Public Service Comm. Fees	495,732	---	495,732
Sales & Use Tax	173,907,085	170,211	173,736,874
Aviation Fuel Tax	1,882,497	---	1,882,497
Total	\$202,381,002	\$ 246,910	\$202,134,092

TABLE 14 [Continued]

	Gross Collections	Refunds & Adjustments	Net Available For Distribution
HIGHWAY CONSTRUCTION & MAINTENANCE FUND			
Motor Fuel Tax	\$ 41,146,566	\$ 661,782	\$ 40,484,784
Motor Vehicle Registration Fund	8,927,077	23,897	8,903,180
Special Fuel Tax	5,885,814	132,515	5,753,299
Temporary Permits	868,126	136,178	731,948
Motor Vehicle Control Fees	389,435	10	389,425
Proportional Registration Fees	1,141,001	---	1,141,001
Highway Use Tax	627,638	---	627,638
Total	\$ 58,985,657	\$ 954,382	\$ 58,031,275
TRUST & AGENCY FUND			
Car & Bus Tax	\$ 663,338	\$ 1,315	\$ 662,023
Fireman's Pension Fund	517,892	---	517,892
Cash Bonds (Sales, Sp. Fuel, Withholding)	514	7,965	(7,451)
Tax Commission Suspense	49,168	21,596	27,572
Drivers Education Tax	1,106,820	88	1,106,732
Combined Injury & Benefit Fund	631,865	---	631,865
Boat Fuel Tax	296,607	---	296,607
Reflectorized Plate Fee	256,363	23	256,340

Studded Tire Fee	35,329	---	35,329
Election Campaign Fund	68,161	---	68,161
Total	\$ 3,626,057	\$ 30,987	\$ 3,595,070
TOTAL STATE TAXES	\$407,966,017	\$ 18,646,347	\$389,319,670
LOCAL TAX COLLECTIONS			
Uniform Local Sales & Use Tax	\$ 21,758,384	\$ 22,602	\$ 21,735,782
Transient Room Tax	627,245	273	626,972
Transit Authority Tax (1)	1,488,897	86	1,488,811
Total	\$ 23,874,526	\$ 22,961	\$ 23,851,565
GRAND TOTAL	\$431,840,543	\$ 18,669,308	\$413,171,235

(1) Transit Authority Tax Effective January 1, 1975, Salt Lake & Weber Counties only.

TABLE 15

GROSS COLLECTIONS - REFUNDS & ADJUSTMENTS - AVAILABLE FOR DISTRIBUTION FISCAL YEAR ENDED JUNE 30, 1976

	Gross Collections	Refunds & Adjustments	Net Available For Distribution
UNIFORM SCHOOL FUND			
Individual Income Tax	\$158,483,869	\$ 17,921,953	\$140,561,916
Corporation Franchise Tax	26,414,846	1,912,921	24,501,925
School Lunch Fund	2,655,387	--	2,655,387
Total	\$187,554,102	\$ 19,834,874	\$167,719,228
GENERAL FUND			
Beer Tax	\$ 1,694,718	\$ 1,897	\$ 1,692,821
Cigarette & Tobacco Tax	7,532,828	28,420	7,504,408
Inheritance Tax	3,491,318	30,780	3,460,538
Insurance Tax	8,384,435	--	8,384,435
Mine Occupation Tax	11,258,648	--	11,258,648
M.V.B.A. Fees	274,569	462	274,107
Public Service Commission Fees	619,629	--	619,629
Sales & Use Tax	197,701,038	2,901,970	194,799,068
Prepaid Sales & Use Tax Const. Acct. (1)	122,556	--	122,556
Total	\$231,079,739	\$ 2,963,529	\$228,116,210
HIGHWAY CONSTRUCTION & MAINT. FUND			

Motor Fuel Tax	\$ 43,998,859	\$ 483,901	\$ 43,514,958
Motor Vehicle Registration Fund	8,963,678	48,613	8,915,065
Special Fuel Tax	6,384,589	143,943	6,240,646
Temporary Permits	831,005	3,034	827,971
Motor Vehicle Control Fees	423,609	12	423,597
Proportional Registration Fees	1,487,479	703	1,486,776
Highway Use Tax	630,159	60	630,099
Aviation Fuel Tax	1,782,136	--	1,782,136
Total	\$ 64,501,514	\$ 680,266	\$ 63,821,248
TRUST & AGENCY FUND			
Car & Bus Tax	\$ 771,635	\$ 1,820	\$ 769,815
Fireman's Pension Fund	579,530	--	579,530
Cash Bonds (Sales, Sp. Fuel, Withholding)	21,481	4,120	17,361
Tax Commission Suspense	63,873	37,889	25,984
Drivers Education Tax	1,256,502	299	1,256,203
Combined Injury & Benefit Fund	748,356	--	748,356
Boat Fuel Tax	314,316	--	314,316
ReflectORIZED Plate Fee	281,594	16	281,578
Studded Tire Fee	15,163	--	15,163
Election Campaign Fund	59,912	--	59,912
Total	\$ 4,112,362	\$ 44,144	\$ 4,068,218
TOTAL STATE TAXES	\$487,247,717	\$ 23,522,813	\$463,724,904

TABLE 15 [Continued]

	Gross Collections	Refunds & Adjustments	Net Available For Distribution
LOCAL TAX COLLECTIONS			
Uniform Local Sales & Use Tax	\$ 33,851,963	\$ 518,809	\$ 33,333,154
Transient Room Tax	1,055,308	23,753	1,031,555
Transit Authority Tax (2)	7,805,119	115,893	7,689,226
Total	\$ 42,712,390	\$ 658,455	\$ 42,053,935
GRAND TOTAL	\$529,960,107	\$ 24,181,268	\$505,778,839

1) Prepaid Sales & Use Tax Construction Account Effective May 24, 1975

2) Transit Authority Tax Effective for Salt Lake & Weber Counties January 1, 1975, Effective for Davis County January 1, 1976.

TABLE 16

RECAPITULATION - AMOUNTS COLLECTED & AVAILABLE FOR DISTRIBUTION FISCAL YEARS 1974 - 1975 & 1975 - 1976

	Net Available For Distribution Fiscal Yr. 1975	Net Available For Distribution Fiscal Yr. 1976	Increase or (Decrease)
UNIFORM SCHOOL FUND			
Individual Income Tax	\$104,919,366	\$140,561,916	\$ 35,642,550
Corporation Franchise Tax	18,002,679	24,501,925	6,499,246
School Lunch Fund	2,637,188	2,655,387	18,199
Total	\$125,559,233	\$167,719,228	\$ 42,159,995
GENERAL FUND			
Beer Tax	\$ 1,629,922	\$ 1,692,821	\$ 62,899
Cigarette & Tobacco Tax	7,069,584	7,504,408	434,824
Inheritance Tax	3,784,893	3,460,538	(324,355)
Insurance Tax	7,520,415	8,384,435	864,020
Mine Occupation Tax	5,769,461	11,258,684	5,489,187
M.V.B.A. Fees	244,714	274,107	29,393
Public Service Commission Fees	495,732	619,629	123,897
Sales & Use Tax	173,736,874	194,799,068	21,062,194
Aviation Fuel Tax (1)	1,882,497	--	(1,882,497)
Prepaid Sales & Use Tax Const. Acct. (2)	--	122,556	122,556
Total	\$202,134,092	\$228,116,210	\$ 25,982,118

TABLE 16 [Continued]

	Net Available For Distribution Fiscal yr. 1975	Net Available For Distribution Fiscal Yr. 1976	Increase or (Decrease)
HIGHWAY CONSTRUCTION & MAINTENANCE FUND			
Motor Fuel Tax	\$ 40,484,784	\$ 43,514,958	\$ 3,030,174
Motor Vehicle Registration Fund	8,903,180	8,915,065	11,885
Special Fuel Tax	5,753,299	6,240,646	487,347
Temporary Permits	731,948	827,971	96,023
Motor Vehicle Control Fees	389,425	423,597	34,172
Proportional Registration Fees	1,141,001	1,486,776	345,775
Highway Use Tax	627,638	630,099	2,461
Aviation Fuel Tax (1)	--	1,782,136	1,782,136
Total	\$ 58,031,275	\$ 63,821,248	\$ 5,789,973
TRUST & AGENCY FUND			
Car & Bus Tax	\$ 662,023	\$ 769,815	\$ 107,792
Fireman's Pension Fund	517,892	579,530	61,638
Cash Bonds (Sales, Sp. Fuel, Withholding)	(7,451)	17,361	24,812
Tax Commission Suspense	27,572	25,984	(1,588)
Drivers Education Tax	1,106,732	1,256,203	149,471
Combined Injury & Benefit Fund	631,865	748,356	116,491
TOTAL STATE TAXES	\$ 3,595,070	\$ 4,068,218	\$ 473,148
LOCAL TAX COLLECTIONS			
Boat Fuel Tax	296,607	314,316	17,709
Reflectorized Plate Fee	256,340	281,578	25,238
Studded Tire Fee	35,329	15,163	(20,166)
Election Campaign Fund	68,161	59,912	(8,249)
Total	\$ 3,595,070	\$ 4,068,218	\$ 473,148
TOTAL STATE TAXES	\$ 389,319,670	\$ 463,724,904	\$ 74,405,234
LOCAL TAX COLLECTIONS			
Uniform Local Sales & Use Tax	\$ 21,735,782	\$ 33,333,154	\$ 11,597,372
Transient Room Tax	626,972	1,031,555	404,583
Transit Authority Tax (3)	1,488,811	7,689,226	6,200,415
Total	\$ 23,851,565	\$ 42,053,935	\$ 18,202,370
GRAND TOTAL	\$ 413,171,235	\$ 505,778,839	\$ 92,607,604

1) Aviation Fuel Tax Changed from General Fund to Highway Construction & Maintenance Fund July 1, 1975.

2) Prepaid Sales & Use Tax Construction Account Effective May 24, 1975.

3) Transit Authority Tax Effective for Salt Lake & Weber Counties January 1, 1975.
Effective for Davis County January 1, 1976.

TABLE 17
SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX TO PARTICIPATING UNITS
FOR FISCAL YEARS 1974-75 AND 1975-76

UNIT	Net Distribution after Adm. Costs 7-1-74 to 6-30-75	Net Distribution after Adm. Costs 7-1-75 to 6-30-76	Amount of increase or (Decrease)	Percent of increase or (Decrease)
Beaver County	\$ 7,955.70	\$ 12,465.24	\$ 4,509.54	56.68
Cities & Towns				
Beaver	24,833.27	41,409.74	16,576.47	66.75
Milford	12,578.75	21,264.56	8,685.81	69.05
Minersville	4,087.88	6,578.68	2,490.80	60.93
Total Cities & Towns	\$ 41,499.90	\$ 69,252.98	\$ 27,753.08	66.88
Total Beaver County including Cities & Towns	\$ 49,455.60	\$ 81,718.22	\$ 32,262.62	65.24
Box Elder County	\$ 40,701.15	\$ 52,982.72	\$ 12,281.57	30.17
Cities & Towns				
Bear River	552.68	843.33	290.65	52.59
Brigham City	183,847.43	275,059.58	91,212.15	49.61
Corrine	4,480.09	6,581.44	2,101.35	46.90
Deweyville (1) see notes ...	--	129.09	129.09	--
Elwood	2,430.79	3,856.90	1,426.11	58.67
Fielding	672.80	1,145.17	472.37	70.21
Garland (2) see notes	5,600.46	15,448.90	9,848.44	--
Honeyville (3) see notes ...	175.61	1,134.29	958.68	--
Mantua (4) see notes	123.23	361.25	238.02	--
Perry (5) see notes	12,200.75	19,299.63	7,098.88	--
Plymouth	1,293.10	809.20	(483.90)	(37.42)
Portage	276.26	380.44	104.18	37.71
Snowville (6) see notes ...	74.74	2,540.03	2,465.29	--
Tremonton	112,839.36	163,306.61	50,467.25	44.72
Willard	6,729.91	9,113.57	2,383.66	35.42
Total Cities & Towns	\$ 331,297.21	\$ 500,009.43	\$ 168,712.22	50.92
Total Box Elder County including Cities & Towns	\$ 371,998.36	\$ 552,992.15	\$ 180,993.79	48.65
Cache County	\$ 59,385.59	\$ 97,621.63	\$ 38,236.04	64.39
Cities & Towns				
Amalgam	1,084.95	5,450.91	4,365.96	402.41
Clarkston	557.02	929.50	372.48	66.87
Hyde Park	1,394.90	2,618.25	1,223.35	87.70
Hyrum	14,222.55	24,674.11	10,451.56	73.48
Lewiston	6,867.12	9,199.30	2,332.18	33.96
Logan	473,039.23	758,282.94	285,243.71	60.30
Mendon	1,555.76	2,329.87	774.11	49.76
Millville	609.67	1,169.65	559.98	91.85

TABLE 17 [Continued]

	Net Distribution After Adm. Costs 7-1-74 to 6-30-75	Net Distribution After Adm. Costs 7-1-75 to 6-30-76	Amount of increase or (decrease)	Percent of increase or (decrease)
Newton (7) see notes	--	1,267.19	1,267.19	--
Nibley	1,811.64	2,747.32	935.68	51.65
North Logan	2,191.92	12,807.79	10,615.87	484.32
Paradise (8) see notes	--	1,306.16	1,306.16	--
Providence	5,730.16	11,552.28	5,822.12	101.60
Richmond	5,334.78	8,461.86	3,127.08	58.62
River Heights	1,078.66	1,763.31	684.65	63.47
Smithfield	37,951.97	62,873.91	24,921.94	65.67
Trenton	2,240.81	3,223.57	982.76	43.86
Wellsville	3,146.19	5,038.23	1,892.04	60.14
Total Cities & Towns	\$ 558,817.33	\$ 915,696.15	\$ 356,878.82	63.86
Total Cache County including Cities & Towns	\$ 618,202.92	\$ 1,013,317.78	\$ 395,114.86	63.91
Carbon County	\$ 119,764.24	\$ 278,358.27	\$ 158,594.03	132.42
Cities & Towns				
Helper	31,610.45	52,282.86	20,672.41	65.40
Price	196,099.09	346,118.05	150,018.96	76.50
Wellington (9) see notes	--	2,976.25	2,976.25	--
Total Cities & Towns	\$ 227,709.54	\$ 401,377.16	\$ 173,667.62	76.27
Total Carbon County including Cities & Towns	\$ 347,473.78	\$ 679,735.43	\$ 332,261.65	95.62
Daggett County	\$ 4,002.60	\$ 6,712.58	\$ 2,709.98	67.71
Cities & Towns				
Manila	3,698.33	5,338.33	1,640.00	44.34
Total Cities & Towns	\$ 3,698.33	\$ 5,338.33	\$ 1,640.00	44.34
Total Daggett County including Cities & Towns	\$ 7,700.93	\$ 12,050.91	\$ 4,349.98	56.49
Davis County	\$ 101,772.51	\$ 155,642.97	\$ 53,870.46	52.93
Cities & Towns				
Bountiful	426,326.72	654,037.65	227,710.93	53.41
Centerville	47,441.70	86,738.10	39,296.40	82.83
Clearfield	127,093.15	199,648.63	72,555.48	57.09
Clinton	2,436.21	4,936.10	2,499.89	102.61
East Layton	2,160.41	4,001.95	1,841.54	85.24
Farmington	27,029.39	39,221.38	12,191.99	45.11
Fruit Heights	3,004.30	4,867.88	1,863.58	62.03
Kaysville	36,332.64	57,243.91	20,911.27	57.56
Layton	197,395.97	325,260.35	127,864.38	64.78
North Salt Lake	45,720.29	95,033.55	49,313.26	107.86
South Weber	2,586.84	14,319.85	11,733.01	453.56
Sunset	17,861.31	31,697.91	13,836.60	77.47

TABLE 17 [Continued]

	Net Distribution After Adm. Costs 7-1-74 to 6-30-75	Net Distribution After Adm. Costs 7-1-75 to 6-30-76	Amount of increase or (decrease)	Percent of increase or (decrease)
Syracuse	53,127.06	84,829.04	31,701.98	59.67
West Bountiful	38,146.12	56,075.02	17,928.90	47.00
West Point	1,375.16	2,607.48	1,232.32	89.61
Woods Cross	92,580.67	112,897.00	20,316.33	21.94
Total Cities & Towns	\$ 1,120,617.94	\$ 1,773,415.80	\$ 652,797.86	58.25
Total Davis County including Cities & Towns	\$ 1,222,390.45	\$ 1,929,058.77	\$ 706,668.32	57.81
Duchesne County	\$ 128,738.08	\$ 159,895.13	\$ 31,157.05	24.20
Cities & Towns				
Alfmont	7,246.50	11,280.70	4,034.20	55.67
Duchesne	29,648.81	41,879.26	12,230.45	41.25
Myton	1,442.06	1,524.21	82.15	5.70
Roosevelt	149,946.89	217,602.79	67,655.90	45.12
Tabiona (10) see notes	651.79	160.37	(491.42)	--
Total Cities & Towns	\$ 188,936.05	\$ 272,447.33	\$ 83,511.28	44.20
Total Duchesne County including Cities & Towns	\$ 317,674.13	\$ 432,342.46	\$ 114,668.33	36.10

Emery County	\$ 24,506.29	\$ 91,632.54	\$ 67,126.25	273.91
Cities & Towns				
Castle Dale	13,314.54	27,336.43	14,021.89	105.31
Cleveland	3,142.97	8,524.60	5,381.63	171.23
Elmo (11) see notes	--	3,646.67	3,646.67	--
Emery	2,920.17	7,483.88	4,563.71	156.28
Ferron	7,258.99	17,931.01	10,672.02	147.02
Green River	33,446.83	61,263.82	27,816.99	83.17
Huntington	22,512.41	52,979.16	30,466.75	135.33
Orangeville	6,063.48	14,277.03	8,213.55	135.46
Total Cities & Towns	\$ 88,659.39	\$ 193,442.60	\$ 104,783.21	118.19
Total Emery County including Cities & Towns	\$ 113,165.68	\$ 285,075.14	\$ 171,909.46	151.91
Garfield County	\$ 12,784.93	\$ 24,406.04	\$ 11,621.11	90.90
Cities & Towns				
Antimony (12) see notes	228.05	44.51	(183.54)	--
Boulder	543.57	919.71	376.14	69.20
Cannonville	239.53	327.55	88.02	36.75
Escalante	7,694.98	9,197.58	1,502.60	19.53
Hatch	1,147.86	2,499.44	1,351.58	117.75
Henrieville	214.80	445.76	230.96	107.52
Panguitch	20,569.66	33,878.70	13,309.04	64.70

TABLE 17 [Continued]

	Net Distribution After Adm. Costs Z-1-74 to 6-30-75	Net Distribution After Adm. Costs Z-1-75 to 6-30-76	Amount of increase or (decrease)	Percent of increase or (decrease)
Tropic.....	1,139.41	1,892.04	752.63	66.05
Total Cities & Towns.....	\$ 31,777.86	\$ 49,205.29	\$ 17,427.43	54.84
Total Garfield County including Cities & Towns	\$ 44,562.79	\$ 73,611.33	\$ 29,048.54	65.18
Grand County.....	\$ 37,111.01	\$ 48,463.33	\$ 11,352.32	30.59
Cities & Towns				
Moab.....	94,357.76	165,087.69	70,729.93	74.96
Total Cities & Towns.....	\$ 94,357.76	\$ 165,087.69	\$ 70,729.93	74.96
Total Grand County including Cities & Towns	\$ 131,468.77	\$ 213,551.02	\$ 82,082.25	62.43
Iron County (13) see notes	\$ 13,529.09	\$ 50,323.07	\$ 36,793.98	--
Cities & Towns				
Brian Head (14) see notes	--	260.06	260.06	--
Cedar City.....	208,848.02	354,744.96	145,896.94	69.86
Kanarraville.....	398.98	691.40	292.42	73.29
Paragonah (15) see notes	--	533.77	533.77	--
Parowan.....	9,995.79	16,156.07	6,160.28	61.63
Total Cities & Towns	\$ 219,242.79	\$ 372,386.26	\$ 153,143.47	69.85
Total Iron County including Cities & Towns	\$ 232,771.88	\$ 422,709.33	\$ 189,937.45	81.60
Juab County.....	\$ 6,262.75	\$ 8,642.22	\$ 2,379.47	37.99
Cities & Towns				
Eureka.....	4,208.21	6,509.22	2,301.01	54.68
Levan.....	1,150.90	1,340.89	189.99	16.51
Mona.....	670.78	712.98	42.20	6.29
Nephi.....	57,104.20	81,654.71	24,550.51	42.99
Total Cities & Towns.....	\$ 63,134.09	\$ 90,217.80	\$ 27,083.71	42.90
Total Juab County including Cities & Towns	\$ 69,396.84	\$ 98,860.02	\$ 29,463.18	42.46
Kane County.....	\$ 14,690.05	\$ 23,124.51	\$ 8,434.46	57.42
Cities & Towns				
Alton.....	44.58	68.41	23.83	53.45
Glendale.....	1,240.81	2,223.75	982.94	79.22
Kanab.....	27,188.98	46,970.06	19,781.08	72.75
Orderville.....	2,203.66	3,840.76	1,637.10	74.29
Total Cities & Towns.....	\$ 30,678.03	\$ 53,102.98	\$ 22,424.95	73.10
Total Kane County including Cities & Towns	\$ 45,368.08	\$ 76,227.49	\$ 30,859.41	68.02

TABLE 17 [Continued]

	Net Distribution After Adm. Costs 7-1-74 to 6-30-75	Net Distribution After Adm. Costs 7-1-75 to 6-30-76	Amount of increase or (decrease)	Percent of increase or (decrease)
Millard County	\$ 14,659.03	\$ 28,268.35	\$ 13,609.32	92.84
Cities & Towns				
Delta	46,203.12	62,845.53	16,642.41	36.02
Fillmore	31,838.07	57,310.12	25,472.05	80.00
Hinckley	555.05	826.09	271.04	48.83
Holden	2,987.70	1,563.42	(1,424.28)	(47.67)
Kanosh	1,334.70	1,941.06	606.36	45.43
Leamington	159.98	225.71	65.73	41.09
Lynndyl	337.23	509.28	172.05	51.02
Meadow	447.67	864.14	416.47	93.03
Oak City	408.47	367.17	(41.30)	(10.11)
Scipio	706.45	1,338.63	632.18	89.49
Total Cities & Towns	\$ 84,978.44	\$ 127,791.15	\$ 42,812.71	50.38
Total Millard County including Cities & Towns	\$ 99,637.47	\$ 156,059.50	\$ 56,422.03	56.63
Morgan County	\$ 29,855.61	\$ 52,106.52	\$ 22,250.91	74.53
Piute County	\$ 1,295.18	\$ 4,978.29	\$ 3,683.11	284.37
Cities & Towns				
Circleville (16) see notes	2,444.40	588.13	(1,856.27)	--
Junction	908.67	1,032.84	124.17	13.66
Marysville	2,428.23	1,739.16	(689.07)	(28.38)
Total Cities & Towns	\$ 5,781.30	\$ 3,360.13	\$ (2,421.17)	(41.88)
Total Piute County including Cities & Towns	\$ 7,076.48	\$ 8,338.42	\$ 1,261.94	17.83
Rich County (17) see notes	\$ 4,901.98	\$ 6,171.54	\$ 1,269.56	--
Cities & Towns				
Garden City (18) see notes	5,026.31	8,758.00	3,731.69	--
Laketown (19) see notes	--	1,841.06	1,841.06	--
Pickleville (20) see notes	--	126.92	126.92	--
Randolph (21) see notes	2,609.09	10,931.28	8,322.19	--
Total Cities & Towns	\$ 7,635.40	\$ 21,657.26	\$ 14,021.86	183.64
Total Rich County including Cities & Towns	\$ 12,537.38	\$ 27,828.80	\$ 15,291.42	121.97
Salt Lake County	\$ 3,394,759.05	\$ 5,055,526.97	\$ 1,660,767.92	48.92
Cities & Towns				
Alta	30,830.20	54,607.19	23,776.99	77.12
Midvale	159,980.76	243,219.16	83,238.40	52.03
Murray	1,092,077.44	1,756,716.50	664,639.06	60.86
Riverton	50,882.74	82,266.32	31,383.58	61.68
Salt Lake City	5,719,118.03	8,587,570.72	2,868,452.69	50.16

TABLE 17 [Continued]

	Net Distribution After Adm. Costs <u>7-1-74 to 6-30-75</u>	Net Distribution After Adm. Costs <u>7-1-75 to 6-30-76</u>	Amount of increase or (decrease)	Percent of increase or (decrease)
Sandy	118,058.22	247,646.04	129,587.82	109.77
South Jordan	5,064.50	8,759.66	3,695.16	72.96
South Salt Lake	679,878.59	1,008,738.96	328,860.37	48.37
West Jordan	121,065.27	180,387.97	59,322.70	49.00
Total Cities & Towns	\$ 7,976,955.75	\$12,169,912.52	\$ 4,192,956.77	52.56
Total Salt Lake County including Cities & Towns	\$11,371,714.80	\$17,225,439.49	\$ 5,853,724.69	51.48
San Juan County	\$ 34,450.16	\$ 54,501.12	\$ 20,050.96	58.20
Cities & Towns				
Blanding	27,083.92	43,336.72	16,252.80	60.01
Monticello	30,401.86	44,512.84	14,110.98	46.41
Total Cities & Towns	\$ 57,485.78	\$ 87,849.56	\$ 30,363.78	52.82
Total San Juan County including Cities & Towns	\$ 91,935.94	\$ 142,350.68	\$ 50,414.74	54.84
Sanpete County	\$ 11,770.58	\$ 16,208.65	\$ 4,438.07	37.70
Cities & Towns				
Centerfield	2,171.39	3,882.80	1,711.41	78.82

Ephraim	19,358.04	32,163.29	12,805.25	66.15
Fairview	3,456.69	4,653.90	1,197.21	34.63
Fayette	298.21	594.91	296.70	99.49
Fountain Green	1,265.65	1,881.11	615.46	48.63
Gunnison	30,799.76	52,043.58	21,243.82	68.97
Manti	20,689.14	30,870.94	10,181.80	49.21
Mayfield	592.58	911.92	319.34	53.89
Moroni	8,501.39	13,404.30	4,902.91	57.67
Mt. Pleasant	18,871.70	31,832.29	12,960.59	68.68
Spring City	989.55	1,256.60	267.05	26.99
Sterling	728.94	881.06	152.12	20.87
Wales	73.62	160.48	86.86	117.98
Total Cities & Towns	\$ 107,796.66	\$ 174,537.18	\$ 66,740.52	61.91
Total Sanpete County including Cities & Towns	\$ 119,567.24	\$ 190,745.83	\$ 71,178.59	59.53
Sevier County	\$ 27,470.67	\$ 44,071.87	\$ 16,601.20	60.43
Cities & Towns				
Annabella	283.75	620.61	336.86	118.72
Aurora	2,907.07	4,641.20	1,734.13	59.65
Elsinore	1,688.65	3,140.11	1,451.46	85.95
Glenwood	271.41	558.87	287.46	105.91
Joseph	636.08	879.76	243.68	38.31

TABLE 17 [Continued]

	Net Distribution After Adm. Costs 7-1-74 to 6-30-75	Net Distribution After Adm. Costs 7-1-75 to 6-30-76	Amount of increase or (decrease)	Percent of increase or (decrease)
Monroe	6,712.09	10,182.69	3,470.60	51.71
Redmond	2,913.10	2,970.84	57.74	1.98
Richfield	137,204.01	225,189.26	87,985.25	64.13
Salina	36,261.66	67,158.37	30,896.71	85.20
Sigurd	1,891.37	2,043.63	152.26	8.05
Total Cities & Towns	\$ 190,769.19	\$ 317,385.34	\$ 126,616.15	66.37
Total Sevier County including Cities & Towns	\$ 218,239.86	\$ 361,457.21	\$ 143,217.35	65.62
Summit County	\$ 19,250.48	\$ 40,425.51	\$ 21,175.03	110.00
Cities & Towns				
Coalville	13,632.33	24,870.21	11,237.88	82.44
Francis	997.08	1,376.63	379.55	38.07
Henefer	2,479.51	3,769.46	1,289.95	52.02
Kamas	13,630.25	17,079.65	3,449.40	25.31
Oakley	1,103.89	1,783.58	679.69	61.57
Park City	72,184.68	128,311.66	56,126.98	77.75
Total Cities & Towns	\$ 104,027.74	\$ 177,191.19	\$ 73,163.45	70.33
Total Summit County				

including Cities & Towns	\$ 123,278.22	\$ 217,616.70	\$ 94,338.48	76.52
Tooele County	\$ 44,425.89	\$ 85,543.02	\$ 41,117.13	92.55
Cities & Towns				
Grantsville	13,508.81	21,219.64	7,710.83	57.08
Stockton	1,296.06	1,882.27	586.21	45.23
Tooele	146,036.54	236,557.15	90,520.61	61.98
Wendover	12,913.75	19,097.35	6,183.60	47.88
Total Cities & Towns	\$ 173,755.16	\$ 278,756.41	\$ 105,001.25	60.43
Total Tooele County including Cities & Towns	\$ 218,181.05	\$ 364,299.43	\$ 146,118.38	66.97
Uintah County	\$ 244,660.02	\$ 276,825.50	\$ 32,165.48	13.15
Cities & Towns				
Vernal	212,422.34	334,054.61	121,632.27	57.26
Total Cities & Towns	\$ 212,422.34	\$ 334,054.61	\$ 121,632.27	57.26
Total Uintah County including Cities & Towns	\$ 457,082.36	\$ 610,880.11	\$ 153,797.75	33.65
Utah County	\$ 195,155.07	\$ 364,758.93	\$ 169,603.86	86.91
Cities & Towns				
Alpine	4,869.45	7,119.66	2,250.21	46.21
American Fork	151,833.14	233,760.20	81,927.06	53.96
Genola	927.67	1,289.84	362.17	39.04
Goshen	1,184.17	1,752.36	568.19	47.98

TABLE 17 [Continued]

	Net Distribution After Adm. Costs 7-1-74 to 6-30-75	Net Distribution After Adm. Costs 7-1-75 to 6-30-76	Amount of increase or (decrease)	Percent of increase or (decrease)
Lehi.....	35,815.23	57,834.17	22,018.94	61.48
Lindon.....	13,524.17	28,386.52	14,862.35	109.89
Mapleton.....	5,219.24	9,495.22	4,275.98	81.93
Orem.....	580,328.71	966,830.87	386,502.16	66.60
Payson.....	48,159.73	80,296.36	32,136.63	66.73
Pleasant Grove.....	35,853.04	60,855.07	25,002.03	69.73
Provo.....	869,647.76	1,326,782.21	457,134.45	52.56
Salem.....	6,195.36	9,576.39	3,381.03	54.57
Santaquin.....	7,918.16	12,615.11	4,696.95	59.32
Spanish Fork.....	98,617.19	168,913.56	70,296.37	71.28
Springville.....	87,976.85	128,751.73	40,774.88	46.35
Total Cities & Towns.....	\$ 1,948,069.87	\$ 3,094,259.27	\$ 1,146,189.40	58.84
Total Utah County including Cities & Towns	\$ 2,143,224.94	\$ 3,459,018.20	\$ 1,315,793.26	61.39
Wasatch County.....	\$ 27,359.80	\$ 41,120.82	\$ 13,761.02	50.30
Cities & Towns				
Charleston.....	505.92	718.86	212.94	42.09
Heber.....	56,564.45	99,168.41	42,603.96	75.32

Midway.....	7,920.55	12,330.83	4,410.28	55.68
Soldier Summit (22) see notes.....	--	393.08	393.08	--
Wallsburg.....	337.02	508.29	171.27	50.82
Total Cities & Towns.....	\$ 65,327.94	\$ 113,119.47	\$ 47,791.53	73.16
Total Wasatch County including Cities & Towns	\$ 92,687.74	\$ 154,240.29	\$ 61,552.55	66.41
Washington County.....	\$ 24,484.38	\$ 41,657.53	\$ 17,173.15	70.14
Cities & Towns				
Enterprise.....	2,645.13	4,555.43	1,910.30	72.22
Hildale (23) see notes.....	--	1,371.18	1,371.18	--
Hurricane.....	27,837.42	43,889.40	16,051.98	57.66
Ivins.....	398.50	410.71	12.21	3.06
LaVerkin.....	1,383.04	2,010.64	627.60	45.38
Leeds.....	220.04	332.22	112.18	50.98
New Harmony (24) see notes.....	67.78	18.90	(48.88)	--
St. George.....	202,334.73	330,759.76	128,425.03	63.47
Santa Clara.....	1,857.82	3,591.29	1,733.47	93.31
Springdale.....	6,484.97	10,586.47	4,101.50	63.25
Toquerville.....	316.93	414.87	97.94	30.90
Virgin.....	340.44	526.91	186.47	54.77

TABLE 17 [Continued]

	Net Distribution After Adm. Costs 7-1-74 to 6-30-75	Net Distribution After Adm. Costs 7-1-75 to 6-30-76	Amount of increase or (decrease)	Percent of increase or (decrease)
Washington.....	5,111.97	10,233.52	5,121.55	100.19
Total Cities & Towns.....	\$ 248,998.77	\$ 408,701.30	\$ 159,702.53	64.14
Total Washington County including Cities & Towns	\$ 273,483.15	\$ 450,358.83	\$ 176,875.68	64.68
Wayne County	\$ 4,202.66	\$ 8,513.24	\$ 4,310.58	102.57
Cities & Towns				
Bicknell	3,030.31	4,650.42	1,620.11	53.46
Loa	3,950.33	6,566.08	2,615.75	66.22
Torrey	355.96	764.15	408.19	114.67
Total Cities & Towns.....	\$ 7,336.60	\$ 11,980.65	\$ 4,644.05	63.30
Total Wayne County including Cities & Towns	\$ 11,539.26	\$ 20,493.89	\$ 8,954.63	77.60
Weber County	\$ 2,154,704.42	\$ 3,401,973.86	\$ 1,247,269.44	57.88
GRAND TOTAL	\$20,996,376.13	\$32,714,457.81	\$11,718,081.68	55.81

CHANGES SINCE LAST REPORT:

- (1) Deweyville - adopted local option tax effective 7-1-75.
- (2) Garland - adopted local option tax effective 10-1-74.
- (3) Honeyville - adopted local option tax effective 1-1-75.
- (4) Mantua - adopted local option tax effective 7-1-74.
- (5) Perry - adopted local option tax effective 7-1-74.
- (6) Snowville - adopted local option tax effective 10-1-74.
- (7) Newton - adopted local option tax effective 7-1-75.
- (8) Paradise - adopted local option tax effective 7-1-75.
- (9) Wellington - adopted local effective 7-1-75; Recinded effective 3-31-76.
- (10) Tabiona - Failed to adopt $\frac{3}{4}$ % local ordinance - out as of 7-1-75.
- (11) Elmo - adopted local option tax effective 7-1-75.
- (12) Antimony - Failed to adopt $\frac{3}{4}$ % local ordinance - out as of 7-1-75.
- (13) Iron County - adopted local option tax effective 10-1-74.
- (14) Brian Head - adopted local option tax effective 1-1-76.
- (15) Paragonah - adopted local option tax effective 7-1-75.
- (16) Circleville - Failed to adopt $\frac{3}{4}$ % local ordinance - out as of 7-1-75.
- (17) Rich County - adopted local option tax effective 7-1-74.
- (18) Garden City - adopted local option tax effective 7-1-74.
- (19) Laketown - adopted local option tax effective 7-1-75.
- (20) Pickleville - adopted local option tax effective 1-1-76.
- (21) Randolph - adopted local option tax effective 10-1-74.
- (22) Soldier Summit - adopted local option tax effective 7-1-75.
- (23) Hildale - adopted local tax effective 7-1-75.

TABLE 17 [Continued]

(24) New Harmony - Failed to adopt $\frac{3}{4}\%$ local ordinance - out 7-1-75.

Note: Percentages are not computed for localities that adopted or recinded the local option tax after 4-1-74. Due to accounting periods, those percentages would not be comparable.

The Local Option rate increased statewide from $\frac{1}{2}$ to $\frac{3}{4}\%$ effective 7-1-75.

TABLE 18
SUMMARY OF DISTRIBUTION OF TRANSIENT ROOM TAX TO PARTICIPATING UNITS
FOR FISCAL YEARS 1974-75 AND 1975-76

UNIT	Date Contract Effective	Net Distribution after Adm. Costs <u>7-1-74 to 6-30-75</u>	Net Distribution after Adm. Costs <u>7-1-75 to 6-30-76</u>	Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
Beaver County	1-1-74	\$ 6,058.59	\$ 7,661.15	\$ 1,602.56	26.45
Box Elder County	7-1-70	6,300.09	7,976.18	1,676.09	26.60
Cache County	4-1-73	9,280.79	11,673.30	2,392.51	25.78
Carbon County	7-1-72	11,591.80	15,063.96	3,472.16	29.95
Daggett County	10-1-72	1,680.11	1,811.61	131.50	7.83
Davis County	4-1-70	3,034.33	3,713.93	679.60	22.40
Duchesne County	4-1-73	6,075.69	5,139.17	(936.52)	(15.41)
Emery County	7-1-72	6,242.11	11,049.75	4,807.64	77.02
Garfield County	4-1-69	8,055.19	13,226.56	5,171.37	64.20
Grand County	4-1-70	16,819.84	17,571.35	751.51	4.47
Iron County	4-1-72	21,195.10	29,464.28	8,269.18	39.01
Juab County	7-1-73	3,288.72	3,598.12	309.40	9.41
Kane County	1-1-72	10,552.98	14,345.85	3,792.87	35.94
Millard County	4-1-74	5,312.91	6,754.37	1,441.46	27.13
Morgan County	4-1-72	44.28	44.54	.26	.59

TABLE 18 [Continued]

Date Contract Effective	Net Distribution after Adm. Costs 7-1-74 to 6-30-75	Net Distribution after Adm. Costs 7-1-75 to 6-30-76	Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
Piute County	342.10	553.05	210.95	61.66
Rich County	6,299.87	6,340.98	41.11	.65
Salt Lake County	324,031.17	617,403.86	293,372.69	90.54
San Juan County	5,884.56	8,215.35	2,330.79	39.61
Sanpete County	1,772.40	2,217.93	445.53	25.14
Sevier County	15,886.18	19,011.25	3,125.07	19.67
Summit County	24,387.87	62,610.15	38,222.28	156.73
Tooele County	--	2,305.09	2,305.09	--
Uintah County	14,737.98	15,689.96	951.98	6.46
Utah County	29,942.29	39,410.66	9,468.37	31.62
Wasatch County	6,360.67	8,249.79	1,889.12	29.70
Washington County	33,827.28	43,793.65	9,966.37	29.46
Wayne County	1,671.01	2,384.81	713.80	42.72
Weber County	26,962.28	28,398.98	1,436.70	5.33
GRAND TOTAL	\$607,638.19	\$1,005,679.63	\$398,041.44	65.51

CHANGES SINCE LAST REPORT:

- (1) Millard County adopted ordinance 4-1-74 at 1½ % rate.
- (2) Garfield County increased rate from ½ % to 1½ % effective 5-31-74.
- (3) Salt Lake County increased rate from 1½ % to 2½ % effective 6-1-75.
- (4) Tooele County adopted ordinance 10-1-75 at 1½ % rate.
- (5) Wasatch County increased rate from 1½ % to 3% effective 1-1-76.
- (6) Summit County increased rate from 1½ % to 3% effective 1-1-76.
- (7) Utah County increased rate from 1½ % to 3% effective 1-1-76.

TABLE 19
SUMMARY OF DISTRIBUTION OF LOCAL TRANSIT AUTHORITY TAX TO PARTICIPATING UNITS
FOR FISCAL YEARS 1974-75 AND 1975-76

UNIT	Date Contract Effective	Net Distribution after Adm. Costs 7-1-74 to 6-30-75	Net Distribution after Adm. Costs 7-1-75 to 6-30-76	Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
Davis County	1-1-76	\$ --	\$ 142,315.76	\$ 142,315.76	--
Salt Lake County	1-1-75	1,134,773.80	6,165,721.17	5,030,947.37	--
Weber County	1-1-75	214,036.43	1,206,526.41	992,489.98	--
GRAND TOTAL		\$1,348,810.23	\$7,514,563.34	\$6,165,753.11	--

Note: The transit tax rate is $\frac{1}{4}$ of 1% of the taxable sales.

TABLE 20
AUDIT OF EXCISE TAX RETURNS

The following tabulation shows the deficiency assessments which were determined by the Auditing Division during the past biennium.

	1975	1976
Sales and Use Tax - State Tax	\$2,867,328.91	\$ 3,623,443.21
Sales and Use Tax - Local $\frac{1}{2}$ of 1% ..	399,167.25	541,419.40
Local Transit Authority	4,075.11	149,327.43
Transient Room	3,252.93	8,891.76
Individual Income	2,106,843.14	2,294,524.95
Corporation Franchise	2,133,159.55	3,389,508.52
Inheritance	324,177.81	539,754.57
Motor Fuel	139,513.36	223,631.92
Special Fuel	131,223.24	61,941.50
Mileage Fee	20,638.69	*
Cigarette and Tobacco	1,076.79	3,730.92
Insurance	9,744.67	30,422.66
Beer	5,604.19	3,448.79
Total	<u>\$8,145,805.64</u>	<u>\$10,870,045.64</u>

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 \$8,145,805.64 and \$10,870,045.64 respectively would not have been assessed except for the activity of the Auditing Division.

During the last several years, the Auditing Division has assessed between \$9.00 and \$10.00 for each dollar expended for auditing purposes. The investment that the State of Utah puts into the auditing function is worthwhile and the return to the state is substantial.

*Mileage fee was repealed effective January, 1974 and replaced by the Uniform Pro-rate fee. The last fiscal year for audits was 1975.

PART IV
APPENDIX

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

AUTOMOBILE DRIVER EDUCATION TAX

Rate of tax: \$1.50 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 50 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 and small business corporations.

Disposition of Revenue: Uniform school fund.

Citations: Sections 59-13-1 to 59-13-64, and Sections 59-13-78 to 59-13-97, 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 $2\frac{1}{4}\%$ on first \$750. to $7\frac{1}{4}\%$ on \$4,500. Income over \$4,500. at $7\frac{3}{4}\%$. Married filing separate $2\frac{3}{4}\%$ on first \$750. to $7\frac{3}{4}\%$ on income over \$3,750. Married filing jointly: $2\frac{3}{4}\%$ on first \$1,500. to $7\frac{3}{4}\%$ 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 percent of net premiums upon property and risks located in Utah subject to retaliatory provisions and $\frac{3}{4}\%$ 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 to 31-14-9, 31-21-2 to 31-21-19 and 35-1-68.

LOCAL OPTION SALES AND USE TAX

Rate of Tax: Three-fourths 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.

LOCAL TRANSIT AUTHORITY TAX

Rate of Tax: One-fourth of 1% of purchase price on same transactions as the state sales and use tax.

laws apply; Tax Commission acts as agent for counties.

Applicable to:

Transactions in counties where voters have approved imposition of tax to finance local bus service. Retailers and purchasers liable under same conditions as applicable for sales and use taxes.

Disposition of Revenue: Utah Transit Authority

Citations: Section 11-9-4

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 41-11-47, U.C.A. 1953.

MOTOR VEHICLE BUSINESS ADMINISTRATION

Rate of Fees: Annual license fees: motor vehicle dealers, distributors, factory branches, distributor branches, trailer dealers, \$60.00; transporters, wreckers or manufacturers, motorcycle and scooter dealers, \$40.00; factory or distributor representatives, \$25.00; motor vehicle salesmen annual or transfer \$5.00; automobile dealer plates, \$5.50 each; one-half year price \$3.50 each; wrecker, transporter and manufacturer plates, \$3.50 each. (All special plate fees include \$0.50 reflectorization fee.) Permits pending registration, no fee unless delinquent; temporary in-transit permits, \$2.50 per vehicle.

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, U.C.A., 1953.

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 80,000 lbs. farm trucks ranging from \$8.50 to \$111.00 for combinations of 6,000 lbs. to 42,000 lbs., trailers over 750 lbs. \$5.00 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 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 41-1-1 to 41-1-141, U.C.A. 1953.

NINETY-SIX HOUR TEMPORARY PERMITS

Rate of Fee: \$5.00 for single units and \$10.00 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 intra-state gross operating revenue, against public utilities for amount fixed by legislature for operation of public service commission; \$2.00 min., max., 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 55-5-1.5 through 55-5-5, U.C.A. 1953.

SALES TAX

Rate of Tax: Four percent 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

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 and user-dealers.

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 3% as fixed by county ordinance, of defined accomodation 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.

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

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

USE TAX

Rate of Tax: Four percent of amount paid for tangible personal property purchased for use, consumption or storage in Utah; includes rentals 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; purchasers liable if not taxed by vendor.

Disposition of Revenue: State General fund

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

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

