

UTAH STATE TAX COMMISSION

OFFICE OF THE COMMISSIONERS  
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SALT LAKE CITY, UTAH 84111

MARK E. THOMAS, CHAIRMAN  
GARY S. COFFMAN, COMMISSIONER  
J. ELLSWORTH HARRISON, COMMISSIONER  
MARTELL DYNER, COMMISSIONER

# Twenty-Seventh Biennial Report of the Utah State Tax Commission

## Volume I

This year's annual report differs in focus from those of many years. Our focus here is on the concentration of the tax services provided to the public and the experience in meeting that responsibility. The report is divided into two parts. The first part is devoted to a review of the work of the Commission and the second part is devoted to a review of the work of the State Tax Department.

During the last year of the fiscal year for which this report is made, four new commissioners were appointed to the Commission. The new commissioners have been working hard to get up to speed on the work of the Commission. In the last year, the Commission has been very busy with the work of the State Tax Department.

We appreciate the opportunity to share our information with you. The tax system is a very important part of our society and we are committed to serving the public and the State of Utah.



July 1, 1982 to June 30, 1983

*Mark E. Thomas*  
Chairman

*Gary S. Coffman*  
Commissioner

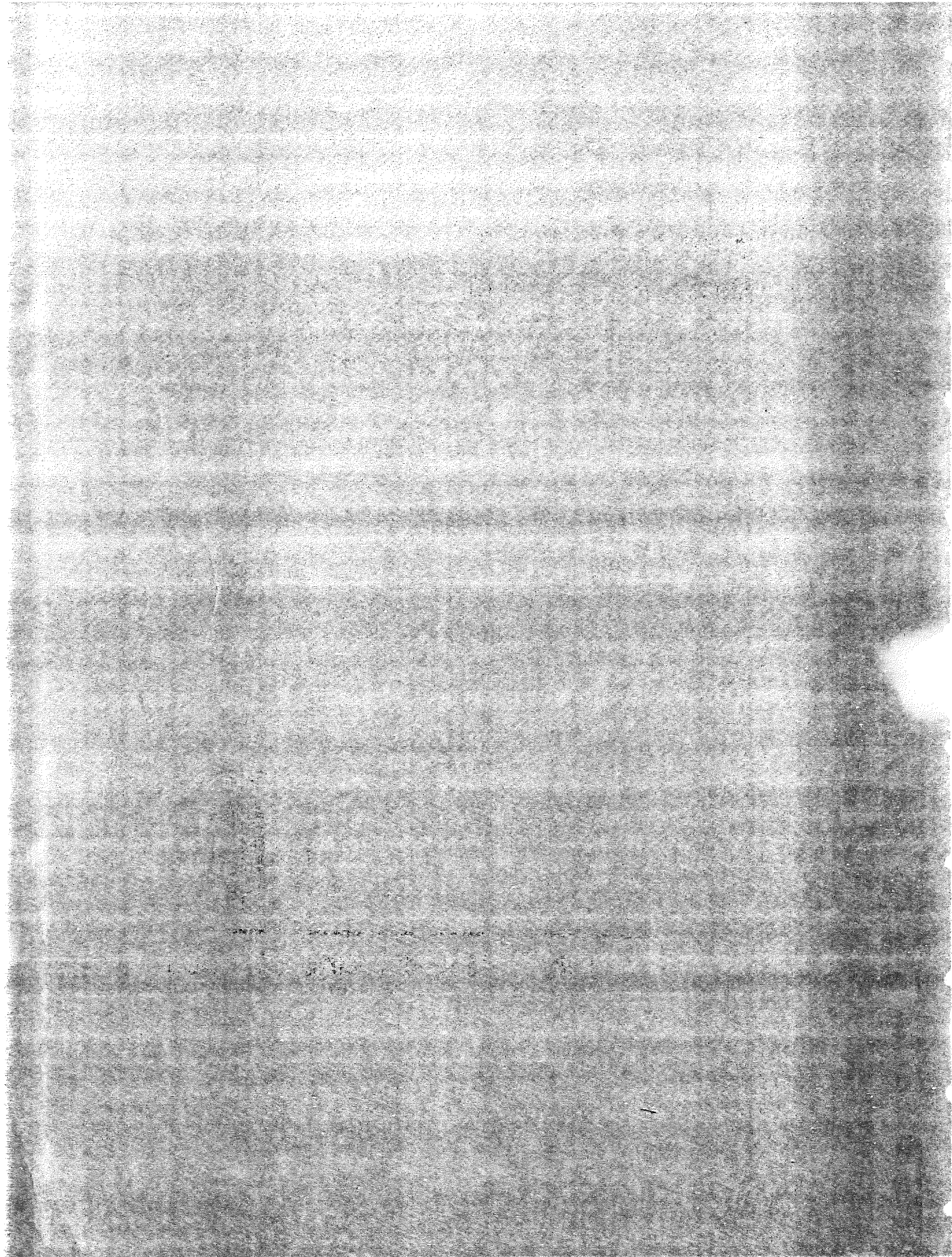
*J. Ellsworth Harrison*  
Commissioner

*Martell Dyner*  
Commissioner

*Gary S. Coffman*  
Commissioner

*Martell Dyner*  
Commissioner





**TWENTY-SEVENTH  
BIENNIAL REPORT OF THE  
UTAH STATE TAX COMMISSION**

**VOLUME I**

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**Mark K. Buchi**  
Chairman

**Gary C. Cornia**  
**G. Ellsworth Brunson**  
**Marthe F. Dyner**  
Commissioners

**Vernon J. Christensen**  
Editor-Contributor

**Douglas A. Macdonald**  
Economic and Statistical Unit

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**For the Fiscal Year  
July 1, 1982 to June 30, 1983**

## ACKNOWLEDGMENTS

The format of this biennial report has been substantially revised to give taxpayers, legislators and others a more detailed history of the evolution of Utah's major tax resources. The concept of reviewing each tax's rate base and revenue history has been borrowed from the annual reports of surrounding states, particularly the Colorado Revenue Department.

A great deal of the history provided in this report was borrowed from the Revenue and Taxation Source Manual published by the Utah Office of the Legislative Fiscal Analyst in March, 1978. We appreciate their allowing portions of that document to be published in this report.



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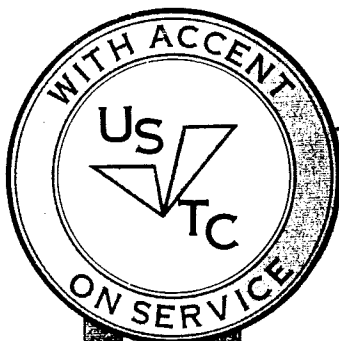
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UTAH STATE TAX COMMISSION

OFFICE OF THE COMMISSIONERS  
HEBER M. WELLS OFFICE BUILDING  
160 EAST 300 SOUTH  
SALT LAKE CITY, UT 84134

MARK K. BUCHI - CHAIRMAN  
GARY C. CORNIA - COMMISSIONER  
G. ELLSWORTH BRUNSON - COMMISSIONER  
MARTHE F. DYNER - COMMISSIONER

SCOTT M. MATHESON - GOVERNOR

January 17, 1984

Dear Governor, Legislators and Interested Citizens:

We present herewith the Twenty-seventh Biennial Report (Volume I) for the fiscal year 1982-83. This report is made in compliance with Utah Code Ann. § 59-5-46 (1953).

This year's annual report differs in focus from those of prior years. Our intent here is to concentrate on the taxes we are charged to collect and our experience in meeting that responsibility. The report is, therefore, organized according to the individual taxes in effect in the State of Utah. We believe the information made available through this approach will be of interest and benefit to decision-makers and citizens of the State.

During the last month of the fiscal year for which this report is made, four new commissioners took office. The very substantial redirection of the agency brought about by that change will be covered in the 1983-84 report. However, the description of the organization of the Commission contained in this report is current.

We appreciate the opportunity to share this information with you. The Tax Commission and its staff look forward to serving the State of Utah and its citizens in the future.

Respectfully,

Mark K. Buchi  
Chairman

Gary C. Cornia  
Commissioner

G. Ellsworth Brunson  
Commissioner

Marthe F. Dyner  
Commissioner

MFD/vs

"AN EQUAL OPPORTUNITY EMPLOYER"





# ORGANIZATIONAL OVERVIEW



## ORGANIZATIONAL OVERVIEW

The Utah State Tax Commission is a constitutional body headed by four commissioners appointed by the Governor with the consent of the Senate. The Utah Constitution sets the commissioner's terms at four years. The Legislature determines their salary range.

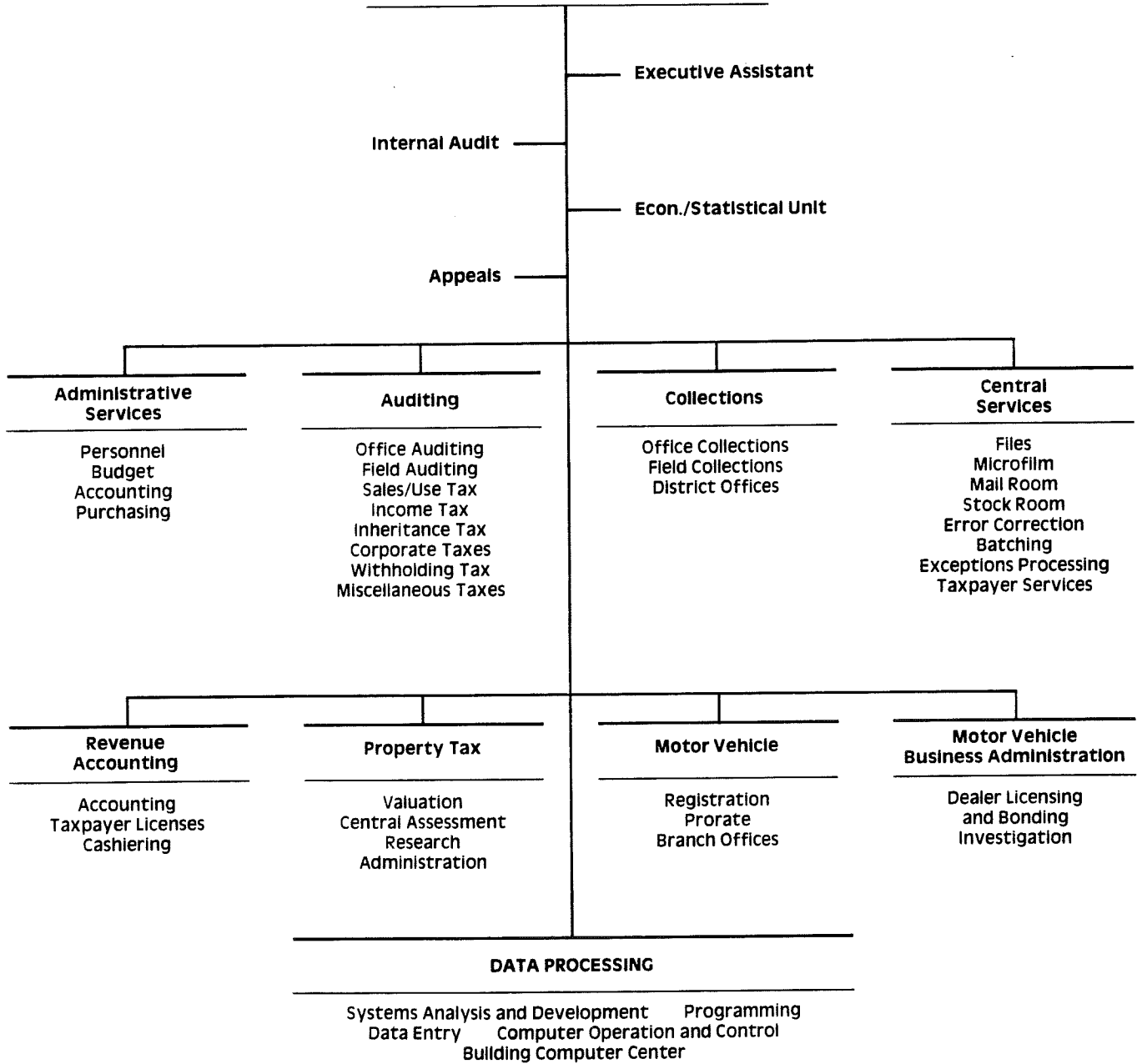
The commissioners perform a quasi-judicial function in matters involving any taxes administered by it. A taxpayer may initiate proceedings which can result in either an informal or formal hearing before the Commission.

The commissioners function as the State Board of Equalization to equalize real and personal property evaluations. The board may act on its own initiative to correct valuations on property which have been over-assessed, under-assessed or not assessed. The commissioners also hear appeals from county boards of equalization.

Finally, the commissioners are the administrators of a department of state government which consists of nine divisions employing nearly six hundred employees. As such, they formulate policy and promulgate rules and regulations to assist the various divisions of the Tax Commission in effectively interpreting the laws they are charged with administering.



**UTAH STATE TAX COMMISSION**  
**4 Commissioners Appointed by Governor**  
**Confirmed by Senate**  
**4-year Terms**



TAX COMMISSION AREAS OF RESPONSIBILITY

MARK K. BUCHI, CHAIRMAN\*

- Appeals
- Recodification
- Legislation
- Commission Coordination and Representation
- Legal Affairs

GARY C. CORNIA, COMMISSIONER\*

- Property Tax
- Research

G. ELLSWORTH BRUNSON, COMMISSIONER\*

- Central Services
- Revenue Accounting
- Auditing
- Collections
- Data Processing
- Internal Auditing

MARTHE F. DYNER, COMMISSIONER\*

- Administrative Support Functions
- Motor Vehicles
- Motor Vehicle Business Administration
- Rules and Regulations
- Internal Procedures
- Record Management
- Recodification
- Interagency Coordination

\* For information or appointments call 530-6088.

## ADMINISTRATIVE CHANGES

In June 1983, Governor Scott M. Matheson appointed four new members to the Utah State Tax Commission. They are Mark K. Buchi, Chairman; Gary C. Cornia, Commissioner; Marthe F. Dyner, Commissioner; and G. Ellsworth Brunson, Commissioner.

The appointments coincided with the passage of House Bill 315 which reorganized the Tax Commission. The bill gives the governor the authority to appoint four full-time Tax Commissioners, with approval from the State Senate and establishes professional and political qualifications for commissioners and provides for rotation of terms of office.

The reorganization of the Tax Commission is the latest change in the structure of Utah State Government recommended by the Committee on Executive Reorganization.

The new Utah State Tax Commission has now been in office for eight months and evidences of change are being seen throughout the department. Responding to the Legislative Mandate of the Tax Commission Reorganization Bill (HB 315) a number of actions have been taken which affect the way taxpayers and tax practitioners interface with the Commission.

A major reorganization in the property tax area brought together in one division the state assessment, personal property and local valuation functions which had previously been conducted in three separate divisions. J. Mike Monson, former Weber County Assessor, heads the consolidated division which is responsible for training and supervision of county assessors; conducting the bi-annual sales assessment ratio study; issuing factoring orders to insure that assessments within the State are maintained at a uniform level; providing uniform assessments of mines, utilities, motor and rail carriers; and issuing personal property valuation guidelines.

In order to insure timely hearing of appeals, an appeals officer has been assigned to assist the Commission. New hearing procedures have been adopted which require a taxpayer to submit a proper appeal to the County Board of Equalization in order to have standing before the State Tax Commission. The procedures have been effective in substantially reducing the number of matters which eventually come before the Tax Commission for hearing.



A major effort was undertaken to eliminate a log jam in the sales tax area which resulted when sales tax accounts were put on computer without adequate controls. The problem has resulted in many erroneous notices being sent and in delays in resolving accounting problems. This problem is currently being resolved.

A number of changes in processing incoming tax returns have been and are being implemented, the objective of which is to speed up the processing of returns and remittances in furthering the States' cash management objectives.

# TAX COMMISSION PRODUCTIVITY STATISTICS

## Net Collections vs. Cost of Administration

<u>Fiscal Year</u>	<u>Net State and Local Collections by the Tax Commission</u>	<u>Tax Commission Expenditures<sup>1</sup></u>	<u>Percentage cost of Administration</u>
1973	\$ 360,034,728	\$ 4,010,000	1.114 %
1974	370,083,100	4,587,000	1.239
1975	413,171,235	5,137,000	1.243
1976	505,778,839	6,328,000	1.251
1977	572,520,768	7,371,000	1.287
1978	655,843,556	8,326,000	1.270
1979	757,907,449	9,678,000	1.277
1980	847,947,488	10,306,000	1.215
1981	916,977,915	11,761,000	1.283
1982	1,030,726,263	12,911,000	1.253
1983	1,052,514,775	15,560,000	1.478

<sup>1</sup>Excluding Local Valuation and Personal Property divisions since they collect property taxes which are not included in the "Net State and Local Collections" column.

## Population Per Tax Commission Employee

<u>Fiscal Year</u>	<u>Tax Commission FTEs<sup>1</sup> Except Local Valuation and Personal Property</u>	<u>Utah Population</u>	<u>Population per FTE</u>
1973	397	1,137,000	2,955
1974	418	1,167,000	2,792
1975	428	1,193,000	2,787
1976	459	1,223,000	2,664
1977	471	1,263,000	2,682
1978	492	1,308,000	2,659
1979	479	1,364,000	2,848
1980	495	1,416,000	2,861
1981	479	1,474,000	3,077
1982	483	1,520,000	3,147
1983	486	1,560,000	3,210

<sup>1</sup>FTEs (Full Time Equivalents) are the number of full-time positions for which people are employed by the state.

Population Per Audit Division FTEs

<u>Fiscal Year</u>	<u>Audit Division FTEs</u> <sup>1</sup>	<u>Utah Population</u>	<u>Population per FTE</u> <sup>1</sup>
1973	93	1,137,000	12,226
1974	95	1,167,000	12,284
1975	92	1,193,000	12,967
1976	96	1,223,000	12,740
1977	96	1,263,000	13,156
1978	94	1,308,000	13,915
1979	91	1,364,000	14,989
1980	91	1,416,000	15,560
1981	90	1,474,000	16,378
1982	89	1,520,000	17,079
1983	89	1,560,000	17,528

<sup>1</sup>FTE (Full Time Equivalents) are the number of full-time positions for which people are employed by the state.

# TAX COMMISSION EXPENDITURES

	<u>81-82</u>	<u>82-83</u>
<u>ADMINISTRATIVE SERVICES</u>		
Salaries and Benefits	\$ 6,109,600	\$ 7,085,600
Travel expense	123,000	199,700
D.P. costs (devl, maint, prod.)	646,700	752,500
Other Current Expense	1,675,600	2,108,800
Capital Outlay	<u>276,300</u>	<u>-38,600</u>
Total	\$ 8,830,900	\$10,108,000
State Funds	6,534,400	7,709,200
Department Collections	<u>2,296,500</u>	<u>2,398,800</u>
Total	\$ 8,830,900	\$10,108,000
FTEs	302.6	303.9
<u>MOTOR VEHICLE ADMINISTRATION</u>		
Salaries and Benefits	\$ 2,610,000	\$ 3,120,000
Travel Expenses	39,800	43,100
D.P. Costs (maint, prod, rent)	476,700	658,300
Other Current Expense	938,100	1,472,000
Capital Outlay	<u>15,600</u>	<u>156,200</u>
Total	\$ 4,080,200	\$ 5,449,600
State Funds	3,557,100	4,367,900
Department Collections	137,300	256,700
Restricted Funds LPTF	<u>385,800</u>	<u>825,000</u>
Total	\$ 4,080,200	\$ 5,449,600
FTEs	180.8	182.4
<u>PROPERTY ASSESSMENT</u>		
Salaries and Benefits	\$ 1,613,200	\$ 1,715,500
Travel Expenses	184,100	195,300
D.P. Costs (maint, prod, rent)	301,500	278,100
Other Current Expense	349,000	230,600
Capital Outlay	<u>109,200</u>	<u>54,800</u>
Total	\$ 2,557,000	\$ 2,474,300
State Funds	2,413,100	2,208,800
Department Collections	<u>143,900</u>	<u>265,500</u>
Total	\$ 2,557,000	\$ 2,474,300
FTEs	65.1	80.3
GRAND TOTAL EXPENDITURES	<u>\$15,468,100</u>	<u>\$18,031,900</u>
GRAND TOTAL FTEs	<u>548.5</u>	<u>566.6</u>

# OVERVIEW OF COLLECTION AND DISTRIBUTION OF REVENUE



## OVERVIEW OF COLLECTION AND DISTRIBUTION OF REVENUE

Summaries of historical data are useful in estimating future revenues, analyzing impacts of past legislation, as well as being indicative of how the economy fared. Table I in this section compares major sources of revenue collected by the Tax Commission for the past ten years. Table II separates gross from net collections, identifying refunds and adjustments. Refunds are a major factor in estimating the individual and corporate income (Franchise) taxes. Table III documents a ten year history of property taxes levied by local taxing districts and net (excise and income) taxes collected by the Tax Commission.

Figure A charts the percentage of revenues collected by major funds for each tax. Individual income, sales and use, and motor fuel taxes dominate the four major funds. Figure B charts income and excise tax collections from Table III. Finally, Table IV lists Utah population by county in order to assist researchers to compute per capita tax collection data.

Table I

SUMMARY OF TAX COLLECTIONS -- NET  
FISCAL YEARS 1974 THROUGH 1983

	1974	1975	1976	1977	1978
Individual Income Tax	\$ 90,032,358	\$104,919,366	\$140,561,916	\$ 158,268,002	\$ 183,893,615
Corporation Franchise Tax	20,173,183	18,002,679	24,501,925	24,866,694	29,448,490
Cigarette and Tobacco Tax	6,916,797	7,069,584	7,504,408	7,712,867	8,003,201
Inheritance Tax	3,669,012	3,784,893	3,460,538	5,564,283	4,054,945
Insurance Tax	6,976,078	7,520,415	8,384,435	10,098,434	11,917,410
Mine Occupation Tax	5,033,602	5,769,461	11,258,648	8,489,036	8,446,277
Sales and Use Tax (State)	149,442,237	173,736,847	194,799,068	225,793,595	257,988,280
Motor Fuel Tax	39,971,348	40,484,784	43,514,958	45,694,373	48,808,152
Motor Vehicle Reg. Fund	10,488,809	8,903,180	8,915,065	9,254,984	9,831,087
Special Fuel Tax	5,667,002	5,753,299	6,240,646	6,865,182	7,391,145
Uniform Local Sales and Use Tax	19,036,945	21,735,782	33,333,154	42,148,484	49,177,918
Local Transit Authority Tax	---	1,383,395	7,707,244	19,560,527	11,170,144
All Other State and Local Taxes Collected (Net)	12,676,729	14,107,523	15,596,834	18,204,307	20,712,892
<b>TOTALS</b>	<b>\$370,083,100</b>	<b>\$413,171,235</b>	<b>\$505,778,839</b>	<b>\$572,520,768</b>	<b>\$655,843,556</b>
	1979	1980	1981	1982	1983
Individual Income Tax	\$225,955,596	\$265,327,485	\$294,947,280	\$ 331,139,396	\$ 347,976,960
Corporation Franchise Tax	32,874,065	40,377,089	40,667,112	40,894,065	33,762,545
Cigarette and Tobacco Tax	8,242,742	10,271,242	11,293,370	11,164,965	13,291,644
Inheritance Tax	1,423,243	1,694,934	2,045,622	4,514,081	1,976,717
Insurance Tax	13,452,007	14,718,258	15,777,757	21,493,820	18,012,496
Mine Occupation Tax	8,423,221	9,821,081	14,757,130	20,694,158	19,433,070
Sales and Use Tax (State)	288,602,629	320,453,903	347,382,326	385,260,241	388,770,883
Motor Fuel Tax	61,371,556	60,451,305	56,567,749	67,733,812	68,697,076
Motor Vehicle Reg. Fund	10,335,951	10,356,159	10,329,209	10,795,624	16,512,357
Special Fuel Tax	9,851,605	10,469,670	10,107,098	12,672,251	12,637,102
Uniform Local Sales and Use Tax	55,949,450	62,736,929	67,002,776	75,053,672	75,552,049
Local Transit Authority Tax	12,807,371	14,324,414	15,088,745	16,306,933	16,873,281
All Other State and Local Taxes Collected (Net)	28,618,013	26,945,019	31,011,741	33,003,245	39,018,596
<b>TOTALS</b>	<b>\$757,907,449</b>	<b>\$847,947,488</b>	<b>\$916,977,915</b>	<b>\$1,030,726,263</b>	<b>\$1,052,514,775</b>



TAX COLLECTIONS AND FUND DISTRIBUTION  
FISCAL YEARS 1981-82 AND 1982-83

Source and Distribution	1982	1982	1982	1983	1983	1983	Absolute Increase or (Decrease)	Percentage Increase or (Decrease)
	Gross Collections	Refunds and Adjustments	Net Available for Distribution	Gross Collections	Refunds and Adjustments	Net Available for Distribution		
Uniform School Fund:								
Individual Income Tax	\$400,775,188	\$69,635,792	\$331,139,396	\$411,449,452	\$65,642,927	\$345,806,525	\$14,667,129	4.4 %
Corporation Franchise Tax	46,511,390	5,617,326	40,894,064	40,706,018	9,113,908	31,592,110	(9,301,954)	(22.8)
School Lunch Tax	5,218,475	---	5,218,475	8,227,477	-0-	8,227,477	3,009,002	57.7
Driver's Education Tax	2,198,547	226	2,198,321	2,182,026	398	2,181,628	(16,693)	(.8)
Mineral Production Withholding Tax	---	---	---	4,340,869	-0-	4,340,869	4,340,869	---
TOTAL	\$454,703,600	\$75,253,344	\$379,450,256	\$466,905,842	\$74,757,233	\$392,148,609	\$12,698,353	3.4
General Fund:								
Beer Taxes	\$ 2,943,124	\$ 142	\$ 2,942,982	\$ 2,955,726	\$ 6,422	\$ 2,949,304	\$ 6,322	.2
Cigarette and Tobacco Tax	11,300,265	135,300	11,164,965	13,465,610	173,966	13,291,644	\$ 2,126,679	19.0
Inheritance Tax	4,571,976	57,895	4,514,081	2,024,559	47,842	1,976,717	(2,537,364)	(56.2)
Insurance Tax	21,624,583	130,763	21,493,820	18,173,337	160,841	18,012,496	(3,481,324)	(16.2)
Mine Occupation Tax	20,694,158	---	20,694,158	19,441,547	8,477	19,433,070	(1,261,008)	(6.1)
M.V.B.A. Fee	413,531	378	413,153	534,399	90	534,309	121,156	29.3
Boat Registrations	---	---	---	130,291	5	130,286	130,286	---
Sales and Use Tax--State	385,903,870	643,628	385,260,242	390,543,046	1,772,163	388,770,883	3,510,641	.9
Prepaid Sales and Use Tax	---	---	---	---	---	---	---	---
Constr. Acct.	1,200,000	---	1,200,000	3,000,000	---	3,000,000	1,800,000	150.0
Oil and Gas Conservation Tax	---	---	---	254,726	---	254,726	254,726	---
Snowmobile and OHV Registrations	---	---	---	32,491	---	32,491	32,491	---
Parks Admission and Use Fees	---	---	---	2,345	---	2,345	2,345	---
TOTAL	\$448,651,507	\$968,106	\$447,683,401	\$450,558,077	\$2,169,806	\$448,388,271	\$ 704,870	.2
Transportation Fund:								
Motor Fuel Tax	\$ 67,913,373	\$179,562	\$ 67,733,811	\$ 69,083,360	\$386,284	\$ 68,697,076	\$ 963,265	1.4
Motor Vehicle Registration Fund	10,809,375	13,751	10,795,624	16,525,924	13,567	16,512,357	5,716,733	53.0
Special Fuel Tax	12,721,043	48,791	12,672,252	12,668,354	31,252	12,637,102	(35,150)	(.3)
Temporary Permit Fee	864,190	42	864,148	1,877,590	980	1,876,610	1,012,462	117.2
Motor Vehicle Control Fee	973,604	80	973,524	914,945	76	914,869	(58,655)	(6.0)
Proportional Registration Fee	3,035,678	2,520	3,033,158	3,263,129	15,267	3,247,862	214,704	7.1
Highway Use Tax	1,713,464	1,842	1,711,622	1,777,873	12	1,777,861	66,239	3.9
Aircraft Fuel Tax	2,621,509	2,555	2,618,954	3,821,293	---	3,821,293	1,202,339	45.9
Studded Tire Fee	90	---	90	---	---	---	(90)	---
TOTAL	\$100,652,326	\$249,143	\$100,402,183	\$109,932,468	\$447,438	\$109,485,030	\$9,081,847	9.1

TAX COLLECTIONS AND FUND DISTRIBUTION  
FISCAL YEARS 1981-82 AND 1982-83

Source and Distribution	1982			1983			1983			Absolute Increase or (Decrease)	Percentage Increase or (Decrease)
	Gross Collections	Refunds and Adjustments	Net Available for Distribution	Gross Collections	Refunds and Adjustments	Net Available for Distribution	Gross Collections	Refunds and Adjustments	Net Available for Distribution		
Trust and Agency Fund:											
Car and Bus Tax	\$ 1,214,357	\$ 5,003	\$ 1,209,354	\$ 1,200,218	\$ 46,463	\$ 1,153,755	\$	\$ (55,599)	\$	(4.6)	
Firemen's Pension Fund	1,075,393	---	1,075,393	1,157,791	---	1,157,791		82,398		7.7	
Cash Bonds (Sales, Special Fuel Withholding, Ad Valorem)	252,683	382,749	(130,066)	106,694	108,647	(1,953)		(128,113)		(98.5)	
Tax Commission Suspense	3,447,677	2,887,636	560,041	4,381,625	4,923,092	(541,467)		(1,101,508)		(196.7)	
Combined Injury and Benefit Fund	2,568,511	---	2,568,511	3,484,375	---	3,484,375		35.7		35.7	
Boat Fuel Tax	590,587	---	590,587	740,652	---	740,652		150,065		25.4	
Protested-Mine Occupation Tax	2,444,063	---	2,444,063	---	---	---		---		---	
TOTAL	\$11,593,271	\$3,275,388	\$8,317,883	\$11,071,355	\$5,078,202	\$5,993,153		(\$2,324,730)		(28.0)	
Local Tax Collections:											
Uniform Local Sales and Use Tax	\$75,173,136	\$119,464	\$75,053,672	\$75,884,320	\$332,271	\$75,552,049	\$	498,377	\$	.7	
Transient Room Tax	3,153,045	340	3,152,705	3,567,711	---	3,567,711		415,006		13.2	
Transit Authority Tax	16,322,612	15,679	16,306,933	16,922,515	49,234	16,873,281		566,348		3.5	
TOTAL	\$94,648,793	\$135,483	\$94,513,310	\$96,374,546	\$381,505	\$95,993,041		\$1,479,731		1.6	
Dedicated Credits:											
Reflectorized Plate Fee	\$358,244	\$ 14	\$358,230	\$352,947	\$ 26	\$352,921	\$	(5,309)	\$	(1.5)	
Driving Under the Influence Imp. Fee	---	---	---	153,775	25	153,750		\$153,750		---	
TOTAL	\$358,244	\$ 14	\$358,230	\$506,722	\$ 51	\$506,671		\$148,441		(1.5)	

Table III

TEN YEAR COMPARATIVE REPORT OF PROPERTY TAXES LEVIED  
AND EXCISE TAXES COLLECTED FOR CALENDAR YEARS 1973-1982  
AND FISCAL YEARS JULY 1 TO JUNE 30, 1974-1983

<u>Calendar Year</u>	<u>Fiscal Year</u>	<u>Property Taxes Levied Calendar Year</u>	<u>Excise Taxes Net Collection Fiscal Year</u>	<u>Total</u>	<u>Property Taxes % of Total</u>	<u>Excise Taxes % of Total</u>
1973	1974	170,641,107	370,084,100	540,725,207	31.56	68.44
1974	1975	181,090,140	413,171,235	594,261,375	30.47	69.53
1975	1976	208,132,348	505,778,839	713,911,187	29.15	70.85
1976	1977	240,134,711	572,520,768	812,655,479	29.55	70.45
1977	1978	265,094,843	655,843,556	920,938,399	28.78	71.22
1978	1979	309,668,926	757,907,449	1,067,576,375	29.01	70.99
1979	1980	341,390,695	847,947,488	1,189,338,183	28.70	71.30
1980	1981	379,364,390	916,977,915	1,296,342,305	29.16	70.84
1981	1982	417,646,199	1,030,726,263	1,448,372,462	28.84	71.16
1982	1983	471,396,442	1,052,514,775	1,523,911,217	30.95	69.07

Rate of Increase  
in 10 Years

176.25%

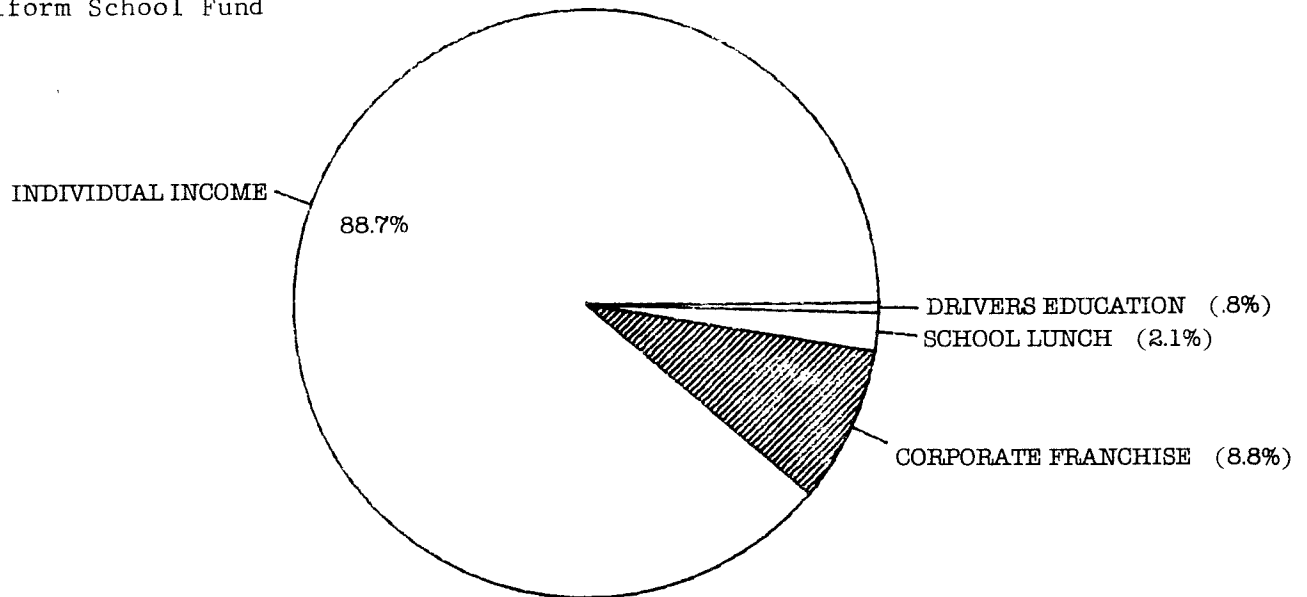
184.40%

181.83%

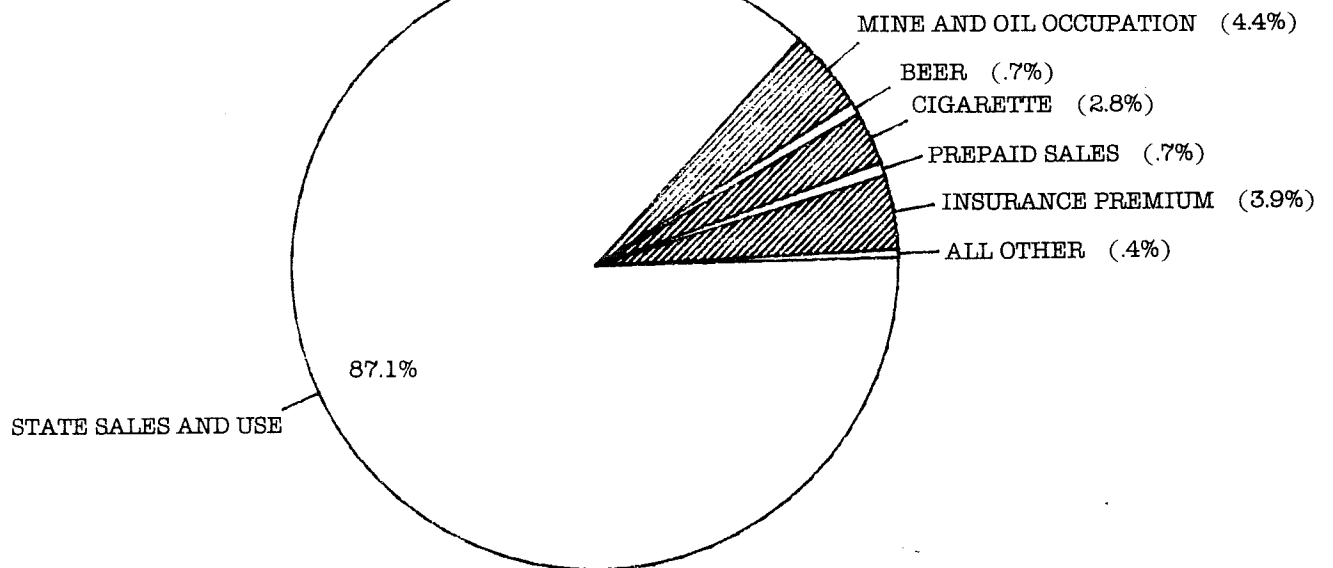
FIGURE A

NET TAX COLLECTIONS BY TAX COMMISSION  
BY MAJOR FUND, FY 1982-83

Uniform School Fund

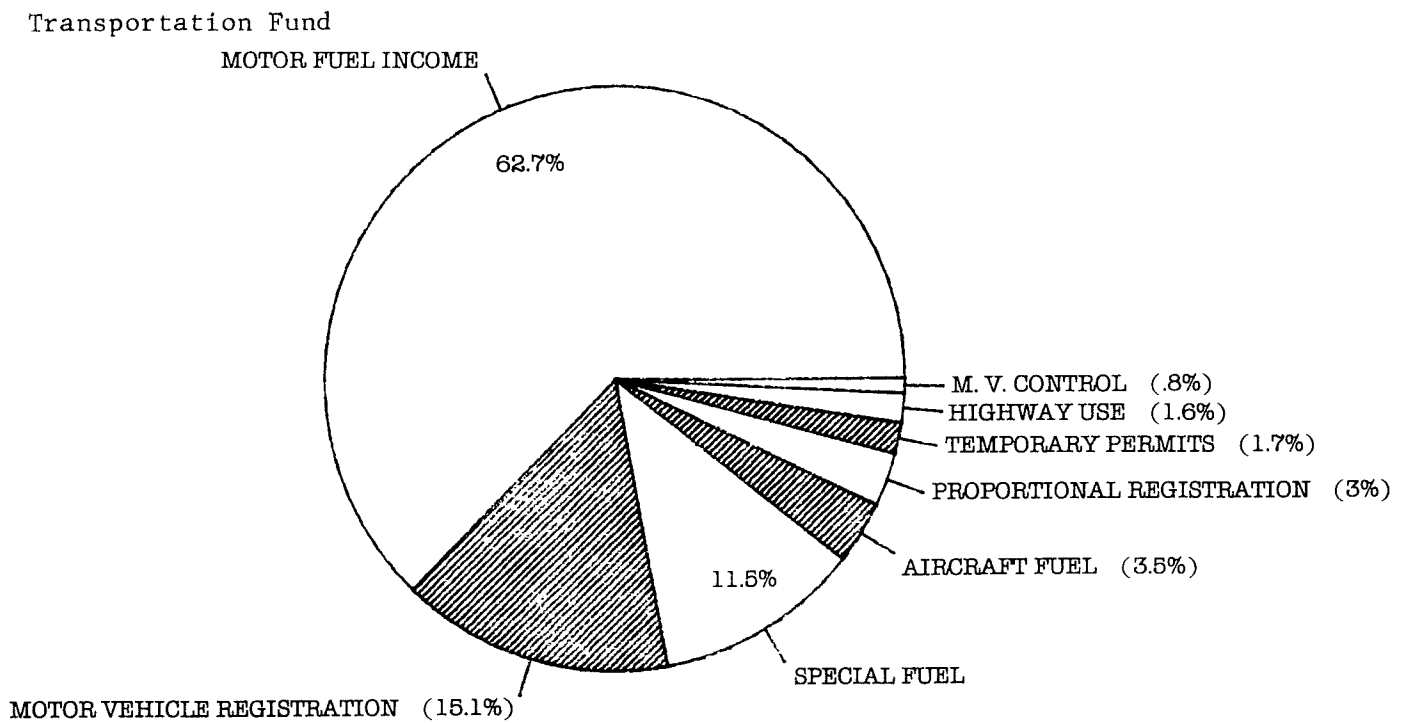


General Fund



# NET TAX COLLECTIONS BY TAX COMMISSION

BY MAJOR FUND, FY 1982-83



## Trust and Agency Fund

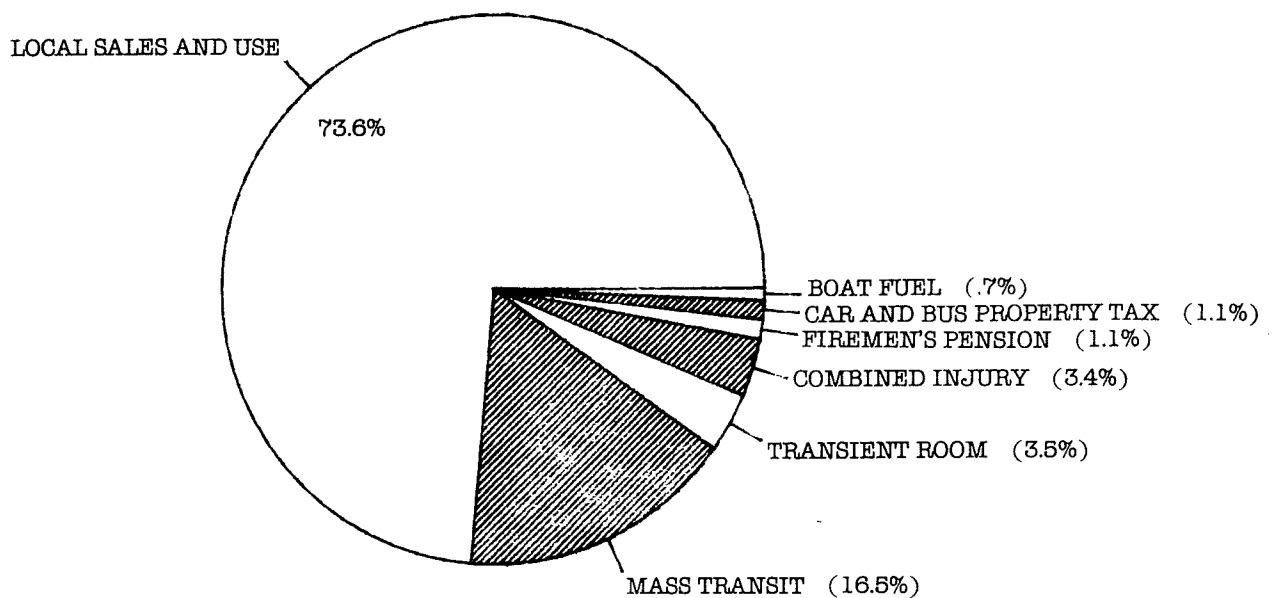


FIGURE B

PROPERTY, INCOME AND EXCISE TAX COLLECTIONS

PROPERTY TAXES ON CALENDAR YEAR BASIS

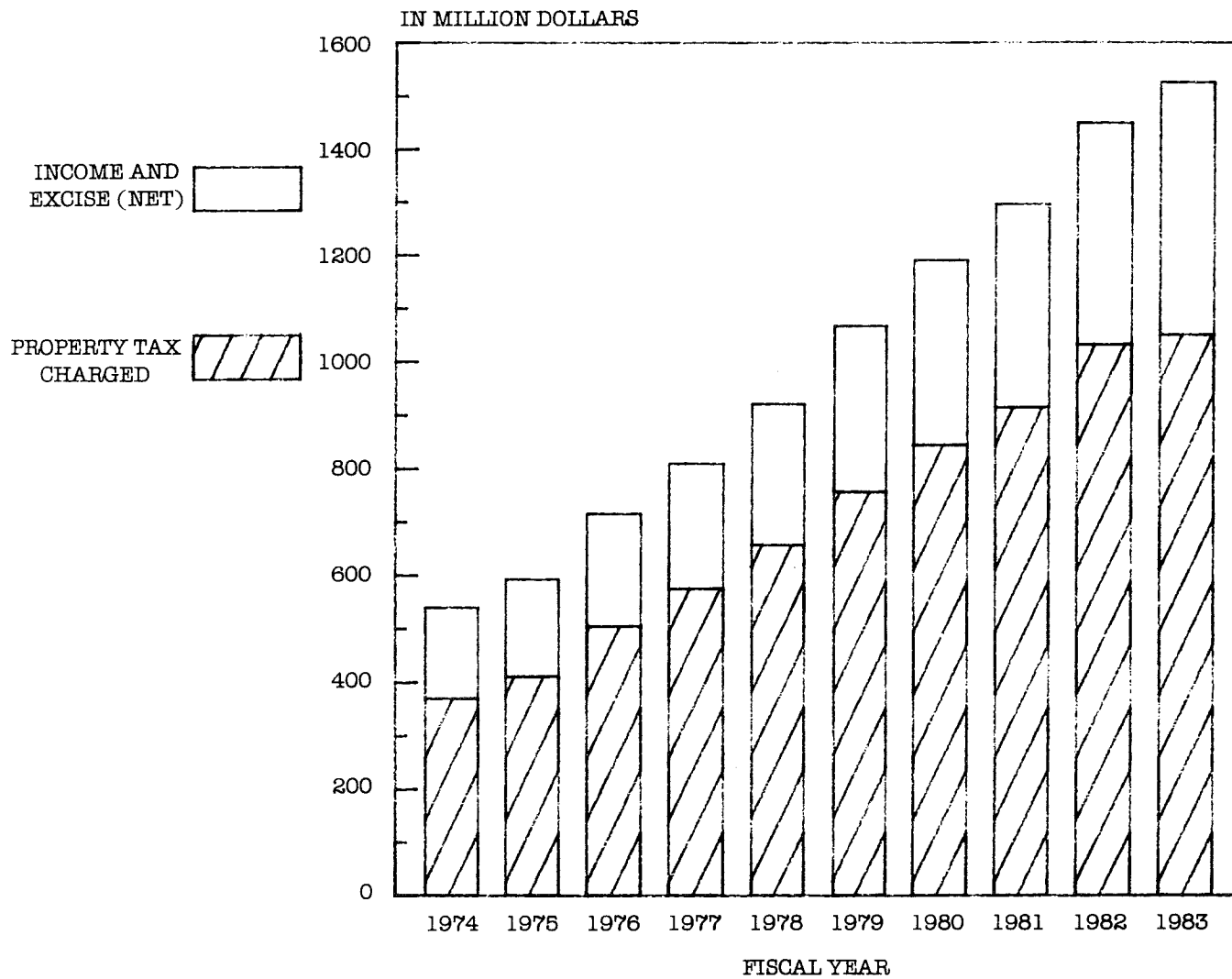


Table IV

## POPULATION BY COUNTY

	<u>Census 1970</u>	<u>Census 1980</u>	<u>July 1, 1982 Est.*</u>
Beaver	3,800	4,378	4,750
Box Elder	28,129	33,222	34,900
Cache	42,331	57,176	62,200
Carbon	15,647	22,179	24,600
Daggett	666	769	850
Davis	99,028	146,540	157,800
Duchesne	7,299	12,565	13,600
Emery	5,137	11,451	12,900
Garfield	3,157	3,673	3,850
Grand	6,688	8,241	8,100
Iron	12,177	17,349	18,300
Juab	4,574	5,530	5,800
Kane	2,421	4,024	4,200
Millard	6,988	8,970	10,400
Morgan	3,983	4,917	5,200
Piute	1,164	1,329	1,400
Rich	1,615	2,100	2,400
Salt Lake	458,607	619,066	655,000
San Juan	9,606	12,253	12,700
Sanpete	10,976	14,620	16,400
Sevier	10,103	14,727	15,600
Summit	5,879	10,198	11,400
Tooele	21,545	26,033	26,800
Uintah	12,684	20,506	24,000
Utah	137,776	218,106	235,500
Wasatch	5,863	8,523	8,700
Washington	13,669	26,065	29,600
Wayne	1,483	1,911	2,050
Weber	<u>126,278</u>	<u>144,616</u>	<u>151,000</u>
<b>TOTAL</b>	<b>1,059,273</b>	<b>1,461,037</b>	<b>1,560,000</b>

\*Estimates for 1982 from Utah Population Work Committee.





# TAX BY TAX DESCRIPTIONS



MAIL TO:

STATE TAX COMMISSION  
OF UTAH  
HEBER M. WELLS BUILDING  
160 EAST 300 SOUTH  
SALT LAKE CITY, UTAH 84134

**STATE OF UTAH**  
**SALES AND USE TAX RETURN**  
**FOR STATE AND LOCAL SALES**  
**AND USE TAXES**  
**SINGLE PLACE OF BUSINESS ONLY**

TAX PERIOD

DUE ON OR BEFORE

ACCOUNT NUMBER

NAME AND ADDRESS (CORRECT ANY ERRORS)

# STATE SALES AND USE TAXES

USE THIS NUMBER  
FOR ALL REFERENCES

FOR AUDITOR'S USE  
COMPUTATIONS CHECKED \_\_\_\_\_

E.O. \_\_\_\_\_ NO. \_\_\_\_\_

IF BUSINESS WAS DISCONTINUED, A NEW BUSINESS STARTED, OWNERSHIP OR BUSINESS LOCATION CHANGED, ATTACH STATEMENT OF EXPLANATION.

READ INSTRUCTIONS ON BACK OF DUPLICATE	I. SALES TAX		II. USE TAX		III. TOTAL
	GOODS DELIVERED AND SERVICES PERFORMED FROM PLACE OF BUSINESS IN UTAH		GOODS DELIVERED DIRECT FROM OUTSIDE UTAH		
1. TOTAL SALES (Including Power and Fuel Sales).....	\$				
2. DEDUCT EXEMPT SALES (See Instructions for Line 2).....	\$				
3. TAXABLE SALES (Line 1 Less Line 2).....	\$				
4. ADD: Goods Purchased Tax-Free and Used By You.....	\$		\$		
5. TOTAL TAXABLE AMOUNTS.....	\$		\$		
6. ADJUSTMENTS (Attach Schedule of Explanation).....	\$		\$		
7. NET TAXABLE AMOUNTS	\$		\$		
8. TOTAL TAX RATE APPLICABLE TO LINE 7					
9. TOTAL STATE AND LOCAL TAXES (Line 7 Multiplied By Rate on Line 8)	\$		\$		\$
10. TAX CREDIT ON POWER, GAS AND FUELS SOLD FOR RESIDENTIAL USE (See Instructions for Line 10) SALES AMOUNT \$ _____ AT 3%					\$
11. NET TAX DUE (Line 9 Less Line 10)					\$

PENALTY AND APPLICABLE INTEREST AS PROVIDED BY LAW WILL BE COMPUTED AND BILLED BY THE TAX COMMISSION ON ALL LATE FILINGS AND UNDERPAYMENT OF TAX DUE. EFFECTIVE MAY 10, 1983 CRIMINAL PENALTIES AND/OR FINES MAY BE IMPOSED UPON ANY PERSON WHO, WITH INTENT TO EVADE, FAILS TO TIMELY REMIT THE FULL AMOUNT OF TAX DUE.

## THIS RETURN MUST BE FILED EVEN THOUGH NO TAX IS DUE

I CERTIFY THAT THIS RETURN, INCLUDING ANY ACCOMPANYING SCHEDULES, HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE, CORRECT AND COMPLETE RETURN.

SIGNED \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

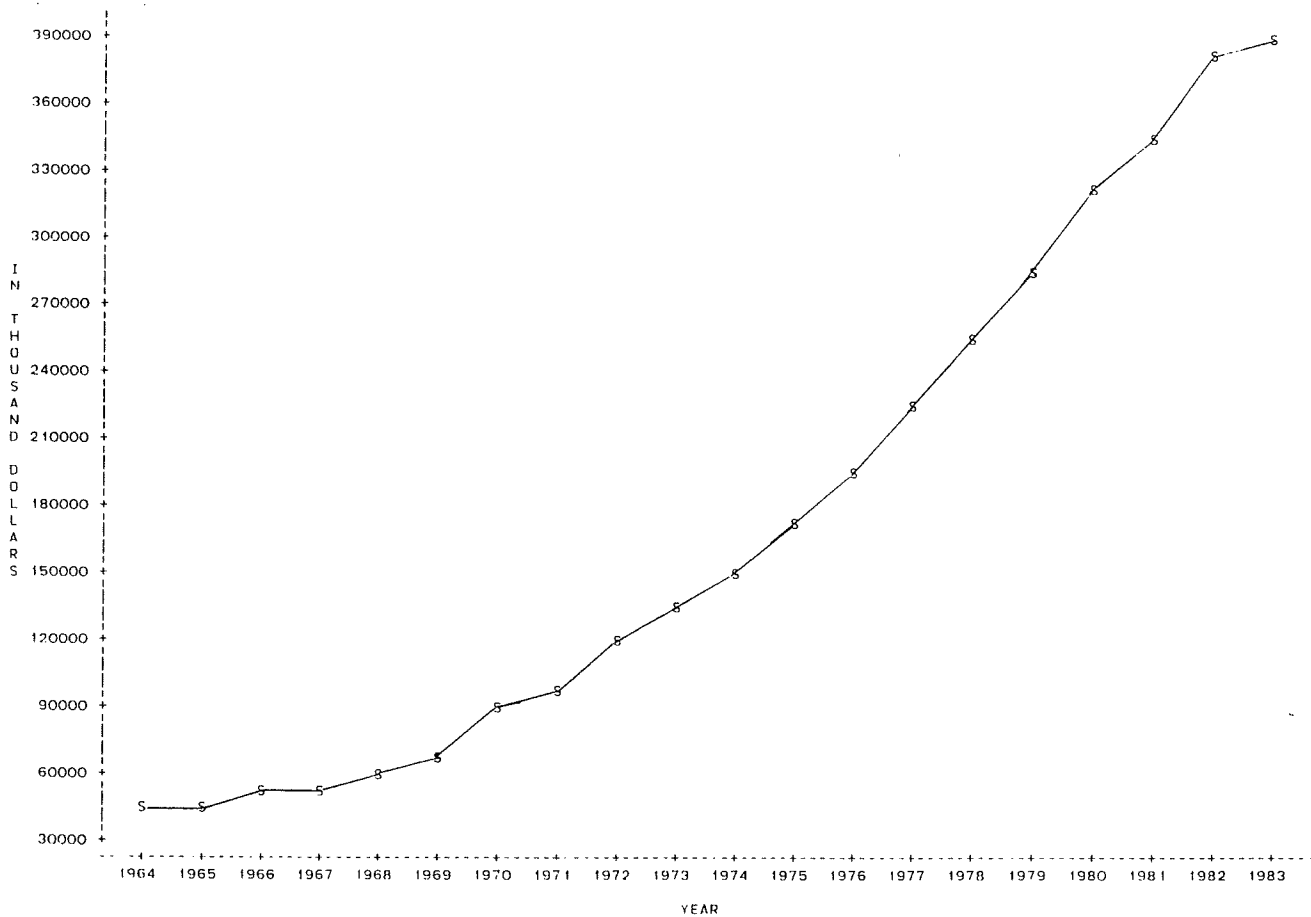
PHONE NO. \_\_\_\_\_

MAKE CHECK OR MONEY ORDER PAYABLE TO:  
STATE TAX COMMISSION OF UTAH

RETURN ORIGINAL, KEEP DUPLICATE



# STATE SALES AND USE TAX



<u>Fiscal Year</u>	<u>Collections</u>	<u>Fiscal Year</u>	<u>Collections</u>
1964	\$ 41,609,062	1974	\$149,442,237
1965	42,838,481	1975	173,736,847
1966	53,929,200	1976	194,799,068
1967	55,797,573	1977	225,793,595
1968	58,111,403	1978	257,988,280
1969	65,180,220	1979	288,602,629
1970	90,870,265	1980	320,453,903
1971	101,236,304	1981	347,382,326
1972	117,686,126	1982	385,260,241
1973	135,864,153	1983	388,770,883

Rate of Tax:  
(Sales)

4% (effective April 1, 1969), 4 1/8% (July 1, 1983 through September 30, 1983), 4 5/8% (October 1, 1983 through September 30, 1984), 4 1/8% (October 1, 1984 through June 30, 1987), and 4% thereafter of retail sales and rentals of tangible personal property.

The same rates apply to 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.

Charges for residential use of electricity and fuel are taxed at a rate 3% less than above.

Applicable to: Retailers liable for collection of tax; purchaser liable for tax on vehicles bought from other than a licensed dealer at the time of vehicle registration.

Rate of Tax: 4% (effective April 1, 1969) 4 1/8% (July 1, 1983 through  
(Use) September 30, 1983), 4 5/8% (October 1, 1983 through September 30, 1984), 4 1/8% (October 1, 1984 through June 30, 1987), and 4% thereafter of 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: Licensed vendors liable for collection of tax; purchasers liable if not taxed by vendor.

Disposition of Revenue: General Fund

Legal Citations: Sections 59-15-1 through 59-15-22, UCA, 1953.

As amended by Chapter 140, laws of Utah 1969; Chapter 14, First Special Session, Laws of Utah 1969, Chapter 153, Laws of Utah 1971, 1975, 1976, Chapter 220, Laws of Utah 1977.

#### Rate of Tax Changes and Effective Dates:

May 1, 1933 - Utah Code Ann. §59-15-4(a) through (d) (1953)  
Increased rates from 3/4 to 2% and malt 5% to 10%.

July 1, 1961 - Raised the tax to 2 1/2% for subsections (a) through (g).\*

July 1, 1965 - Raised the tax to 3% for subsections (a) through (g).

April 1, 1969 - Substituted 4% for 3% (a) through (g).

July 1, 1977 - Reduced the tax from 4% to 1% on all amounts paid for residential or domestic utilities.

July 1, 1983 - Increased to 4 1/8% from 4% until 6/30/87 then back to 4%.

October 1, 1983 - Increased to 4 5/8% from 4 1/8% until 9/30/84 then back to 4 1/8%.

\*All other citations refer to Utah Code Ann. §59-15-4.

Tax Base Changes and Effective Dates:

1937 - Amendment added sale of newspapers in (a); inserted "club" in (c).

March 18, 1943 - Exempted sales of fuel in (a).

July 1, 1959 - Added subsection (e) including taxes on service repairs of tangible personal property.

May 14, 1963 - Exchanges of property redefined.

July 1, 1965 - Redefined again.

July 1, 1965 - Deleted (b) (2) which exempted electrical power plants owned by non-profit corporations from paying sales tax.

April 1, 1969 - Inserted "cleaning or washing" in subsection (e); added sub (h) which taxes leases or rentals of tangible personal property.

May 8, 1973 - Exempted tangible property or services used in the construction or incorporated in pollution control facilities.

May 13, 1975 - Allowed a sales tax credit for taxpayers who prepay sales tax under the Resource Development Act to finance state-related public improvements.

May 13, 1975 - Deleted exemption for coin-operated laundry and dry cleaning services from subsection (e).

April, 1976 - exempted sales of "medicine" i.e., prescription drugs. Reexempted sales from coin operated laundry or dry cleaning services.

July 1, 1979 - phased in exemption of sales of tangible personal property used or consumed primarily and directly in farming operations, specifically denying exemption to equipment, etc. used incidentally on farms. The exemption from sales tax was phased in as follows:

- 1) One percent on July 1, 1979;
- 2) Two percent on July 1, 1980;
- 3) Three percent on July 1, 1981; and
- 4) Total exemption on July 1, 1982.

July 1, 1980 - Extended sales and use tax exemption for air and water pollution control facilities to January 31, 1985.

May 10, 1981 - Provided for an exemption from sales and use tax on the sale of oxygen and stoma supplies used in medical treatment.

May 10, 1981 - Defined "motion picture exhibitor" and provided for exemption of sales of "commercials, motion picture films and video tapes by a producer, distributor or studio to a motion picture exhibitor, distributor or commercial television broadcaster."

May 10, 1981 - Set forth specified conditions which would require out-of-state vendors doing business in Utah to become licensed to collect and remit Utah sales tax.

April 1, 1983 - Provided an exemption from tax for certain items (food, beverages, candy, etc.) sold and dispersed from vending machines when proceeds do not exceed one dollar if the vendor or operator of the vending machine reports an amount equal to 120% of the cost of such items as "goods consumed" on their sales tax return.

May 10, 1983 - Section 59-15-4 of the Sales Tax Act was amended to exempt from Utah sales (and use) tax, the sale of "currency and coinage constituting legal tender of the United States or of a foreign nation, all sales of gold, silver, or platinum ingots, bars, medallions, or decorative coins, not constituting legal tender of any nation, with a gold, silver or platinum content of not less than 80%."

The exemption was effected by defining these items as not being tangible personal property. In this way, consumers cannot use a tax-free purchase of these items as a later trade for some taxable purchase.

May 10, 1983 - Section 59-15-6 of the Sales Tax Act was amended to provide for an exemption for the sale of "pre-recorded audio program tapes or records" by a producer, distributor or studio when sold to "commercial radio broadcasters." This bill corrects an apparent oversight of the exemption afforded television stations during the 1981 Legislative session. Blank (virgin) tapes or records purchased by radio broadcasters for in-house use would not be exempt from tax.

May 10, 1983 - Section 59-15-6 provided an exemption for "sales of food, beverages, dairy products, similar confections and related services to commercial airline carriers for in-flight consumption."

May 10, 1983 - Section 59-16-4 of the use tax law was amended to qualify and limit the exemption from use tax on items brought into Utah for use by non-residents. The use tax exemption will not apply to property purchased for use in Utah by a non-resident living and working in Utah.

This change was made primarily to prevent non-resident military and construction workers from going out of state (while living and working in Utah) to buy cars and then registering and using them in Utah without paying use tax.

May 10, 1983 - Section 59-15-8 of the law was amended to provide for a minimum penalty of 10% of a sales tax deficiency or \$50.00, whichever is greater; or in the case of fraud, \$100.00 or 100% of tax deficiency, whichever is greater.

Contact:     Auditing Division, 530-6290



TABLE V  
GROSS TAXABLE RETAIL SALES & (USE TAX) PURCHASES IN UTAH  
CALENDAR YEARS 1980 THROUGH 1982

MAJOR INDUSTRY	GROSS RETAIL SALES&PURCHASES CY 1980	GROSS RETAIL SALES&PURCHASES CY 1981	GROSS RETAIL SALES&PURCHASES CY 1982	% OF CHANGE 1980 TO 1981	% OF CHANGE 1981 TO 1982
AGRICULTURE, FORESTRY, FISHING	\$7,458,394	\$9,149,471	\$8,001,119	22.7	-12.6
MINING	\$167,796,563	\$252,139,856	\$228,482,390	50.3	-9.4
CONSTRUCTION	\$172,764,872	\$208,684,581	\$197,336,272	20.8	-5.4
MANUFACTURING	\$833,239,956	\$876,829,734	\$152,210,447	5.2	-14.2
TRANSPORTATION	\$54,447,981	\$78,211,248	\$54,968,061	43.6	-29.7
COMMUNICATIONS	\$208,255,820	\$255,102,791	\$299,699,174	22.5	17.5
ELECTRIC, GAS, & SANITATION	\$479,082,368	\$563,257,438	\$501,301,929	17.6	6.8
WHOLESALE TRADE	\$1,239,473,664	\$1,539,379,389	\$1,332,722,696	24.2	-13.4
RETAIL-BUILDING & GARDEN	\$383,690,492	\$411,251,756	\$377,689,522	7.2	-8.2
RETAIL-GENERAL MERCHANDISE	\$551,279,691	\$739,866,650	\$811,620,725	34.2	9.7
RETAIL-FOOD STORES	\$969,769,670	\$1,228,037,102	\$1,360,777,162	26.6	10.8
RETAIL-MOTOR VEHICLE DEALERS ETC	\$728,524,793	\$856,890,090	\$922,413,711	17.6	7.6
RETAIL-APPAREL & ACCESSORIES	\$198,234,514	\$237,859,789	\$254,568,916	20.0	7.0
RETAIL-FURNITURE & HOME FURNISHINGS	\$293,386,260	\$318,527,549	\$313,733,451	8.6	-1.5
RETAIL-EATING & DRINKING PLACES	\$419,437,743	\$468,157,866	\$484,094,942	11.6	3.4
RETAIL-MISCELLANEOUS	\$649,998,826	\$640,817,687	\$675,796,169	-1.4	5.5
FINANCE	\$37,368,792	\$44,535,357	\$40,991,858	19.2	-8.0
SERVICES	\$743,425,315	\$873,865,124	\$1,021,381,965	17.5	16.9
PUBLIC ADMINISTRATION	\$42,803,002	\$48,961,722	\$48,701,234	8.7	-0.6
PRIVATE MOTOR VEHICLE SALES	\$148,888,658	\$176,536,548	\$179,839,175	18.6	1.9
REFUNDED AMOUNTS WITH NO SIC	\$-26,291,713	\$-7,904,827		-69.9	
OCCASIONAL RETAIL SALES	\$17,419,370	\$18,854,572	\$32,367,932	8.2	71.7
NONDISCLOSABLE OR SIC UNCODED	\$370,743,398	\$19,847,219	\$23,568,092	-94.6	18.7
	\$8,691,178,429	\$9,856,858,712	\$10,020,266,992	13.6	1.7

GROSS TAXABLE RETAIL SALES & (USE TAX) PURCHASES IN UTAH  
CALENDAR YEARS 1980 THROUGH 1982  
CLASSIFIED BY DETAILED INDUSTRY

OBS	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES CY 1980	GROSS RETAIL SALES&PURCHASES CY 1981	GROSS RETAIL SALES&PURCHASES CY 1982	% CHANGE 1980-81	% CHANGE 1981-82
1	AGRICULTURAL PRODUCTION CROPS	\$2,027,491	\$1,686,223	\$763,302	-16.8	-54.7
2	AG PRODUCTION LIVESTOCK	\$1,789,918	\$2,911,273	\$2,759,649	62.6	-5.2
3	AG SERVICES	\$3,551,351	\$4,457,389	\$4,426,416	25.5	-0.7
4	FORESTRY		\$27,630	\$21,720		-21.4
5	FISHING HUNTING AND TRAPPING	\$89,634	\$66,956	\$30,032	-25.3	-55.1
6	METAL MINING	\$69,274,709	\$65,594,473	\$63,221,911	-5.3	-3.6
7	BITUMINOUS COAL AND LIGNITE MINING	\$29,267,609	\$42,780,931	\$51,028,263	46.2	19.3
8	OIL AND GAS EXTRACTION	\$61,900,343	\$125,695,484	\$102,897,487	103.1	-18.1
9	NONMETALLIC MINERALS EXCEPT FUELS	\$7,353,902	\$18,068,968	\$11,334,729	145.7	-37.3
10	GENERAL BUILDING CONTRACTORS	\$25,136,834	\$25,261,257	\$33,868,865	0.5	34.1
11	HEAVY CONSTRUCTION CONTRACTORS	\$33,210,450	\$37,176,708	\$36,091,908	11.9	-2.9
12	SPECIAL TRADE CONTRACTORS	\$114,417,588	\$146,246,616	\$127,375,499	27.8	-12.9
13	FOOD AND KINDRED PRODUCTS	\$30,377,911	\$44,301,539	\$44,605,028	9.7	0.7
14	TEXTILE PRODUCTS	\$1,173,314	\$2,624,074	\$1,385,075	123.6	-47.2
15	APPAREL AND OTHER TEXTILE PRODUCTS	\$15,823,457	\$15,497,030	\$16,214,785	-2.1	4.6
16	LUMBER & WOOD PRODUCTS	\$65,427,847	\$57,838,083	\$45,218,339	-11.5	-22.0
17	FURNITURE AND FIXTURES	\$8,549,242	\$7,476,871	\$6,090,619	-12.5	-18.5
18	PAPER AND ALLIED PRODUCTS	\$3,776,162	\$5,968,842	\$3,727,739	58.1	-37.5
19	PRINTING AND PUBLISHING	\$62,086,891	\$60,652,839	\$68,436,417	-2.3	12.8
20	CHEMICALS AND ALLIED PRODUCTS	\$46,461,510	\$49,160,526	\$33,205,052	5.8	-32.5
21	PETROLEUM AND COAL PRODUCTS	\$87,340,492	\$102,612,513	\$69,627,167	17.5	-32.1
22	RUBBER AND MISC PLASTICS PRODUCTS	\$4,398,787	\$4,688,126	\$3,636,322	6.6	-22.4
23	LEATHER AND LEATHER PRODUCTS	\$455,324	\$429,731	\$632,658	-5.6	47.2
24	STONE CLAY AND GLASS PRODUCTS	\$148,287,917	\$132,792,951	\$103,957,508	-10.4	-21.7
25	PRIMARY METAL INDUSTRIES	\$53,771,118	\$72,305,091	\$25,009,727	34.5	-65.4
26	FABRICATED METAL PRODUCTS	\$104,953,797	\$106,614,181	\$82,302,678	1.6	-22.8
27	MACHINERY EXCEPT ELECTRICAL	\$55,192,326	\$69,290,463	\$91,193,389	25.5	31.6
28	ELECTRIC AND ELECTRONIC EQUIPMENT	\$52,039,440	\$47,470,022	\$54,698,230	-8.8	15.2
29	TRANSPORTATION EQUIPMENT	\$54,610,106	\$58,771,696	\$67,783,054	7.6	15.3
30	INSTRUMENTS AND RELATED PRODUCTS	\$4,155,717	\$8,652,338	\$4,843,581	108.2	-44.0
31	MISCELLANEOUS MANUFACTURING INDUSTRIES	\$24,360,598	\$29,586,838	\$29,643,079	21.5	0.2
32	RAILROAD TRANSPORTATION	\$27,018,756	\$48,193,656	\$27,818,272	78.4	-42.3
33	LOCAL INTERURBAN PASSENGER TRANSIT	\$2,312,517	\$1,925,439	\$1,893,268	-16.7	-1.7
34	TRUCKING AND WAREHOUSING	\$11,793,037	\$9,321,821	\$9,645,549	-21.0	3.5
35	WATER TRANSPORTATION	\$3,858,648	\$4,215,375	\$4,907,665	9.2	16.4
36	AIR TRANSPORTATION	\$7,913,292	\$9,637,219	\$6,992,906	21.8	-27.4
37	PIPELINES EXCEPT NATURAL GAS	\$171,901	\$264,328	\$35,239	53.8	-86.7
38	TRANSPORTATION SERVICES	\$1,379,830	\$4,653,410	\$3,675,162	237.2	-21.0
39	COMMUNICATION	\$208,255,820	\$255,102,791	\$299,699,174	22.5	17.5
40	ELECTRIC GAS & SANITARY SERVICES	\$479,062,368	\$583,257,438	\$601,301,979	17.6	6.8
41	DURABLE GOODS	\$1,065,795,713				
42	WHOLESALE-MOTOR VEHICLE EQUIPMENT		\$115,673,142	\$97,979,907		-15.3
43	WHOLESALE-FURNITURE & HOME FURN.		\$17,823,518	\$17,694,184		-0.7
44	WHOLESALE-LUMBER & CONST. MATERIAL		\$93,771,818	\$78,518,586		-16.3
45	WHOLESALE-SPORTING GOODS, TOYS & HOBBY		\$6,909,097	\$5,548,005		-19.7
46	WHOLESALE-METALS& MINERALS		\$38,932,764	\$31,845,853		-18.2
47	WHOLESALE-ELECTRICAL GOODS		\$238,886,333	\$187,546,321		-21.5
48	WHOLESALE-HARDWARE, PLUMBING&HEATING		\$90,170,756	\$80,458,798		-10.8

53: FROM 10 FEB 1982

GROSS TAXABLE RETAIL SALES & (USE TAX) PURCHASES IN UTAH  
CALENDAR YEARS 1980 THROUGH 1982  
CLASSIFIED BY DETAILED INDUSTRY

OBS	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES CY 1980	GROSS RETAIL SALES&PURCHASES CY 1981	GROSS RETAIL SALES&PURCHASES CY 1982	% CHANGE 1980-81	% CHANGE 1981-82
50	WHOLESALE-MISC. DURABLE GOODS		\$21,865,698	\$16,842,276		-23.0
51	NONDURABLE GOODS	\$173,677,951				
52	WHOLESALE-PAPER & PAPER PRODUCTS		\$22,645,925	\$23,626,032		4.3
53	WHOLESALE-DRUGS & PROPRIETARIES		\$10,748,662	\$8,077,197		-24.9
54	WHOLESALE-APPAREL,PIECE GOODS,NOTIONS		\$4,394,889	\$5,094,323		15.9
55	WHOLESALE-GROCERIES & RELATED PRODUCTS		\$20,254,206	\$17,468,594		-13.8
56	WHOLESALE-FARM PRODUCTS		\$1,680,085	\$1,363,728		-18.8
57	WHOLESALE-CHEMICAL & ALLIED PRODUCTS		\$35,713,140	\$38,346,712		7.4
58	WHOLESALE-PETROLEUM ETC.		\$68,893,206	\$68,328,743		-0.8
59	WHOLESALE-BEER,WINE&DISTILLED BEV.		\$545,084	\$723,453		32.7
60	MISC. NONDURABLE		\$43,213,437	\$38,619,710		-10.6
61	LUMBER&OTHER BUILDING MATERIALS	\$242,448,250	\$245,001,482	\$215,160,987	1.1	-12.2
62	PAINT GLASS&WALLPAPER	\$43,599,076	\$44,695,129	\$45,010,325	2.5	0.7
63	HARDWARE STORES	\$64,063,806	\$83,327,618	\$80,849,426	30.1	-3.0
64	RETAIL NURSERIES & GARDEN	\$16,177,185	\$17,623,057	\$17,901,479	8.9	1.6
65	MOBILE HOME DEALERS	\$17,402,175	\$20,604,470	\$18,767,305	18.4	-8.9
66	DEPARTMENT STORES	\$391,445,120	\$554,427,090	\$610,778,281	41.6	10.2
67	VARIETY STORES	\$111,262,528	\$133,984,918	\$149,290,966	20.4	11.4
68	MISC.GEN.MERCHANDISE	\$48,572,043	\$51,454,642	\$51,551,478	5.9	0.2
69	GROCERYSTORES	\$920,246,207	\$1,168,977,763	\$1,300,399,130	27.0	11.2
70	OTHER FOOD STORES	\$49,523,463	\$59,059,339	\$60,378,032	19.3	2.2
71	NEW & USED CAR DEALERS	\$464,235,901	\$564,780,941	\$604,922,232	21.7	7.1
72	USED CAR DEALERS	\$36,497,732	\$34,608,239	\$38,814,357	-5.2	12.2
73	AUTO & HOME SUPPLY	\$89,682,602	\$101,804,544	\$112,510,155	13.5	10.5
74	GAS SERVICE STATIONS	\$86,470,776	\$95,965,374	\$104,248,111	11.0	8.6
75	BOAT DEALERS	\$7,244,004	\$8,207,827	\$10,115,274	13.3	23.2
76	REC & UTIL TRAILER DEALERS	\$15,572,763	\$20,331,470	\$20,383,280	30.6	0.3
77	MOTORCYCLE DEALERS	\$20,956,476	\$25,186,965	\$25,801,295	20.2	2.4
78	OTHER AUTOMOTIVE DEALERS	\$7,864,539	\$6,004,730	\$5,619,007	-23.6	-6.4
79	MENS & BOYS CLOTHING	\$26,707,233	\$24,443,614	\$28,494,413	-8.5	16.6
80	WOMENS CLOTHING & FURS	\$70,509,481	\$85,976,700	\$110,972,132	21.9	29.1
81	CHILDREN & INFANT WEAR	\$8,362,296	\$10,026,390	\$10,369,800	19.9	3.4
82	FAMILY CLOTHING	\$36,124,775	\$42,570,254	\$42,892,209	17.8	0.8
83	SHOE STORES	\$46,653,161	\$53,421,121	\$48,651,842	35.9	-23.3
84	MISC APPAREL & ACCESSORIES	\$9,877,568	\$11,421,710	\$13,188,520	15.6	15.5
85	FURNITURE & HOME FURNISHINGS	\$194,777,347	\$206,151,711	\$193,931,341	5.8	-5.9
86	HOUSEHOLD APPLIANCES	\$54,354,789	\$59,231,550	\$61,569,161	9.0	3.9
87	RADIO TV AND MUSIC STORES	\$44,254,124	\$53,144,288	\$58,232,949	20.1	9.6
88	EATING PLACES	\$390,041,281	\$435,970,386	\$449,665,661	11.8	3.1
89	DRINKING PLACES	\$28,396,452	\$32,187,480	\$34,428,281	8.5	7.0
90	DRUG & PROPRIETARY	\$258,167,311	\$200,932,746	\$180,302,195	-22.2	-10.3
91	LIQUOR STORES	\$57,729,360	\$63,652,727	\$67,776,547	10.3	6.5
92	USED MERCHANDISE	\$9,842,038	\$12,829,670	\$13,459,074	30.4	4.9
93	MISC SHOPPING GOODS STORES	\$233,341,174	\$252,183,941	\$275,927,768	8.1	9.4
94	NONSTORE RETAILERS	\$21,539,038	\$29,381,998	\$42,518,718	36.4	44.7
95	FUEL & ICE DEALERS	\$10,873,347	\$14,770,722	\$23,057,733	35.8	56.1
96	FLORISTS CIGAR & MISC	\$58,506,558	\$67,065,883	\$72,754,134	14.6	8.5
97	BANKING	\$7,028,112	\$8,007,683	\$10,621,672	13.9	32.6
98	CREDIT AGENCIES	\$18,854,859	\$23,820,110	\$17,219,923	26.3	-27.7

[illegible]

OBS	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES CY 1980	GROSS RETAIL SALES&PURCHASES CY 1981	GROSS RETAIL SALES&PURCHASES CY 1982	% CHANGE 1980-81	% CHANGE 1981-82
99	SECURITY COMMODITY BROKERS	\$284,848	\$256,994	\$434,894	-9.8	69.2
100	INSURANCE CARRIERS	\$664,787	\$692,750	\$668,109	4.2	-3.6
101	INSURANCE AGENTS BROKERS & SERVICES	\$413,977	\$308,971	\$213,618	-25.1	-31.1
102	REAL ESTATE	\$8,357,937	\$9,129,468	\$9,384,780	9.2	2.9
103	HOLDING & OTHER INVESTMENT OFFICES	\$1,764,272	\$2,300,545	\$2,438,852	30.4	6.0
104	NONDISCLOSABLE OR SIC UNCODED		\$17,836			
105	HOTELS & OTHER LODGING	\$143,541,110	\$164,703,559	\$187,945,245	14.7	14.1
106	LAUNDRY CLEANING & GARMENT	\$27,674,113	\$30,472,332	\$32,824,165	10.1	7.7
107	PHOTOGRAPHY	\$9,093,036	\$8,634,140	\$11,278,167	-5.0	30.6
108	BEAUTY SHOPS	\$2,039,161	\$2,333,197	\$2,912,344	14.4	24.8
109	BARBER SHOPS	\$942,326	\$514,199	\$355,855	-45.4	-30.8
110	SHOE REPAIR	\$2,611,310	\$2,831,087	\$2,706,674	8.4	-4.4
111	FUNERAL SERVICES & CREMATORIES	\$7,509,534	\$8,567,972	\$8,937,439	14.1	4.3
112	MISC PERSONAL SERVICES	\$3,908,180	\$4,434,385	\$4,950,888	13.5	11.6
113	ADVERTISING	\$1,993,165	\$2,007,721	\$2,781,306	0.7	38.5
114	MAILING REPRODUCTION SIENDGRAPHIC	\$9,513,532	\$11,868,940	\$16,506,432	25.8	37.9
115	SERVICE TO BUILDINGS	\$1,037,308	\$2,335,119	\$3,839,246	125.1	64.4
116	NEWS SYNDICATES	\$79,384	\$83,064	\$70,458	4.6	-15.2
117	PERSONNEL SUPPLY	\$530,544	\$531,229	\$541,001	0.1	1.8
118	COMPUTER & DATA PROCESSING	\$11,993,407	\$19,917,176	\$29,316,679	66.1	47.2
119	MISC BUSINESS SERVICES	\$115,415,190	\$169,503,206	\$209,641,760	46.9	23.7
120	AUTOMOTIVE RENTAL	\$65,447,187	\$76,198,739	\$84,039,376	16.4	10.3
121	AUTOMOTIVE PARKING	\$111,499	\$95,552	\$93,883	-14.3	-1.7
122	AUTOMOTIVE REPAIR SHOPS	\$112,232,729	\$127,236,366	\$142,827,016	13.4	12.3
123	AUTOMOTIVE SERVICE EXCEPT REPAIR	\$4,880,071	\$5,419,697	\$6,428,059	11.1	18.6
124	ELECTRICAL REPAIR	\$41,692,812	\$51,792,819	\$48,849,122	24.2	-5.7
125	WATCH CLOCK JEWELRY REPAIR	\$732,761	\$1,553,104	\$1,623,046	112.0	4.5
126	REUPHOLSTERY & FURNITURE REPAIR	\$7,244,238	\$6,200,224	\$6,454,684	-14.4	4.1
127	MISC REPAIR SHOPS	\$34,085,911	\$40,020,956	\$37,361,452	17.4	-6.6
128	MOTION PICTURES	\$37,082,854	\$36,945,771	\$40,070,746	-0.4	8.5
129	AMUSEMENT & RECREATION	\$43,646,543	\$42,290,800	\$62,725,839	-3.1	48.3
130	HEALTH SERVICES	\$15,624,686	\$18,891,977	\$21,166,112	20.9	12.0
131	LEGAL SERVICES	\$415,187	\$170,151	\$226,199	-59.0	32.9
132	EDUCATIONAL SERVICES	\$20,082,048	\$19,489,012	\$31,873,492	-3.0	63.5
133	SOCIAL SERVICES	\$131,783	\$467,513	\$501,567	254.8	7.3
134	MUSEUMS BOTANICAL ZOOLOGICAL GARDENS	\$659,735	\$628,143	\$715,939	-4.8	14.0
135	MEMBERSHIP ORGANIZATIONS	\$10,144,475	\$10,648,468	\$10,841,602	5.0	1.8
136	PRIVATE HOUSEHOLDS	\$95,990	\$101,855	\$27,067	6.1	-73.4
137	ENGINEERS ACCOUNTANTS ETAL	\$11,233,505	\$6,051,527	\$10,949,105	-46.1	80.9
138	NONDISCLOSABLE OR SIC UNCODED		\$827,124			
139	EXECUTIVE LEGISLATURE&GENERAL	\$40,143,334	\$43,830,842	\$44,562,453	9.2	1.7
140	JUSTICE PUBLICORDER&SAFETY	\$10,561	\$93,838	\$7,657	788.5	-91.8
141	FINANCE TAXATION MONETARYPOLICY	\$41,780	\$5,202	\$9,393	-87.5	80.6
142	ADMIN HUMAN RESOURCES	\$2,442	\$3,366	\$2,122	37.8	-37.0
143	ENVIRONMENTAL QUALITY & HOUSING	\$2,604,885	\$3,004,921	\$1,999,076	15.4	-33.5
144	ADMIN OF ECONOMIC PROGRAMS		\$22,521	\$120,533		435.2
145	NONDISCLOSABLE OR SIC UNCODED		\$1,032			
146	PRIVATE VEHICLE SALES-OWNED &PAID	\$148,750,340		\$32,134,067		
147	PRIVATE VEHICLE SALES - NET DIFFERENCE	\$138,318	\$176,536,548	\$147,705,108	128E3	-16.3

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OBS	DETAILED INDUSTRY	GROSS RETAIL SALES & PURCHASES CY 1980	GROSS RETAIL SALES & PURCHASES CY 1981	GROSS RETAIL SALES & PURCHASES CY 1982	% CHANGE 1980-81	% CHANGE 1981-82
148	REFUNDED AMOUNTS WITH NO SIC	\$ -26,291,713	\$ -7,904,827		-69.9	
149	OCCASIONAL RETAIL SALES	\$ 17,419,370	\$ 18,854,572	\$ 32,367,932	8.2	71.7
150	NONDISCLOSABLE OR SIC UNCODED	\$ 370,743,398	\$ 19,847,219	\$ 23,568,092	-94.6	18.7
		= = = = =	= = = = =	= = = = =		
		\$ 8,691,178,429	\$ 9,856,858,712	\$ 10,020,266,992	13.4	1.7



UTAH RESIDENT LONG FORM  
INDIVIDUAL INCOME TAX RETURN

UTAH

1982

FORM TC-40

For the year ending December 31, 1982, or other taxable year  
beginning \_\_\_\_\_, 19\_\_\_\_, ending \_\_\_\_\_, 19\_\_\_\_

Use label, otherwise type or print in black or blue ink	Name (if joint return, give first names and initials of both)	Last Name	Your social security number
	Present home		
	City, town or post office	County	Occupation
			Yours Spouse's

## INDIVIDUAL INCOME TAX

Read instructions on page 3 to see if you can use the short form (TC-40S). If you do not qualify to use the short form, you must use this form.

<b>1. FILING STATUS — Check only one</b> A. <input type="checkbox"/> Single, except head of household B. <input type="checkbox"/> Head of Household — Enter qualifying name C. <input type="checkbox"/> Married filing joint return D. <input type="checkbox"/> Married filing separately. Give spouse's social security number in heading above and enter spouse's full name here	<b>2. EXEMPTIONS</b> Regular 65 or over Blind Yourself <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Spouse <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Enter number of boxes checked 2A. _____ Number of dependent children who lived with you 2B. _____ Number of other dependents 2C. _____ TOTAL EXEMPTIONS CLAIMED 2D. _____	<b>3. ELECTION CAMPAIGN FUND —</b> Check box indicating (1) party to which you wish to make a \$1.00 contribution or, (2) no contribution. Checking box will not increase tax or reduce refund. Youself Spouse A. American <input type="checkbox"/> <input type="checkbox"/> B. Democrat <input type="checkbox"/> <input type="checkbox"/> C. Libertarian <input type="checkbox"/> <input type="checkbox"/> D. Republican <input type="checkbox"/> <input type="checkbox"/> E. No Contribution <input type="checkbox"/> <input type="checkbox"/>
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4. Federal Return: (Check type of return filed. Attach complete copy with all schedules) <input type="checkbox"/> Form 1040 <input type="checkbox"/> Form 1040A <input type="checkbox"/> 1040 EZ	5. Adjusted Gross Income (from Federal return - see instructions on page 4) 5
6. Deductions: Check type of deduction being used on state return - check only one <input type="checkbox"/> (A) Itemized Deductions (amount shown on line 28 of Federal Schedule A) or <input type="checkbox"/> (B) Standard Deduction (for single, married filing jointly and head of household: \$1,300.00 minimum or 15% of line 5 with a \$2,000.00 maximum. For married filing separately: \$650.00 minimum or 15% of line 5, with a \$1,000.00 maximum. Please read instructions for exceptions)	6 7 8 9 10 11 12
7. Exemptions (total exemptions claimed on line 2D times \$750.00)	13 14
8. Federal Income Tax Determined for the Same Period (see instructions for line 8)	15 16
9. Interest from U.S. Government Obligations (included in Federal adjusted gross income)	17 18
10. Retirement Income (complete Schedule B on back of form)	
11. State Tax Refund (if included as income on Federal return)	
12. Adoption Expenses and Other Deductions (see instructions; attach explanation)	
13. Total Exemptions and Deductions (add lines 6 through 12)	
14. Total Income Less Exemptions and Deductions (line 5 less line 13)	
15. Add State Income Tax (claimed as an itemized deduction on Federal Schedule A)	
16. Equitable, Lump Sum and Other Adjustments (see instructions; attach explanation)	
17. Total Additions (add lines 15 and 16)	
18. Total Utah Taxable Income (add lines 14 and 17)	

COMPUTE THE TAX ON AMOUNT ON LINE 18 PER TAX RATE SCHEDULE ON REVERSE OF FORM

19. Utah Income Tax (from Tax Rate Schedules on back of form)	19
20. Credit for Utah Income Tax withheld (attach withholding forms)	20
21. Credit for Income Taxes Paid to Another State (complete Schedule A on back of form)	21
22. Credit for Utah Income Tax Prepaid	22
23. Other Credits (complete Schedule C on back of form)	23
24. Total Credits (add lines 20 through 23)	24
25. Additional Tax Due - If line 19 is larger than 24, subtract line 24 from line 19 and enter balance - PAY THIS AMOUNT	25
26. Refund - If line 24 is larger than line 19, subtract line 19 from line 24 and enter balance	26
27. Utah Nongame Wildlife Fund. I wish to contribute <input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 or \$_____ (enter amount), or <input type="checkbox"/> I do not wish to contribute. Enter contribution amount on line 27 at right	27
28. Net Refund - subtract line 27 from line 26. This amount will be refunded to you. Please allow 90 days for processing	28
Send return and payment to: UTAH STATE TAX COMMISSION HEBER M. WELLS OFFICE BUILDING SALT LAKE CITY, UTAH 84134	29. Did you file a Utah return for 1981? <input type="checkbox"/> YES <input type="checkbox"/> NO If no, give reason

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

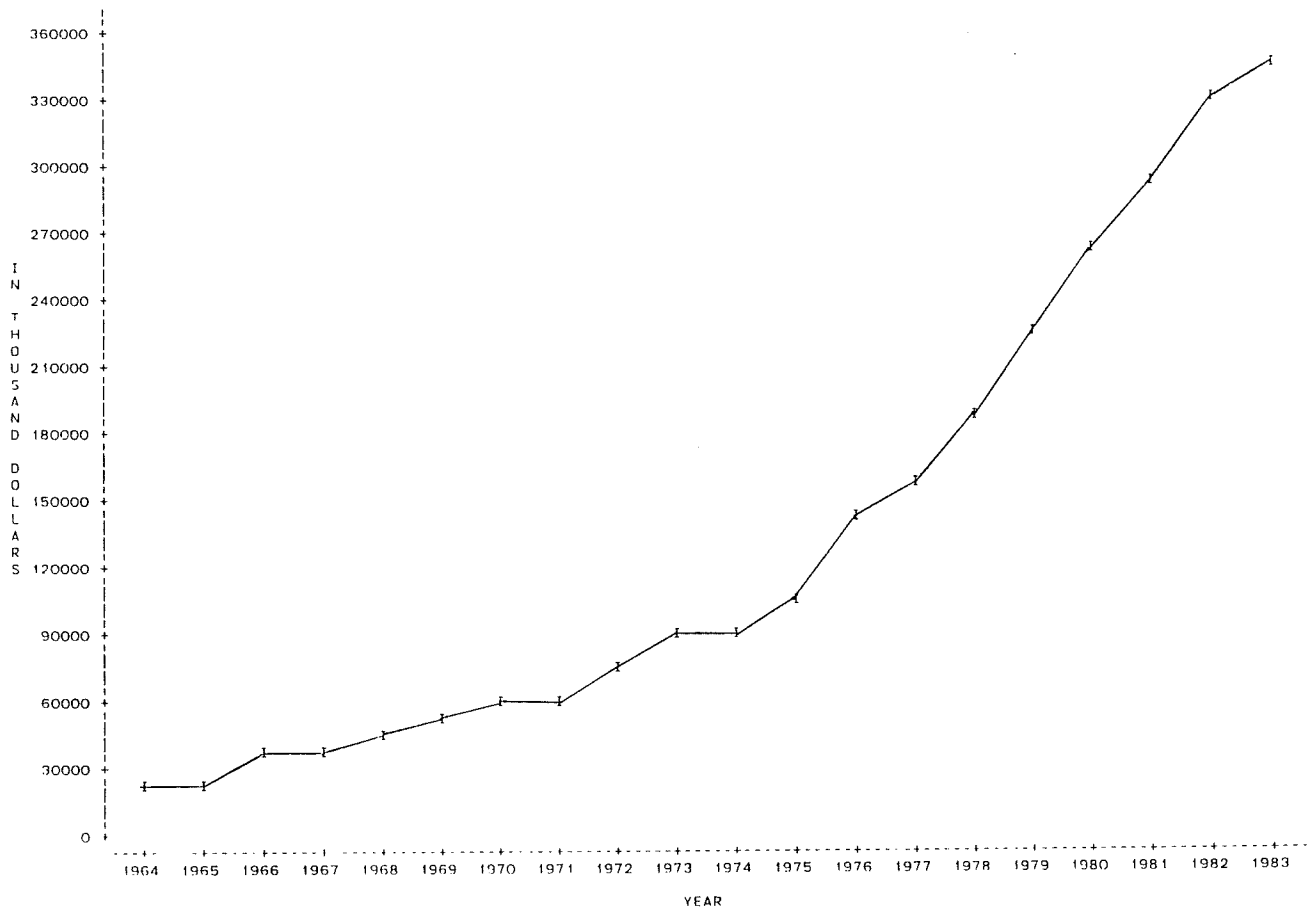
SIGN  
HERE

_____ Your signature	_____ Date	_____ Preparer's signature (other than taxpayer)	_____ Date
_____ Spouse's signature (if filing jointly BOTH must sign even if only one had income)	_____ Address (and ZIP code)	_____ Preparer's Emp. Ident. or Soc. Sec. No.	





# INDIVIDUAL INCOME TAX



<u>Fiscal Year</u>	<u>Collections</u>	<u>Fiscal Year</u>	<u>Collections</u>
1964	\$22,394,684	1974	\$ 90,032,358
1965	24,900,374	1975	104,919,366
1966	40,587,491	1976	140,561,916
1967	39,947,742	1977	158,268,002
1968	43,316,845	1978	183,893,615
1969	50,887,135	1979	225,955,596
1970	61,334,600	1980	265,327,485
1971	61,883,516	1981	294,947,280
1972	74,096,483	1982	331,139,396
1973	88,546,711	1983	347,976,960

Rate of Tax: Effective for taxable years beginning on or after January 1, 1981, the rates are:

(a) FOR SINGLE TAXPAYER (exempt head of household) and  
FOR MARRIED FILING SEPARATE RETURNS:

If state taxable income is	The tax is
Not over \$750	2 3/4% of state taxable income
Over \$750 to \$1,500	\$21, plus 3 3/4% of amount over \$750
Over \$1,500 to \$2,250	\$49, plus 4 3/4% of amount over \$1,500
Over \$2,250 to \$3,000	\$84, plus 5 3/4% of amount over \$2,250
Over \$3,000 to \$3,750	\$128, plus 6 3/4% of amount over \$3,000
Over \$3,750	\$178, plus 7 3/4% of amount over \$3,750

(b) FOR MARRIED FILING JOINT RETURN  
AND HEAD OF HOUSEHOLD

If state taxable income is	The tax is
Not over \$1,500	2 3/4% of state taxable income
Over \$1,500 to \$3,000	\$41, plus 3 3/4% of amount over \$1,500
Over \$3,000 to \$4,500	\$98, plus 4 3/4% of amount over \$3,000
Over \$4,500 to \$6,000	\$169, plus 5 3/4% of amount over \$4,500
Over \$6,000 to \$7,500	\$255, plus 6 3/4% of amount over \$6,000
Over \$7,500	\$356, plus 7 3/4% of amount over \$7,500

Exemptions and standard deductions are the same as allowed by Federal law as of December 31, 1974 (\$750 for each exemption); for single, married filing jointly and head of household a standard deduction of \$1,300 minimum or 15% of adjusted gross income with a \$2,000 maximum; for married filing separately, \$650 minimum or 15% of adjusted gross income with a \$1,000 maximum.

Applicable to: All resident individuals and fiduciaries who are required to file returns under federal rules and any nonresidents or part year residents having income from Utah sources. Employers are liable for withholding at a percentage (fixed by Tax Commission) of federal withholding or from Tax Commission optional tables. Quarterly returns are required plus monthly prepayments of withholding averages over \$500 per month. The percentage of Utah tax to be withheld as of February 1, 1979 to July 1, 1982 is 26% of the Federal withholding, 28% from July 1, 1982 to June 30, 1983 and 31% from July 1, 1983.

Rate or Fee Changes and Effective Dates:

TAX RATES

1935 - 1965

<u>Taxable Income</u>	<u>Prior to</u> <u>1935</u>	<u>1935</u>	<u>1965</u>
\$0 - 1000	1.00%	1.0 %	2.0 %
\$1001 - 2000	1.25	2.0	3.0
\$2001 - 3000	1.50	2.0	4.0
\$3001 - 4000	1.75	4.0	5.0
\$4001 - 5000	2.00	5.0	6.0
Greater than \$5000	----	5.0	6.5
\$5001 - 6000	2.50		
\$6001 - 7000	3.00		
\$7001 - 8000	3.50		
Greater than \$8001	4.00		

See following table for rate changes in taxable years 1973, 1974, 1976 and 1981.

Tax Base Changes and Effective Dates:

May 14, 1935 - (For taxable year beginning January 1, 1935) - Gross income composed of all gains and profits from salaries, wages, property both real and personal, interest, rent, dividends, and securities. Life insurance payments, gift inheritances, interest from state or U.S. obligations, workmen's compensation and health insurance payments were not included in gross income. Allowable deductions were: business expenses, interest paid, taxes paid, losses, bad debts, depreciation, depletion and contributions. Credits against net income were: \$600 for a personal exemption, \$1200 for a married couple exemption, and \$300 exemption for each dependent.

February 20, 1947 - Special credits against net income for individuals in the military for taxable years 1946-49; \$2700 personal exemption and \$3300 married couple exemption.

May 10, 1955 - (Applicable to taxable years from January 1, 1955) - Standard deductions in lieu of itemizing were instituted granting that the taxpayer may elect to deduct from gross income: the federal income tax, 10% of remaining gross income, and the additional deductions allowable in 1935 cited above.

1955 - The 1955 amendment also allowed additional deductions to gross income: interest on indebtedness; all taxes except social security payments, railroad retirement payments, estate, inheritance, legacy succession and gift taxes and federal income taxes. It also increased the dependent exemption from \$300 to \$600.

May 12, 1959 - (Applicable to taxable years beginning January 1, 1959) - Excluded from gross income payments received under federal old age and survivor's insurance program and annuities for services as a federal civil service employee. Also provided that motor fuel taxes may be deducted from gross income of the consumer even though imposed on the refiner.

1973, 1975<sup>b</sup>, AND 1976<sup>c</sup> INCOME TAX RATES

	Individual		Husband & Wife Joint			Husband & Wife Separate		
	1973	1975	1973	1975	1976	1973	1975	1976 <sup>d</sup>
Not greater than \$750								
751 - 1500	2.0% \$ 15+3.0% <sup>a</sup>	2.5% \$ 19+3.5%			2.25% \$ 17+3.25%	2.5% \$ 19+3.5%	3.0% \$ 23+4.0%	2.75% \$ 21+3.75%
1501 - 2250	38+4.0%	45+4.5%			41+4.25%	45+4.5%	53+5.0%	49+4.75%
2251 - 3000	68+5.0%	79+5.5%			73+5.25%	79+5.5%	90+6.0%	84+5.75%
3001 - 3750	105+6.0%	120+6.5%			113+6.25%	120+6.5%	135+7.0%	128+6.75%
Greater than \$3750	150+7.25%					169+7.25%	188+8.0%	178+7.75%
3751 - 4500		169+7.5%			159+7.25%			
Greater than \$4500		225+8.0%			214+7.75%			
Not greater than \$1500								
1501 - 3000			2.5% \$ 38+3.5% <sup>a</sup>	3.0% \$ 45+4.0% <sup>a</sup>	2.75% \$ 41+3.75% <sup>a</sup>			
3001 - 4500			90+4.5%	105+5.0%	98+4.75%			
4501 - 6000			157+5.5%	180+6.0%	169+5.75%			
6001 - 7500			240+6.5%	270+7.0%	255+6.75%			
Greater than \$7500			338+7.25%	375+8.0%	356+7.75%			

<sup>a</sup>Means \$15 plus 3.0% of the excess over \$750.

<sup>b</sup>Effective January 1, 1975 for calendar year taxpayers.

<sup>c</sup>Effective January 1, 1976 for calendar year taxpayers.

<sup>d</sup>Effective January 1, 1981 individual tax schedule set equal to married separate schedule.

February 20, 1963 - Included in business expenses to be deducted from gross income contributions made by an employer to a trust or annuity for the benefit of some or all employees not excluding self-employed individuals.

May 9, 1967 - Inserted 59-14-4(6) - Asserting that the aggregate of amounts paid by employers for annuity contracts for the benefit of employees is excluded from gross income unless it exceeds the exclusion allowance as set out in the Internal Revenue Code.

January 1, 1973 - Reconstituted taxable income according to federal taxable income definitions. Thus, state taxable income equals federal taxable income less retirement income, interest from U.S. government obligations and other adjustments.

January 1, 1977 - Changed applicability of Internal Revenue Code date which allowed increased low income and standard deductions.

Contact: Frank Marshall, Managing Auditor, Income Tax, 530-6292

\*\*\*\*\*  
 \* SUMMARY OF 1981 INDIVIDUAL INCOME TAX RETURNS \*  
 \* WITH UTAH ADDRESSES FILING WITH I.R.S. \*  
 \* CLASSIFIED BY >> COUNTY << AND BY ADJUSTED GROSS INCOME \*  
 \*  
 \* ADJUSTED GROSS NO. OF ADJUSTED GROSS FEDERAL# EFFECTIVE NO. OF NET## \*  
 \* INCOME CLASS RETURNS INCOME# TAX PAID FED. TAX RATE EXEMPTIONS \*  
 \*\*\*\*\*

STATE OF UTAH

UNDER \$2,500	53981	\$74,694,219	\$372,368	0.50	86617
\$ 2501 - 5000	55967	\$207,541,069	\$3,397,034	1.64	79689
\$ 5001 - 7500	47316	\$294,638,054	\$13,833,720	4.70	83444
\$ 7501 - 10000	43849	\$383,069,720	\$25,580,965	6.68	87034
\$ 10001 - 12500	39415	\$442,670,286	\$35,745,302	8.07	87963
\$ 12501 - 15000	35276	\$484,393,187	\$43,569,397	8.99	89310
\$ 15001 - 17500	32826	\$533,028,441	\$51,425,737	9.65	92914
\$ 17501 - 20000	31419	\$588,657,064	\$59,700,403	10.14	98449
\$ 20001 - 25000	57582	\$1,292,915,258	\$140,944,482	10.90	203239
\$ 25001 - 30000	47582	\$1,303,869,089	\$156,899,159	12.03	182122
\$ 30001 - 50000	81190	\$3,009,795,932	\$445,520,430	14.80	314995
\$ 50001 - 100000	15002	\$948,360,632	\$194,577,279	20.52	57143
OVER \$100,000	2321	\$412,077,719	\$137,852,543	33.45	8762
TOTAL STATE OF U	543726	\$9,975,710,669	\$1,309,418,820	13.13	1452661

B. PERCENTAGE DISTRIBUTION

UNDER \$2,500	9.9	0.7	0.0	4.6
\$ 2501 - 5000	10.3	2.1	0.3	5.5
\$ 5001 - 7500	8.7	3.0	1.1	5.7
\$ 7501 - 10000	8.1	3.8	2.0	6.0
\$ 10001 - 12500	7.2	4.4	2.7	6.1
\$ 12501 - 15000	6.5	4.9	3.3	6.1
\$ 15001 - 17500	6.0	5.3	3.9	6.4
\$ 17501 - 20000	5.8	5.9	4.6	6.8
\$ 20001 - 25000	10.6	13.0	10.8	14.0
\$ 25001 - 30000	8.8	13.1	12.0	12.5
\$ 30001 - 50000	14.9	30.2	34.0	21.7
\$ 50001 - 100000	2.8	9.5	14.9	3.9
OVER \$100,000	0.4	4.1	10.5	0.6
TOTAL	100.0	100.0	100.0	100.0

C. AVERAGE PER RETURN

UNDER \$2,500	\$1,384	\$7	1.23
\$ 2501 - 5000	\$3,708	\$61	1.42
\$ 5001 - 7500	\$6,227	\$292	1.76
\$ 7501 - 10000	\$8,736	\$583	1.98
\$ 10001 - 12500	\$11,231	\$907	2.23
\$ 12501 - 15000	\$13,732	\$1,235	2.53
\$ 15001 - 17500	\$16,238	\$1,567	2.83
\$ 17501 - 20000	\$18,736	\$1,900	3.17
\$ 20001 - 25000	\$22,453	\$2,448	3.53
\$ 25001 - 30000	\$27,403	\$3,297	3.83
\$ 30001 - 50000	\$37,071	\$5,487	3.88
\$ 50001 - 100000	\$63,216	\$12,970	3.81
OVER \$100,000	\$177,543	\$59,394	3.78
TOTAL	\$18,347	\$2,408	2.67

# DOLLAR AMOUNTS MAY NOT SUM EXACTLY DUE TO ROUNDING OF CENTS  
 ## EXCLUDES OLD AGE AND BLIND EXEMPTIONS, PROXY FOR POPULATION

FIGURE D

COMPARATIVE COUNTY PROFILE ON THE NUMBER OF RETURNS  
ADJUSTED GROSS INCOME, AND NET EMISSIONS, 1980 and 1981

COUNTY	Household (Proxy)			Adjusted Gross Income			Population (Proxy)		
	No. of Returns	Change		In Million Dollars	Change		Net Exemp.	Change	
	1980	1981	79-80	1980*	1981	79-80	1980	1981	79-80
BEAR RIVER	31,778	32,049	1.5%	\$ 473.8	\$ 533.9	11.6%	87,190	88,652	2.8%
Box Elder	11,708	11,737	0.6	184.8	208.8	10.7	33,352	33,308	1.8
Cache	19,325	19,546	1.1	277.6	311.0	11.7	51,747	53,102	3.3
Rich	745	766	8.9	11.5	14.1	29.2	2,091	2,242	7.2
WASATCH FRONT	356,340	360,412	1.3	6,069.4	6,805.3	10.7	909,025	926,250	2.1
Morgan	1,626	1,652	0.0	28.4	33.7	6.8	4,899	5,008	0.1
Weber	61,079	62,073	1.6	1,001.2	1,122.3	10.7	158,614	162,018	2.3
Davis	51,659	52,921	2.1	906.1	1,025.2	12.0	146,170	150,447	2.8
Salt Lake	233,923	235,406	1.0	3,990.9	4,462.2	10.3	577,448	586,311	1.9
Tooele	8,053	8,360	1.8	142.8	161.9	15.5	21,894	22,466	2.5
MOUNTAIN LANDS	72,578	73,530	0.2	1,095.3	1,231.5	8.1	205,310	209,289	2.6
Summit	4,287	4,375	3.9	71.5	80.8	16.5	10,256	10,487	4.4
Utah	65,302	66,179	-0.2	979.3	1,100.8	7.2	186,640	190,423	2.4
Wasatch	2,989	2,976	3.5	44.5	49.9	15.6	8,414	8,379	5.3
CENTRAL	15,047	15,198	2.4	206.3	244.5	10.3	44,604	44,994	4.7
Juab	1,905	1,883	1.9	26.3	30.3	9.6	5,426	5,520	2.3
Millard	2,755	2,965	3.8	38.3	55.9	18.9	8,458	8,992	6.2
Piute	369	351	-2.4	4.3	4.4	10.3	1,088	962	4.2
Sanpete	4,372	4,311	3.2	56.5	62.7	6.4	13,101	13,090	6.0
Sevier	4,791	4,851	0.8	70.7	79.2	8.9	13,939	14,062	3.0
Wayne	855	837	5.0	10.3	12.0	14.4	2,518	2,462	7.8
SOUTHWESTERN	17,631	17,866	1.9	235.7	264.5	8.7	49,164	50,011	3.1
Beaver	1,465	1,431	3.8	19.3	21.1	6.0	4,184	4,068	4.2
Garfield	1,296	1,229	0.7	14.2	16.6	9.2	3,457	3,344	0.6
Iron	5,544	5,594	1.0	76.1	83.4	6.7	15,520	15,700	2.6
Kane	1,390	1,401	3.6	18.3	20.0	17.3	3,772	3,810	4.0
Washington	7,936	8,211	2.1	107.8	123.4	9.1	22,231	23,089	3.5
UINTAH BASIN	11,391	12,626	3.3	186.3	245.0	17.2	33,306	36,539	4.3
Degett	284	280	6.8	3.7	4.7	12.1	726	768	4.0
Duchesne	4,444	4,670	3.0	68.4	86.9	15.7	13,522	14,181	4.0
Blatch	6,663	7,676	3.4	114.3	153.4	18.3	19,058	21,593	4.5
SOUTHEASTERN	17,267	17,771	1.2	303.6	344.1	11.9	48,996	50,861	3.0
Carbon	7,878	8,370	0.4	147.8	171.5	10.3	21,228	22,720	2.6
Emery	3,535	3,859	3.3	65.2	78.6	12.4	11,114	12,101	4.7
Grand	3,133	2,944	1.1	51.6	53.0	15.4	7,869	7,477	2.2
San Juan	2,721	2,598	1.1	39.0	41.0	12.4	8,785	8,563	2.2
SUBTOTAL	522,032	529,452	1.2%	\$8,570.4	\$9,668.8	10.5%	1,377,595	1,406,596	2.4%
PRIOR YEAR, OTHER UTAH, OUT OF STATE	536	14,274	N/A	6.7	306.9	N/A	1,234	46,065	N/A
STATE OF UTAH	522,568	543,726	N/A	\$8,577.1*	\$9,975.7	N/A	1,378,829	1,452,661	N/A

\* County totals may not add up to region totals due to rounding errors.

FIGURE E

SUMMARY OF AVERAGE ADJUSTED GROSS INCOME, FEDERAL TAXES AND NET EXEMPTIONS, 1981  
CLASSIFIED BY FILING STATUS AND BY COUNTY, RANKED BY AVERAGE AGI

FS-SINGLE

OBS	COUNTY	NO. OF RETURNS	AVERAGE GROSS INCOME	AVERAGE FEDERAL TAXES	AVERAGE NET EXEMPTIONS
1	MORGAN	510	\$10,847	\$1,700	1.03
2	CARBON	2815	\$10,174	\$1,491	1.08
3	UINTAH	2615	\$9,802	\$1,455	1.08
4	TOWNE	2852	\$9,475	\$1,403	1.08
5	RICH	232	\$9,448	\$1,288	1.06
6	EMERY	1052	\$9,429	\$1,332	1.08
7	WAYNE	262	\$9,384	\$1,557	1.05
8	SALT LAKE	97718	\$9,322	\$1,257	1.05
9	DUCHESNE	1382	\$8,974	\$1,256	1.07
10	SUMMIT	1970	\$8,918	\$1,128	1.03
11	GRAND	1068	\$8,585	\$1,184	1.06
12	WEBER	23088	\$8,436	\$1,068	1.06
13	MILLARD	891	\$7,765	\$1,080	1.05
14	JUAB	610	\$7,676	\$1,086	1.04
15	BOX ELDER	3908	\$7,631	\$941	1.05
16	DAVIS	18439	\$7,590	\$903	1.04
17	DAGGETT	80	\$7,555	\$905	1.01
18	WASATCH	1042	\$7,371	\$861	1.04
19	CACHE	7275	\$7,114	\$797	1.04
20	SEVIER	1549	\$7,093	\$819	1.05
21	BEAVER	433	\$6,943	\$799	1.07
22	PIUTE	103	\$6,911	\$795	1.02
23	UTAH	23304	\$6,844	\$734	1.04
24	SAN JUAN	847	\$6,650	\$737	1.08
25	SANPETE	1253	\$6,549	\$685	1.06
26	GARFIELD	431	\$6,524	\$721	1.03
27	WASHINGTON	2646	\$6,355	\$622	1.04
28	IRON	1933	\$6,174	\$605	1.03
29	KANE	480	\$6,128	\$672	1.03



SUMMARY OF AVERAGE ADJUSTED GROSS INCOME, FEDERAL TAXES AND NET EXEMPTIONS, 1981  
CLASSIFIED BY FILING STATUS AND BY COUNTY, RANKED BY AVERAGE AGI

FS=MARRIED JOINT

OBS	COUNTY	NO. OF RETURNS	AVERAGE ADJ. GROSS INCOME	AVERAGE FEDERAL TAXES	AVERAGE NET EXEMPTIONS
30	SALT LAKE	118682	\$27,890	\$3,991	3.69
31	SUMMIT	2194	\$27,381	\$3,697	3.63
32	DAVIS	31083	\$27,092	\$3,414	3.96
33	CARBON	5086	\$26,962	\$3,875	3.64
34	UINTAH	4545	\$26,720	\$3,820	3.82
35	TOWELE	4754	\$26,298	\$3,730	3.72
36	WEBER	33952	\$25,527	\$3,340	3.70
37	MORGAN	1070	\$25,518	\$3,157	4.04
38	EMERY	2824	\$25,326	\$3,132	4.02
39	GRAND	1652	\$24,932	\$3,615	3.50
40	MILLARD	1962	\$24,442	\$4,475	3.97
41	BOX ELDER	7150	\$23,929	\$3,010	3.85
42	DUCHESNE	3007	\$23,560	\$2,820	3.98
43	UTAH	39152	\$23,065	\$2,637	4.02
44	WASATCH	1785	\$22,849	\$2,669	3.88
45	RICH	511	\$22,820	\$2,658	3.81
46	CACHE	11254	\$22,109	\$2,584	3.85
47	DAGGETT	186	\$21,678	\$2,607	3.58
48	SAN JUAN	1560	\$21,488	\$2,310	4.56
49	SEVIER	3078	\$21,474	\$2,548	3.86
50	IRON	3319	\$20,627	\$2,221	3.88
51	JUAB	1209	\$20,513	\$2,289	3.83
52	WASHINGTON	5082	\$20,089	\$2,113	3.77
53	KANE	840	\$19,457	\$2,180	3.70
54	BEAVER	938	\$18,718	\$2,003	3.69
55	SANPETE	2837	\$18,506	\$1,823	3.94
56	GARFIELD	741	\$17,888	\$1,801	3.72
57	WAYNE	550	\$16,862	\$1,738	3.86
58	PIUTE	242	\$15,259	\$1,247	3.50



PROPERTY ADDRESS CITY

006 SUBJECTIVES 002 SOURCE OF INFORMATION

PROPERTY DATA OWNER 01 AGENT 02 OFFICE INFORMATION TOTAL VALUE ESTIMATE

MARKET 01 TENANT 03 NEIGHBOR 04 COST

LOCATION 02 RECORD 05 ESTIMATE 06 MARKET

CONFORMITY 03 APPRAISER 07 DATE 08 STRATUM

04 MEETS CERTIFICATION 09 YES 1 NO INCOME

05 MARKET REAL ESTATE CONFORMITY NORM

06 QUANTITY MOD RATE TOTAL VALUE GRM

LIVABILITY 07 PRIOR VALUE

08

09

ACTUAL USE 10

SCHOOL 11

LOT CHARACTERISTICS

SHAPE 12

LOCATION 13 LAND CLASS ACRES AREA VALUE USE VALUE FAA INFORMATION TYPE REAL ESTATE IMPROVEMENT

LOT QUALITY IRRIGATED I 01

VIEW 14 TILLABLE 0-I 02

WOODED 15 II 03

GOLF 16 0-II 04

WATERWAY 17 III 05

OTHER 18 0-III 06

STREETS IV 07

TYPE 19 0-IV 08

CURB 20 M-IV 09

GUTTER 21 DRYLAND III 10

SIDEWALK 22 TILLABLE IV 11

TYPOGRAPHY 23 GRAZE I 12

OFFSITE IMPROVEMENTS II 13

ELECTRICITY 24 III 14

FUEL 25 IV 15

WATER 26 NON PROD 16

SEWERAGE 27 HOMESITE 17

TELEPHONE 28 UNCLASSIFIED 18

009 SALE INFORMATION

ON SITE IMPROVEMENT CODE AMOUNT CN 013 APPRAISER DATE

CONCRETE WORK 29 CLASSIFIED

LANDSCAPING 30 REVIEWED

SPRINKLERSYSTEM 31 PHOTO NUMBER

FENCING 32 GREENBELT DATE

009 SALE INFORMATION SALE NO. DATE

009 SALE INFORMATION

PROPERTY IDENTIFICATION CHARACTERISTICS SALE PRICE

RESIDENTIAL

AGRICULTURAL

COMMERCIAL

REAL ESTATE

AGRICULTURAL

COMMERCIAL

FARMLAND ASSESSMENT

REAL ESTATE

AGRICULTURAL

HOMESITE

SUBTOTAL

IMPROVEMENT

TOTAL

001 BASE STRUCTURE

KIND OF STRUCTURE 01

MODEL 02

TYPE 03

YEAR BUILT 04

EFFECTIVE AGE 05

BASE STRUCTURE RCN

004 ADDITIONS

IDENTITY GD SCA SCB RCN

ROOF

STANDARD 01

PERMANENT 02

EXTERIOR WALL

DELUXE 03

ABOVE NORM 04

NORMAL 05

BELOW NORM 06

BASEMENT

BASEMENT 07

FINISH 08

ATTIC

FINISH 09

HEAT

PRIMARY 10

HYDRONIC 11

ELEC RADIANT 12

HEAT PUMP 13

OTHER 14

AIR CONDITIONING

W/F A DUCT 15

SEP DUCT 16

TOTAL BASE

005 DOLLAR CODE ADJUSTMENT

IDENTITY GD CN RCN

KITCHENS

MODERN 01

STANDARD 02

FIREPLACES

1 1/2-2 STORY 03

003 LIVING AREA 006 OTHER IMPROVEMENTS

ROOMS M E A DESCRIPTION AGE SIZE RATE DEPR VALUE

LIVING 01

KITCHEN 02

DINING 03

007 SPECIAL FEATURES

CODE GD CN FEATURE ID RCN

011 DEPRE & OBSOLESCENCE

017 BUILDING PERIMETER

DATE AMOUNT CO

REPAIR & MAINTENANCE 1

PHYSICAL DEPRECIATION 2

FUNCTIONAL OBSOLESCENCE 3

010 RENTAL INFORMATION

003 LIVING AREA 006 OTHER IMPROVEMENTS



## PROPERTY TAXES

### Property Tax Division

The Tax Commission is responsible for enforcement of all property tax laws within the state of Utah. It carries out this responsibility through the Property Tax Division's oversight of local assessment functions and through the Division's appraisal of property for which the Commission has sole jurisdiction such as mines, railroads and utilities. County assessors are responsible for appraising primary residential property at 15% of present fair cash value, adjusted to the 1978 price level. (The legislature established 1978 as the base year for assessment. Subsequent values are "rolled back" to that year using a Federal cost index.) All other properties, valued by the county, are assessed at 20% of present fair cash value, and are also rolled back to the 1978 price level. Residential property was assessed at a rate lower than other property types for the first time in 1983. This became possible with the passage of a constitutional amendment (Proposition 1) in November of 1982 which changed the former constitutional requirement that all property be assessed at a uniform level.

### Valuation Section

The Valuation Section of the Property Tax Division monitors assessment levels of county-assessed real property by annually conducting assessment-sales ratio studies. County assessors are required to maintain a specific assessment level within their county to insure that contributions to the Uniform School Fund remain equitable throughout the State. The Valuation Section also provides personal property assessment guidelines.

### Centrally Assessed Section

Properties of public utilities, private car companies, mining companies and claims, as well as oil and gas companies are assessed annually by the Centrally Assessed Section. Public utility companies include airlines, bus lines, gas distribution, transmission pipelines (both oil and gas), power, railroad, and water companies. Such properties may traverse both county and state boundaries.

#### A. Assessment of Public Utilities & Railroad Companies

The market value of public utilities and railroad companies, which have operating properties in more than one state, is determined by the "unit value" concept. This concept was developed through cooperation among the various concerned states. It values an entire interstate operation as a single unit, and allocates the value between the concerned states according to an established formula. This allocation is then assessed in Utah at 20%, as mandated by statute. Assessed values are distributed to the various taxing districts within each county based on the physical location of the properties.

## B. Assessment of Oil and Gas Companies

Real property of mines, gas and oil companies are physically appraised to arrive at the market value. This value is then assessed at 20% of market value. In addition to assessment of the physical properties of these operations, mining, gas and oil companies are assessed on their net proceeds (metalliferous), net income (nonmetalliferous) and value at the well (oil and gas). See Exhibit 1 for a brief explanation of the methods used.

### Research Section

## A. Annexation and Levy Certification

Cities, towns and special taxing districts are responsible for reporting all annexations to the Tax Commission. Current boundaries are necessary in apportioning values of centrally-assessed property among taxing districts.

Counties must report the mill levy of each taxing unit to the Tax Commission. Levies are then reviewed for compliance with Utah law prior to certification. In 1982, levies were certified for 29 counties, 116 cities, 108 towns, 40 school districts, and 191 special taxing districts.

## B. Property Tax Statistics

A statistical report on assessed valuation, property taxes charged and the distribution of the tax is published annually. Figure F illustrates the fair cash value for all taxable properties and the taxes charged for assessment years 1970 through 1982. Property taxes from all classes of property from 1970 to 1982 increased 306% from \$154,121,967 to \$471,396,442 (Figure F). Assessed value of all properties increased from \$1,847,510,322 to \$6,626,820,322 or 359% for the same period. Fair cash value of property in Utah increased 582% from \$9.3 billion in 1970 to \$54.1 billion in 1982, a compounded annual increase of 14.5%.

Exhibit 2 represents the total assessed value for all properties in 1981 and 1982. Assessed values statewide increased 10.35% to \$6,626,820,322 in 1982. Total property taxes rose 12.97% to \$471,396,442. The largest percentage increase in locally assessed properties was for motor vehicles (28.17%). The largest percentage increase in Centrally Assessed properties was oil and gas companies (50.62%).

Figure G graphs the percentage of assessed value attributable to each class of property. The statutory assessment level for all classes of property was 16% for 1982.

Figure H shows the distribution of property tax dollars in 1982. Public schools received the largest portion of the property tax (58%) during that year. Counties received the second largest portion at 20%. The most rapidly growing users of the property tax, however, are the special districts which, in 1982, receipted 10% of the property tax.

Figure I depicts property tax payments made primarily by residential owners as opposed to business owners since 1955. Property taxes paid by residential owners surpassed taxes paid by business for the first time in 1978.

FIGURE F

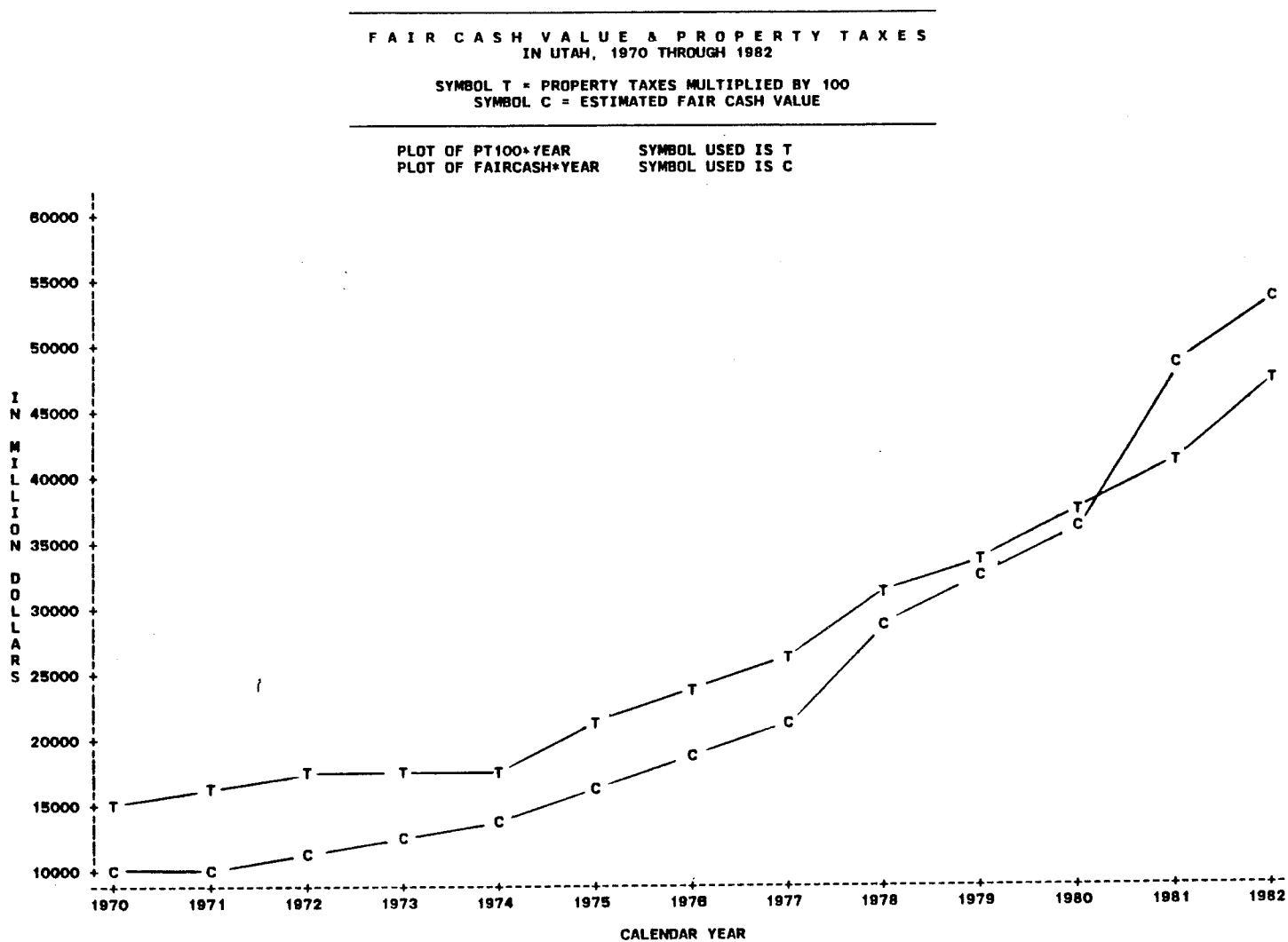


FIGURE G

1982 ASSESSED VALUE BY PROPERTY CLASS

WHERE IT COMES FROM

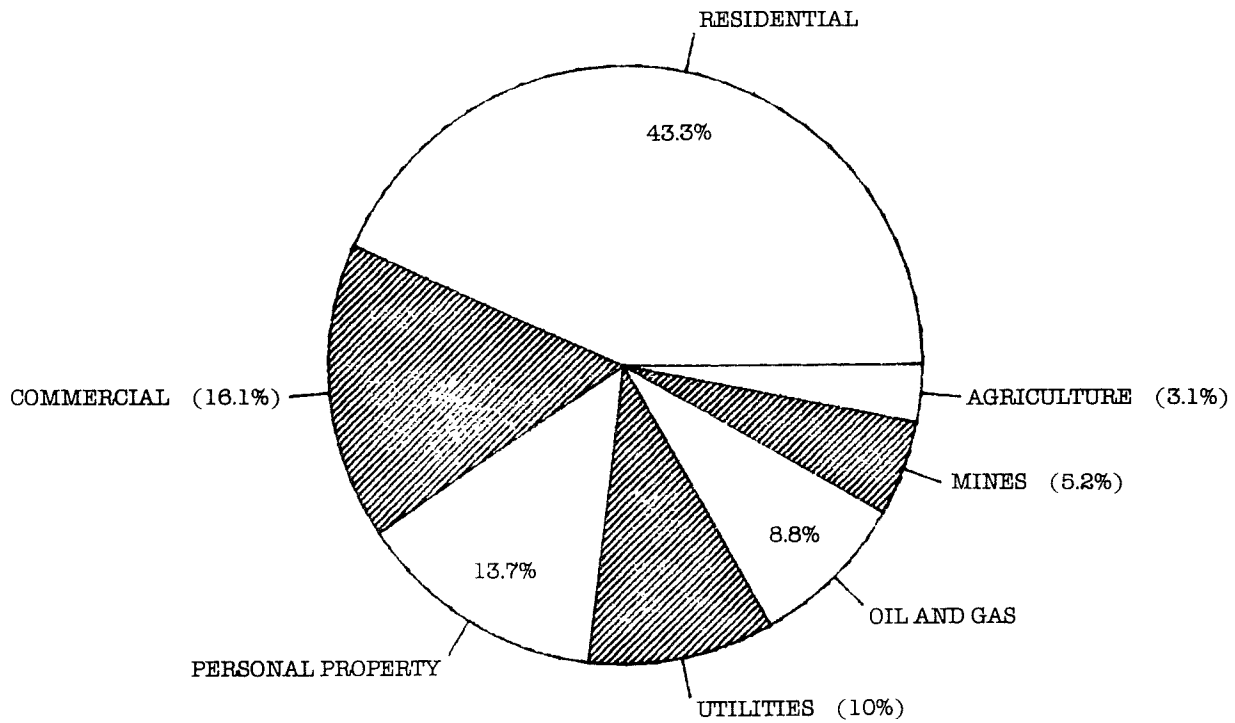


FIGURE H

1982 DISTRIBUTION OF PROPERTY TAXES

WHERE IT GOES

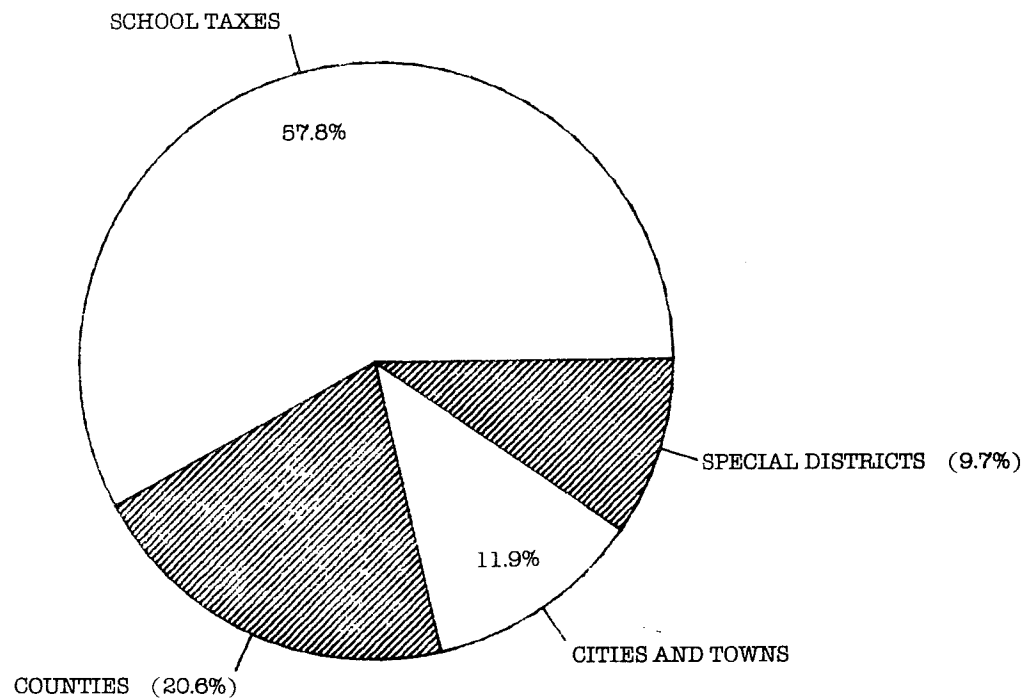


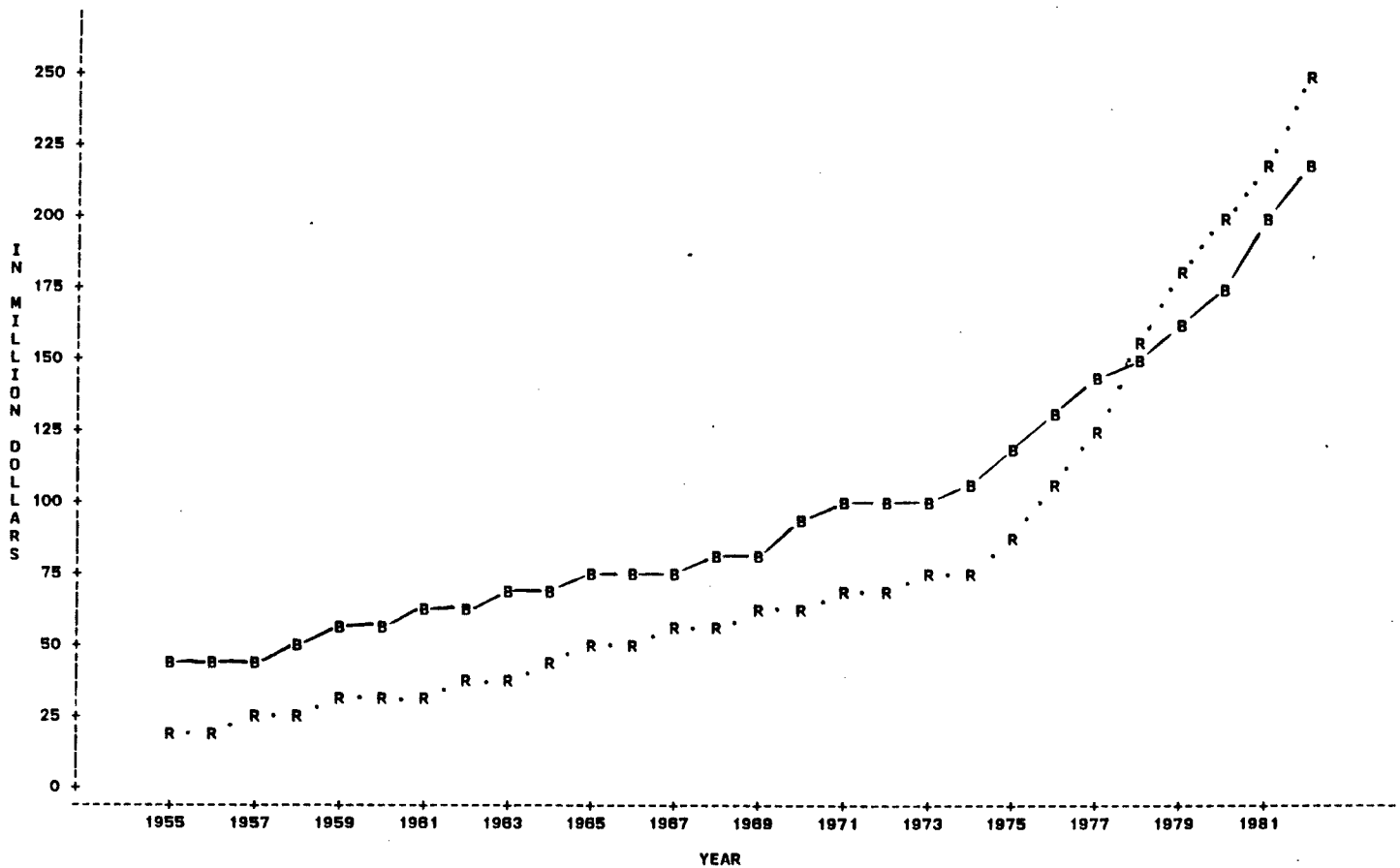


FIGURE I

PLOT OF RESIDENTIAL & BUSINESS PROPERTY TAXES IN UTAH, 1955 TO 1981

SYMBOL R = RESIDENTIAL LAND, BUILDINGS, AND 80% MOTOR VEHICLE  
 SYMBOL B = COMMERCIAL, INDUSTRIAL, AGRICULTURAL, 20% MOTOR VEHICLE, AND ALL OTHER PERSONAL PROPERTIES

PLOT OF RESPTAX\*YEAR SYMBOL USED IS R  
 PLOT OF BUSPTAX\*YEAR SYMBOL USED IS B



## COMPARISON OF METALLIFEROUS, NON-METALLIFEROUS, AND OIL AND GAS ASSESSMENT IN BRIEF

Metalliferous	Non-Metalliferous	Oil and Gas
Revenue from Ore Produced and Sold + Value of Ore Produced but not Sold	Revenue from Minerals Sold + Value of Self-Consumed Minerals + All Other Sources of Income	Revenue from Oil and Gas Sold + Value of Unsold Oil and Gas – Windfall Profits Tax
= Gross Proceeds	= Gross Income	= Gross Realization
– Wages, Salaries of Management (Corporate Officers excluded) – Payroll Taxes and Benefits – Supplies, Tools, Power – Maintenance and Repair – Office, Engineering – Assaying, Sampling, Milling, Concentrating <sup>1</sup> – Transportation of Ore – Workmen's Compensation – Depreciation (Same as Federal Return) – Utah State and Local Taxes – State Unemployment	– Wages, Salaries of Management (Including % of Corporate Salaries Pertaining to Utah) – Payroll Taxes and Benefits – Supplies, Tools, Power – Maintenance and Repair – Office, Engineering – Assaying, Sampling, Treatment – Transportation of Minerals – Workmen's Compensation – Depreciation (Straight Line) – Taxes (Excluding Federal and State Income Taxes) – Legal Fees – Royalties – Depletion – General Insurance – Development Expenses	– Compression Charges (when applicable)
= Net Proceeds	= Net Income for Ad Valorem	= Value at Well
2 × 3-Year Average Net Proceeds <sup>2</sup> + \$10/Acre + 20% Value of Fee Land + 20% Value of Machinery and Improvements	5-Year Average of Net Income – Capitalization Rate (Safe Rate + Risk Rate + Tax Factor + Liquidity Factor) × Assessment Level	Value at Well × Percentage of non-Exempt Ownership Interests × 80% + Value of Well Equipment <sup>5</sup> × 20% + 20% of Value of Buildings
= Assessed Value	= Assessed Value <sup>3</sup>	= Assessed Value

<sup>1</sup>Milling and further treatment is not deducted if the facilities are used exclusively for the mine owner's use. (i.e., Kennecott)

<sup>2</sup>The value of net proceeds never is less than 0.

<sup>3</sup>The assessed value can never be less than the value of a non-producing mine. In the event the capitalized net income method leads to a value less than a non-producing mine, then the assessed value is equivalent to 20% of the fair cash value of the land, machinery, and improvements.

<sup>4</sup>Typically oil and gas properties are located on government land and a 12.5% royalty is paid.

<sup>5</sup>Flat well schedules are set for flowing and pumping wells.

## EXHIBIT 2

TOTAL ASSESSED VALUE OF ALL PROPERTY FOR THE CALENDAR YEARS 1981 AND 1982  
AND TOTAL PROPERTY TAXES CHARGED FOR EACH CLASS OF PROPERTY

Assessed by County Assessor	Assessed Value Calendar Years		Percent of Increase or (Decrease)	Property Taxes Calendar Years		Percent of Increase or (Decrease)
	1981	1982		1981	1982	
Residential Real Estate	\$ 720,870,204	\$ 742,694,922		\$ 52,511,177	\$ 56,480,486	7.6 %
Commercial and Industrial						
Real Estate	291,811,079	305,477,623	4.7	21,910,843	23,729,636	8.3
Agricultural Real Estate	184,287,430	178,021,123	(3.4)	10,479,555	10,815,087	3.2
Residential Buildings	2,044,736,432	2,127,630,375	4.1	150,466,841	162,938,404	8.3
Commercial and Industrial						
Buildings	699,624,307	760,164,263	8.7	51,771,546	58,327,947	12.7
Agricultural Buildings	31,592,515	30,313,909	(4.1)	1,829,299	1,985,854	8.6
Motor Vehicles	328,891,418	421,530,095	28.2	23,791,848	31,467,666	32.3
Commercial and Industrial						
Machinery	213,574,443	259,428,260	21.5	14,428,038	17,775,199	23.2
Agricultural Machinery	22,224,701	23,938,435	7.7	1,188,086	1,342,778	13.0
Other Personal Property	153,400,708	181,610,730	18.4	11,089,644	13,406,899	20.9
Livestock	19,595,253	19,501,909	(0.5)	1,259,649	1,095,262	(13.1)
<b>TOTAL</b>	<b>\$4,710,608,490</b>	<b>\$5,050,311,644</b>	<b>7.2</b>	<b>\$340,726,526</b>	<b>\$379,365,218</b>	<b>11.3</b>
Assessed by State Tax Commission						
Airlines	\$ 10,377,055	\$ 10,664,280	2.8 %	\$ 581,435	\$ 603,960	3.9 %
Automobile, Passenger & Freight Companies	16,210,143	17,010,470	4.9	1,072,351	1,158,904	8.1
Gas, Pipeline & Water Companies	64,174,077	66,027,622	2.9	3,985,656	4,151,818	4.2
Power Companies	297,199,262	331,548,067	11.6	18,548,788	21,133,137	13.9
Railroad, Terminal & Car Companies	72,010,531	70,094,612	(2.7)	4,426,656	4,521,998	2.2
Telephone & Telegraph Companies	145,829,407	168,333,329	15.4	10,290,723	12,334,932	19.9
Metalliferous Mining Companies	220,595,542	223,898,726	1.5	14,276,347	14,836,350	3.9
Non-Metalliferous Mining Companies	35,309,363	44,116,595	24.9	1,971,269	2,477,010	25.5
Coal Companies	60,670,895	75,478,643	24.4	3,514,289	4,476,383	27.4
Oil and Gas	377,983,663	569,336,334	50.6	18,252,159	26,336,732	44.3
<b>TOTAL</b>	<b>\$1,300,359,938</b>	<b>\$1,576,508,678</b>	<b>21.2</b>	<b>\$ 76,919,673</b>	<b>\$ 92,031,224</b>	<b>19.7</b>
<b>GRAND TOTAL</b>	<b>\$6,010,968,428</b>	<b>\$6,626,820,322</b>	<b>10.3</b>	<b>\$417,646,199</b>	<b>\$471,396,442</b>	<b>12.9</b>



MAIL TO:

STATE TAX COMMISSION  
OF UTAH  
HEBER M. WELLS BUILDING  
160 EAST 300 SOUTH  
SALT LAKE CITY, UTAH 84134

# STATE OF UTAH

## MOTOR FUELS TAX RETURN

FOR MONTH OF \_\_\_\_\_

RETURNS ARE DUE ON OR  
BEFORE THE 25TH DAY OF  
THE FOLLOWING MONTH

NAME AND ADDRESS (CORRECT ANY ERRORS)

# MOTOR FUEL TAX

MAKE ALL CHECKS PAYABLE  
TO STATE TAX COMMISSION

(READ INSTRUCTIONS ON THE BACK OF THIS PAGE)

### -RECEIPTS-

1. Inventory at beginning of month (Utah refiners only) .....
2. Manufactured, compounded or blended .....
3. Imports into Utah (attach Schedule TC-110) .....
4. Tax exempt purchases (attach Schedule TC-110 E) .....
5. Utah tax paid purchases (attach Schedule TC-110 C) .....
6. Total motor fuel available (total Lines 1 thru 5) .....

### -DEDUCTIONS-

7. Exports from Utah (attach Schedule TC-110 D) .....
8. Sales to government agencies (attach invoices and Schedule TC-110 G) ..
9. Tax exempt sales to Utah licensed distributors (attach Schedule TC-110 F) ..
10. Utah tax paid purchases (same as Line 5 above) .....
11. Transfers to gasoline production (manufacturers only-show on  
Line 2 of your Gasohol return) .....
12. Inventory at end of month (refiners only) .....
13. TOTAL DEDUCTIONS .....
14. NET GALLONS .....
15. Less allowance for evaporation, handling, etc. (2% of Line 14) .....
16. NET TAXABLE GALLONS .....

17. Tax at eleven cents per gallon (on Item 16) ..... \$ .....
18. Penalty 10% of tax (on Item 17 if filed late) .....
19. Interest at 12% per annum 1% per month (on item 17 if filed late) .....
20. Specific penalty for failure to file on time \$10.00 .....
21. TOTAL TAX PENALTY AND INTEREST DUE ..... \$ .....

I certify that this return has been examined by me, and to the best of my knowledge and belief, is a true and complete return for the period stated, pursuant to the motor fuels tax laws of the state of Utah.

Taxpayer: \_\_\_\_\_

By \_\_\_\_\_

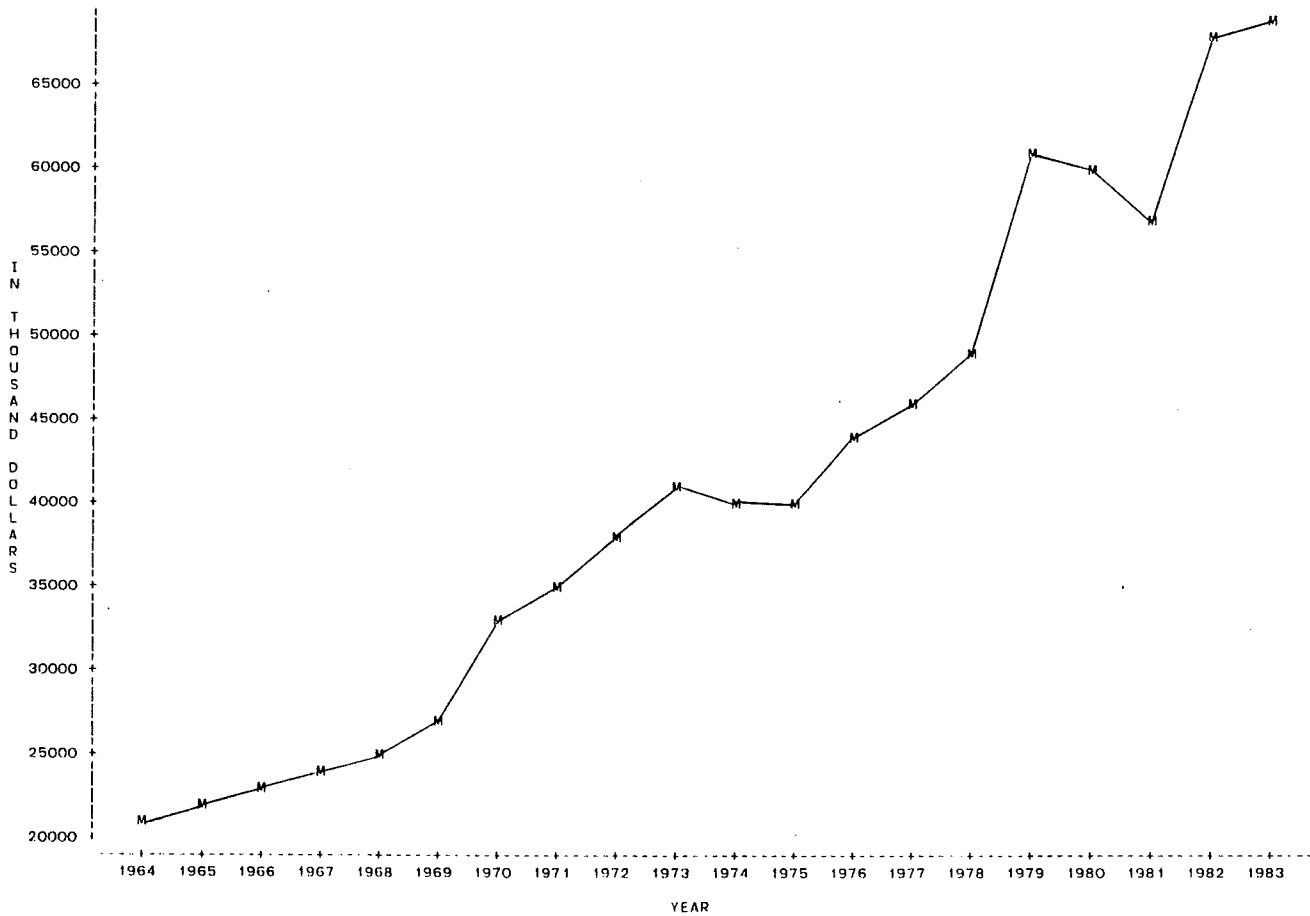
T-110

File this form in duplicate

Report fuel in gallons. Omit fractions.



# MOTOR FUEL TAX



<u>Fiscal Year</u>	<u>Collections</u>	<u>Fiscal Year</u>	<u>Collections</u>
1964	\$ 21,142,449	1974	\$ 39,971,348
1965	21,713,409	1975	40,484,784
1966	22,937,925	1976	43,514,958
1967	23,512,533	1977	45,694,373
1968	24,690,974	1978	48,808,152
1969	26,728,963	1979	61,371,556
1970	32,744,736	1980	60,451,305
1971	35,207,994	1981	56,507,749
1972	38,223,558	1982	67,733,812
1973	41,124,133	1983	68,697,076 <sup>a</sup>

<sup>a</sup>\$559,532 of this amount was from tax on gasohol at 6¢ per gallon.

Rate of Tax: 11¢ (effective July 1, 1982, previously 9¢ per gallon (gasoline); 4¢ per gallon (aviation fuel); limited governmental exemption; \$10.00 one-time license fee for distributors; 2% evaporation allowance; refund for off-highway agricultural use.

Applicable to: Importers, refiners and distributors liable for reporting. Refunds for off-highway agricultural use claimed as a credit on income or corporation franchise tax return after July 1, 1977.

Disposition of Revenue: After appropriations to certain state government departments, the remainder is spread 75% to the State Department of Transportation and 25% to city and county B and C road funds. Aviation fuel tax is distributed 75% to the airport and 25% to the Aeronautics Division for improving airport facilities. The estimated amount of tax collected on gasoline used in motorboats is transferred annually from the transportation fund to the boating account of Parks and Recreation for improving boating facilities within the state.

Rate or Fee Changes and Effective Dates:

<u>Year</u>	<u>Rate (cent/gal)</u>	<u>Date</u>
1923	2.5	March 8, 1923
1925	3.5	April 1, 1925
1931	4.0	May 12, 1931
1951	5.0	July 1, 1951
1957	6.0	May 14, 1957
1969	7.0	July 1, 1969
1978	9.0	July 1, 1978
1981	11.0	July 1, 1981

Tax Base Changes and Effective Dates:

March 8, 1923 - Originally enacted to include all motor vehicle fuels sold in the state except such fuel brought into the state and sold in original packages as purely interstate commerce sales.

April 1, 1925 - Tax levy on the sale of motor vehicle fuels regardless of use or purpose.

May 12, 1931 - Tax base expanded to include municipalities, counties, school districts, and every other arm or branch of state government.

February 17, 1947 - Exempted sales to the United States and its agencies when purchased in quantities of 1250 gallons or more.

July 1, 1951 - Imposed excise tax of four cents per gallon upon all gasoline sold at airports exclusively for airplane use.

May 14, 1955 - Tax base adjusted to exclude motor fuels sold or used in this state that have been manufactured by low-temperature carbonization or distillation within the state of Utah of coals, oil shales, or hydrocarbons of Utah.

May 14, 1963 - Exempted the divisions and agencies of the U.S. Government. Lowered the minimum refund claim to \$10.00.



June 1, 1967 - Reduced the exemptions to the U.S. Government and agencies to purchases of 1,000 gallons or more and reduced quantity limitation on State agencies from 1,250 to 1,000 gallons.

June 1, 1967 - Appropriated from the motor fuel tax fund to the state tax commission \$50,000 in addition to any other appropriation provided, to administer the Motor Fuel Tax Act for the first biennium.

September 1, 1967 - Changed farmer gas tax refunds to calendar year filing.

July 1, 1977 - Changed gas-tax refunds to a claim on income or corporate franchise returns.

July 1, 1979 - Reduced government quantity exemption from 1000 to 750 gallons.

July 1, 1980 - Provided preferential tax treatment (5¢ less per gallon) on qualifying gasohol.

July 1, 1981 - Gasohol treatment extended to gasoline blended with 10% methanol-based synthetic fuel.

September 1, 1983 - Provides for a reduced rate of tax on motor fuel containing "alcohol" as defined in the act. The reduction results in a tax of five cents per gallon less than the eleven cent rate. The reduced rate does not take effect, however, until and unless there is in Utah an alcohol manufacturing plant producing commercially at least one million gallons of alcohol annually.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes 530-6289



STATE OF UTAH

ACCOUNT NUMBER AND TAX PERIOD

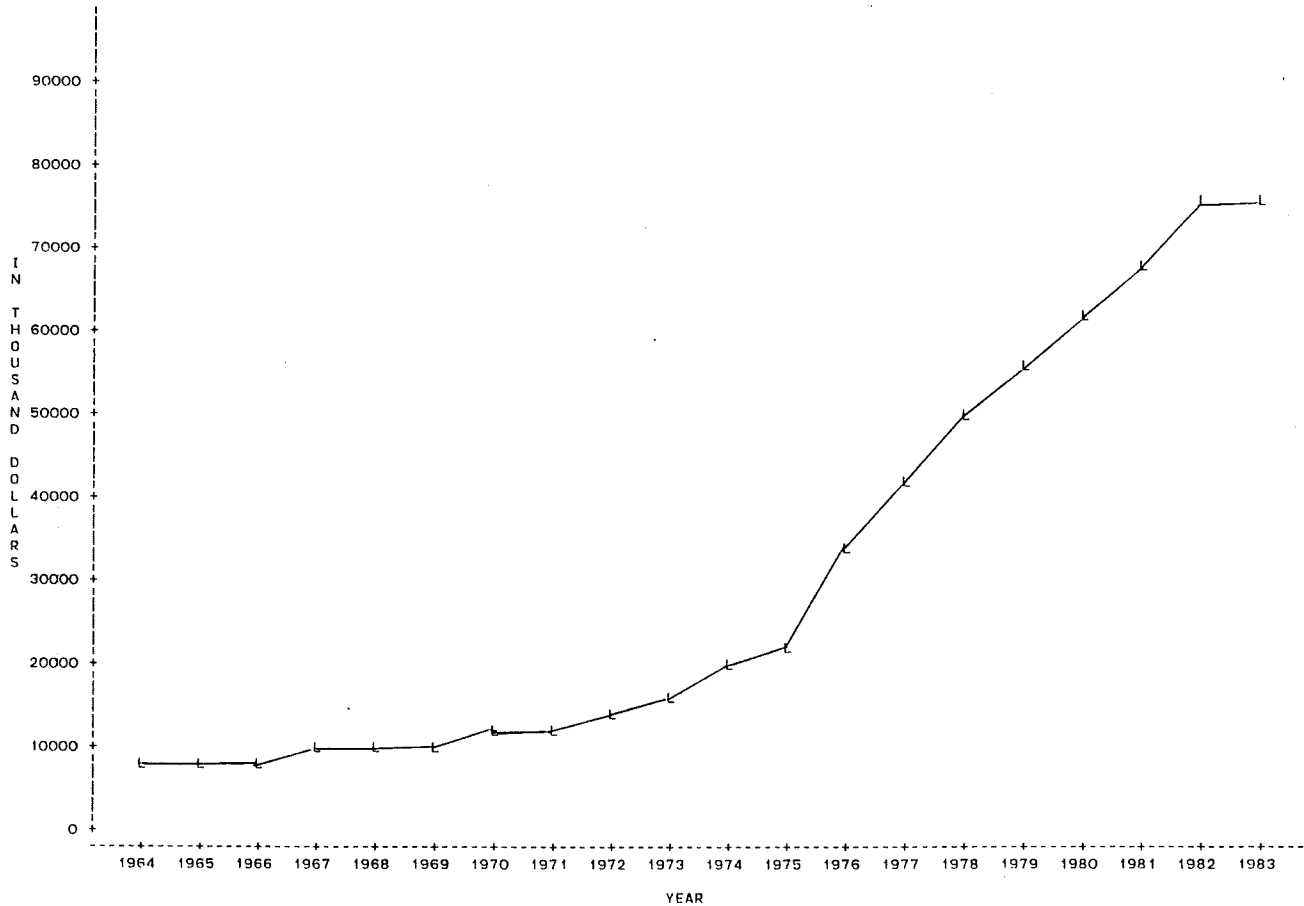
SCHEDULE A — ALLOCATION OF LOCAL SALES AND  
USE TAXES — TWO OR MORE PLACES OF BUSINESS IN UTAH

PLEASE READ INSTRUCTIONS  
ON REVERSE SIDE OF THE  
DUPLICATE COPY.

COLUMN 1 LOCATION OF EACH PLACE OF BUSINESS	COL. 2 CODE	COLUMN 3 SALES AND PURCHASES SUBJECT TO SALES TAX	COLUMN 4 COMBINED SALES TAX RATE	COLUMN 5 STATE AND LOCAL SALES TAX	COLUMN 6 PURCHASES SUBJECT TO USE TAX	COLUMN 7 COMBINED USE TAX RATE	COLUMN 8 STATE AND LOCAL USE TAX
LOCAL OPTION SALES AND USE TAX							
TOTALS - TOTALS TO BE CARRIED FORWARD AS DESIGNATED FOR EACH COLUMN.		\$		\$	\$		\$
THE ORIGINAL OF THIS SCHEDULE SHOULD BE ATTACHED TO YOUR RETURN, FORM TC 71M		TO LINE 7 COL. I OF RETURN FORM TC 71M		TO LINE 12 COL. I OF FORM TC 71M	TO LINE 4 COL. II OF FORM TC 71M		TO LINE 12 COL. II OF FORM TC 71M



# LOCAL OPTION SALES AND USE TAX



Fiscal Year	Collections	Fiscal Year	Collections
1964	\$ 7,866,384	1974	\$ 19,036,945
1965	8,184,030	1975	21,735,782
1966	8,730,728	1976	33,333,154
1967	9,085,848	1977	42,148,484
1968	9,491,961	1978	49,177,918
1969	10,589,553	1979	55,949,450
1970	11,174,642	1980	62,736,929
1971	12,402,057	1981	67,002,776
1972	14,369,001	1982	75,053,672
1973	16,604,886	1983	75,552,049

Rate of Tax: Up to 3/4 of 1% prior to July 1, 1983; up to 7/8 of 1% from July 1, 1983 through June 30, 1987; up to a full 1% thereafter.

Applicable to: The purchase price on the same transactions as the state sales and use tax laws and must be adopted by ordinance; retailers are liable for the tax collection, purchasers liable under same conditions; as for the local sales and use taxes, the Tax Commission acts as agent for local governmental units.

Disposition of Revenue: Returned to participating local government units.

Legal Citations: Section 11-9-1 through 11-9-11, Utah Code 1983-1984.

Rate or Fee Changes and Effected Dates:

July 1, 1959 through June 30, 1975 - optional at 1/2 of 1%.

July 1, 1975 through June 30, 1983 - Optional at 3/4 of 1%. All counties, however, did adopt the 0.75 percent rate.

Beginning July 1, 1983 - Rate increase to 7/8 of 1% is optional. Most cities and counties increased to 7/8 of 1%.

Major Base Changes:

For taxable and exempt items, refer to state sales and use tax. The local tax adopts the state taxes by reference. The base for disposition of revenue changes July 1, 1983 from point of sale to a combination population/point of sale going from 25% population for fiscal year beginning July 1, 1983, in multiples of 5% to 50% population for fiscal year beginning July 1, 1988.

SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX  
PARTICIPATING UNITS FOR FISCAL YEARS 1981-82 AND 1982-83

Unit	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
	7-1-81 to 6-30-82	7-1-82 to 6-30-83	
<u>Beaver County</u>	\$ 26,737.26	\$ 22,500.14	(15.85)
Cities and Towns			
Beaver	89,336.15	87,612.65	( 1.93)
Milford	40,218.80	37,830.99	( 5.94)
Minersville	10,575.73	9,745.49	( 7.85)
Total Cities and Towns	\$ 140,130.68	\$ 135,189.13	( 3.53)
Total Beaver County			
Including cities and towns	<u>\$ 166,867.94</u>	<u>\$ 157,689.27</u>	<u>( 5.50)</u>
 <u>Box Elder County</u>	 \$ 447,552.63	 \$ 263,728.36	 (41.07)
Cities and Towns			
Bear River	2,995.69	3,812.55	27.27
Brigham City	556,608.54	505,962.59	( 9.10)
Corrinne	12,240.85	18,260.58	49.18
Deweyville	1,813.43	981.82	(45.86)
Elwood	7,528.65	5,593.26	(25.71)
Fielding	2,577.99	2,657.58	3.09
Garland	22,388.79	19,748.40	(11.79)
Honeyville	5,813.75	7,493.26	28.89
Howell	---	143.11	--
Mantua	1,720.41	3,105.20	80.49
Perry	22,541.77	27,534.09	22.15
Plymouth	15,405.68	1,954.07	(87.32)
Portage	510.21	850.09	66.62
Snowville	7,079.13	7,816.61	10.42
Tremonton	280,516.70	279,967.79	( .20)
Willard	15,296.53	17,524.24	14.56
Total Cities and Towns	\$ 955,038.12	\$ 903,405.24	( 5.41)
Total Box Elder County			
Including Cities and Towns	<u>\$1,402,590.75</u>	<u>\$1,167,133.60</u>	<u>(16.79)</u>
 <u>Cache County</u>	 \$ 79,151.38	 \$ 97,983.77	 23.79
Cities and Towns			
Amalga	12,971.47	19,793.71	52.59
Clarkston	2,387.91	2,421.64	1.41
Cornish	772.59	1,181.58	52.94
Hyde Park	18,103.88	17,217.65	( 4.89)
Hyrum	49,491.26	57,261.49	15.70
Lewiston	18,173.75	16,353.47	(10.02)
Logan	1,568,358.13	1,592,955.25	1.57
Mendon	5,099.35	4,626.58	( 9.27)
Millville	4,835.13	5,887.01	21.75
Newton	2,514.82	2,419.31	( 3.80)
Nibley	5,352.64	8,360.49	56.19
North Logan	137,642.27	153,708.11	11.67

Unit	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
	7-1-81 to 6-30-82	7-1-82 to 6-30-83	
Cache County - cont'd			
Paradise	6,203.44	4,642.18	(25.17)
Providence	16,391.35	17,049.94	4.02
Richmond	19,771.91	21,757.45	10.04
River Heights	3,180.41	3,440.24	8.17
Smithfield	124,082.64	131,751.39	6.18
Trenton	4,058.69	4,141.80	2.05
Wellsville	<u>13,099.80</u>	<u>12,063.25</u>	<u>( 7.91)</u>
Total Cities and Towns	\$2,012,491.44	\$2,077,032.54	3.21
Total Cache County			
Including Cities and Towns	<u>\$2,091,642.82</u>	<u>\$2,175,016.31</u>	<u>3.99</u>
<u>Carbon County</u>	\$ 436,723.93	\$ 428,083.51	( 1.98)
Cities and Towns			
Helper	217,466.56	148,512.75	(31.71)
Price	<u>1,046,221.72</u>	<u>1,045,691.03</u>	<u>( .05)</u>
Total Cities and Towns	\$1,263,688.28	\$1,194,203.78	( 5.50)
Total Carbon County			
Including Cities and Towns	<u>\$1,700,412.21</u>	<u>\$1,622,287.29</u>	<u>( 4.59)</u>
<u>Daggett County</u>	\$ 12,552.62	\$ 23,587.72	87.91
Cities and Towns			
Manila	<u>8,896.89</u>	<u>9,722.45</u>	
Total Cities and Towns	\$ 8,896.89	\$ 9,722.45	<u>9.28</u>
Total Daggett County			
Including Cities and Towns	<u>\$ 21,449.51</u>	<u>\$ 3,310.17</u>	<u>55.30</u>
<u>Davis County</u>	\$ 255,035.62	\$ 182,119.37	(28.59)
Cities and Towns			
Bountiful	1,185,249.82	1,310,517.95	10.57
Centerville	333,161.98	342,462.22	2.79
Clearfield	513,924.51	456,568.73	(11.16)
Clinton	18,945.79	20,825.04	( 9.92)
Farmington	92,478.26	108,912.37	17.77
Fruit Heights	16,530.19	16,037.30	( 2.98)
Kaysville	167,776.44	163,757.74	2.40
Layton	1,058,235.68	1,195,934.89	13.01
North Salt Lake	413,673.78	512,045.99	23.78
South Weber	20,893.38	26,889.23	28.70
Sunset	122,807.14	125,350.17	2.07
Syracuse	156,237.33	178,183.51	14.05
West Bountiful	132,489.91	119,657.84	( 9.68)
West Point	8,738.32	8,469.31	( 3.08)
Woods Cross	<u>300,668.26</u>	<u>289,750.87</u>	<u>( 3.63)</u>
Total Cities and Towns	\$4,541,810.79	\$4,875,363.16	7.34
Total Davis County			
Including Cities and Towns	<u>\$4,796,846.41</u>	<u>\$5,057,482.53</u>	<u>5.43</u>



Unit	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
	7-1-81 to 6-30-82	7-1-82 to 6-30-83	
<u>Duchesne County</u>	\$ 215,980.61	\$ 256,866.06	18.93
Cities and Towns			
Altamont	19,928.95	22,344.49	12.12
Duchesne	62,388.78	63,295.60	1.45
Myton	7,165.40	4,818.95	(32.74)
Roosevelt	633,462.75	551,827.25	(12.89)
Total Cities and Towns	\$ 722,945.88	\$ 642,286.29	(11.16)
Total Duchesne County			
Including Cities and Towns	<u>\$ 938,926.49</u>	<u>\$ 899,152.35</u>	<u>( 4.24)</u>
 <u>Emery County</u>	 \$ 150,635.11	 \$ 88,437.96	 (41.29)
Cities and Towns			
Castle Dale	115,877.48	83,183.74	(28.21)
Cleveland	20,847.52	10,751.51	(48.43)
Elmo	11,705.08	3,966.76	(66.11)
Emery	13,072.67	7,141.78	(45.36)
Ferron	66,877.60	41,344.89	(38.18)
Green River	143,406.67	99,275.70	(30.77)
Huntington	155,417.33	123,053.82	(20.82)
Orangeville	62,522.75	39,309.18	(37.13)
Total Cities and Towns	\$ 589,727.10	\$ 408,027.38	(30.81)
Total Emery County			
Including Cities and Towns	<u>\$ 740,362.21</u>	<u>\$ 496,465.34</u>	<u>(32.94)</u>
 <u>Garfield County</u>	 \$ 56,712.58	 \$ 74,952.85	 32.16
Cities and Towns			
Boulder	933.49	1,610.11	72.48
Cannonville	1,680.56	1,956.42	16.41
Escalante	13,174.48	14,405.57	9.34
Hatch	3,038.06	2,590.43	(14.73)
Henrieville	370.62	679.66	83.38
Panguitch	68,477.93	66,066.69	(3.52)
Tropic	2,068.14	2,324.74	12.41
Total Cities and Towns	\$89,743.28	\$89,633.62	( .12)
Total Garfield County			
Including Cities and Towns	<u>\$ 146,455.86</u>	<u>\$ 164,586.47</u>	<u>12.38</u>
 <u>Grand County</u>	 \$ 191,443.15	 \$ 90,927.41	 (52.50)
Cities and Towns			
Moab	434,580.35	407,557.46	( 6.22)
Total Cities and Towns	\$ 434,580.35	\$ 407,557.46	( 6.22)
Total Grand County			
Including Cities and Towns	<u>\$ 626,023.50</u>	<u>\$ 498,484.87</u>	<u>(20.37)</u>

Unit	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
	7-1-81 to 6-30-82	7-1-82 to 6-30-83	
<u>Iron County</u>	\$ 79,397.02	\$ 101,577.34	27.94
Cities and Towns			
Brianhead	27,500.86	32,771.38	19.16
Cedar City	726,488.56	755,736.50	4.02
Enoch	2,760.66	4,613.01	67.10
Kanarraville	901.38	1,253.59	39.07
Paragonah	631.77	1,221.95	93.42
Parowan	34,676.88	35,401.84	2.09
Total Cities and Towns	\$ 792,960.11	\$ 830,998.27	4.80
Total Iron County			
Including Cities and Towns	<u>\$ 872,357.13</u>	<u>\$ 932,575.61</u>	<u>6.90</u>
 <u>Juab County</u>	 \$ 277,638.50	 \$ 26,925.00	 (90.30)
Cities and Towns			
Eureka	7,784.26	6,338.40	(18.57)
Levan	4,452.83	4,564.70	2.51
Mona	2,468.28	1,666.36	(32.49)
Nephi	162,061.87	143,732.02	(11.31)
Total Cities and Towns	\$ 176,767.24	\$ 156,301.48	(11.58)
Total Juab County			
Including Cities and Towns	<u>\$ 454,405.74</u>	<u>\$ 183,226.48</u>	<u>(59.68)</u>
 <u>Kane County</u>	 \$ 58,540.27	 \$ 69,039.76	 17.94
Cities and Towns			
Alton	147.43	197.25	33.79
Glendale	3,819.46	3,358.28	(12.07)
Kanab	89,854.48	99,955.51	11.24
Orderville	6,080.06	6,341.54	4.30
Total Cities and Towns	\$ 99,901.43	\$ 109,852.58	9.96
Total Kane County			
Including Cities and Towns	<u>\$ 158,441.70</u>	<u>\$ 178,892.34</u>	<u>12.91</u>
 <u>Millard County</u>	 \$ 140,096.14	 \$ 206,658.81	 47.51
Cities and Towns			
Delta	163,167.10	180,905.93	10.87
Fillmore	130,721.32	105,418.90	(19.36)
Hinckley	1,435.73	2,045.27	42.45
Holden	2,875.95	3,433.26	19.38
Kanosh	3,030.49	3,629.63	19.77
Leamington	1,359.02	1,666.02	22.59
Lynndyl	869.14	1,390.81	60.02
Meadow	3,570.17	3,391.32	(5.01)
Oak City	1,604.92	2,032.39	26.63
Scipio	2,384.61	2,403.55	.79
Total Cities and Towns	\$ 311,018.45	\$ 306,317.08	1.51
Total Millard County			
Including Cities and Towns	<u>\$ 451,114.59</u>	<u>\$ 512,975.89</u>	<u>13.71</u>

Unit	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
	7-1-81 to 6-30-82	7-1-82 to 6-30-83	
<u>Morgan County</u>	<u>\$ 115,081.15</u>	<u>\$ 116,164.30</u>	<u>.94</u>
<u>Piute County</u>	<u>\$ 2,608.70</u>	<u>\$ 3,184.77</u>	<u>22.08</u>
Cities and Towns			
Circleville	8,866.31	10,405.37	17.36
Junction	4,846.69	5,095.20	5.13
Kingston	---	191.85	---
Marysville	3,922.59	5,220.62	33.09
Total Cities and Towns	<u>\$ 17,635.59</u>	<u>\$ 20,913.04</u>	<u>18.58</u>
Total Piute County			
Including Cities and Towns	<u>\$ 20,244.29</u>	<u>\$ 24,097.81</u>	<u>19.03</u>
<u>Rich County</u>	<u>\$ 32,853.43</u>	<u>\$ 28,702.82</u>	<u>(12.63)</u>
Cities and Towns			
Garden City	10,512.36	13,484.75	28.28
Laketown	4,145.34	5,055.15	21.95
Pickleville	1,544.24	---	---
Randolph	20,440.25	21,412.04	4.75
Total Cities and Towns	<u>\$ 36,642.19</u>	<u>\$ 39,951.94</u>	<u>9.03</u>
Total Rich County			
Including Cities and Towns	<u>\$ 69,495.62</u>	<u>\$ 68,654.76</u>	<u>( 1.21)</u>
<u>Salt Lake County</u>	<u>\$ 7,660,043.08</u>	<u>\$ 7,975,866.77</u>	<u>4.12</u>
Cities and Towns			
Alta	118,283.03	93,756.38	(20.73)
Bluffdale	4,137.99	4,181.45	1.05
Draper	41,244.12	67,324.32	63.23
Midvale	803,678.77	867,746.47	7.97
Murray	3,441,652.70	3,250,523.58	( 5.55)
Riverton	160,992.00	178,654.89	10.97
Salt Lake City	16,132,286.75	16,918,789.20	4.87
Sandy	1,404,313.11	1,446,605.95	3.01
South Jordan	38,758.06	38,225.61	( 1.37)
South Salt Lake	2,680,063.79	2,194,784.73	(18.11)
West Jordan	1,024,217.76	1,149,033.77	12.19
West Valley City	3,396,416.41	3,715,646.71	9.40
Total Cities and Towns	<u>\$29,246,044.49</u>	<u>\$29,925,273.06</u>	<u>2.32</u>
Total Salt Lake County			
Including Cities and Towns	<u>\$36,906,087.57</u>	<u>\$37,901,139.83</u>	<u>2.70</u>
<u>San Juan County</u>	<u>\$ 160,415.82</u>	<u>\$ 155,504.16</u>	<u>( 3.06)</u>
Cities and Towns			
Blanding	149,873.78	121,080.60	(19.21)
Monticello	115,094.77	102,862.51	(10.63)
Total Cities and Towns	<u>\$ 264,968.55</u>	<u>\$ 223,943.11</u>	<u>(15.48)</u>
Total San Juan County			
Including Cities and Towns	<u>\$ 425,384.37</u>	<u>\$ 379,447.27</u>	<u>(10.80)</u>

Unit	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
	7-1-81 to 6-30-82	7-1-82 to 6-30-83	
<u>Sanpete County</u>	\$ 36,918.91	\$ 33,216.98	(10.03)
Cities and Towns			
Centerfield	9,221.47	11,847.55	28.48
Ephraim	70,980.48	78,025.32	9.92
Fairview	14,689.45	22,045.82	50.08
Fayette	777.17	883.45	13.67
Fountain Green	3,451.78	3,193.78	( 7.47)
Gunnison	57,990.22	56,513.05	( 2.55)
Manti	47,466.04	39,171.70	(17.47)
Mayfield	2,744.50	3,519.53	28.24
Moroni	22,878.54	19,349.97	(15.42)
Mt. Pleasant	64,096.29	75,969.38	18.52
Spring City	2,540.17	2,521.39	( .74)
Sterling	1,627.12	1,603.91	( 1.43)
Wales	1,824.41	994.92	(45.47)
Total Cities and Towns	\$ 300,287.64	\$ 315,639.77	5.11
Total Sanpete County			
Including Cities and Towns	<u>\$ 337,206.55</u>	<u>\$ 348,856.75</u>	<u>3.45</u>
 <u>Sevier County</u>	 \$ 134,195.62	 \$ 102,305.23	 (23.76)
Cities and Towns			
Annabella	1,108.99	2,117.81	90.97
Aurora	22,095.26	20,344.37	( 7.92)
Elsinore	4,652.79	5,056.35	8.67
Glenwood	1,227.43	1,124.59	( 8.38)
Joseph	1,710.68	1,469.80	(14.08)
Monroe	11,050.67	12,984.56	17.50
Redmond	7,503.14	8,386.13	11.77
Richfield	443,525.81	474,133.85	6.90
Salina	154,392.67	138,189.33	(10.49)
Sigurd	7,541.65	7,240.16	( 4.00)
Total Cities and Towns	\$ 654,809.09	\$ 671,046.95	2.48
Total Sevier County			
Including Cities and Towns	<u>\$ 789,004.71</u>	<u>\$ 773,352.18</u>	<u>( 1.98)</u>
 <u>Summit County</u>	 \$ 106,232.17	 \$ 173,478.36	 63.30
Cities and Towns			
Coalville	60,504.90	63,588.81	5.10
Francis	2,686.11	3,654.17	36.04
Henefer	7,025.34	7,548.94	7.45
Kamas	30,715.73	33,722.33	9.79
Oakley	7,091.78	7,446.25	5.00
Park City	566,842.97	727,324.71	28.31
Total Cities and Towns	\$ 674,866.83	\$ 843,285.21	24.96
Total Summit County			
Including Cities and Towns	<u>\$ 781,099.00</u>	<u>\$1,016,763.57</u>	<u>30.17</u>

Unit	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
	7-1-81 to 6-30-82	7-1-82 to 6-30-83	
<u>Tooele County</u>	\$ 171,893.70	\$ 153,775.81	(10.54)
Cities and Towns			
Grantsville	48,329.85	55,947.46	15.76
Stockton	2,253.19	2,281.60	1.26
Tooele	463,732.45	506,242.85	9.17
Vernon	2,157.30	1,188.76	(44.90)
Wendover	48,837.73	51,123.51	4.68
Total Cities and Towns	\$ 565,310.52	\$ 616,784.18	9.11
Total Tooele County			
Including Cities and Towns	<u>\$ 737,204.22</u>	<u>\$ 770,559.99</u>	<u>4.52</u>
 <u>Uintah County</u>	 \$1,019,035.76	 \$ 554,800.84	 (45.56)
Cities and Towns			
Ballard	46,319.66	64,041.18	38.26
Naples	---	318,709.84	--
Vernal	679,087.89	1,373,677.37	(18.19)
Total Cities and Towns	\$1,725,407.55	\$1,756,428.39	1.80
Total Uintah County			
Including Cities and Towns	<u>\$2,744,443.31</u>	<u>\$2,311,229.23</u>	<u>(15.78)</u>
 <u>Utah County</u>	 \$ 550,407.80	 \$ 348,988.09	 (36.59)
Cities and Towns			
Alpine	17,998.75	20,978.36	16.55
American Fork	566,766.53	583,015.65	2.87
Genola	3,859.00	3,700.29	( 4.11)
Goshen	3,542.57	3,817.70	7.77
Highland	15,345.19	18,717.17	21.97
Lehi	118,439.31	112,849.07	( 4.71)
Lindon	158,463.01	153,534.15	( 3.11)
Mapleton	16,632.87	19,378.75	16.51
Orem	2,645,149.75	2,681,140.83	1.36
Payson	212,444.08	198,696.20	( 6.47)
Pleasant Grove	235,342.39	208,635.34	(11.35)
Provo	2,312,568.73	2,415,157.82	4.44
Salem	23,471.30	46,132.28	96.55
Santaquin	22,177.53	26,486.35	19.43
Spanish Fork	496,574.20	467,315.46	( 5.89)
Springville	226,941.98	249,488.25	9.93
Total Cities and Towns	\$7,075,717.19	\$7,209,043.67	1.88
Total Utah County			
Including Cities and Towns	<u>\$7,626,124.99</u>	<u>\$7,558,031.76</u>	<u>( .89)</u>

Unit	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
	7-1-81 to 6-30-82	7-1-82 to 6-30-83	
<u>Wasatch County</u>	\$ 35,677.84	\$ 28,192.66	(20.98)
Cities and Towns			
Charleston	2,031.32	2,530.72	24.58
Heber	250,803.05	235,320.57	( 6.17)
Midway	20,780.44	21,792.58	4.87
Soldier Summit	1,426.32	1,246.85	(12.58)
Wallsburg	1,970.43	1,326.83	(32.66)
Total Cities and Towns	\$ 277,011.56	\$ 262,217.55	( 5.34)
Total Wasatch County			
Including Cities and Towns	<u>\$ 312,689.40</u>	<u>\$ 290,410.21</u>	<u>( 7.12)</u>
 <u>Washington County</u>	 \$ 50,915.96	 \$ 49,476.17	 ( 2.83)
Cities and Towns			
Enterprise	15,546.72	15,618.08	.46
Hildale	5,288.68	6,539.69	23.65
Hurricane	117,677.77	128,354.94	9.07
Ivins	3,312.37	3,618.91	9.25
LaVerkin	12,425.16	11,464.45	( 7.73)
Leeds	1,518.60	2,237.67	47.35
Santa Clara	12,121.93	12,251.28	1.07
Springdale	23,785.03	24,982.87	5.03
St. George	898,459.30	945,818.46	5.27
Toquerville	1,247.67	1,119.27	(10.29)
Virgin	566.37	549.96	( 2.90)
Washington City	36,096.49	32,903.85	( 8.84)
Total Cities and Towns	\$1,128,046.09	\$1,185,459.43	5.09
Total Washington County			
Including Cities and Towns	<u>\$1,178,962.05</u>	<u>\$1,234,935.60</u>	<u>4.75</u>
 <u>Wayne County</u>	 \$ 29,179.29	 \$ 16,269.77	 (44.24)
Cities and Towns			
Bicknell	10,987.50	12,244.28	11.44
Loa	15,892.85	16,331.49	2.76
Torrey	2,842.45	2,921.89	2.79
Total Cities and Towns	\$ 29,722.80	\$ 31,497.66	5.97
Total Wayne County			
Including Cities and Towns	<u>\$ 58,902.09</u>	<u>\$ 47,767.43</u>	<u>(18.90)</u>
 <u>Weber County</u>	 \$ 331,778.86	 \$ 361,215.33	 8.87
Cities and Towns			
Farr West	48,894.29	55,814.65	14.15
Harrisville	17,793.32	23,630.89	32.81
Huntsville	8,611.63	8,255.60	( 4.13)
North Ogden	94,081.94	96,940.57	3.04
Ogden	4,279,008.24	4,472,077.69	4.51
Plain City	12,296.05	15,769.96	28.25
Pleasant View	47,308.08	48,062.72	1.60

Unit	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
	7-1-81 to 6-30-82	7-1-82 to 6-30-83	
Weber County - cont'd			
Riverdale	486,876.59	490,383.66	.72
Roy	460,757.47	505,331.24	9.67
South Ogden	426,699.92	414,060.70	( 2.96)
Uintah	5,526.90	16,010.37	189.68
Washington Terrace	82,832.10	81,760.28	( 1.29)
Total Cities and Towns	\$5,970,686.53	\$6,228,098.33	4.31
Total Weber County			
Including Cities and Towns	<u>\$6,302,465.39</u>	<u>\$6,589,313.66</u>	<u>4.55</u>
GRAND TOTAL	<u>\$72,972,291.57</u>	<u>\$73,510,002.77</u>	<u>.74</u>

NOTES:

Howell - Adopted the Local Option tax effective January 1, 1983.

Enoch - Due to accounting periods, the two fiscal years are not properly comparable. The amount for fiscal year 6-30-82 is represented by only three (3) quarters while the amount for fiscal year 6-30-83 is represented by four (4) quarters.

Juab County - The amount for fiscal year 6-30-82 contains a one-time use tax windfall of more than \$163,000.

Pickleville - Annexed by Garden City.

Kingston - Adopted the Local Option tax effective April 1, 1982.

Uintah County - The large amount for fiscal year 6-30-82 is due in part to a court decision on industrial annexations. Tax money held in trust pending a decision was awarded to the county.

Naples - Adopted the Local Option tax effective July 1, 1982.





**1982**

**STATE OF UTAH**  
**CORPORATION FRANCHISE OR INCOME TAX RETURN**  
**For Calendar Year 1982**

or other taxable year beginning \_\_\_\_\_ 1982 ending \_\_\_\_\_ 1983

Utah Sec. of State Number

Federal Identification Number

Federal Business Code

**For Tax Commission Use Only**

Val. Number \_\_\_\_\_

Date \_\_\_\_\_ Aud. \_\_\_\_\_

Check \_\_\_\_\_ App. \_\_\_\_\_

Recorded \_\_\_\_\_

Approval \_\_\_\_\_

Rate \_\_\_\_\_ Ref. \_\_\_\_\_

From \_\_\_\_\_ Int. \_\_\_\_\_

To \_\_\_\_\_ Total \_\_\_\_\_

# CORPORATE FRANCHISE AND INCOME TAX

Kind of business \_\_\_\_\_ Did this corporation join in a Federal consolidated return? Yes ☐ No ☐ Date of incorporation \_\_\_\_\_ Under laws of \_\_\_\_\_

Is this a consolidated return? Yes ☐ No ☐ If yes, number of corporations included doing business in Utah \_\_\_\_\_ Telephone no. and area code \_\_\_\_\_

Utah net taxable income or (loss) for the taxable year beginning in 1979 \$ \_\_\_\_\_ 1980 \$ \_\_\_\_\_ 1981 \$ \_\_\_\_\_

**NOTE: ATTACH A COPY OF YOUR FEDERAL RETURN AND SUPPORTING SCHEDULES TO THIS RETURN. (INSTRUCTION 11)**

1. Federal taxable income (Line 28, Federal Form 1120) .....	\$	_____
2. <b>ADDITIONS (See Instruction 12)</b>		
(a) State Income and Franchise Taxes .....	\$	_____
(b) Exempt Interest - Federal Return .....		_____
(c) Capital Loss Carry-over .....		_____
(d) Unreported DISC Income .....		_____
(e) ACRS Difference (Instruction No. 12e - attach schedule) .....		_____
(f) Capital Purchase Expense .....		_____
(g) Other (attach schedule) .....		_____
(h) Total Additions .....		_____
3. Line 1 Plus Line 2(h) .....	\$	_____
4. <b>SUBTRACTIONS (See Instruction 12)</b>		
(a) Wage Deduction - Targeted Jobs Credit .....	\$	_____
(b) Additional Capital Loss .....		_____
(c) Foreign Dividend Gross-up (Section 78) and "Subpart F" Income .....		_____
(d) Other (attach schedule) .....		_____
(e) Total Subtractions .....		_____
5. Net income (Line 3 minus Line 4(e)) .....	\$	_____
6. Utah net income (from Line 12, Schedule N) .....	\$	_____
7. Utah loss carry-over. (Instruction 13 - attach schedule) .....	\$	_____
8. Net taxable income (deduct Line 7 from Utah net income on Line 5 or 6, whichever is applicable) .....	\$	_____
9. Tax: 4% of Line 8, \$25 Minimum per corporation (See Instruction 2) .....	\$	_____
Underestimate penalty \$ _____ Late filing penalty \$ _____		_____
Extension interest \$ _____ Late filing interest \$ _____		_____
Total: .....	\$	_____
Credits: Off-hwy Utah Agri. Gas Tax _____ Advanced Payment _____		_____
Mineral Production Withholding _____ Energy _____		_____
AMOUNT DUE .....	\$	_____
OVERPAYMENT TO BE REFUNDED \$ _____		_____

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date

Signature of officer

Title

Date

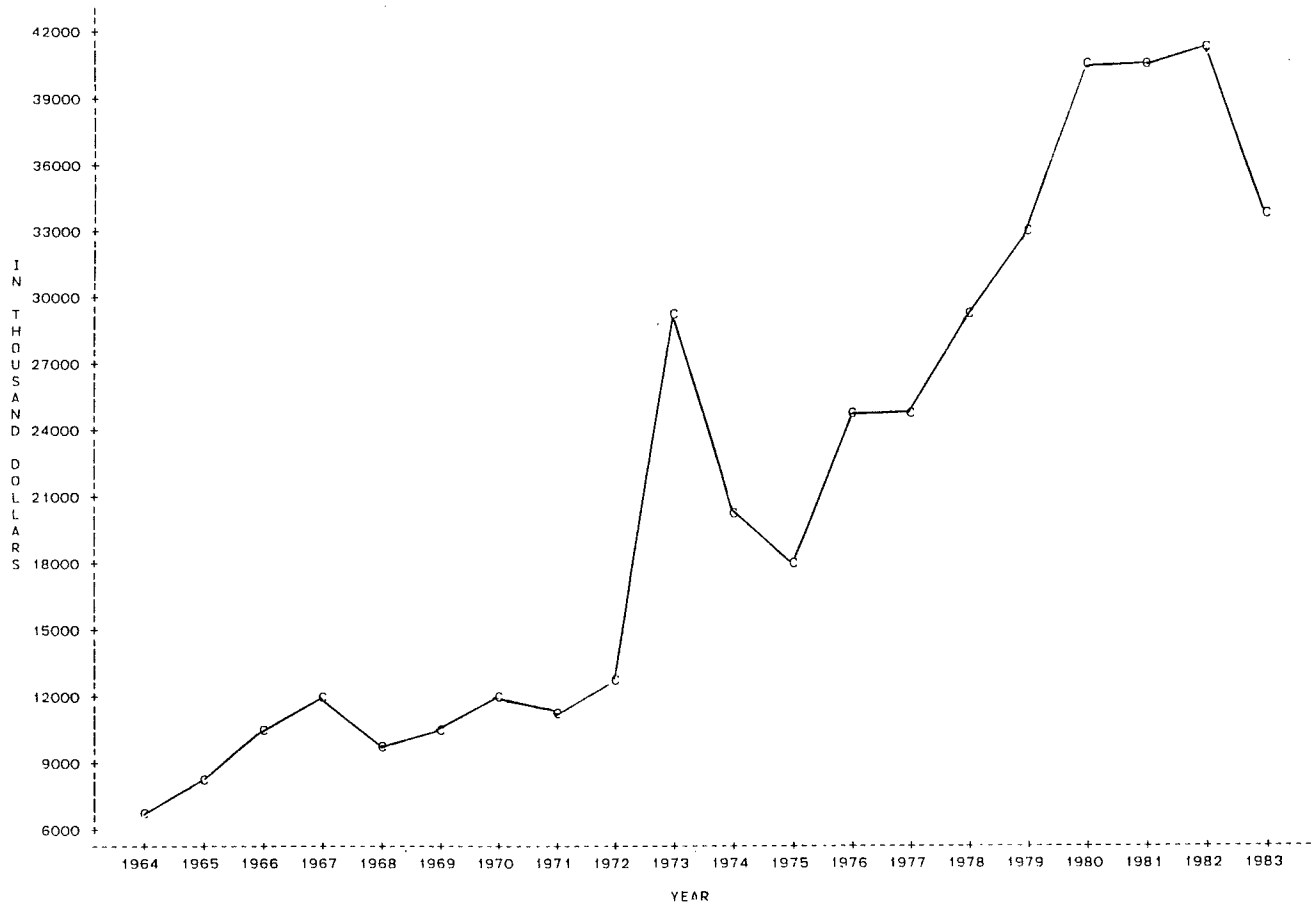
Individual or firm signature of preparer

Address

Return to be filed with the **STATE TAX COMMISSION** Heber M. Wells Bldg. 160 East 300 South, Salt Lake City, Utah 84134



# CORPORATE FRANCHISE TAX



<u>Fiscal Year</u>	<u>Collections</u>	<u>Fiscal Year</u>	<u>Collections</u>
1964	\$ 6,904,175	1974	\$ 20,173,183
1965	8,336,331	1975	18,002,679
1966	10,597,471	1976	24,501,925
1967	11,795,845	1977	24,866,694
1968	9,712,362	1978	29,448,490
1969	10,725,896	1979	32,874,065
1970	11,839,339	1980	40,377,089
1971	11,127,260	1981	40,667,112
1972	12,691,054	1982	40,894,065
1973	21,620,635	1983	33,762,545

Rate of Tax: 4.65% of net income allocated to Utah: \$50 minimum tax for all years beginning in 1983. For all years beginning prior to 1983 (including fiscal years), the rate is 4% with a minimum of \$25. The rate is scheduled to revert to 4% for years beginning in 1984.

Applicable to: Corporations having income allocable to Utah or exercising corporate franchise in the state. The tax is prepaid for the privilege of doing business in Utah. There are special provisions for agricultural cooperatives and national banks.

Disposition of Revenue: Uniform School Fund

Legal Citations: Sections 59-13-1 to 59-13-64 UCA, 1953, Chapters 227 and 229, Laws of Utah 1977.

Rate or Fee Changes and Effective Dates:

May 12, 1931 - 3 percent of net income.

January 1, 1955 - 4 percent of net income.

January 1, 1965 - 6 percent of net income.

January 1, 1968 - Increased the minimum tax from \$10 to \$25.

January 1, 1937 - Amendment deleted a provision relating to tax-free interest upon obligations of the state, the United States, and those issued under act of Congress. Applicable to taxable years beginning January 1, 1937. This revision made these obligations taxable.

January 1, 1967 - Amendment allowed deductions from gross income of contributions or gifts for the use of governments and special associations operated for religious, charitable, scientific, literary, or educational purposes or for the prevention of cruelty to animals under special conditions.

January 1, 1973 - Amendment allowed net loss carryovers and carrybacks to be deducted from gross income.

1973 - Amendment exempted IRS entitled subchapter "S" corporations.

1973 - Amendment made the tax applicable to national banks and deleted a proviso relating to installment payments.

January 1, 1977 - Amendment changed the tax rate from 6 to 4 percent of net income, but also deleted federal, state, or foreign tax deductions when computing net income.

May 10, 1983 - Changes corporation franchise tax from 4 to 4.65 percent for tax years beginning on or after January 1, 1983, and back to 4 percent for tax years beginning on or after January 1, 1984; raises the minimum franchise tax from \$25.00 to \$50.00; and changes the depreciation and depletion schedules to those used in the Federal Internal Revenue Code.

Contact: Karl Nelson, Managing Auditor, Corporation Taxes, 530-6291

**STATE TAX COMMISSION OF UTAH**  
**P.O. BOX 4000**  
**SALT LAKE CITY, UTAH 84134**  
**UTAH INSURANCE PREMIUM TAX RETURN**

Under Utah Code Annotated 1953, AS Amended

File return and pay tax to:

Utah State Tax  
Commission  
P.O. Box 4000  
Salt Lake City, Ut.  
84134

(Do not include fees  
due the Insurance  
Department)

For Calendar Year

# INSURANCE PREMIUM TAX

Due on or before March  
31, following the above  
calendar year.

Insurance companies that have annual tax liabilities of \$3,000.00 or more are required to make estimated quarterly payments on May 1, August 1, and November 1, with the final installment paid with the annual return.

## SCHEDULE I—PREMIUM TAX

1. Premiums received from direct business in the state of Utah. (Do not include return premiums or premiums received for reinsurance assumed.) ..... \$ \_\_\_\_\_
  2. Deductions: (a) Annual dividends paid or credited to policyholders within this state or applied in reduction or abatement of premiums included in line 1 ..... \$ \_\_\_\_\_  
 (b) Premiums received on policies issued by domestic benefit or cooperative benefit associations ..... \$ \_\_\_\_\_
  3. Net taxable premiums (Items 1 less total deductions.) ..... \$ \_\_\_\_\_
  4. (a) 2¼% on all premiums (Item 3) ..... \$ \_\_\_\_\_  
 (b) 1% additional on workmen's compensation (Line 19 - Schedule III) ..... \$ \_\_\_\_\_
  5. Tax due or retaliatory amount, whichever is greater. Please attach a retaliatory statement. .... \$ \_\_\_\_\_
  6. Credits: (a) For examination fees (Utah companies only) Attach a schedule showing examination and date of payment ..... \$ \_\_\_\_\_  
 (b) Guaranty Association credit  
 (see instructions on reverse) ..... \$ \_\_\_\_\_
  7. Total tax due for year (Item 5 less credits) ..... \$ \_\_\_\_\_
  8. Prepayments: 1st Qtr. \$ \_\_\_\_\_ 2nd Qtr. \$ \_\_\_\_\_ 3rd Qtr. \$ \_\_\_\_\_
  9. Total due (or credit) this return (make check payable to Utah Tax Commission) ..... \$ \_\_\_\_\_
- If line 9 is a credit indicate handling preference ☐ to be refunded ☐ applied to next years prepayment

## SCHEDULE II—FUND ALLOCATION

- A. Firemen's pension fund: 10% of tax on life insurance premiums ..... \$ \_\_\_\_\_  
 OR: 50% of tax on premiums received for fire & allied lines insurance ..... \$ \_\_\_\_\_
- B. Second injury fund: 3% of workmen's compensation insurance premiums (3% of Item 19, Schedule III.) ..... \$ \_\_\_\_\_
- C. General Fund: Item 7, Schedule I, less Items A & B, Schedule II ..... \$ \_\_\_\_\_
- D. Total taxes allocated - Items A, B & C (to agree with Item 7) ..... \$ \_\_\_\_\_

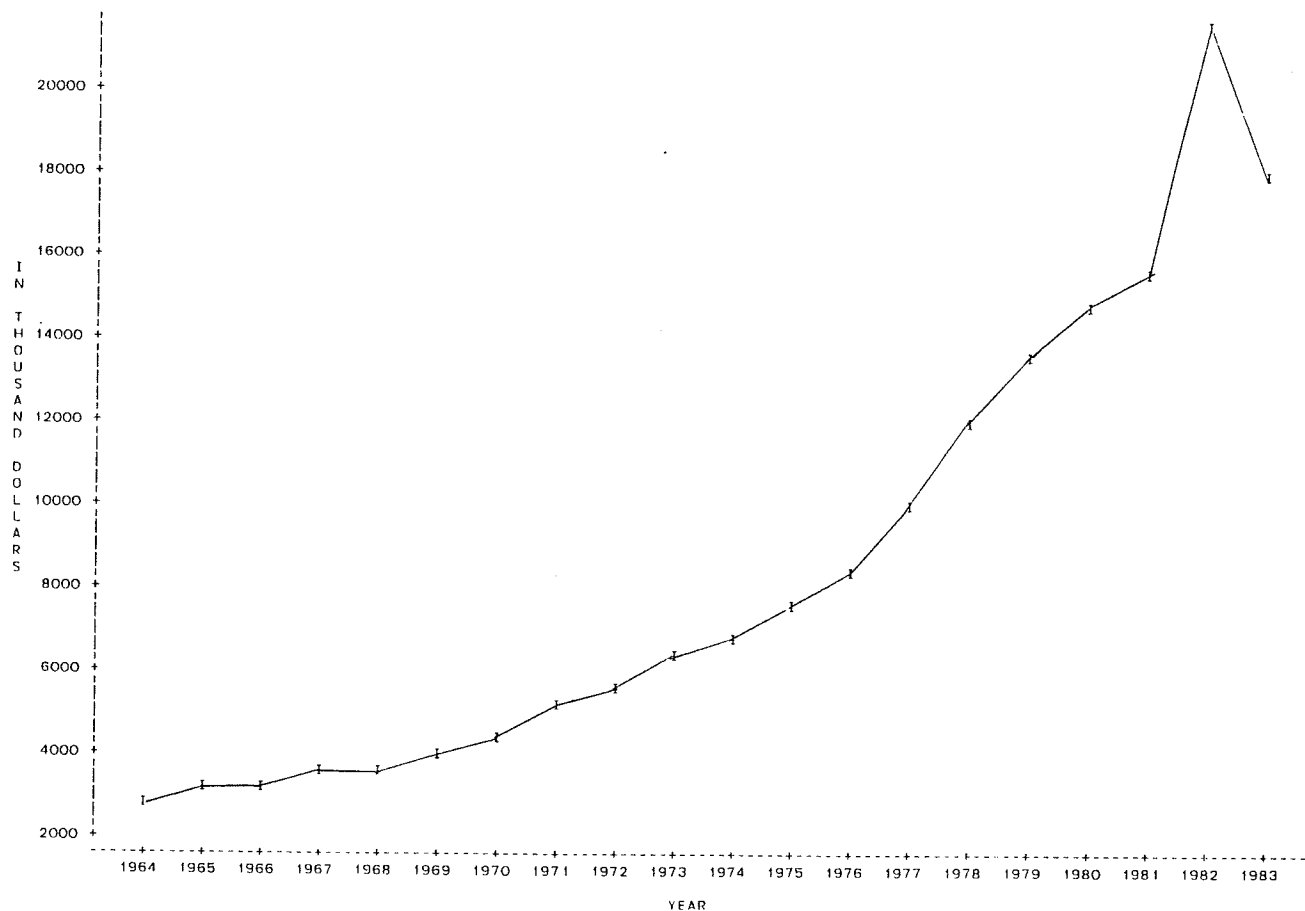
I certify that this return, including all accompanying schedules, has been examined by me and to the best of my knowledge and belief is a true and complete return for the period stated under the laws of Utah.

Date .....

Taxpayer .....  
 By .....  
 Title .....



# INSURANCE PREMIUM TAX



Fiscal Year	Collections <sup>1</sup>	Fiscal Year	Collections <sup>1</sup>
1964	\$ 2,733,640	1974	\$ 6,976,078
1965	3,069,284	1975	9,520,415
1966	2,189,576	1976	8,384,435
1967	3,444,723	1977	10,098,434
1968	3,614,789	1978	11,917,410
1969	3,852,713	1979	13,452,007
1970	4,393,263	1980	14,718,258
1971	5,064,923	1981	15,777,757
1972	5,591,097	1982	21,493,820
1973	6,327,153	1983	18,012,496

<sup>1</sup>The collection figures include self-insurers tax plus insurance premium tax amounts going into the General Fund but does not include the amounts going into Second Injury Fund and Firemens Pensions Fund.

Rate of Tax: 2 1/4% of net premiums upon property and risks located in Utah, subject to retaliatory provisions; 3 1/4% of workmen's compensation insurance premiums.

Applicable to: All insurers, including for hospital and health service and state insurance fund (workmen's compensation). Tax also includes Self-Insurers for workmen's compensation.

Rate or Fee Changes and Effective Dates:

July 1, 1971 - Increased the tax on workmen's compensation premiums from 2 1/4% to 3 1/4%.

Legal Citations: 31-14-4, 31-37-8, 35-1-53, 31-37-9 UCA

Tax Base Changes and Effective Dates:

July 1, 1981 - Quarterly prepayments required where prior year's tax was \$3,000 or more.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289



Mail to: State Tax Commission of Utah 160 East 300 South Salt Lake City, Utah 84134	<b>STATE OF UTAH</b> Yearly Occupation Tax Return Based on Sales of Oil, Gas and Natural Gas Liquids	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Tax Period</td> </tr> <tr> <td style="text-align: center;">CALENDAR YEAR</td> </tr> <tr> <td style="text-align: center;">1983</td> </tr> <tr> <td style="text-align: center;">Due on or Before</td> </tr> <tr> <td style="text-align: center;">MARCH 1, 1984</td> </tr> </table>	Tax Period	CALENDAR YEAR	1983	Due on or Before	MARCH 1, 1984																																																																			
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Penalties and applicable interest will be computed and billed by the Tax Commission on late filings.																																																																										

I CERTIFY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULES, HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE, CORRECT AND COMPLETE RETURN.

SIGNED \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

MAKE CHECK OR MONEY ORDER PAYABLE TO:

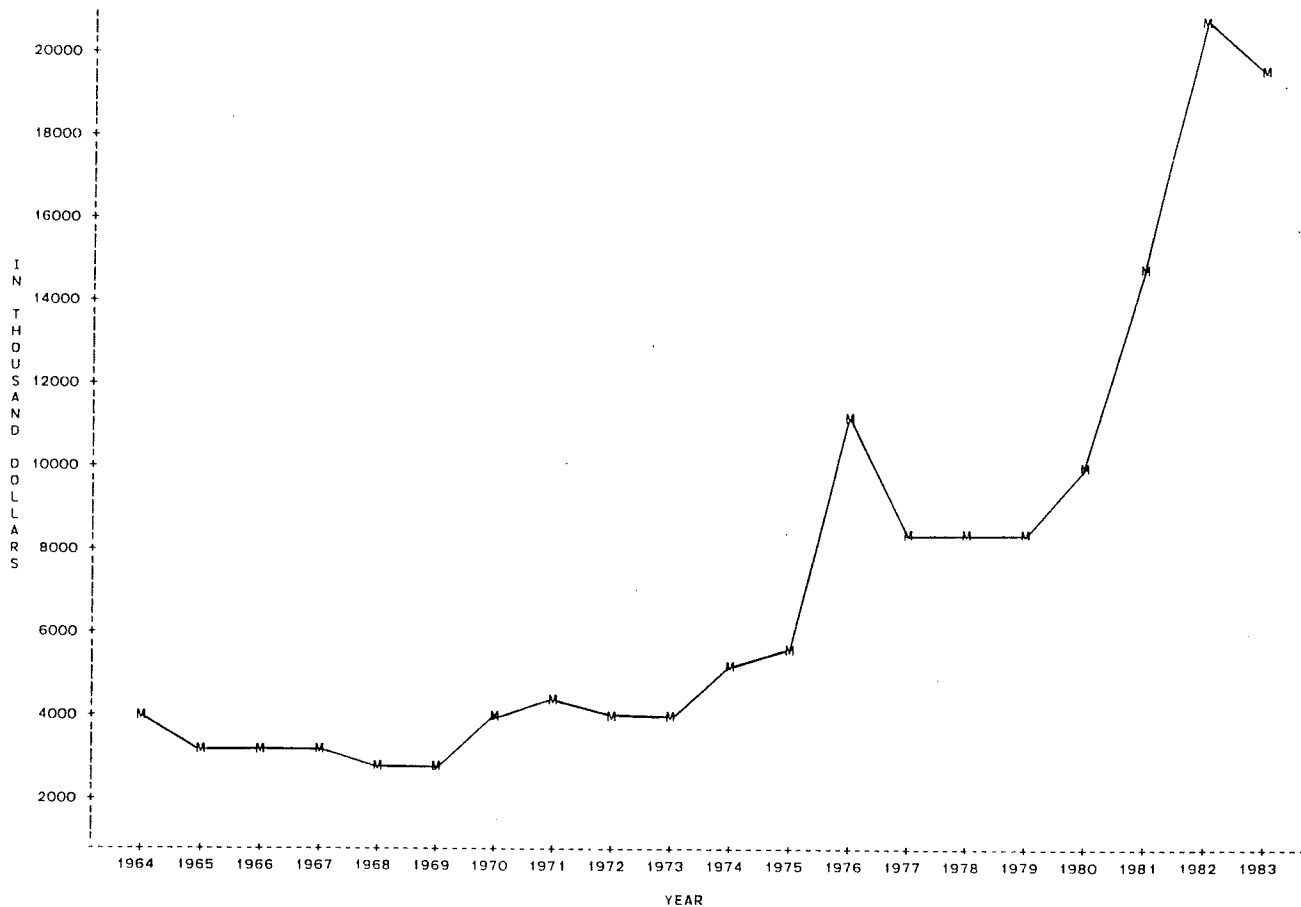
PHONE NO. \_\_\_\_\_

STATE TAX COMMISSION OF UTAH

RETURN ORIGINAL-KEEP DUPLICATE



# MINE OCCUPATION TAX



Fiscal Year	Collections	Fiscal Year	Collections
1964	\$ 4,005,334	1974	\$ 5,033,602
1965	3,084,356	1975	5,769,461
1966	3,359,277	1976	11,258,648
1967	3,221,555	1977	8,489,036
1968	2,674,337	1978	8,446,277
1969	2,901,126	1979	8,423,221
1970	4,179,357	1980	9,821,081
1971	4,576,494	1981	14,757,130
1972	3,830,829	1982	20,694,158
1973	3,801,382	1983	19,433,070

Rate of Tax: 1% of gross amount received or gross value of metalliferous ore or metals sold, or in the case of uranium and other fissionable material, delivered; 2% of the value at the well of oil, gas and other hydrocarbonic substances produced. Collected June 1st, applicable to prior calendar year production values. The following deductions to the gross value may be taken: 1) transportation costs, 2)

Rate of Tax: cont'd

sampling, assaying, milling and smelting costs if these processes are performed by the company which also mines the ore. An annual exemption of \$50,000 is permitted on the gross value of the ore or oil and gas.

Applicable to: Extractors of gold, silver, copper, lead, iron, zinc, tungsten, uranium, vanadium, other valuable metals, oil, gas, and other hydrocarbonic substances.

Disposition of Revenue: General Fund

Legal Citations: Section 59-5-66 through 85, UCA 1953.

Rate or Fee Changes and Effective Dates:

May 11, 1937 - 1% tax on gross value of metalliferous ores only; annual exemption - \$20,000.

May 13, 1947 - Raised exemption to \$50,000.

January 1, 1960 - Increased rates for oil, gas and other hydrocarbonic substances from 1 to 2% of gross value.

Tax Base Changes and Effective Dates:

January 1, 1956 - Inserted provisions for tungsten, uranium and other fissionable materials.

January 1, 1956 - Inserted provisions for oil, gas and other hydrocarbonic substances.

Contact: George Bowman, Asst. Director, Oil and Gas Section, 530-6186

Figure K

GROSS\* COLLECTIONS - OIL AND GAS VERSUS METALLIFEROUS ORES

<u>Year</u>	<u>Oil and Gas</u>	<u>Metalliferous Ores</u>
1964	\$ 1,604,540	\$ 1,614,348
1965	1,368,804	1,735,603
1966	1,188,472	2,141,977
1967	1,136,704	2,086,230
1968	1,137,834	1,528,416
1969	1,113,865	1,781,866
1970	1,170,350	3,002,564
1971	1,202,049	3,378,243
1972	1,294,770	2,548,691
1973	1,397,398	2,382,866
1974	2,165,184	2,871,917
1975	5,438,067	3,085,616
1976	5,915,867	2,497,198
1977	6,613,621	1,958,565
1978	6,162,168	2,307,175
1979	6,667,749	2,934,722
1980	6,857,879	3,709,882
1981	11,175,800	4,167,921
1982	19,094,384	4,212,728
1983	17,099,077 **	2,333,993 **

\*Refund amounts excluded are usually minimal.  
 \*\*Net collections.



# MOTOR VEHICLE REGISTRATION TAX

## STATE OF UTAH

STATE TAX COMMISSION — MOTOR VEHICLE DIVISION  
MAIN OFFICE — 1095 MOTOR AVENUE  
SALT LAKE CITY, UTAH 84116

EXPIRES 

IMPORTANT - PRINT CLEARLY

### REGISTRATION CERTIFICATE

MUST BE TAPPED IN VEHICLE AT ALL TIMES  
NOT VALID UNTIL STAMPED AND NUMBERED

UTAH PLATE NUMBER

OWNER'S  
NAME

STREET  
ADDRESS

P.O. BOX

CITY

STATE

ZIP CODE

COUNTY

VEHICLE IDENTIFICATION NO.

TYPE

MAKE

BODY STYLE

MODEL

YR

CYLS

GROSS WT (COM)

FUEL

ASSESSMENT CODE

INS. CO:

POLICY NO:

OWNER'S  
SIGNATURE

FORM TC-657A

### RENEWAL INSTRUCTIONS

- 1 - REMOVE CURRENT REGISTRATION CARD FROM VEHICLE AND SEND WITH RENEWAL. (MUST BE SURRENDERED)
- 2 - COMPLETE NO FAULT INSURANCE INFORMATION AND SIGN IN SPACE PROVIDED ON BOTH CARDS.
- 3 - MAKE ONE CHECK PAYABLE TO COUNTY ASSESSOR FOR AMOUNT SHOWN ON ASSESSMENT FORM.
- 4 - MAKE ANOTHER CHECK PAYABLE TO STATE TAX COMMISSION FOR THE REGISTRATION FEES DUE.
- 5 - RETURN ALL ABOVE ITEMS WITH THIS CARD IN THE PRE-ADDRESSED ENVELOPE PROVIDED AS SOON AS POSSIBLE. ALLOW 10 DAYS FOR DELIVERY OF DECAL.

REFER TO INSTRUCTION SHEET ENCLOSED  
FOR MORE DETAILED INFORMATION

NOTE: IF ADDRESS SHOWN IS INCORRECT PLEASE PRINT  
NEW ADDRESS ABOVE INCORRECT ADDRESS ON  
BOTH SIDES OF FORM.

DO NOT DETACH CARDS - RETURN ENTIRE SET

FORM TC-657 REV 9-81

### PREVIOUS REGISTRATION INFORMATION

STATE \_\_\_\_\_ YEAR \_\_\_\_\_ PLATE  
NUMBER

NOTE: CHECK IF YOUR ADDRESS HAS CHANGED ☐

☐ RENEWAL ☐ OTHER

☐ DUPLICATE REGISTRATION

EXPIRES

RENEWAL REGISTRATION FEE \$ \_\_\_\_\_

DRIVERS EDUCATION FEE \$ \_\_\_\_\_

DUPLICATE REGISTRATION FEE \$ \_\_\_\_\_

OTHER FEES \$ \_\_\_\_\_

TOTAL AMOUNT DUE \$ \_\_\_\_\_

IMPORTANT - PRINT CLEARLY

EXPIRES 

UTAH PLATE NUMBER

OWNER'S  
NAME

STREET  
ADDRESS

P.O. BOX

CITY

STATE

ZIP CODE

COUNTY

VEHICLE IDENTIFICATION NO.

TYPE

MAKE

BODY STYLE

MODEL

YR

CYLS

GROSS WT (COM)

FUEL

ASSESSMENT CODE

I/we certify under penalty of law that this vehicle is and will be continuously insured while operated throughout the period of registration as prescribed by law.

INSURANCE CO: \_\_\_\_\_

POLICY NO. \_\_\_\_\_

OWNER'S

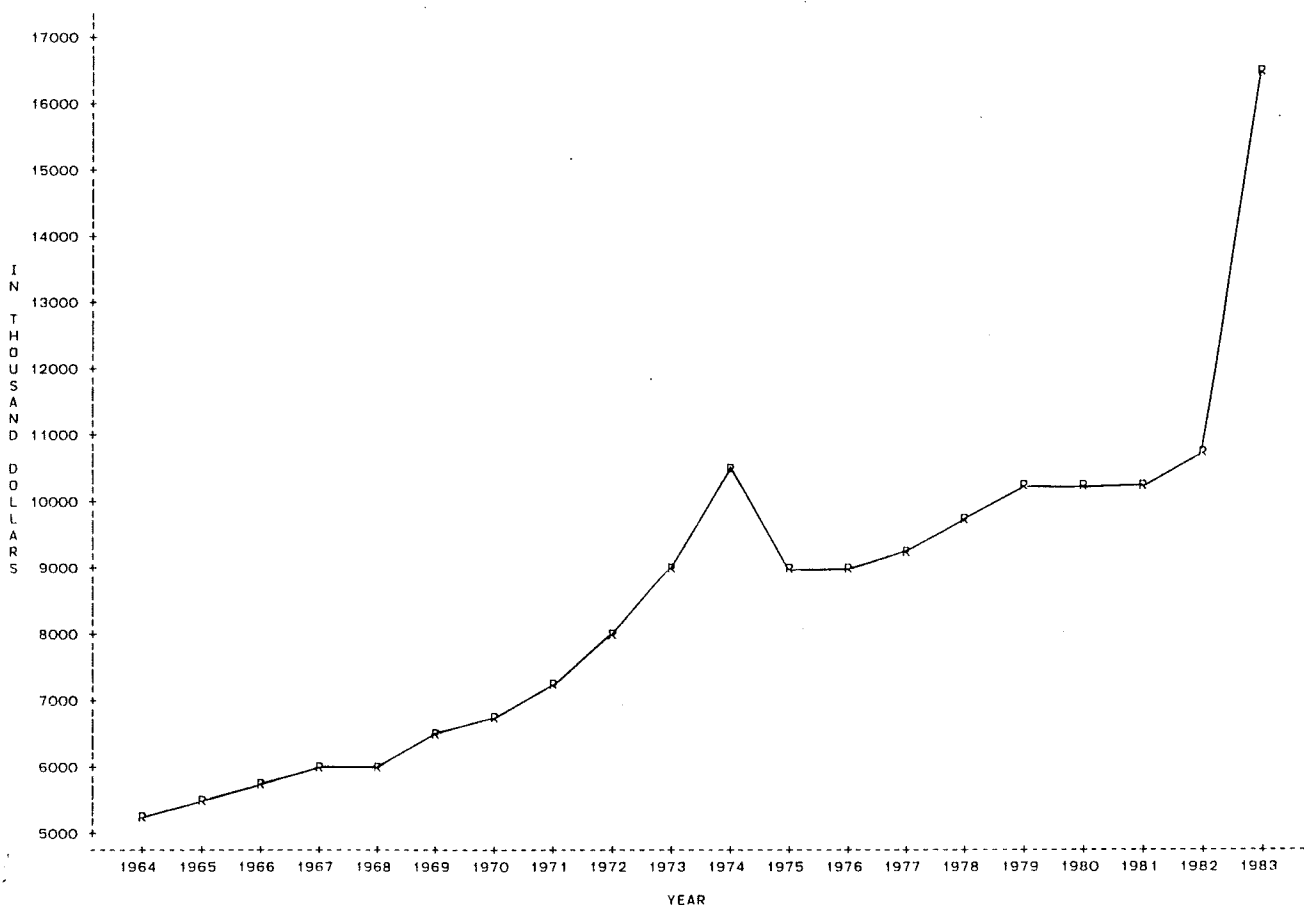
SIGNATURE: (IN INK) \_\_\_\_\_

(SEE REVERSE SIDE)





# MOTOR VEHICLE REGISTRATION



## Rate of Tax:

Motor Vehicle Registration	41-1-127, UCA, 1953	
Motorcycle		\$7.50
Private Trailer less than 750 lbs		7.50
Private Trailer over 750 lbs.		10.00
Private Vehicle		10.00
Special Plates	41-1-49.6, UCA, 1953	10.00

Registration fee on motor vehicles designed for transportation of passengers for hire or for the transportation of property is based on gross laden weight:

6,000 lbs. or less	\$12.50
6,001 to 9,000 lbs.	20.00
9,001 to 12,000 lbs.	35.00
12,001 to 15,000 lbs.	45.00

Plus \$10.00 per 3,000 lbs. up to 84,000 lbs. and \$35.00 per 3,000 lbs. in excess of 84,000 lbs.

Farm trucks have \$10.00 per 3,000 lbs. rates after 15,000 lbs.; the tax for a farm truck 6,000 lbs. or less is \$12.50; the 6-9,000 lbs. tax is \$20.00; for 9-12,000 lbs. the tax is \$27.00 and the 12-15,000 lbs. farm truck tax is \$30.00.

Private Motorbus or Schoolbus	41-1-131, UCA, 1953(by GVW)	\$25.00 NA Repealed
Horseless Carriage	41-21-1, UCA, 1953	10.00
Reflectorized License Plate	41-1-43, UCA, 1953	1.00
Personalized Plates	41-1-49.17, UCA, 1953	30.00
Renewal of Personalized Plates	41-1-49.17, UCA, 1953	5.00 + Reg. Renewal
Transfer of Personalized Plates	41-1-49.18, UCA, 1953	7.00 + Reg. Trans.

#### Applicable to:

Every vehicle which is self-propelled or propelled by electric power in, upon, or by which any person or property is or may be transported or drawn upon a highway, excepting devices moved by human power, or used exclusively upon stationary rails or tracks.

#### Disposition of Revenue:

After appropriations to certain state government departments, the remainder is spread 75% to the State Department of Transportation and 25% to city and county B and C road funds.

#### Legal Citations:

Sections 41-1-127 and 41-1-141, UCA, 1953.

As amended by Chapter 79, Laws of Utah, 1967. Effective July 1, 1967. For registration and taxation of campers. see Chapter 105, Laws of Utah 1971, Chapter 9, Laws of Utah 1972. Also Chapter 10, Laws of Utah 1972.

#### Rate or Fee Changes and Effective Dates:

1935 - Law enacted requiring the registration of all motor vehicles (March 9, 1935).

#### Tax Base Changes and Effective Dates:

July 1, 1955 - Registration fees based on weight were repealed.

January 1, 1960 - Added trailers of 750 lbs. or less unladen weight.

May 14, 1963 - Included 4-wheel pick-up trucks not operated for compensation or hire and the combined gross weight of the truck and trailer does not exceed 10,000 lbs.

# LOCAL TRANSIT AUTHORITY TAX



LOCAL TRANSIT AUTHORITY  
TAX

<u>Fiscal Year</u>	<u>Collections</u>
1974	---
1975	\$ 1,383,395
1976	7,707,244
1977	19,560,527
1978	11,170,144
1979	12,807,371
1980	14,324,414
1981	15,088,745
1982	16,306,933
1983	16,873,281

Rate of Tax: 1/4 of 1%

Applicable to: Applies to the purchase price on the same transactions as the state sales and use tax laws. However, this tax applies only to transactions in localities where voters have approved imposition of the tax to finance local bus service. Retailers and purchasers are liable under the same conditions as applicable for sales and use tax. The Tax Commission acts as agent for the participating localities.

Disposition of Revenue: Returned to participating county or city as applicable.

Legal Citations: Section 11-9-4 and 11-9-6, UCA.

Rate or Fee Changes:

None - Still 1/4 of 1% since first enacted January 1, 1975.

Major Base Changes:

See state sales and use tax.

Figure L

SUMMARY OF DISTRIBUTION OF LOCAL TRANSIT  
AUTHORITY TAX TO PARTICIPATING UNITS  
FOR FISCAL YEARS 1981-82 AND 1982-83

Unit	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
	<u>7-1-81 to 6-30-82</u>	<u>7-1-82 to 6-30-83</u>	
Davis County	\$ 1,578,321.30	\$ 1,642,367.79	4.06
Salt Lake County	12,037,102.48	12,394,161.43	2.97
Weber County	2,095,283.92	2,172,192.17	3.67
Park City	160,338.38	211,876.99	32.14
GRAND TOTAL	<u>\$15,871,046.08</u>	<u>\$16,420,598.38</u>	<u>3.46</u>

## NOTE:

This tax can be adopted by a county or municipality after proper procedures are followed including voter acceptance. The rate is 1/4 of 1 percent of net taxable sales and is remitted on the regular quarterly sales tax return. At present only three counties; Salt Lake, Davis and Weber and one city, Park City, have adopted this tax. In the case of Salt Lake, Davis, and Weber Counties, the distribution is made by the Tax Commission direct to the county which in turn distributes the money to the Utah Transit Authority.





MAIL TO:  
STATE TAX COMMISSION OF UTAH  
HEBER WELLS BUILDING  
160 E. 300 SOUTH  
SALT LAKE CITY, UT. 84134

# STATE TAX COMMISSION OF UTAH

## SPECIAL FUEL TAX RETURN

NAME AND ADDRESS (PLEASE CORRECT ANY ERRORS)

ACCOUNT NUMBER

# SPECIAL FUEL TAX

FOR PERIOD OF

THIS RETURN MUST BE FILED ON  
OR BEFORE THE 25TH DAY OF THE  
MONTH FOLLOWING THE ABOVE  
PERIOD.

1. BEGINNING SPECIAL FUEL INVENTORY (ACTUAL BULK STORAGE) . . . . .
2. TOTAL SPECIAL FUEL PURCHASES, ALL STATES . . . . .
3. TOTAL AVAILABLE SPECIAL FUEL (TOTAL OF LINES 1 & 2) . . . . .
4. LESS FUEL USED OFF HIGHWAY, ALL STATES . . . . .
5. LESS FUEL USED ON HIGHWAYS OUTSIDE UTAH . . . . .
6. OTHER DEDUCTIONS - SPECIFY . . . . .
7. ENDING SPECIAL FUEL INVENTORY (BULK STORAGE ONLY) . . . . .
8. TOTAL DEDUCTIONS (TOTAL LINES 4 THROUGH 7) . . . . .
9. TAXABLE FUEL USED IN UTAH ( \_\_\_\_\_ MILES AT \_\_\_\_\_ MILES PER GAL.)
10. TAX AT . . . . .
11. ADJUSTMENTS TO TAX (SUBMIT SCHEDULE AND EXPLANATION) . . . . .
12. NET TAX DUE OR REFUND (LINE 10 PLUS OR MINUS LINE 11) . . . . .
13. PENALTY IF PAID LATE (25% OF TAX DUE ON LINE 12) . . . . .
14. INTEREST IF PAID LATE (12% PER ANNUM OR 1% PER MONTH ON LINES 12 & 13) . . . . .
15. SPECIFIC PENALTY FOR FAILURE TO FILE ON TIME - \$10.00 . . . . .

16. TOTAL AMOUNT DUE . . . . .

\$

ARE ALL MILES INTRASTATE (IN UTAH ONLY) YES \_\_\_\_\_ NO \_\_\_\_\_ IF ANSWER IS NO, A MILEAGE  
SCHEDULE IS REQUIRED (TC-537A)

AN ACTUAL FLEET AVERAGE MILES PER GALLON COMPUTED FOR THIS REPORTING PERIOD  
IS REQUIRED TO BE USED ON LINE 9 (USE NEAREST 2 DECIMAL PLACES) LINE 9 SHOULD AGREE WITH  
LINE 3 MINUS LINE 8

### SALES TAX CREDIT

For use by consumers who have paid Utah sales tax on bulk purchases of fuel  
that is reported as subject to special fuel tax (See Instructions #11).

17. Total amount due shown on Line 16 above
18. Less credit for Utah sales tax paid on fuel purchases reported for special fuel tax
  - a. Fuel purchases \$ \_\_\_\_\_ x 5% rate is \$ \_\_\_\_\_
  - b. Fuel purchases \$ \_\_\_\_\_ x 4 3/4% rate is \$ \_\_\_\_\_
  - c. Total Credits (Line 18a plus 18b)
19. Net Amount Due (Line 17 less line 18 c)

\$

\$

\$

I certify that this return has been examined by me and to the best of my knowledge and belief is a true and correct return for  
the period stated.

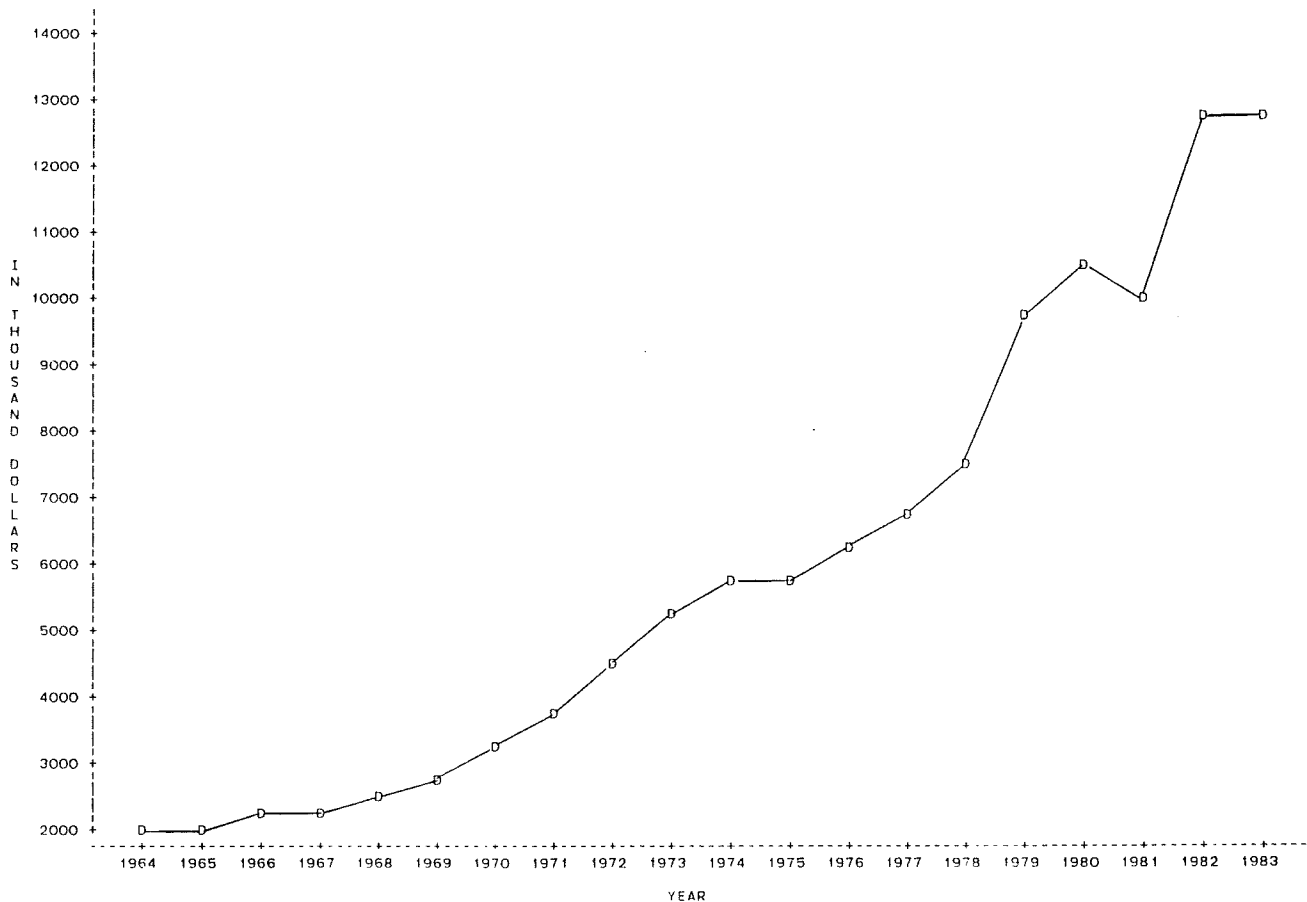
Signed \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Make check or money order payable to:  
STATE TAX COMMISSION OF UTAH

Phone Number \_\_\_\_\_



# SPECIAL FUEL TAX



Fiscal Year	Collections	Fiscal Year	Collections
1964	\$ 1,882,519	1974	\$ 5,667,002
1965	2,123,335	1975	5,753,299
1966	2,143,606	1976	6,240,646
1967	2,286,983	1977	6,865,182
1968	2,473,100	1978	7,391,145
1969	2,717,639	1979	9,851,605
1970	3,301,780	1980	10,469,670
1971	3,677,912	1981	10,107,098
1972	4,398,081	1982	12,672,251
1973	5,141,349	1983	12,637,102

Rate of Tax: 11¢ (effective July 1, 1982, previously 9¢) per gallon for fuel (other than gasoline) used in propelling motor vehicles upon highways in Utah; Governmental exemption; 4¢ per gallon for aircraft fuel; \$10.00 entrance permit required for non-registered vehicles; operators and dealers licensed without fee. (Effective May 8, 1973) Propane exemption certificate may be purchased for vehicles using propane for an annual fee of \$36 for vehicles under 33,000 lbs. gross laden weight and \$70 for vehicles 33,000 lbs. or more gross laden weight.

Applicable to: Dealers required to collect tax on fuel placed in service tanks of users who do not present a valid user permit. Licensed users pay all of their tax on a use basis; returns required of all users and user-dealers.

Disposition of Revenue:

After appropriations to certain state government departments, the remainder is spread 75% to the State Department of Transportation and 25% to city and county B and C road funds.

Legal Citations: Utah Code Annotated 41-11-1 (2), (6); 41-11-6; 41-11-49; 41-11-50.

Rate or Fee Changes and Effective Dates:

May 13, 1941 4¢/gallon

July 1, 1951 5¢/gallon

Rate or Fee Changes and Effective Dates: cont'd

May 14, 1957 6¢/gallon

July 1, 1969 7¢/gallon

July 1, 1978 9¢/gallon

July 1, 1981 11¢/gallon

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

**STATE TAX COMMISSION OF UTAH**  
**TOBACCO PRODUCTS TAX RETURN**

File with State Tax Commission  
 200 State Office Building  
 Salt Lake City, Utah 84134

# CIGARETTE AND TOBACCO TAXES

Registration Number \_\_\_\_\_

This report must be filed on or before the last day of the month following the calendar quarter during which the tobacco products were brought into the state for sale in this state. Do not use this return to report purchases for consumption only. See reverse side of return for additional information.

1. TOTAL TOBACCO PRODUCTS RECEIVED (AT MANUFACTURER'S SALES PRICE) \$ \_\_\_\_\_  
 DEDUCTIONS — USE MANUFACTURER'S SALES PRICE
2. TOTAL TOBACCO PRODUCTS EXPORTED \$ \_\_\_\_\_
3. TAX PAID PURCHASES INCLUDED IN ITEM 1 \_\_\_\_\_
4. OTHER DEDUCTIONS — SUBMIT SCHEDULE \_\_\_\_\_
5. TOTAL DEDUCTIONS (AT MANUFACTURER'S SALES PRICE) \_\_\_\_\_
6. TAXABLE PRODUCTS SOLD IN UTAH OR HELD FOR SALE (ITEM 1 LESS ITEM 5) \$ \_\_\_\_\_
7. TAX — 25% OF MANUFACTURER'S SALES PRICE — ITEM 6 \$ \_\_\_\_\_
8. PENALTY IF FILED OR PAID LATE — 25% OF ITEM 7 BUT NOT LESS THAN \$10. \_\_\_\_\_
9. INTEREST — 12% PER ANNUM (1% PER MONTH ON ITEM 7) \_\_\_\_\_
10. TOTAL AMOUNT DUE \$ \_\_\_\_\_

I declare under penalties of perjury that this return has been examined by me and to the best of my knowledge is a true and complete return.

Date \_\_\_\_\_ 19\_\_\_\_

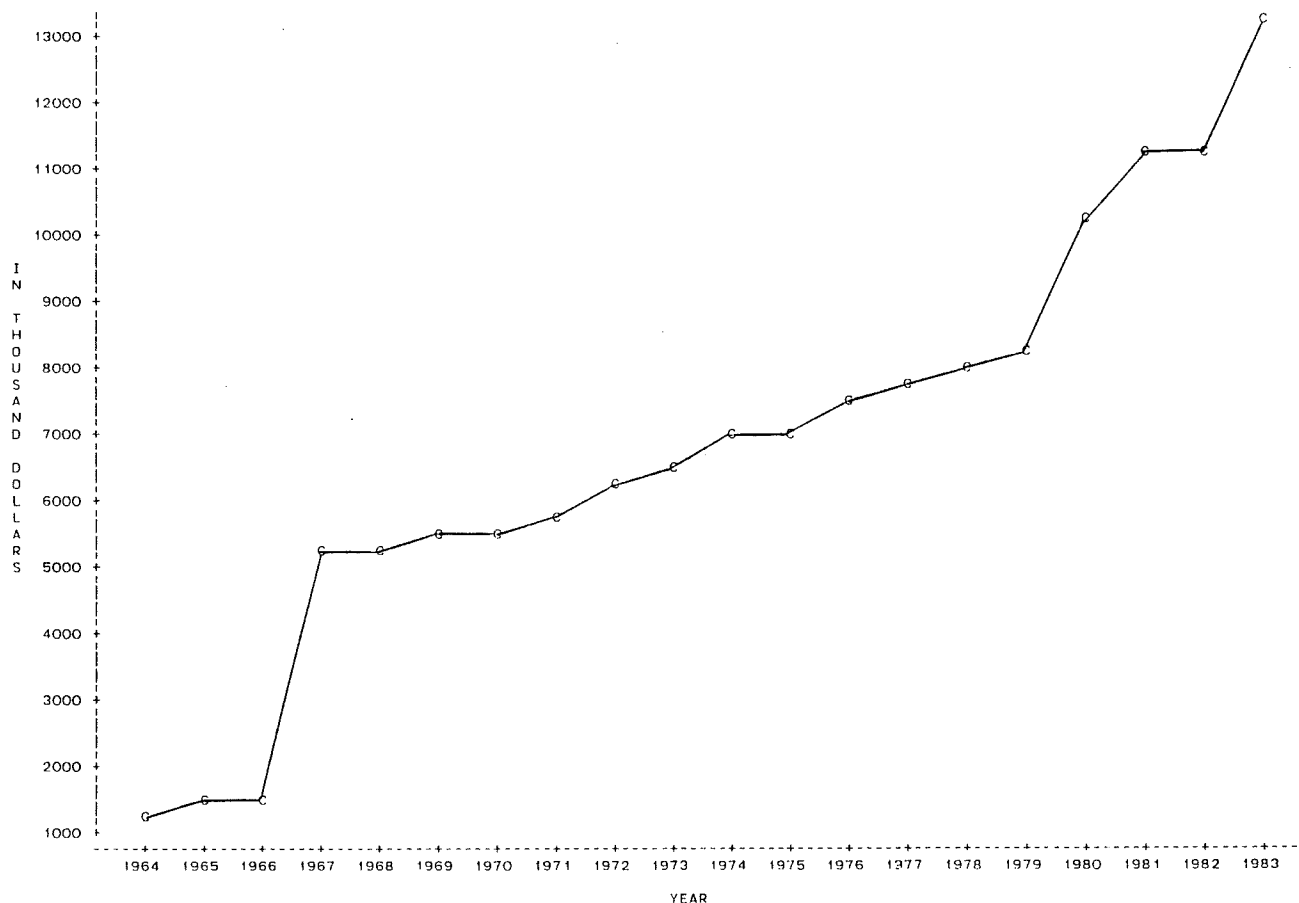
Taxpayer

By

Title



# CIGARETTE AND TOBACCO TAX



<u>Fiscal Year</u>	<u>Collections</u>	<u>Fiscal Year</u>	<u>Collections</u>
1964	\$ 1,299,749	1974	\$ 6,916,797
1965	1,460,599	1975	7,069,584
1966	1,431,363	1976	7,504,408
1967	5,139,417	1977	7,712,867
1968	5,167,391	1978	8,003,201
1969	5,403,456	1979	8,242,742
1970	5,442,027	1980	10,271,242
1971	5,764,405	1981	11,293,370
1972	6,232,494	1982	11,164,965
1973	6,458,595	1983	13,291,644

Rate of Tax: 6 mills per cigarette, effective July 1, 1982, previously 5 mills, (provision for taxing cigarettes weighing more than 3# 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 rate of 25% of manufacturer's sale price delivered into Utah.

Applicable to: Wholesalers and distributors purchase stamps or use cigarette stamping machines for payment of tax for cigarettes, 4% discount on stamp purchases or authorized machine use in excess of \$25.00; quarterly returns required of dealers liable for payment of tax on other tobacco products.

Disposition of Revenue: General Fund

Legal Citations: Sections 59-18-1 to 59-18-19 UCA 1953 as amended by Chapter 188, Laws of Utah 1969, effective July 1, 1969.

Rate or Fee Changes and Effective Dates:

August 5, 1933 - Established tax rate at 2 cents per pack.(1 mill per cigarette)

February 18, 1954 - Tax raised to 4 cents per pack. (2 mills per cigarette)

May 14, 1963 - Tax raised to 8 cents per pack. (4 mills " " )

July 1, 1979 - Tax raised to 10 cents per pack. (5 mills " " )

July 1, 1982 - Tax raised to 12 cents per pack. (6 mills " " )

Tax Base Changes and Effective Dates:

May 10, 1977 - Eliminated 1 cent tax on cigarette papers and 1 1/2 cent tax on paper tubes.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289



Date received \_\_\_\_\_

# STATE OF UTAH INHERITANCE TAX RETURN

ESTATE OF: \_\_\_\_\_

State No.: \_\_\_\_\_

Probate No.: \_\_\_\_\_

## INHERITANCE TAXES

(for official use only)

Aud by \_\_\_\_\_

Report \_\_\_\_\_

Def ☐ Ref ☐ N.C. ☐

Date of Death \_\_\_\_\_

Social Security Number \_\_\_\_\_

Check if this is ☐  
an AMENDED return

Date original return filed: \_\_\_\_\_

ATTACH A COMPLETE COPY OF THE FEDERAL ESTATE TAX RETURN, FORM 706

For resident estates: Complete lines 1 through 6 below and Schedule A on reverse side if a credit for death tax imposed by another state is allowable.

For non-resident estates: Begin with line 3 and determine the federal state death tax credit payable to Utah from Schedule B on reverse side.

- |  |          |
|--|----------|
| 1. Federal state death tax credit allowed per federal estate tax return  | \$ _____ |
| 2. LESS: Deduction allowable for portion of credit paid to other states<br>(Complete Schedule A on reverse side)   | \$ _____ |
| 3. Federal state death tax credit payable to Utah. (For resident estates,<br>line 1 less line 2; for non-resident estates, line 5 of Schedule B on reverse.) | \$ _____ |
| 4. Penalty for late filing (5% per month; maximum 25%)   | \$ _____ |
| 5. Interest at 12% per annum from due date of return to date paid  | \$ _____ |
| 6. Total tax, penalty and interest (Total lines 3, 4 and 5)  | \$ _____ |

Under penalty of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the Personal Representative, his declaration is based on all information of which he has any knowledge.

Signature of personal representative \_\_\_\_\_ date \_\_\_\_\_

Signature of preparer \_\_\_\_\_ date \_\_\_\_\_

Number and street \_\_\_\_\_

Number and street \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

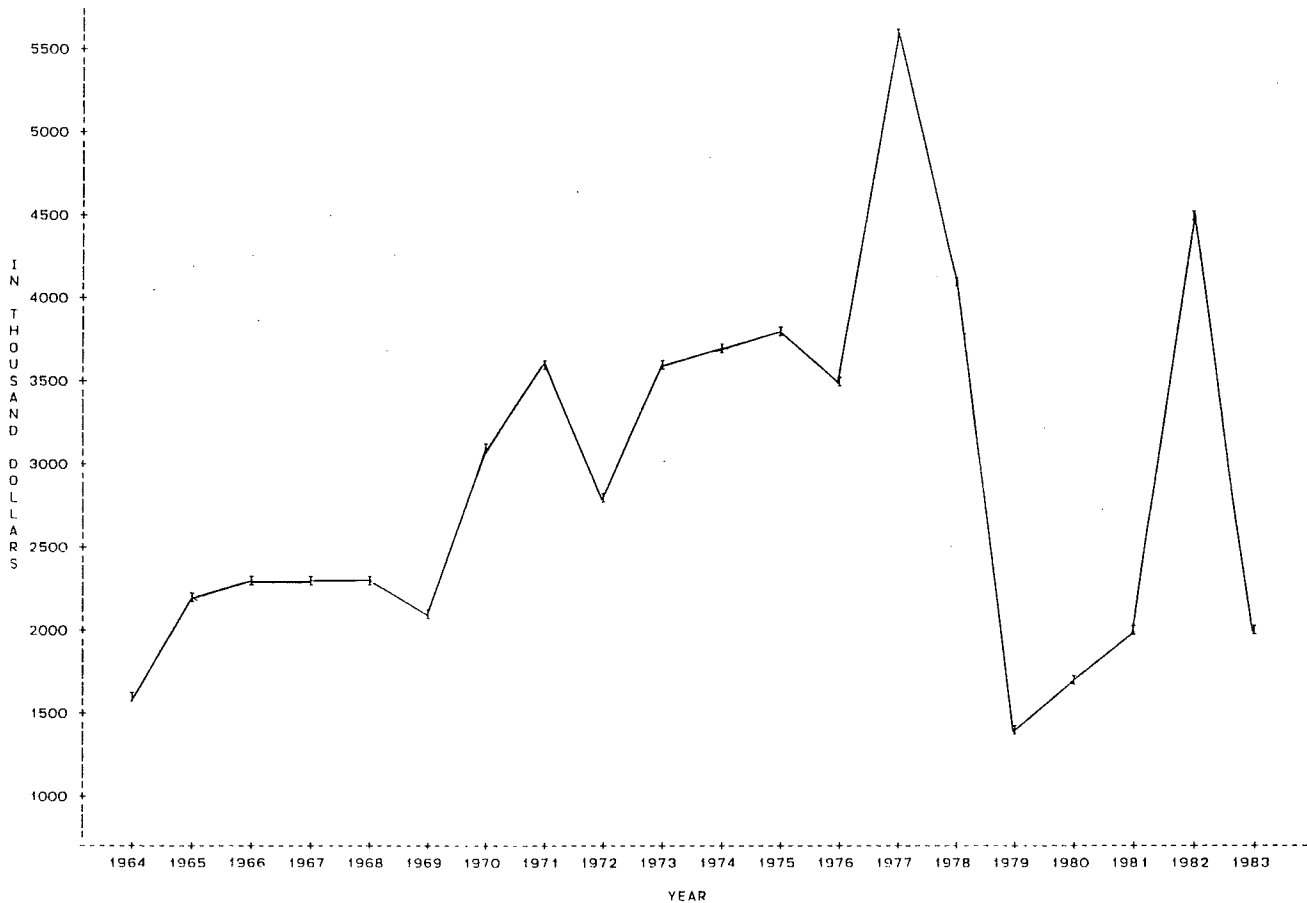
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

MAIL RETURN AND REMITTANCE TO: UTAH STATE TAX COMMISSION, HEBER M. WELLS BUILDING  
P.O. BOX 4000, SALT LAKE CITY, UTAH 84134

Make check or money order payable to: Utah State Tax Commission



# INHERITANCE TAX



<u>Fiscal Year</u>	<u>Collections</u>	<u>Fiscal Year</u>	<u>Collections</u>
1964	\$ 1,624,210	1974	\$ 3,669,012
1965	2,182,090	1975	3,784,893
1966	2,283,886	1976	3,460,538
1967	2,328,322	1977	5,564,283
1968	2,280,956	1978	4,054,945
1969	2,088,378	1979	1,423,243
1970	3,101,636	1980	1,694,934
1971	3,593,586	1981	2,045,622
1972	2,816,947	1982	4,514,081
1973	3,565,540	1983	1,976,717

For date of death prior to January 1, 1977

Rate of Tax: 5% of taxable estate not exceeding \$35,000, 8% over \$35,000 and not exceeding \$85,000, 10% in excess of \$85,000; taxable estate determined after certain deductibles and a \$60,000 exemption effective July 1, 1973.

Applicable to: Information affidavit required of executors or personal representatives.

NOTE: Waivers of Lien required to transfer property of decedent.

For date of death after December 31, 1976

Rate of Tax: Tax equal to state death tax credit allowed by the Internal Revenue Service on the Federal Estate Tax Return, Form 706.

Applicable to: All estates filing a Federal Estate Tax Return, Form 706.

NOTE: Waivers of Lien not required to transfer property.

Disposition of Revenue: General Fund

Legal Citations: Section 59-12A UCA and 67-4-2 UCA 1953 as amended by Chapter 148 Laws of Utah, 1971, and Chapter 221, Laws of Utah, 1977.

Rate or Fee Changes and Effective Dates:

In 1935 the following rate structure was enacted (July 1, 1935):

The tax is:

If the net taxable estate exceeds \$25,000 but is not over \$25,000.	3%
If the net estate exceeds \$25,000 but is not over \$75,000	5%
If the net estate exceeds \$75,000 but is not over \$125,000	8%
If the net estate exceeds \$125,000	10%

Prior to 1943 only debts of the estate were to be deducted to derive the net taxable estate.

The 1943 amendment provided certain deductions for certain gifts and for the value of property upon which estate taxes were paid 5 years prior to the decedent's death.

In 1947 a \$40,000 exemption included for property inherited by husband, wife or children of the deceased. The exemptions apply to the 3, 5, and 8 percent brackets. Effective date - May 13, 1947.

The 1969 amendment included deductions for an allowance up to \$5,000 for the surviving spouse or children and inserted the \$40,000 exemption in Section 59-12-7 UCA. July 1, 1979.

The 1971 amendment changed the 1935 rates to those listed on the preceding page. Effective date: Where the date of death is July 1, 1971 or later."

The 1973 amendment increased the exemption to \$60,000, where date of death is on or after July 1, 1973. Therefore:

If the taxable estate was not over \$35,000, the tax was 5 percent. If the taxable estate was over \$35,000 but not over \$85,000, the tax was \$1,750 plus 8 percent of the excess over \$35,000. If the taxable estate was over \$85,000, the tax was \$5,750 plus 10 percent of the excess over \$85,000. Deductions from the gross estate were: 1) debts of the estate, 2) property market value received by the decedent upon which estate taxes were paid within five years prior to the decedent's death, 3) all gifts and contributions to the U.S., Utah or other religious, public, charitable, educational, or literary organizations, 4) an exemption of \$60,000.

The 1977 amendment changed the base and rate of the inheritance tax by basing it on the credit available for state death taxes against the federal estate taxes. This new law applies to all transfers of property as to which the decedent died on January 1, 1977 or later. The former law applies to all transfers of property wherein the decedent died prior to January 1, 1977.

Contact: Mario Naujoks, Inheritance Tax, 530-6272



MAIL TO: STATE TAX COMMISSION OF UTAH HEBER M. WELLS BUILDING 180 EAST 300 SOUTH SALT LAKE CITY, UTAH 84134	<b>STATE OF UTAH</b> <b>TRANSIENT ROOM TAX RETURN</b>	TAX PERIOD  DUE ON OR BEFORE  ACCOUNT NUMBER  			
NAME AND ADDRESS (CORRECT ANY ERRORS)  <div style="text-align: center; font-size: 1.5em; font-weight: bold; margin-top: 20px;">TRANSIENT ROOM TAX</div>		<div style="text-align: center; margin-top: 20px;">               USE THIS NUMBER              FOR ALL REFERENCES           </div> <div style="margin-top: 5px;">             FOR AUDITOR'S USE              COMPUTATIONS CHECKED _____              E.O. _____ NO. _____           </div>			
IF BUSINESS WAS DISCONTINUED OR NEW BUSINESS STARTED OR THERE HAS BEEN A CHANGE OF OWNERSHIP ATTACH STATEMENT OF EXPLANATION. READ INSTRUCTIONS ON REVERSE SIDE.					
(1) COUNTY	(2) NUMBER OF OUTLETS IN EACH COUNTY	(3) COUNTY CODES	(4) TOTAL TAXABLE RENTS	(5) TAX RATE	(6) TAX DUE
BEAVER		01-T	\$		\$
BOX ELDER		02-T			
CACHE		03-T			
CARBON		04-T			
DAGGETT		05-T			
DAVIS		06-T			
DUCHESNE		07-T			
EMERY		08-T			
GARFIELD		09-T			
GRAND		10-T			
IRON		11-T			
JUAB		12-T			
KANE		13-T			
MILLARD		14-T			
MORGAN		15-T			
PIUTE		16-T			
RICH		17-T			
SALT LAKE		18-T			
SAN JUAN		19-T			
SANPETE		20-T			
SEVIER		21-T			
SUMMIT		22-T			
TOOELE		23-T			
UINTAH		24-T			
UTAH		25-T			
WASATCH		26-T			
WASHINGTON		27-T			
WAYNE		28-T			
WEBER		29-T			
TOTAL TAX DUE					\$

**PENALTY OF 10% AND APPLICABLE INTEREST WILL BE COMPUTED AND BILLED BY THE TAX COMMISSION ON ALL LATE FILINGS**

**THIS RETURN MUST BE FILED EVEN THOUGH NO TAX IS DUE**

I CERTIFY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULES, HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE, CORRECT AND COMPLETE RETURN.

SIGNED \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

MAKE CHECK OR MONEY ORDER PAYABLE TO:  
 STATE TAX COMMISSION OF UTAH

PHONE NO. \_\_\_\_\_  
 RETURN ORIGINAL, KEEP DUPLICATE





# TRANSIENT ROOM TAX

<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Net Collections</u>
1974	\$ 570,788.72	\$ 556,518.97
1975	623,218.64	607,638.19
1976	1,031,466.27	1,005,679.63
1977	1,356,372.98	1,327,684.57
1978	1,747,048.58	1,712,107.62
1979	2,104,871.22	2,062,773.78
1980	2,362,173.04	2,314,929.69
1981	2,678,628.33	2,614,758.89
1982	3,168,894.05	3,089,671.71
1983	3,554,984.37	3,466,109.76

Rate of Tax: Up to 3% as fixed by County ordinance. As of June 30, 1983, rates are 1 1/2% in Beaver, Juab, Rich, San Juan, and Tooele Counties; 2% in Sevier County, 2 1/4% in Grand County, and 3% in all other counties. Effective July 16, 1983, Beaver County increased to 3%.

Applicable to: The rental charge for any suite, room, or rooms in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 consecutive days. This tax is over and above the applicable sales tax. The Tax Commission acts as agent for the counties.

Disposition of Revenue: Returned to the 29 Utah Counties.

Legal Citations: Section 17-31-1 through 17-31-7 UCA.

Rate or Fee Changes:

Rate ceiling increased from 1 1/2% to 3% effective January 1975.

Tax Base Changes:

None

Contact: Kenneth Cook, Auditing Division, 530-6290

Figure M

SUMMARY OF DISTRIBUTION OF TRANSIENT ROOM TAX TO  
PARTICIPATING UNITS FOR FISCAL YEARS 1981-82 AND 1982-83

Unit	Date Contract Effective	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
		7-1-81 to 6-30-82	7-1-82 to 6-30-83	
Beaver County	1-1-74	\$ 16,965.40	\$ 14,810.13	(12.70)
Box Elder County	7-1-70	24,788.32	23,085.54	( 6.87)
Cache County	4-1-73	21,143.00	27,112.20	28.23
Carbon County	7-1-72	57,275.00	51,305.39	(10.42)
Daggett County	10-1-72	5,380.15	4,338.57	(19.36)
Davis County	4-1-70	16,139.99	16,895.31	4.68
Duchesne County	4-1-73	21,690.97	32,167.12	48.30
Emery County	7-1-72	14,038.76	20,485.02	45.92
Garfield County	4-1-69	41,318.47	36,016.06	(12.83)
Grand County	4-1-70	72,300.36	74,496.30	3.04
Iron County	4-1-72	51,759.57	64,759.24	25.12
Juab County	7-1-73	9,674.38	7,406.26	(23.44)
Kane County	1-1-72	19,681.53	37,407.95	90.07
Millard County	4-1-74	33,424.10	35,423.29	5.98
Morgan County	4-1-72	265.49	775.06	191.94
Piute County	7-1-73	498.35	375.43	(24.66)
Rich County	4-1-73	3,610.40	4,764.75	31.97
Salt Lake County	8-5-65	1,841,704.36	1,915,072.36	3.98
San Juan County	4-1-70	16,665.74	18,432.68	10.60
Sanpete County	10-1-73	7,552.85	5,475.17	(27.51)
Sevier County	10-1-72	58,372.77	46,270.33	(20.73)
Summit County	10-1-71	238,374.88	452,980.92	90.03
Tooele County	10-1-75	25,160.20	32,925.78	30.86
Uintah County	4-1-72	100,370.40	93,181.18	( 7.16)
Utah County	7-1-71	140,801.46	153,003.28	8.66
Wasatch County	4-1-71	30,372.28	23,178.28	(23.69)
Washington County	4-1-72	86,874.30	103,464.39	19.09
Wayne County	1-1-73	3,370.65	5,681.58	68.56
Weber County	1-1-70	130,097.58	164,820.19	26.69
GRAND TOTAL		\$3,089,671.71	\$3,466,109.76	12.18

## NOTES:

1. The room tax rates as of 6-30-83 were 1 1/2% in Beaver, Juab, Rich, San Juan and Tooele Counties; 2% in Sevier County; 2 1/4% in Grand County; and, 3% in all other counties.
2. As this is a county tax, all distributions are made only to the counties. The tax applies to the rental charge for any suite, room, or rooms in a motel, hotel, motor court, inn, or similar public accommodation for fewer than 30 consecutive days. This tax is over and above the applicable sales tax. Room tax is remitted on a quarterly return separate from sales tax.
3. Beaver County has increased its rate from 1 1/2% to 3% effective July 16, 1983; Cache County increased its rate from 1 1/2% to 3% effective October 1, 1983; Garfield County increased its rate from 1 1/2% to 3% effective June 1, 1983; Iron County increased its rate from 1 1/2% to 3% effective April 1, 1983; Kane County increased its rate from 1 1/2% to 3% effective October 1, 1982; Washington County increased its rate from 1 1/2% to 3% effective April 1, 1983. Emery County increased its rate from 1 1/2% to 3% effective November 1, 1981.

(TITLE)



# BEER TAX

<u>Fiscal Year</u>	<u>Collections</u>	<u>Fiscal Year</u>	<u>Collections</u>
1964	\$ 309,303	1974	\$1,507,619
1965	317,027	1975	1,629,922
1966	302,216	1976	1,692,821
1967	353,280	1977	1,904,552
1968	342,037	1978	1,985,418
1969	364,256	1979	1,913,438
1970	408,576	1980	2,174,058
1971	432,680	1981	2,227,120
1972	1,211,902	1982	2,942,982
1973	1,413,886	1983	2,949,304

Rate of Tax: \$11.00 (effective July 1, 1983, previously \$4.12) per bbl. of beer; 31-gallon barrel standard measure; bottled and canned beer converted to barrel equivalents on returns; distributor licensing under jurisdiction of Liquor Commission; retail license issued by local jurisdiction.

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: General Fund

Legal Citations: Sections 32-6-1 to 32-6-19, UCA 1953 as amended by Chapter 70, Laws of Utah 1971, effective July 1, 1971.

Rate or Fee Changes and Effective Dates:

	<u>1935</u> <sup>1</sup>	<u>1945</u> <sup>2</sup>	<u>1971</u> <sup>3</sup>	<u>1981</u> <sup>4</sup>	<u>1983</u> <sup>5</sup>
Light beer in 31 gallon bbl.	\$ .80	\$1.10	--	--	--
Heavy beer in 31 gallon bbl.	1.60	4.00	--	--	--
All beer in 31 gallon bbl.	--	--	\$3.10	\$4.12	\$11.00

<sup>1</sup>Effective March 25, 1935

<sup>2</sup>Effective May 8, 1945

<sup>3</sup>Effective July 1, 1971

<sup>4</sup>Effective July 1, 1981

<sup>5</sup>Effective July 1, 1983

**Tax Base Changes and Effective Dates:**

July 1, 1953 - Amendment deleted "shipped or transported or removed for storage or consumption or sale within this state or possessed or consumed therein, and inserted, "imported or manufactured for sale, use or distribution in this state."

**Contact:** Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

MAIL TO: STATE TAX COMMISSION OF UTAH HEBER M. WELLS BUILDING 160 EAST 300 SOUTH SALT LAKE CITY, UTAH 84134	STATE OF UTAH	TAX PERIOD
	STATE OIL AND GAS CONSERVATION	
LEVY REPORT		DUE ON OR BEFORE
NAME AND ADDRESS (CORRECT ANY ERRORS)		ACCOUNT NUMBER
		Use this number for all references
		Computations checked E.O. _____ No. _____

# OIL AND GAS CONSERVATION TAX

OPERATOR'S NAME AND ADDRESS (IF DIFFERENT THAN ABOVE)

	QUANTITY	VALUE
<u>Oil</u>		
1- Produced, saved and sold or transported (from Schedule A-1)		\$
2- Deduct taken in kind (from schedule A-1)		
3- Add received in kind (from Schedule A-2)		
4- Total (Line 1 less Line 2 plus Line 3)		\$
<u>Gas</u>		
5- Produced, saved and sold or transported (from Schedule B-1)		\$
6- Deduct taken in kind (from Schedule B-1)		
7- Add received in kind (from Schedule B-2)		
8- Total (Line 5 less Line 6 plus Line 7)		\$
<u>Natural Gas Liquids</u>		
9- Produced, saved and sold or transported (from Schedule C-1)		\$
10- Deduct taken in kind (from Schedule C-1)		
11- Add received in kind (from Schedule C-2)		
12- Total (Line 9 less Line 10 plus Line 11)		\$
<u>Calculation of Tax Due</u>		
13- Total Oil, Gas and Natural Gas Liquids (Line 4 plus Line 8 plus Line 12)		
14- Deduct exempt royalties (Schs A-1 _____ + A-2 _____ +B-1 _____ +B-2 _____ +C-1 _____ +C-2 _____)		\$
15- Total taxable amount (Line 13 less Line 14)		
16- Adjustments (attach schedule of explanation)		
17- Net Taxable Amount		
18- Mill levy applicable to Line 17		.002
19- Net tax due (Line 17 multiplied by Line 18)		\$

Penalty of 10% and applicable interest will be computed and billed by the Tax Commission on all late filings

THIS RETURN MUST BE FILED EVEN THOUGH NO TAX IS DUE

I CERTIFY THAT THIS RETURN, INCLUDING ANY ACCOMPANYING SCHEDULES, HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE, CORRECT AND COMPLETE RETURN.

SIGNED \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

Make check or money order payable to:  
STATE TAX COMMISSION OF UTAH

PHONE NO. \_\_\_\_\_  
RETURN ORIGINAL, KEEP DUPLICATE





## OIL AND GAS CONSERVATION TAX

<u>Fiscal Year</u>	<u>Collection</u>
1982	\$1,617,373
1983	\$1,730,952

Rate of Tax: .02% of the value at the well of oil, gas and natural gas liquids produced, saved and sold, or transported from premises where produced.

Applicable to: All interest owners in the well, reported by the operator, working interest owner or first purchaser.

Disposition of Revenue: General Fund

Legal Citations: UCA Section 40-6-14 - Tax on oil and gas at the well.

Rate or Fee Changes and Effective Dates:

July 1, 1955 - 2.0 mill levy

July 1, 1961 - 0.5 mill levy

July 1, 1967 - 1.5 mill levy

Tax Base Changes and Effective Dates:

None

Contact: George Bowman, Asst. Director, Oil and Gas Section, 530-6186



TOTAL DOLLARS	
PERCENT	
TOTAL FEES DUE	



## PROPORTIONAL REGISTRATION FEES

### Rate of Tax:

The formula for computing the fee for proportional registration is:

$$\frac{\text{In-State Miles}}{\text{Total Fleet Miles}} \times \begin{array}{l} \text{Sum necessary to register each vehicle} \\ \text{of the fleet based on otherwise applic-} \\ \text{able registration fees in Section} \\ \text{41-1-127.} \end{array}$$

### Applicable to:

Any resident or nonresident may proportionally register and license each fleet for operation in this state, where a fleet is one or more commercial vehicles which supply motive power and contain a compartment for the driver. "Fleet" also means not less than ten commercial vehicles which are trailers or semitrailers. Vehicles which exclusively travel in Utah are not included in any application for proportional registration.

### Disposition of Revenue:

Transportation Fund

### Legal Citations:

Utah Code Annotated 41-1-1 (jj); 41-1-88(1), (2), 41-1-127.

### Rate or Fee Changes and Effective Dates:

Former law for residents and nonresidents was based on a cent-per-mile fee by weight of the vehicle. For example, vehicles less than 25,000 lb. were charged 1/2 cent per mile, 25,001 - 45,000 lb. were charged 1 cent per mile and so on to vehicles greater than 60,001 lb. charged at 1 1/2 cents per mile traveled.

March 9, 1935 - Effective date - law enacted.

### Tax Base Changes and Effective Dates:

May 12, 1953 - All nonresidents required to secure a temporary permit with exemption to passenger cars and vehicles of 1/2 tons or less an unladen weight of less than 7,000 lbs. and a declared gross weight of less than 18,000 lbs., March 19, 1953.

Tax Base Changes and Effective Dates: cont'd

July 1, 1969 - Increased half year fee from 50% to 60% of the annual fee.

May 14, 1963 - Increased single unit trip permit fee from \$2.50 to \$3.00. Changed weight limits from 45,500 to 45,000 pounds.

Contact: Kent Bardsley, Supervisor of Prorate Section, Motor Vehicle  
Business Administration, 533-5311

# NINETY SIX HOUR TEMPORARY PERMITS

No. 52750

## STATE OF UTAH

### 96 HOUR MOTOR VEHICLE IN-TRANSIT PERMIT

Pursuant to motor vehicle regulation no. A 12 - 06 - 6, motor vehicle laws of Utah, I hereby make application for permission to transport the herein described motor vehicle:

From _____	Point of Origin	To _____	Destination
Year _____	Make _____	I. D. Number _____	

I certify that I am the owner or the authorized representative of the owner, and have been advised that this permit is valid only while in transit between the point of origin and destination. I further certify that I am a ☐ non-resident ☐ resident (Check one) of the State of Utah. If resident, this vehicle is insured as prescribed by law. Name of Insurance Co. \_\_\_\_\_

Policy No.: \_\_\_\_\_

**FEE \$2.50**

Date Issued	19
Date Expires	19

Name of Owner or Authorized Representative
Address of Owner
Signature of Authorized Representative
Examining Officer - State Tax Commission





## NINETY-SIX HOUR TEMPORARY PERMITS

### Rate of Tax:

The 96-hour temporary permit fee for commercial vehicles is \$20.00 for single units and \$40.00 for multiple units.

### Applicable to:

Commercial vehicles meeting the registration requirements of another jurisdiction and subject to registration but not entitled to exemption from registration or licensing under this chapter, may, as an alternate to either registration or proportional registration, secure a temporary permit for a period not to exceed 96 hours for a fee of \$20.00 for single units and \$40.00 for multiple units; provided, that no fee is required for any trailer or semitrailer being towed by a power unit of a proportionally registered fleet for which an interchange permit is issued. No temporary permit or registration fee is required from non-resident owners or operators of vehicles or combination of vehicles having (a) a gross laden weight of not more than 26,000 pounds for each vehicle operated as a single unit, or for each combination of vehicles if operated as such, or (b) an unladen weight of not more than 7,000 pounds for each vehicle if operated as a single unit, or for each combination of vehicles if operated as such.

### Disposition of Revenue:

Transportation Fund

### Legal Citations:

Sections 41-1-88(21) and 41-1-89, UCA, 1953.

### Rate or Fee Changes and Effective Dates:

	Single Units	Multiple Units
May 12, 1953	2.50	5.00
May 14, 1963	3.00	5.00
May 13, 1975	5.00	10.00

Contact: Kent Bardsley, Supervisor of Prorate Section, Motor Vehicle  
Business Administration, 533-5311



# HIGHWAY USE TAX



## HIGHWAY USE TAX

### Rate of Tax:

(20) Every owner of proportionally registered vehicles who has not presented the certificate required by section 41-1-32, or qualified under 41-1-34, and who has been approved by the department for proportional registration shall pay, at the time of proportional registration, a proportional part of an equalized highway use tax computed as follows:

(a) Multiply the number of vehicles or combination vehicles registered in each weight class by the equivalent tax figure from the following table:

Vehicle or Combination Registered Weight	Equivalent Tax
6,000 - 18,000 pounds	\$ 100
18,001 - 33,000 pounds	200
33,001 - 48,000 pounds	300
48,001 - 63,000 pounds	450
63,001 pounds and over	600

(b) Multiply the value for the total fleet determined under (a) above, by the fraction computed for proportional registration of the applicant's fleet for the registration year.

Fees for vehicles not previously registered or otherwise qualified for operation in the state shall be reduced as provided in 41-1-130; provided that such vehicles have not been illegally operated on the highways of this state prior to application for application for proportional registration.

### Applicable to:

Every owner of proportionally registered vehicles who has not presented the certificate required by Section 41-1-32 (i.e., has not paid personal property tax to the county assessor), and who has been approved by the department for proportional registration shall pay, at the time of proportional registration, a proportional part of an equalized highway use tax. This tax is in lieu of a personal property tax.

### Disposition of Revenue:

Transportation Fund

### Legal Citations:

Utah Code Annotated 41-1-88(30).

Rate or Fee Changes and Effective Dates:

January 1, 1974 - Effective date.

Contact: Kent Bardsley, Supervisor of Prorate Section, Motor Vehicle  
Business Administration, 533-5311

# RESORT COMMUNITIES TAX





## RESORT COMMUNITIES SALES TAX

**Rate of Tax:** Up to 1% of the purchase price on the same transactions as the state sales tax law.

**Applicable to:** Municipalities, by option, whose transient room capacity equals or exceeds its permanent population. Currently adopted by Park City at 3/4 of 1% and Brianhead at 1%. In addition to exemptions provided for under the state sales tax law, the act and corresponding ordinances exempt sales of a single item for \$2,500.00 or more and certain whole-sale sales as defined by local ordinance. Resort tax does not apply to use tax.

**Legal Citations:** Section 11-9-4 UCA.

**Rate or Fee Changes:**

None

**Tax Base Changes:**

None

**Contact:** Joe Zvonek, Supervising Auditor, Auditing Division, 530-6220

Date of Issuance: March 15, 1984

1201 P830209

