

ANNUAL REPORT OF THE UTAH STATE TAX COMMISSION

JULY 1, 1987 ~ JUNE 30, 1988

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The 1987-88 Annual Report of the Utah State Tax Commission summarizes the revenue collections during the past fiscal year and recaps significant tax legislation.

The past year has seen the completion of major reforms in the state's individual income tax system. The legislature also authorized a significant income tax rebate and rate decrease during its summer special session.

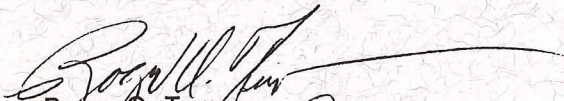
During 1988, taxes dominated Utah's political arena with three tax initiatives which were on the November ballot. Although all three initiatives were overwhelmingly defeated, the discussion and debate surrounding taxes in Utah will have a continuing impact on future tax policy and legislation.

It is our hope that the information contained in this report will assist the governor, legislators, and policymakers as they balance the state's revenue demands with the need for a fair and progressive tax system.

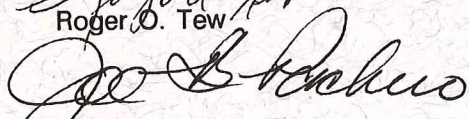
Utah State Tax Commission



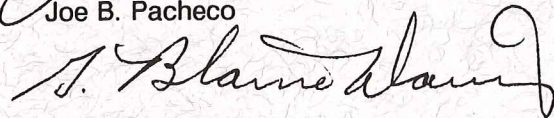
R. H. Hansen, Chairman



Roger O. Tew



Joe B. Pacheco



G. Blaine Davis

As 1988 drew to a close, the Tax Commission enjoyed even greater successes than those documented in 1987. One of our primary focuses was to streamline areas where we had initiated major changes in recent years.

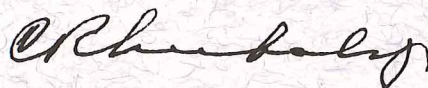
The Auditing Division continues to extend its cost/return ratio of audit dollars. Implementation of laptop computers and a scientific approach to audit selection enabled auditors to spend their time more efficiently. The laptop computers, in addition to time accounting and audit tracking systems, allow division management to more effectively evaluate resource expenditures.

The Operations Division was split to form two new divisions - the Operations Division and the Collection Division. Employees in the previous division numbered upwards of 230. This separation enables both divisions to be managed more efficiently.

The Property Tax Division is able to better utilize their resources through the implementation of computer systems. New audit systems and methods to better track and report statistical information resulted in greater efficiencies within the division and also provided additional services to counties.

Twenty Utah counties now contract with the Tax Commission to provide motor vehicle registration services. This change is the first major step in providing faster, more efficient service to citizens. The nine remaining counties are established as regional centers, staffed by motor vehicle employees. These centers provide services that previously were handled from the Salt Lake City office.

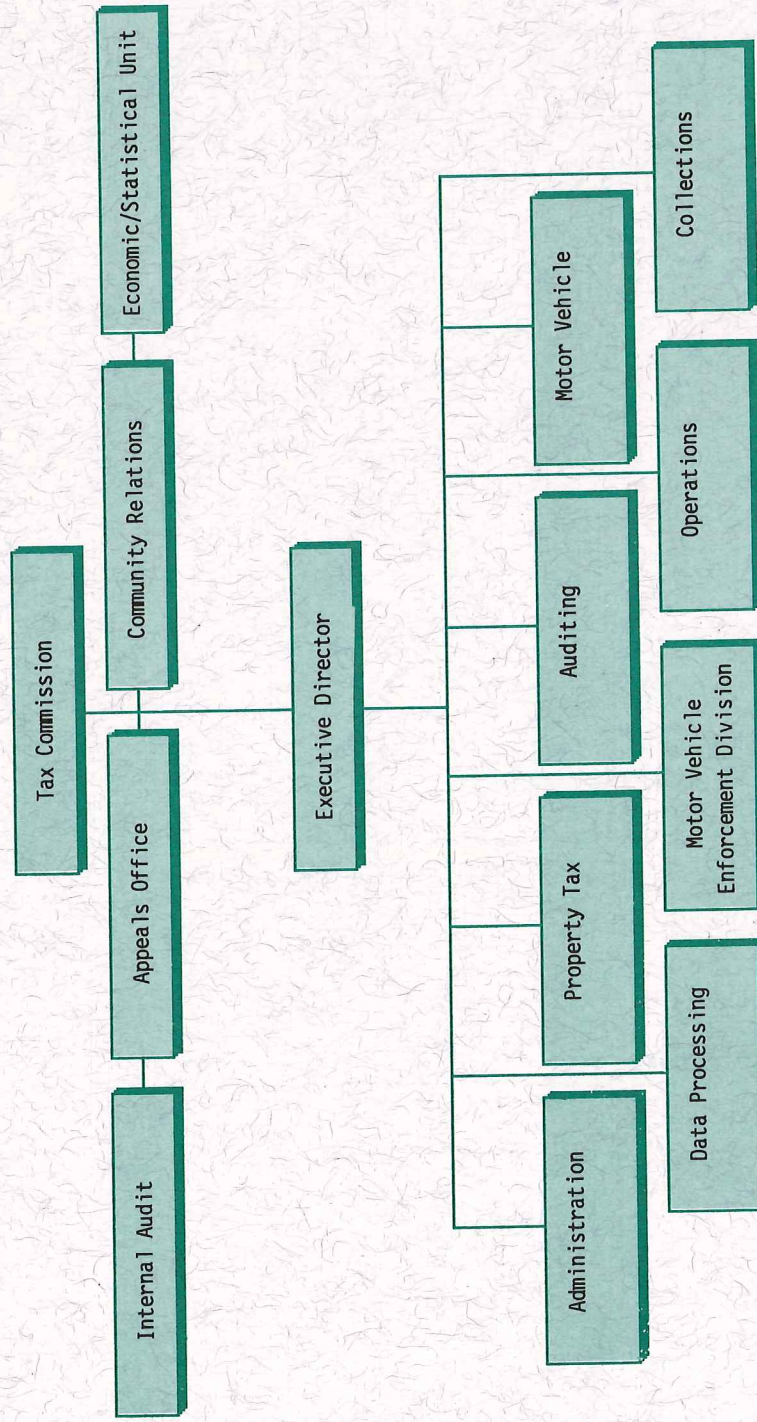
The Motor Vehicle Enforcement Division has become the state's foremost authority on vehicle-related crimes. The division combined automation efficiencies and investigative expertise, recording an even greater number of investigations for 1988.



Clyde R. Nichols, Jr.

Executive Director

UTAH STATE TAX COMMISSION
Organization Chart

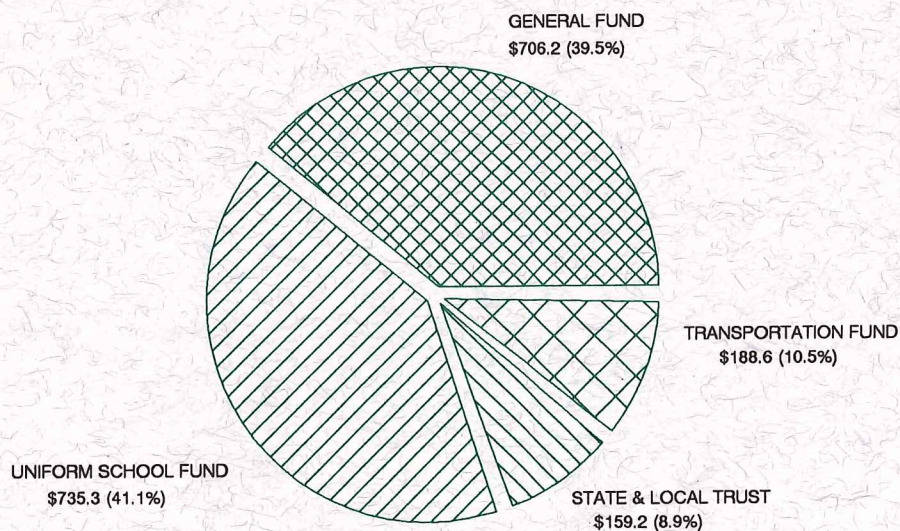


FTE'S	764.10
Full Time	712.00
Part Time	4.10
Seasonal	48.00

The following charts summarize the state's revenue collections by specific fund. A more detailed review of collections by type of tax is also included.

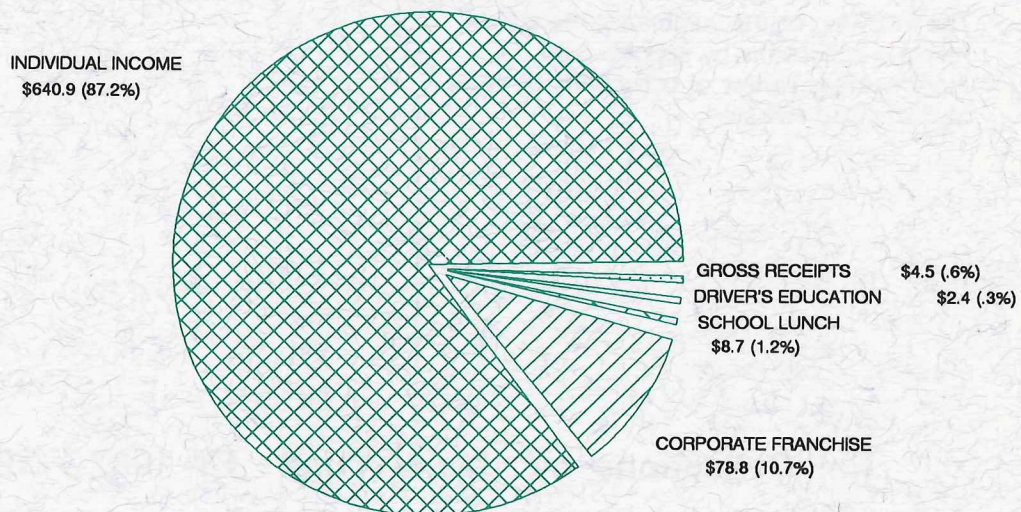
Net Collections by Major Fund FY 1987 - 1988

Collections in Millions \$1,789.3



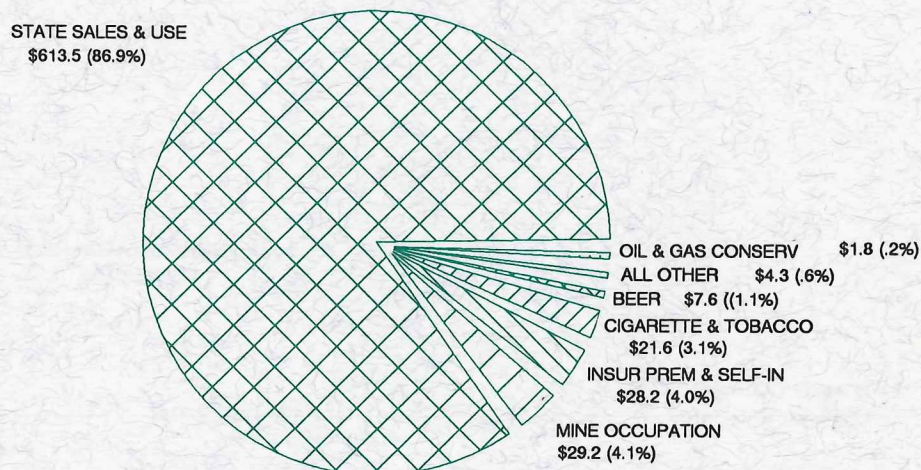
Uniform School Fund Collections FY 1987 - 1988

Collections in Millions \$735.3



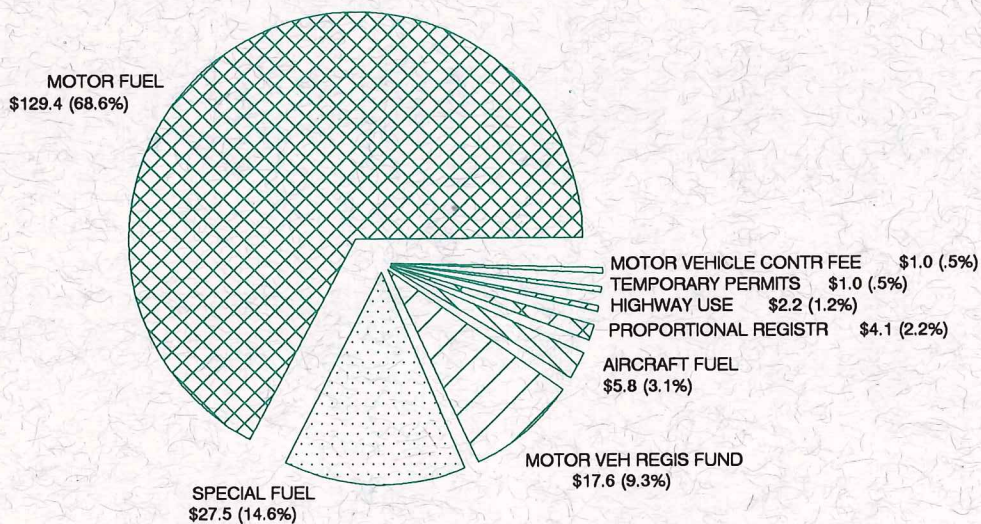
General Fund Collections FY 1987 - 1988

Collections in Millions \$706.2



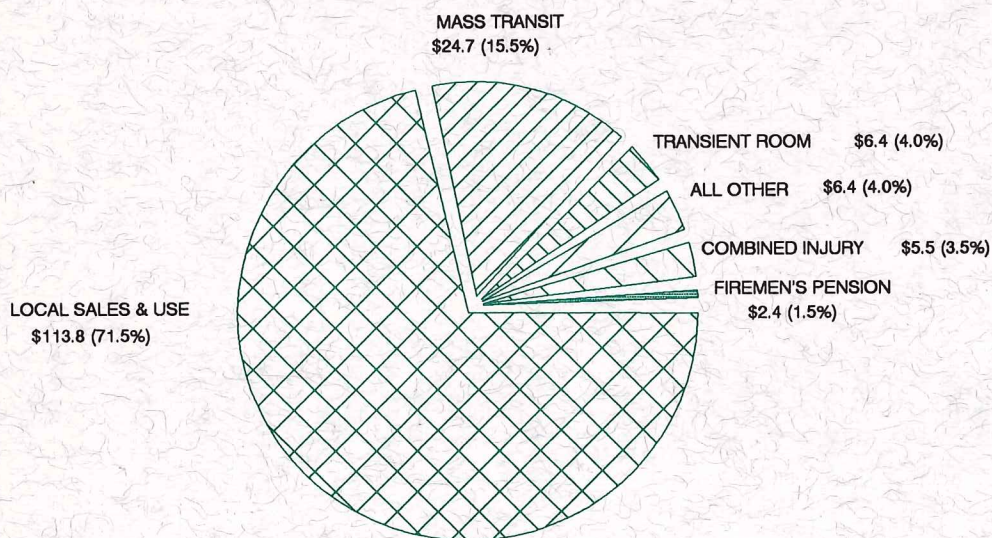
Transportation Fund Collections FY 1987 - 1988

Collections in Millions \$188.6



State and Local Trust Fund FY 1987 - 1988

Collections in Millions \$159.2



TAX COLLECTIONS AND FUND DISTRIBUTION
FISCAL YEARS 1986-87 AND 1987-88

SOURCE AND DISTRIBUTION	1987		1987		1988		1988		PER CENT CHANGE	AMOUNT CHANGE
	GROSS COLLECTIONS	REFUNDS & ADJUSTMENTS	NET COLLECTIONS	GROSS COLLECTIONS	REFUNDS & ADJUSTMENTS	NET COLLECTIONS				
UNIFORM SCHOOL FUND										
Income Tax - Final Payments	114,159,242	82,482,567	31,676,675	153,804,137	102,667,393	51,136,744		61.4%	19,460,069	
Income Tax - Withholding	500,443,060	343,748	500,099,311	588,467,832	331,076	588,136,756		17.6%	88,037,444	
Corporation Franchise Tax	78,763,240	17,871,998	60,891,242	89,008,850	18,856,053	70,152,796		15.2%	9,261,555	
Mineral Prod. Withholding Tax	9,653,049	134,281	9,518,768	10,455,486	180,706	10,274,781		7.9%	756,013	
Gross Receipts Tax	510,426	0	510,426	4,497,770	0	4,497,770		781.2%	3,987,344	
School Lunch Fund	9,236,521	0	9,236,521	8,738,042	0	8,738,042		-5.4%	(498,480)	
Drivers Education Tax	2,293,167	574	2,292,593	2,346,377	474	2,345,903		2.3%	53,310	
Subtotal	715,058,704	100,833,168	614,225,536	857,318,494	122,035,702	735,282,792		19.7%	121,057,255	
GENERAL FUND										
Sales & Use Tax - State	563,010,011	4,011,800	558,998,211	765,598,637	5,445,581	760,153,056		36.0%	201,154,845	
Beer Tax	8,043,608	794	8,042,814	7,561,290	1,874	7,559,416		-6.0%	(483,398)	
Cigarette Tax	15,016,525	194,580	14,821,945	20,757,085	407,533	20,349,552		37.3%	5,527,608	
Tobacco Products Tax	1,137,847	2,619	1,135,228	1,289,185	7,987	1,281,198		12.9%	145,970	
Inheritance Tax	2,365,327	47,721	2,317,606	3,550,718	107,259	3,443,460		48.6%	1,125,854	
Insurance Premium Tax	28,776,134	730,873	28,045,261	28,297,896	1,293,303	27,004,593		-3.7%	(1,040,668)	
Self Insurers Insurance Tax	(282,848)	0	(282,848)	1,218,697	0	1,218,697		-530.9%	1,501,545	
Mine Occupation Tax - Oil & Gas	20,825,190	32,139	20,793,051	25,752,391	239,800	25,512,592		22.7%	4,719,541	
Mine Occupation Tax - Metals	805,046	50,455	754,591	3,705,889	62,523	3,643,366		382.8%	2,888,775	
Motor Vehicle Business Adm. Fees	699,473	219	699,254	855,833	935	854,899		22.3%	155,644	
Snowmobile Registrations	60,945	5	60,940	151,414	20	151,394		148.4%	90,454	
Boat Registrations	380,300	363	379,937	533,027	151	532,876		40.3%	152,939	
Parks Admission & Use Fees	0	0	0	0	0	0			0	
ATV Registration Fees	152,001	10	151,991	423,034	42	422,992		178.3%	271,001	
Senior Citizen & Energy Credits	0	1,242,300	(1,242,300)	0	1,147,693	(1,147,693)		-7.6%	94,607	
Prepd. Sales & Use Tax Construct	0	0	0	0	0	0		0.0%	0	
Insurance Prem. Tax Clearing Acc	60,019	60,019	0	0	0	0		0.0%	0	
Oil & Gas Conservation Tax	1,233,479	568	1,232,911	1,826,588	1,197	1,825,391		48.1%	592,480	
Subtotal	642,283,057	6,374,465	635,908,592	861,521,684	8,715,895	852,805,789		34.1%	216,897,197	

TAX COLLECTIONS AND FUND DISTRIBUTION
FISCAL YEARS 1986-87 AND 1987-88

SOURCE AND DISTRIBUTION	1987 GROSS COLLECTIONS	1987 REFUNDS & ADJUSTMENTS	1987 NET COLLECTIONS	1988 GROSS COLLECTIONS	1988 REFUNDS & ADJUSTMENTS	1988 NET COLLECTIONS	PER CENT CHANGE	AMOUNT CHANGE
TRANSPORTATION FUND								
Motor Fuel Taxes	100,207,312	222,147	99,985,165	130,026,368	656,586	129,369,781	29.4%	29,384,617
Motor Vehicle Registration	17,934,748	8,930	17,925,818	17,592,388	8,471	17,583,916	-1.9%	(341,902)
Special Fuel Taxes	20,680,417	54,194	20,626,223	27,607,478	52,335	27,555,142	33.5%	6,928,919
Temporary Permit Fees	1,008,580	140	1,008,440	969,193	1,114	968,079	-4.0%	(40,361)
Motor Vehicle Control Fees	1,004,141	177	1,003,964	954,184	71	954,113	-5.0%	(49,851)
Proportional Registration Fees	4,010,511	6,502	4,004,009	4,123,879	5,965	4,117,914	2.8%	113,905
Highway Use Tax	2,065,650	0	2,065,650	2,239,836	70	2,239,766	8.4%	174,116
Aircraft Fuel Tax	5,963,535	6,431	5,957,104	5,804,536	1,628	5,802,908	-2.6%	(154,196)
Subtotal	152,874,894	298,521	152,576,373	189,317,861	726,241	188,591,620	23.0%	36,015,247
TRUST & AGENCY FUNDS								
Local Option Sales & Use Tax	111,529,064	794,715	110,734,350	114,610,116	815,203	113,794,913	2.8%	3,060,563
Local Transit Tax	24,635,217	175,541	24,459,676	24,881,956	176,881	24,704,974	1.0%	215,298
Transient Room Tax	5,294,101	37,724	5,256,377	6,431,029	45,743	6,385,286	21.5%	1,128,908
Resort Community Tax	1,411,760	10,060	1,401,701	1,760,877	12,525	1,748,352	24.7%	346,651
Motor Fuel Cash Bonds	0	2,000	(2,000)	100	0	100	-105.0%	2,100
Car & Bus Taxes	1,128,850	426	1,128,424	2,323,390	1,155,114	1,168,277	3.5%	39,852
Fireman's Pension Fund	2,210,796	0	2,210,796	2,412,232	0	2,412,232	9.1%	201,437
Sales Tax Cash Bonds	720	1,140	(420)	(3,002)	5,000	(8,002)	1806.5%	(7,582)
Special Fuel Cash Bonds	0	0	0	0	0	0		0
Tax Commission Suspense	6,681,351	6,353,840	327,511	7,948,326	7,174,387	773,939	136.3%	446,428
2nd Injury & Uninsured Employers	4,303,258	2,141	4,301,117	5,555,123	0	5,555,123	29.2%	1,254,006
Boat Fuel Taxes	982,511	0	982,511	1,140,793	0	1,140,793	16.1%	158,282
Ad Valorem Cash Bonds	0	0	0	0	0	0		0
Income Withholding Cash Bonds	15,000	0	15,000	(13,500)	0	(13,500)	-190.0%	(28,500)
Ad Valorem Tax Withholding	33,227	51,344	(18,117)	9,520	21,876	(12,356)	-31.8%	5,761
Subtotal	158,225,857	7,428,931	150,796,927	167,056,960	9,406,829	157,650,131	4.5%	6,853,204
DEDICATED CREDITS								
Reflectorized Plate Fees	1,218,396	132	1,218,264	1,379,243	209	1,379,034	13.2%	160,770
Driving Under Influence Imp Fee	236,875	285	236,590	213,225	350	212,875	-10.0%	(23,715)
GRAND TOTAL	1,669,897,783	114,935,501	1,554,962,282	2,076,807,467	140,885,226	1,935,922,241	24.5%	380,959,959

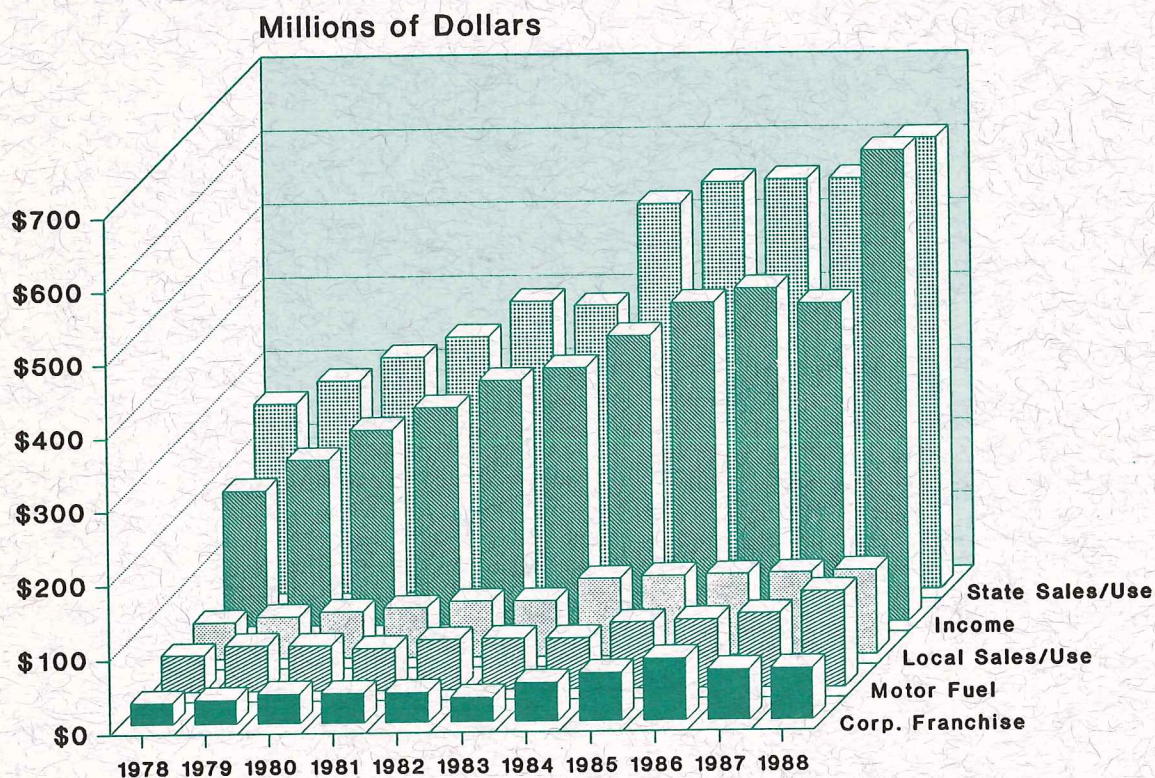
PREPARED BY ACCOUNTING, UTAH STATE TAX COMMISSION

\$2327

OVERVIEW OF COLLECTIONS

History of Major State Taxes

	Millions of Dollars Sales/Use	Income	Local Sales	Motor Fuel	Corporate
1978	\$258.0	\$188.9	\$ 49.2	\$ 48.8	\$ 29.4
1979	\$288.6	\$226.0	\$ 55.9	\$ 61.4	\$ 32.9
1980	\$320.5	\$265.3	\$ 62.7	\$ 60.5	\$ 40.4
1981	\$347.4	\$294.9	\$ 67.0	\$ 56.6	\$ 40.7
1982	\$385.3	\$331.1	\$ 75.1	\$ 67.7	\$ 40.9
1983	\$388.8	\$348.0	\$ 75.6	\$ 68.7	\$ 33.8
1984	\$526.2	\$390.9	\$104.8	\$ 69.0	\$ 53.2
1985	\$555.4	\$435.5	\$108.0	\$ 89.3	\$ 65.9
1986	\$558.6	\$454.3	\$109.3	\$ 92.2	\$ 84.0
1987	\$559.2	\$533.3	\$110.6	\$100.0	\$ 68.9
1988	\$613.5	\$640.9	\$113.8	\$129.4	\$ 78.8



Locally Assessed Property

The Property Tax Division is responsible for the training, assistance, and general supervision of county assessors and other local property tax administrators. It ensures accurate and equitable assessment of real and personal property by reviewing local assessment practices. It conducts an annual assessment/sales ratio study to monitor intercounty equity. Personal property audits are conducted on an ongoing basis. Land assessed under the Farmland Assessment Act is audited for proper classification and compliance with eligibility requirements of the law. The division also conducts annual audits to approve tax rates set each year by the 550 separate taxing entities in the state.

The division is required to conduct appraisal certification programs for county assessors and their appraisal staffs. The education program includes regional workshops and an annual assessor's school. The Tax Commission also provides training to county auditors and local administrators in conjunction with the implementation of the "Truth in Taxation" laws.

Centrally Assessed Property

The division is also responsible for the valuation of mines, utilities, airlines, and motor and rail carriers.

The market value of multi-state utilities is determined by the "unit value" approach which values the entire intrastate operation as a unit and then allocates the value to the several states.

Property of mining operations, as well as gas and oil companies, are physically appraised to arrive at fair market value. In addition, mines are assessed on capitalized net income and oil and gas wells on "value at the well." Patented mining claims are valued at fair market value of surface property.

The former statutes calling for valuation of patented claims at \$50 per acre, and the assessment of metalliferous mines on net proceeds were repealed on January 1, 1988.

1987 Statewide Statistical Summary with Selected County Data

Graph 1 displays the distribution of **taxable value and taxes charged** for 1987. About 60 percent of the dollars involve real property, 15 percent include personal property, and another 20-25 percent comprise centrally assessed properties. Graphs 2 through 5 give more detailed value and tax breakouts. Graphs 7 and 8 rank value and taxes by county. Graph 9 ranks county tax rates.

Having described where Utah's property **tax revenue** comes from, we now depict how it is spent. Graph 6 shows the **distribution of taxes**: (1) schools - 53%; (2) counties - 23%; (3) cities and towns - 13%; and (4) special districts - 11% for 1987.

As Graphs 10 and 11 reveal, **Utah's assessment/sales ratios** exhibit significant improvement over time. While the state's dollar weighted mean ranged in the 60's and 70's from 1977 through 1980, it has consistently been in the 90's since 1981 with notable improvement in 1986 and 1987.

Graph 12 details the number of people and the tax dollars involved in the **1987 tax relief**. Notice the differences in the pie percentages for these two statistics.

Miscellaneous statistics include taxable parcels, market value of average houses, percent of capita income spent on taxes, tax rates and collection rates. These are found at the end of the table section of this report.

Value

Class of Property	Taxable Value	%	Market Value	%
Residential	17,913,731,425	37.8	29,856,219,042	48.2
Commercial	7,549,397,290	15.9	9,436,746,613	15.2
Other Real	2,843,188,936	6.0	3,553,986,170	5.7
Personal	7,218,617,717	15.2	7,218,617,717	11.7
Centrally Assessed	11,907,491,098	25.1	11,907,491,098	19.2
Natural Resources	3,824,331,765	8.1	3,824,331,765	6.2
Utilities	8,083,159,333	17.0	8,083,159,333	13.0
Statewide	47,432,426,466	100.0	61,973,060,640	100.0

Taxes Charged

Class Of Property	Taxes Charged	%	Actual	Effective
Residential	301,059,212	41.7	1.68	1.01
Commercial	128,371,053	17.8	1.70	1.36
Other Real	40,736,671	5.6	1.42	1.15
Personal	116,862,385	16.2	1.62	1.62
Centrally Assessed	135,297,980	18.7	1.31	1.31
Natural Resources	42,883,397	5.9	1.12	1.12
Utilities	92,414,583	12.8	1.44	1.44
Statewide	722,327,301	100.0	1.58	1.19

Tax Rates

Assessment Performance Measures

Dollar Weighted Mean Assessment/Sales Ratios by Property Class

Overall	98%
Primary Residential	100%
Commercial and Industrial	95%

Distribution of Taxes

Percent to Each Type of Entity for 1980 and 1987

Entity	1980	1987
Schools	59%	53%
Counties	21%	23%
Cities and Towns	11%	13%
Special Districts	9%	11%

Tax Relief

Abatement Category	No. of People	%	Tax Amount	%
Veterans	5,505	24.9	\$1,907,346	45.5
Blind	1,094	4.9	194,523	4.6
Indigent	7,240	32.7	1,186,781	28.2
Circuit Breaker	8,286	37.5	913,042	21.7
Statewide	22,125	100.0	\$4,201,692	100.0

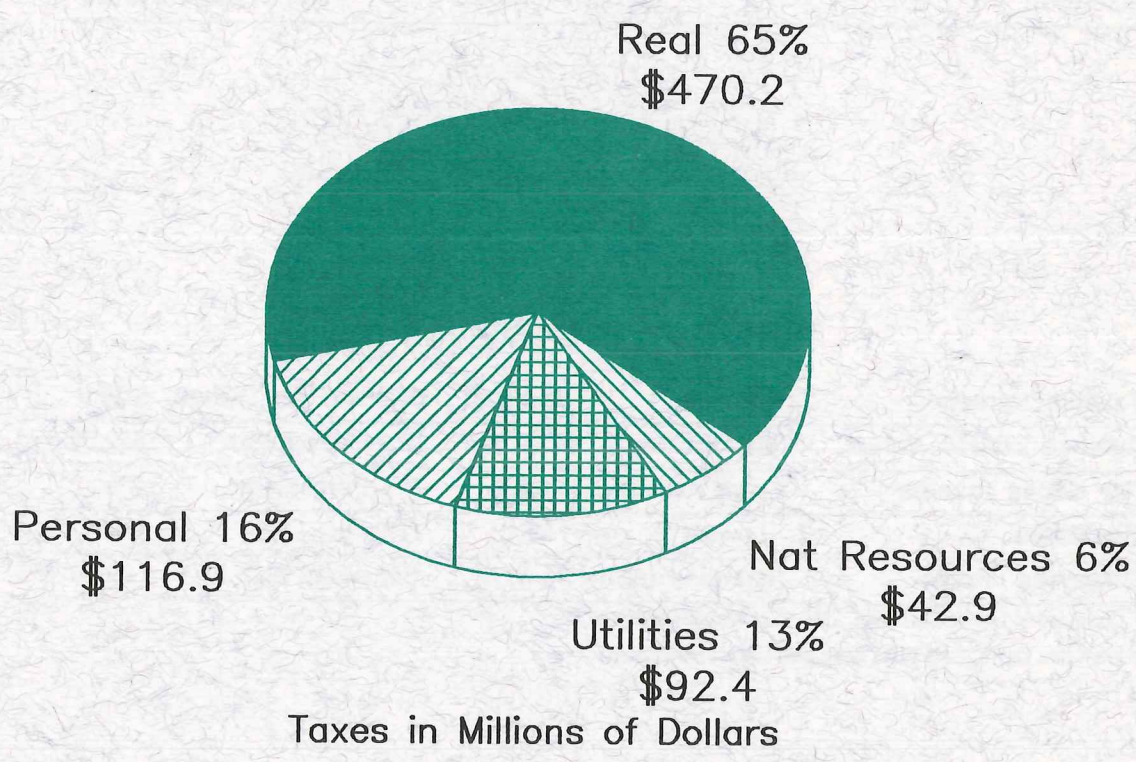
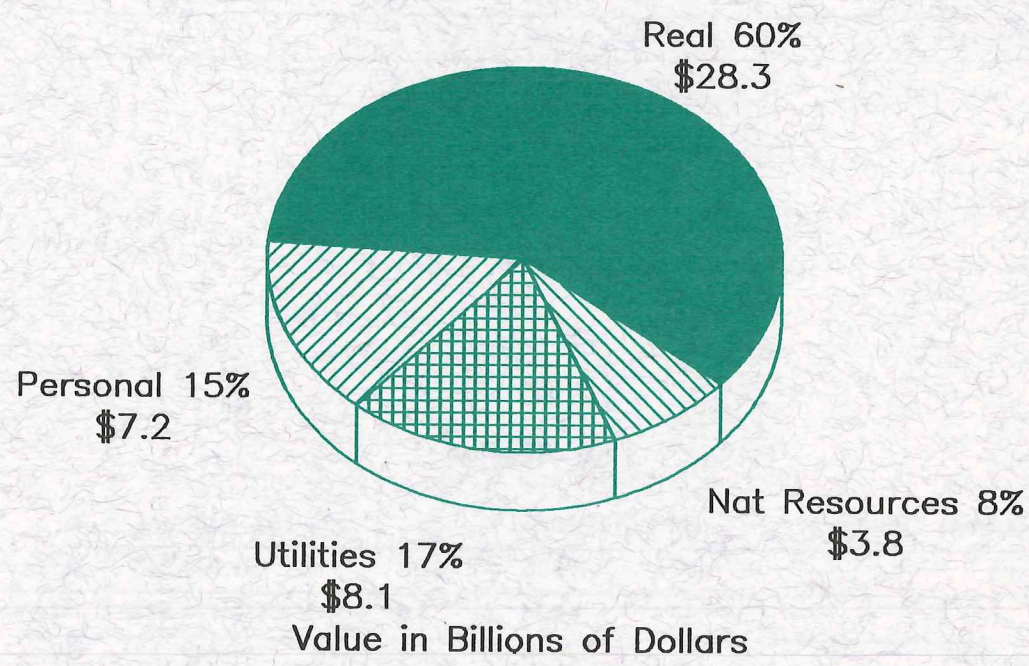
Miscellaneous Statistics

Taxable Parcels	Number	750,000	Billions of Tax Dollars	\$ 28.3
Average House Value	Metropolitan ¹	\$77,000	Non-Metropolitan ²	\$52,000
Per Capita Income	Yearly Average	\$11,300.	Tax Percentage	3%
Tax Rates	Lowest	83	Highest	2.12
Collection Rates	Statewide 1987	91.50%	Statewide 1986	89.40 %

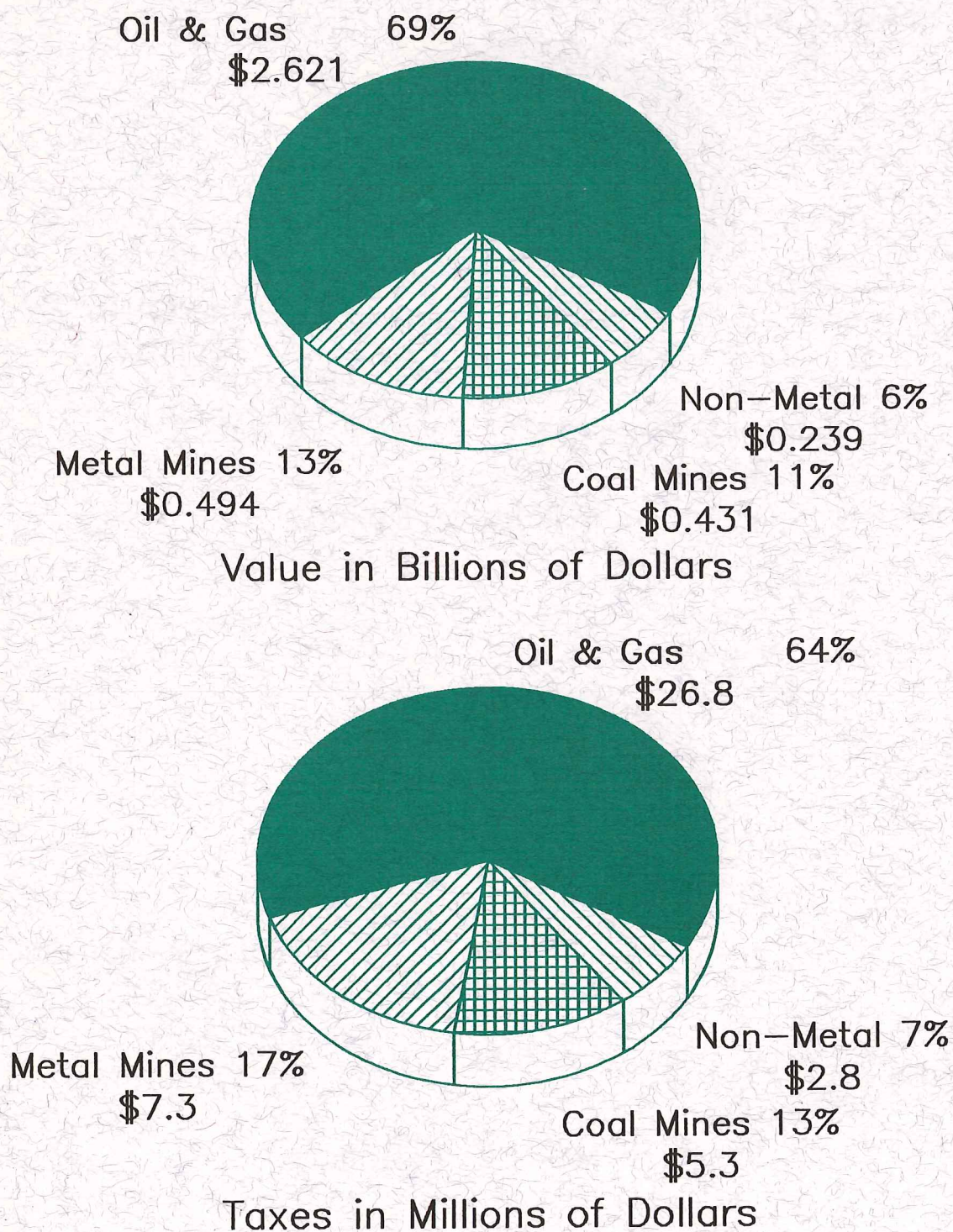
¹ Consists of Davis, Salt Lake, Utah and Weber Counties.

² Excludes Davis, Salt Lake, Utah and Weber Counties.

Graph 1 – 1987 Statewide Taxable Value and Taxes Charged for All Utah Property by Type

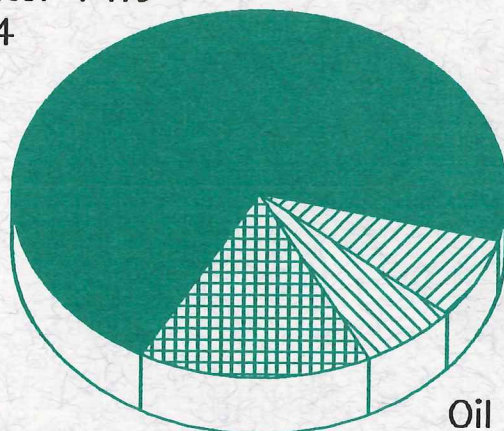


Graph 2 – 1987 Statewide Taxable Value and Taxes Charged for Centrally Assessed Natural Resources



Graph 3 – 1987 Statewide Taxable Value and Taxes Charged for Centrally Assessed Utilities

Power & Water 71%
\$5.74



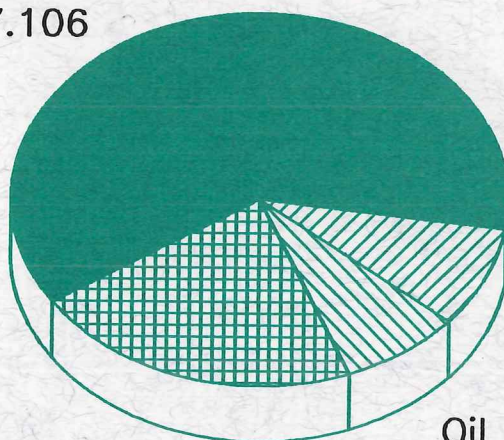
Transportation 7%
\$0.583

Oil & Gas 6%
\$0.52

Telephone & Tele. 15%
\$1.238

Value in Billions of Dollars

Power & Water 62%
\$57.106



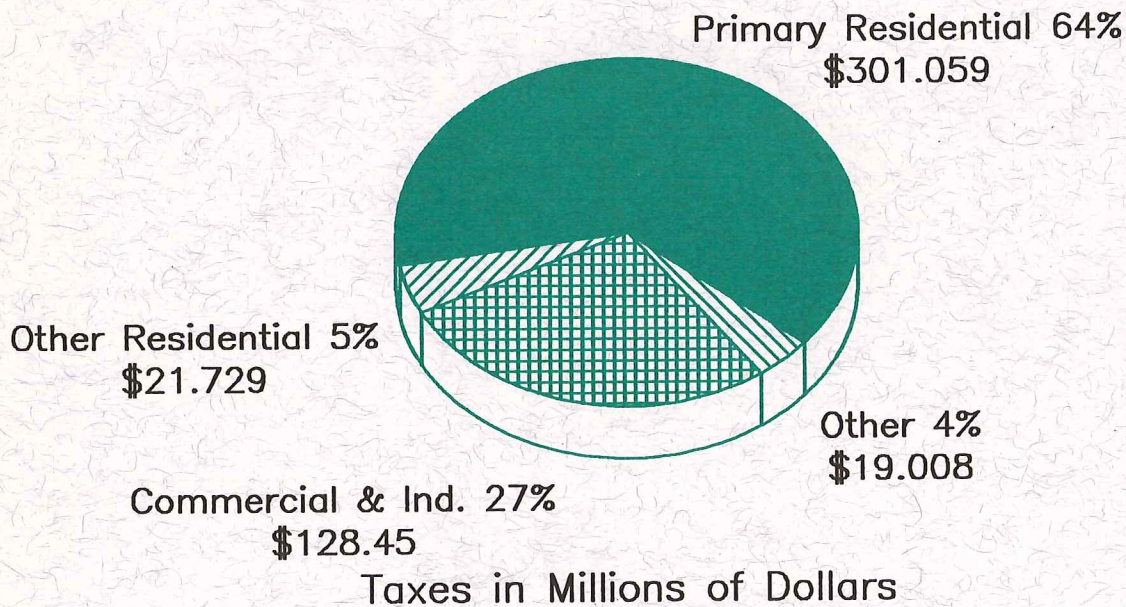
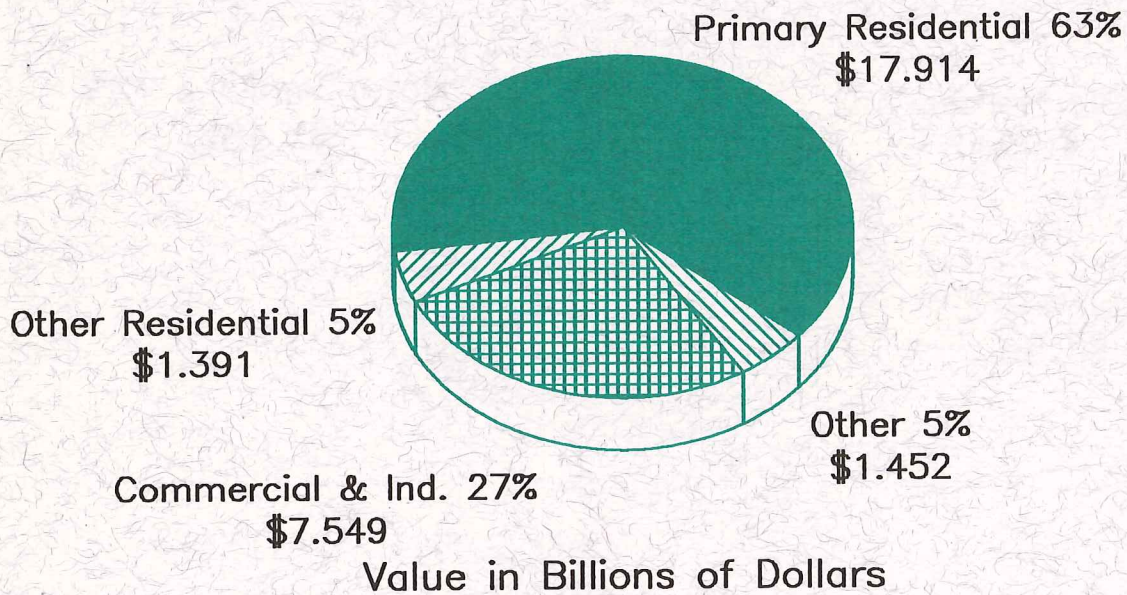
Transportation 9%
\$8.042

Oil and Gas 8%
\$7.280

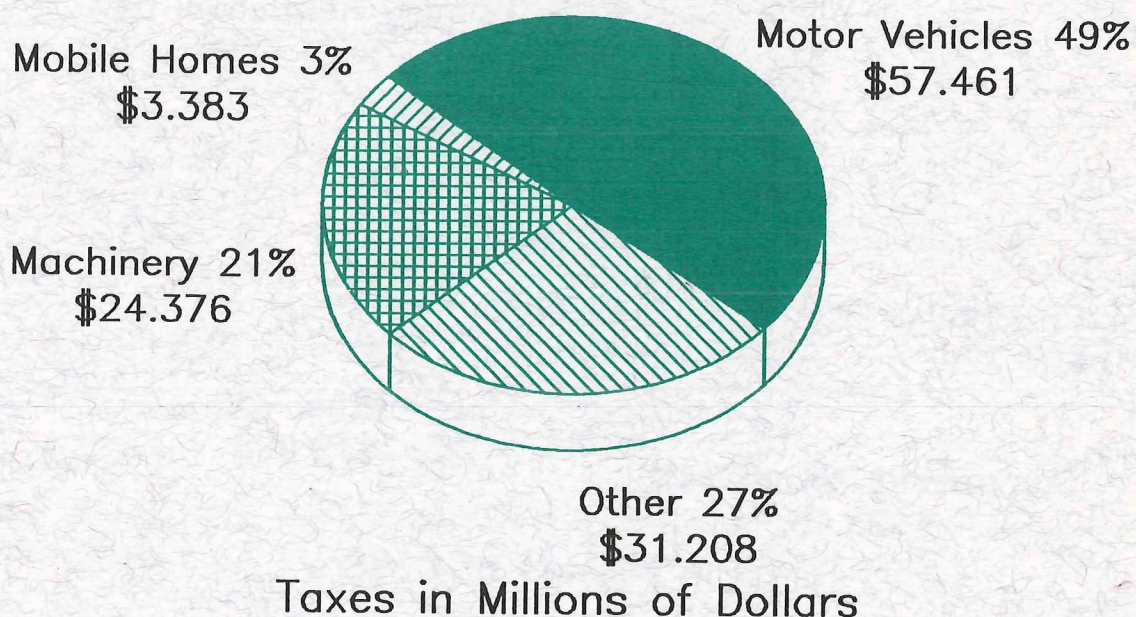
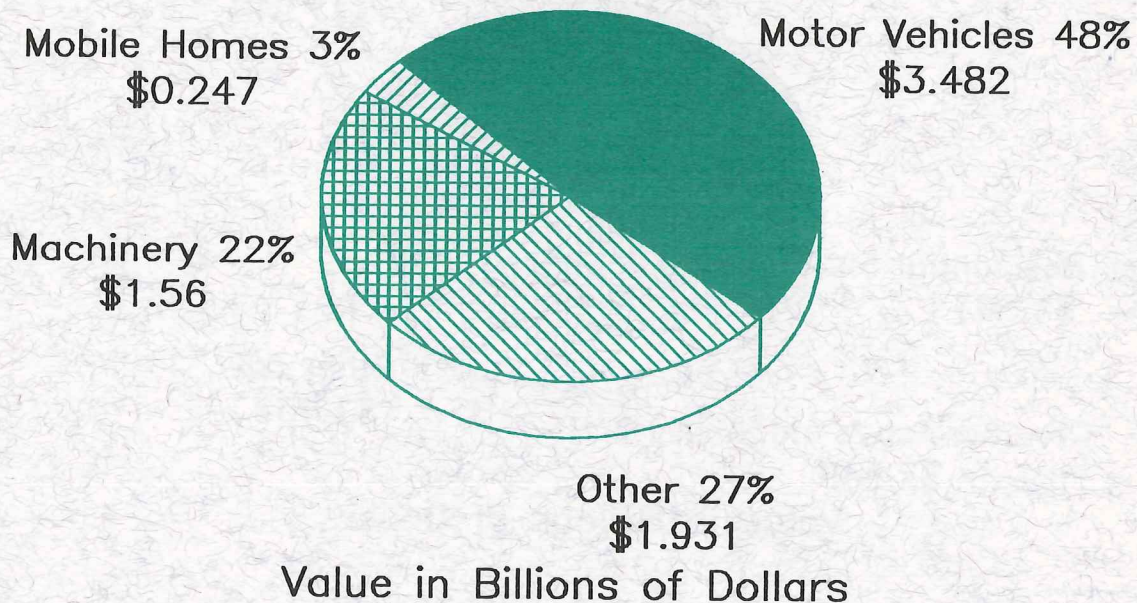
Telephone & Tele. 22%
\$19.986

Taxes in Millions of Dollars

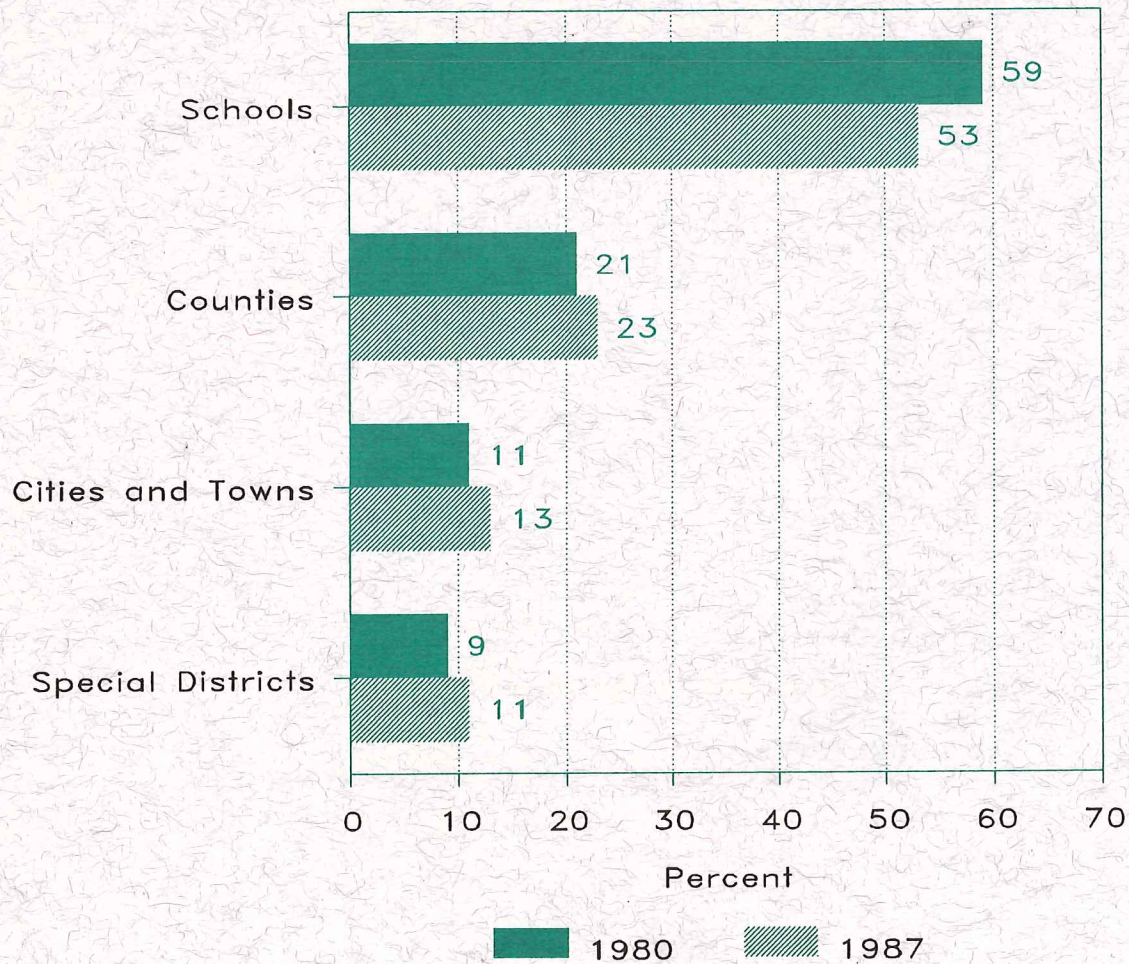
Graph 4 – 1987 Statewide Taxable Value and Taxes Charged for Real Property



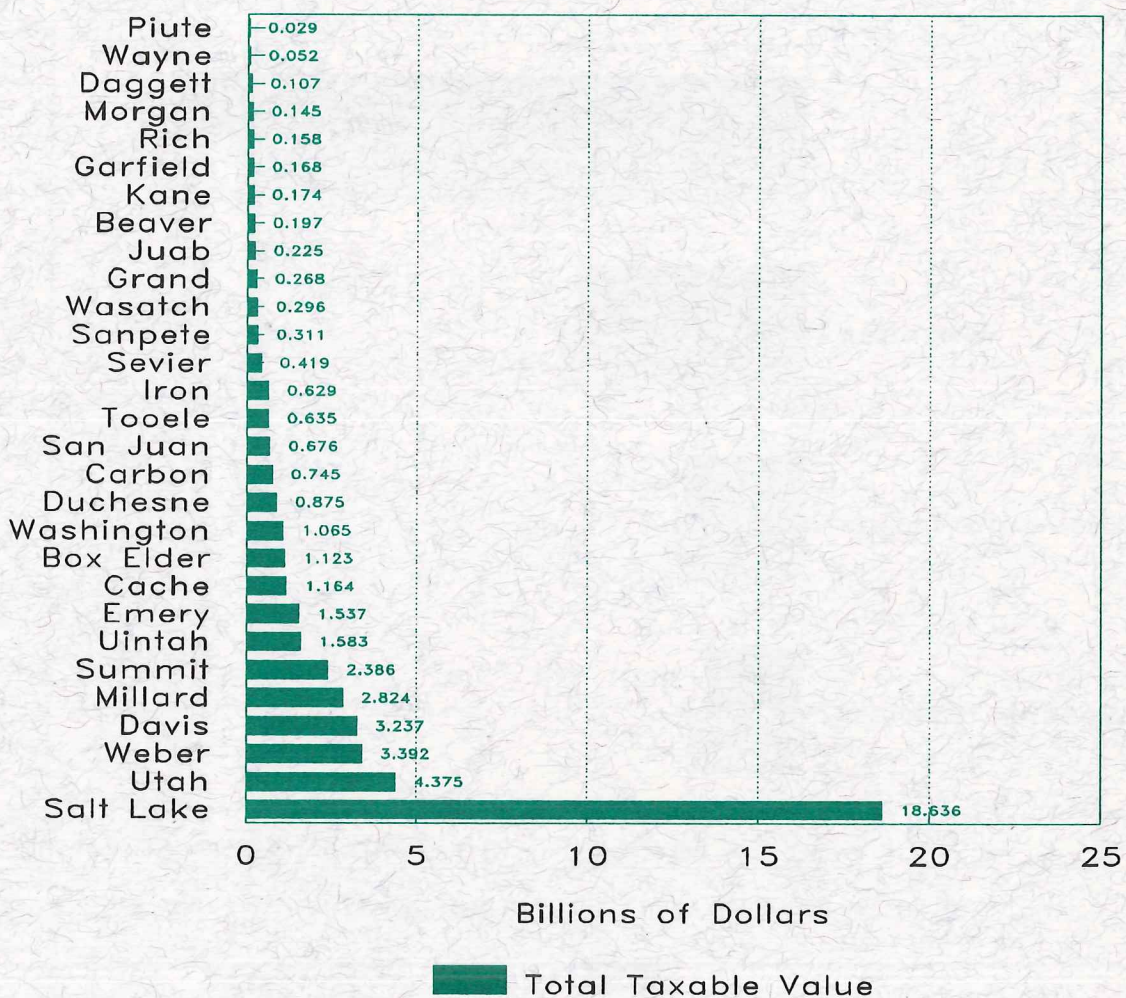
Graph 5 – 1987 Statewide Taxable Value and Taxes Charged for Personal Property



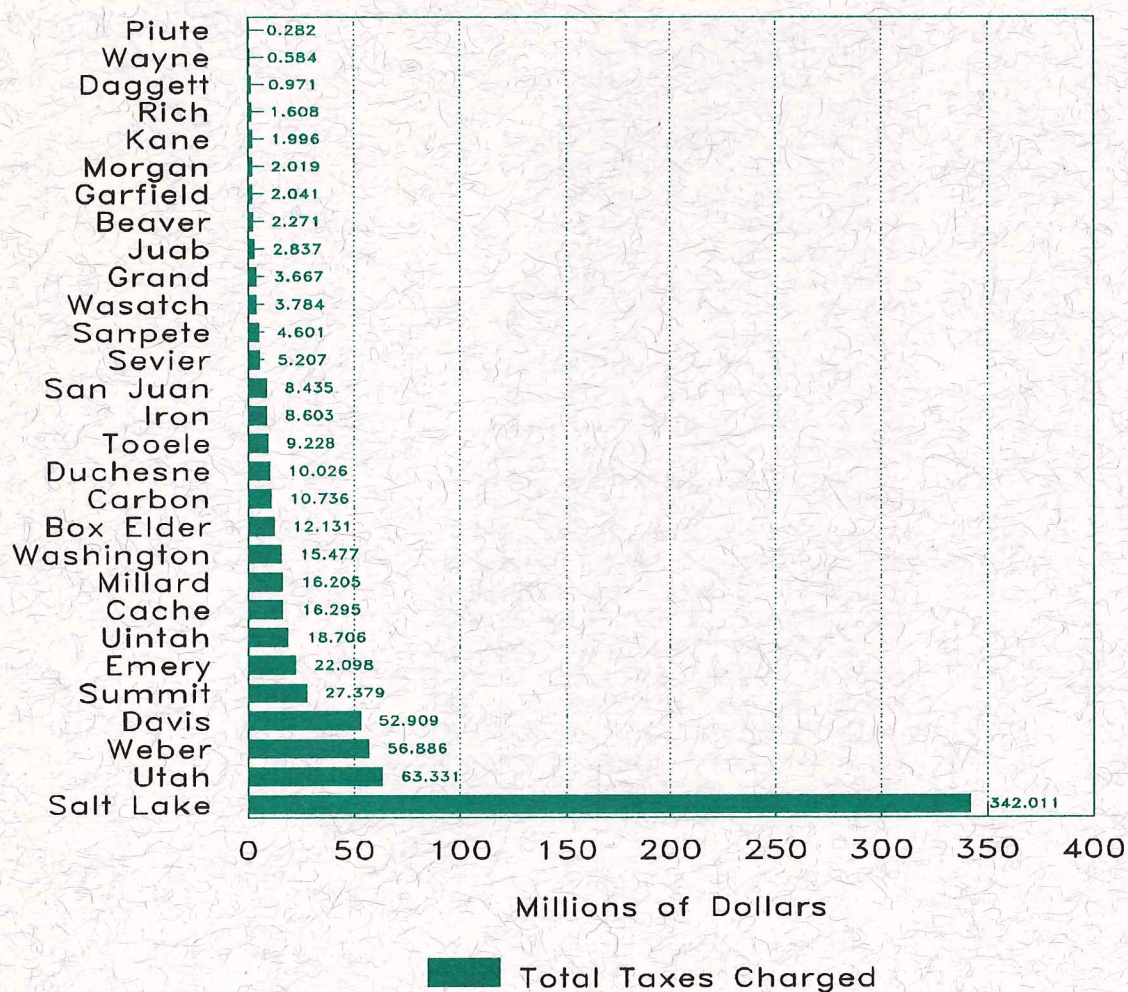
Graph 6 — Distribution of Taxes
by Type of Entity for 1980 & 1987



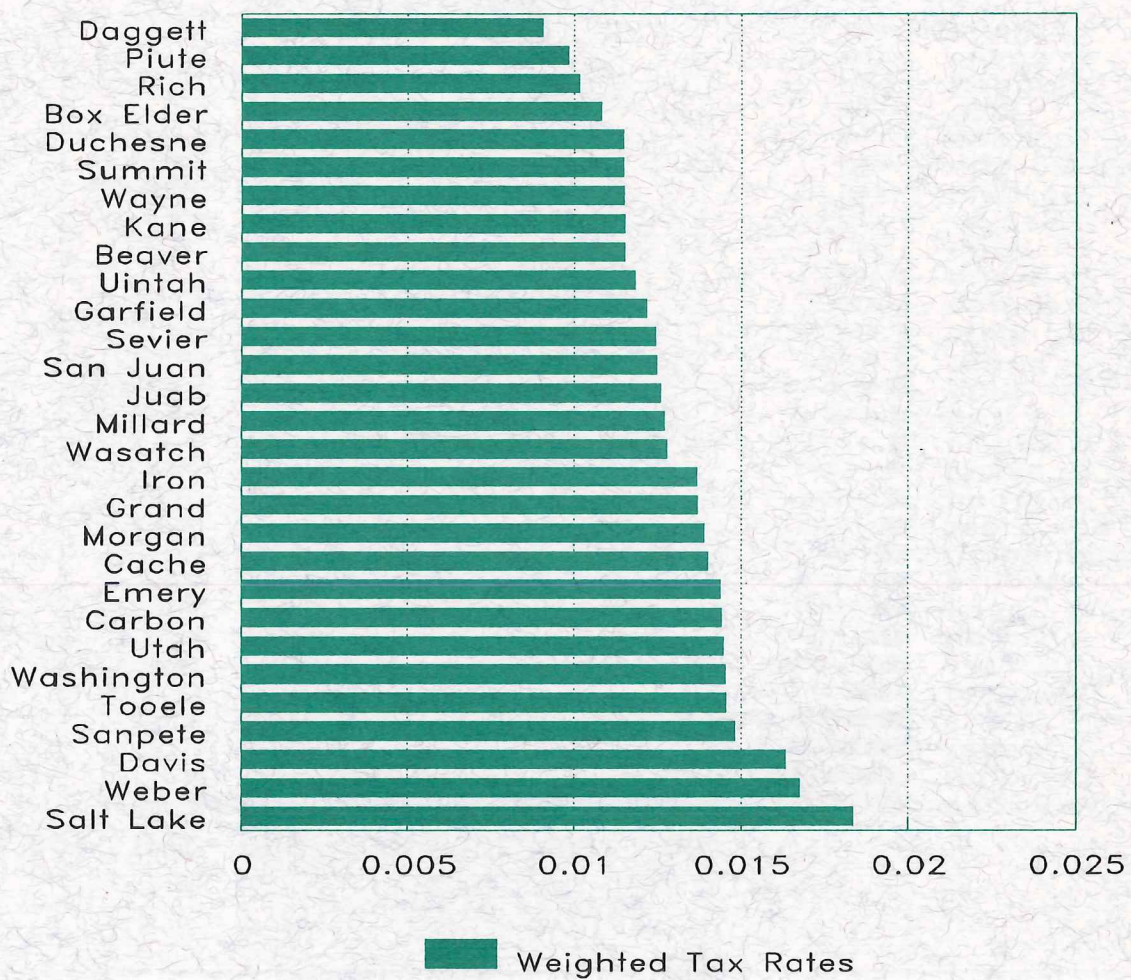
Graph 7 – Ranking of Utah's 29 Counties by Total Taxable Value



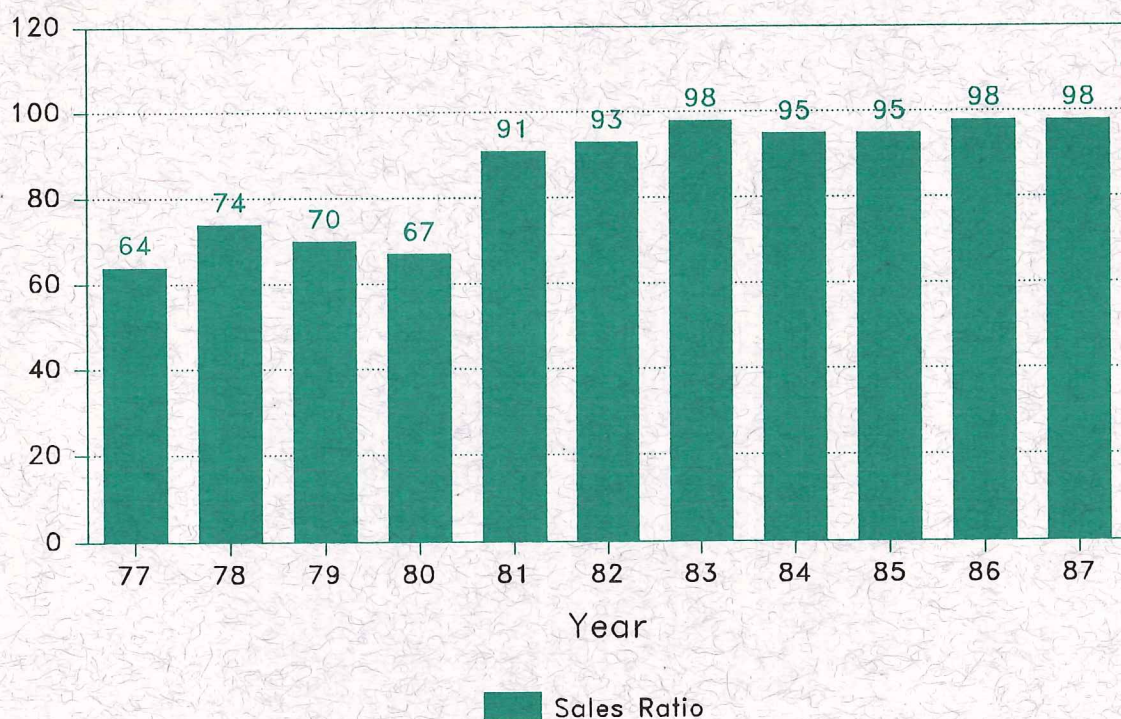
Graph 8 — Ranking of Utah's 29 Counties
By Total Taxes Charged



Graph 9 – Ranking of Utah's 29 Counties
By Average Weighted Tax Rates

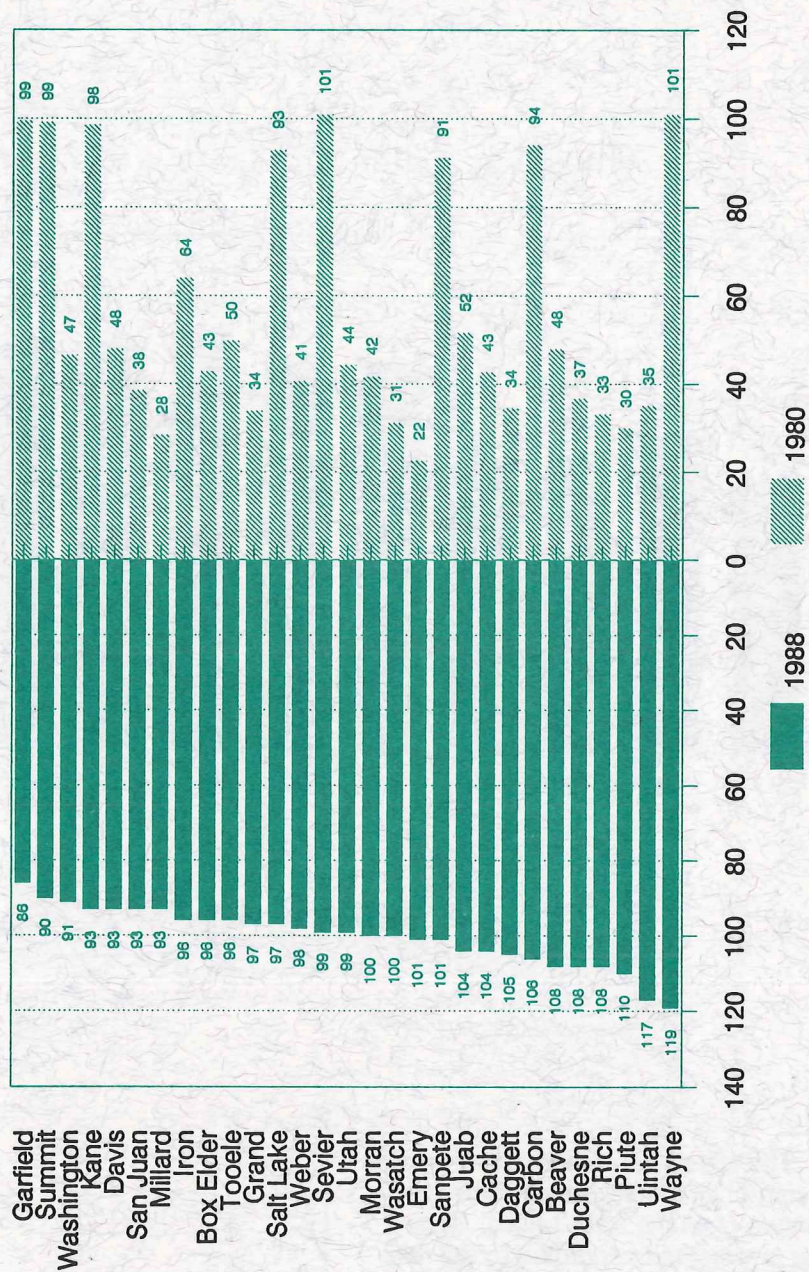


Graph 10 – Statewide Assessment/Sales Ratios For Calendar Years 1977–1987



Note: The statewide assessment/sales ratio is the sum of all the assessments divided by the sum of all the sales prices. This number is weighted according to the relative value of each county.

**Graph 11 - Comparison 1980 vs. 1988
Assessment/Sales Ratios**

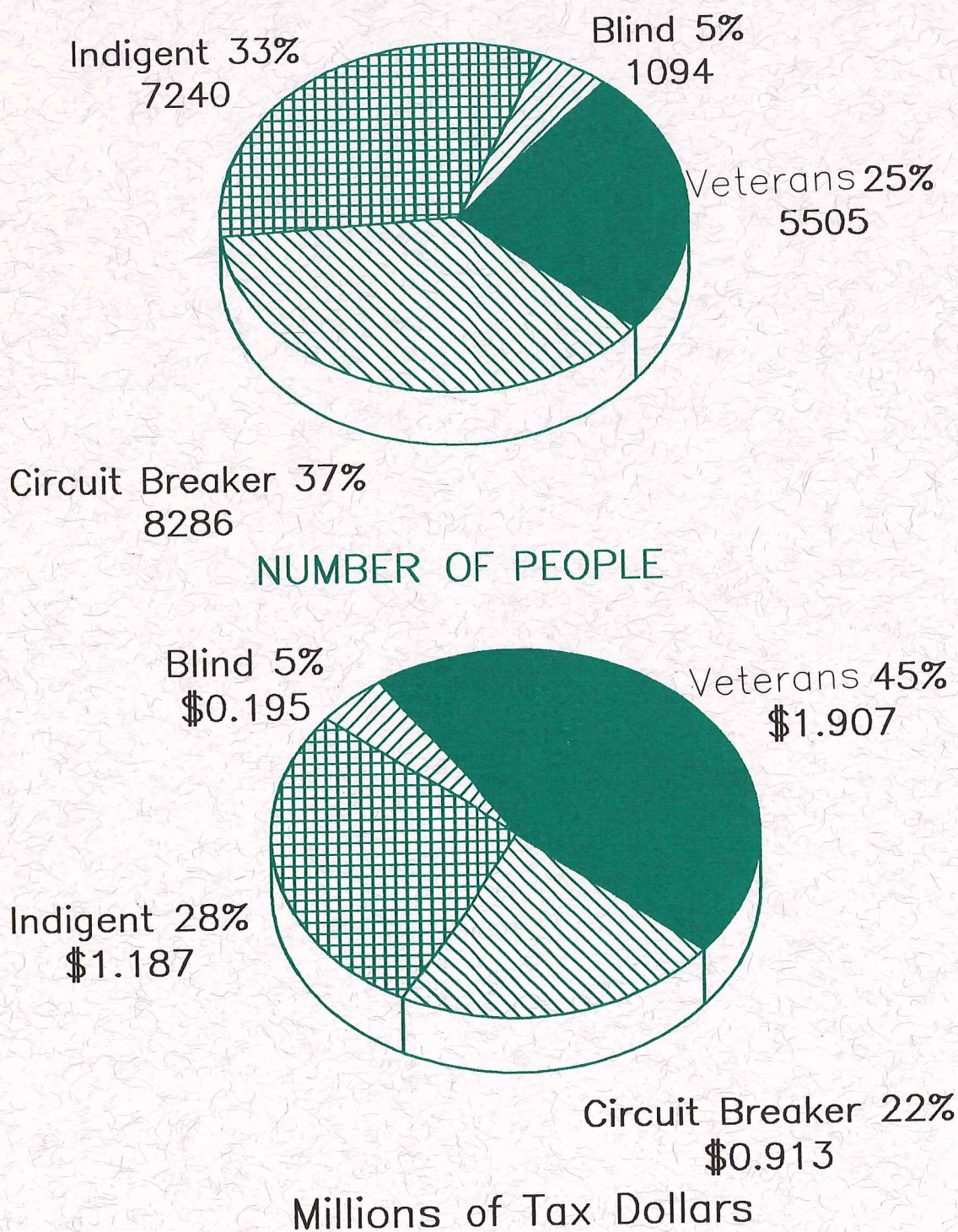


1988 Average = 100.3, Variation = 7.7%

1980 Average = 56.0, Variation = 48.5%

1988 Based upon preliminary data only

GRAPH 12 – 1987 Statewide Tax Relief by Category





Tax Rate

The following rates are effective for taxable years beginning on or after January 1, 1988, by action of the 1988 Special Session of the Utah State Legislature:

For Single Taxpayer (exempt head of household) and for Married Filing Separate Returns:

If State Taxable Income Is	The Tax Is
Not over \$750	2.6% of state taxable income
Over \$750, but not over \$1,500	\$19.50, plus 3.55% of excess over \$750
Over \$1,500, but not over \$2,250	\$46, plus 4.5% of excess over \$1,500
Over \$2,250, but not over \$3,000	\$80, plus 5.45% of excess over \$2,250
Over \$3,000, but not over \$3,750	\$121, plus 6.4% of excess over \$3,000
Over \$3,750	\$169, plus 7.35% of excess over \$3,750

For Married Filing Joint Return and Head of Household:

If State Taxable Income Is	The Tax Is
Not over \$1,500	2.6% of state taxable income
Over \$1,500, but not over \$3,000	\$39, plus 3.55% of excess over \$1,500
Over \$3,000, but not over \$4,500	\$92, plus 4.5% of excess over \$3,000
Over \$4,500, but not over \$6,000	\$160, plus 5.45% of excess over \$4,500
Over \$6,000, but not over \$7,500	\$242, plus 6.4% of excess over \$6,000
Over \$7,500	\$338, plus 7.35% of excess over \$7,500

Applicable to:

All residents and fiduciaries are required to file returns under federal rules, as well as nonresidents or part-year residents having income from Utah sources. Employers are liable for withholding employee wages per schedules distributed by the State Tax Commission. Quarterly returns and monthly prepayments are required of withholding averages over \$500 per month.

Disposition of Revenue:

Uniform School Fund

Summary of Changes for 1988

Personal Exemptions - Utah allows 75 percent of the personal exemption allowed on the federal return. The personal exemption for Utah for 1988 is \$1,462 (75 percent of \$1,950).

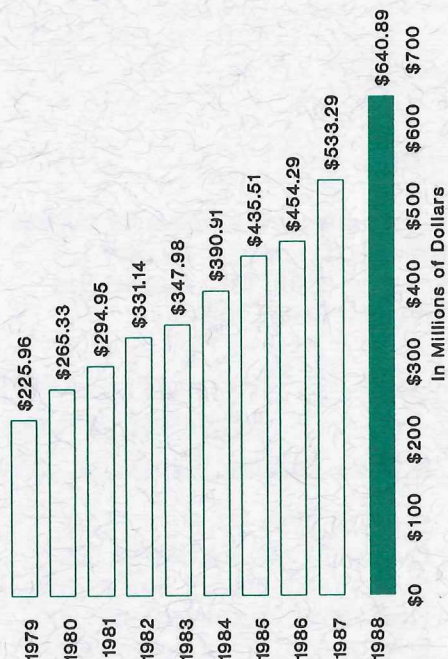
Standard Deduction - The federal standard deduction or itemized deduction as allowed on the federal return is also allowed on the state return, including adjustment for taxpayers age 65 or over, or who are blind.

Additional Exemptions for Age 65 and over, and Blind Taxpayers - There is no special treatment of personal exemptions on the state return for taxpayers age 65 or over, or who are blind. In lieu of the additional exemption, an additional standard deduction is allowed.

Retirement Income Deduction - New limitations have been established for the retirement income deduction. Taxpayers age 65 and over with qualifying retirement income are limited to a deduction of \$6,000 each; taxpayers under age 65 with qualifying retirement income are limited to a deduction of \$4,800 each.

Extensions - Utah recognizes federal extensions for filing state returns.

Deduction of Federal Income Taxes - Utah allows a deduction of one-third of the federal income tax liability.



Fiscal Year Collections

1979	\$225,955,596
1980	265,327,485
1981	294,947,280
1982	331,139,396
1983	347,976,960 ^a
1984	390,912,919 ^b
1985	435,509,993 ^c
1986	454,289,504 ^d
1987	533,287,567 ^e
1988	\$640,894,860 ^f

a. Figure includes \$2,170,434 from the Mineral Production Withholding Tax.

b. Figure includes \$2,620,914 from the Mineral Production Withholding Tax.

c. Figure includes \$4,392,302 from the Mineral Production Withholding Tax.

d. Figure includes \$5,324,940 from the Mineral Production Withholding Tax.

e. Figure includes \$1,511,580 from the Mineral Production Withholding Tax.

f. Figure includes \$1,621,360 from the Mineral Production Withholding Tax.

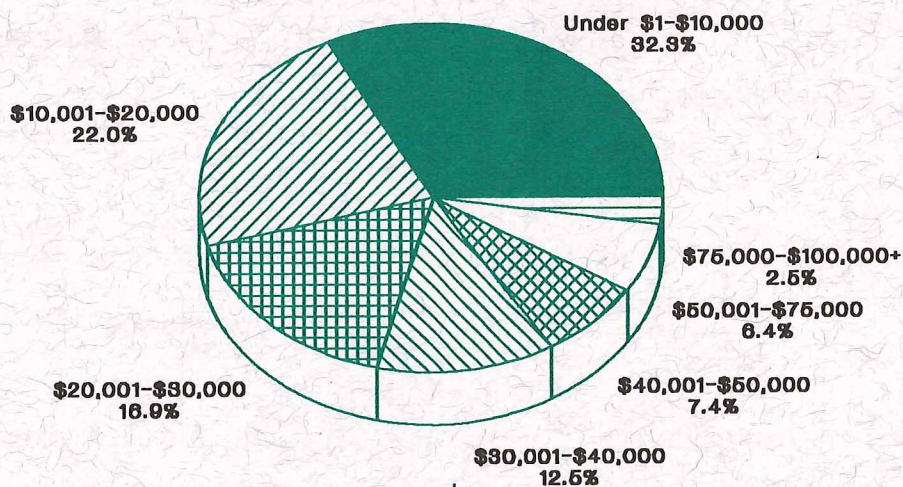
Summary of 1987 Federal Income Tax Information for Utah Residents

Income Brackets are based on Adjusted Gross Income (AGI)

Number of Federal Returns Filed by Utah Residents

Under \$1	6,519
\$ 1 - \$ 5,000	107,094
\$ 5,001 - \$ 10,000	82,771
\$10,001 --\$ 15,000	71,649
\$15,001 --\$ 20,000	61,960
\$20,001 --\$ 25,000	54,054
\$25,001 --\$ 30,000	48,279
\$30,001 --\$ 35,000	41,759
\$35,001 --\$ 40,000	34,244
\$40,001 --\$ 45,000	25,972
\$45,001 --\$ 50,000	18,902
\$50,001 --\$ 75,000	38,938
\$75,001 --\$100,000	7,754
Over \$100,000	5,875
Over \$250,000	1,010
Total	606,780

Percent of Total Federal Returns by Income Bracket



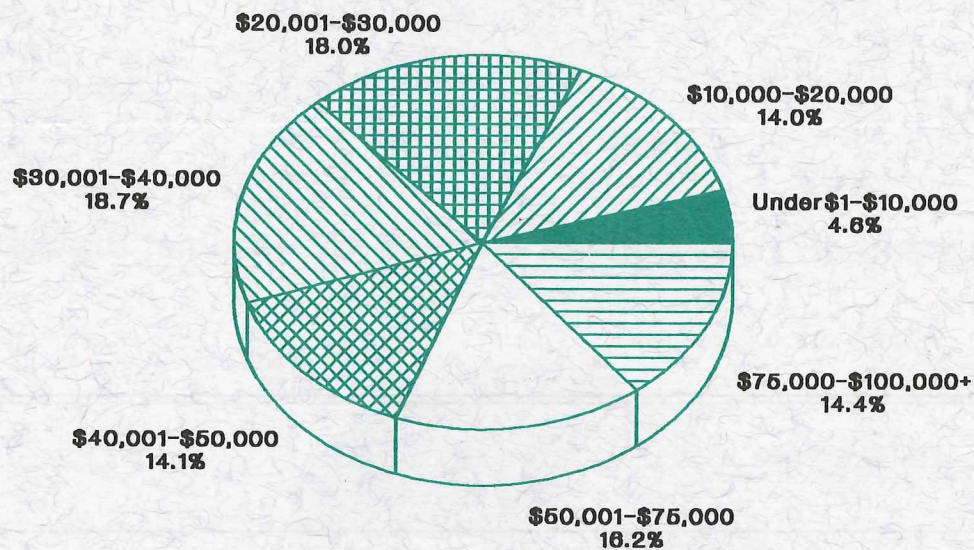
Average AGI per Federal Return by Income Brackets

Under \$1	-	\$- 34,070
\$ 1 - \$ 5,000		\$ 2,478
\$ 5,001 - \$ 10,000		\$ 7,418
\$10,001 --\$ 15,000		\$ 12,459
\$15,001 --\$ 20,000		\$ 17,444
\$20,001 --\$ 25,000		\$ 22,453
\$25,001 --\$ 30,000		\$ 27,458
\$30,001 --\$ 35,000		\$ 32,431
\$35,001 --\$ 40,000		\$ 37,394
\$40,001 --\$ 45,000		\$ 42,380
\$45,001 --\$ 50,000		\$ 47,380
\$50,001 --\$ 75,000		\$ 58,933
\$75,001 --\$100,000		\$ 84,889
Over \$100,000		\$139,988
Over \$250,000		\$543,953
Average		\$ 23,280 s

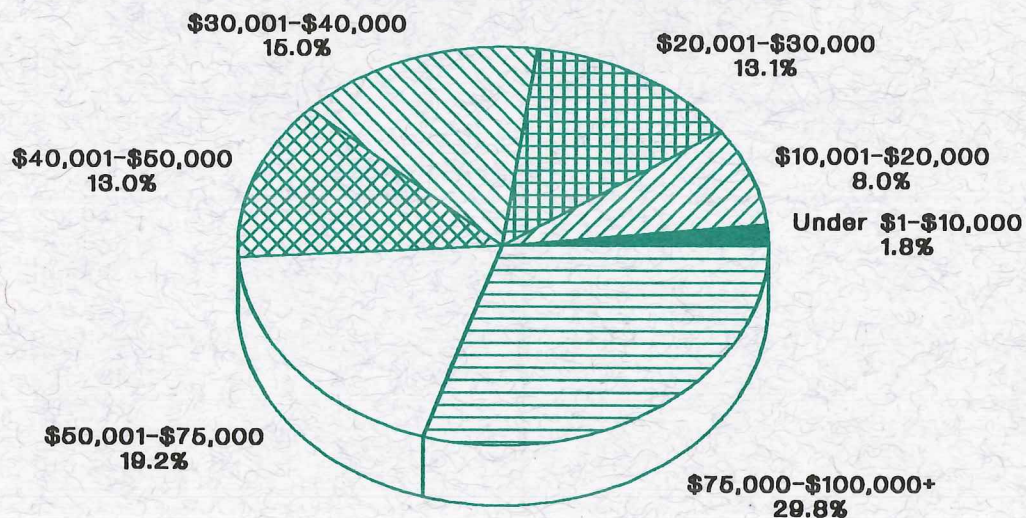
Average Federal Taxes Paid per Federal Return by Income Brackets

Under \$1-	\$ 170
\$ 1 - \$ 5,000	\$ 42
\$ 5,001 - \$ 10,000	\$ 260
\$10,001 --\$ 15,000	\$ 670
\$15,001 --\$ 20,000	\$ 1,158
\$20,001 --\$ 25,000	\$ 1,642
\$25,001 --\$ 30,000	\$ 2,170
\$30,001 --\$ 35,000	\$ 2,678
\$35,001 --\$ 40,000	\$ 3,263
\$40,001 --\$ 45,000	\$ 3,940
\$45,001 --\$ 50,000	\$ 4,793
\$50,001 --\$ 75,000	\$ 7,304
\$75,001 --\$100,000	\$ 13,859
Over \$100,000	\$ 29,103
Over \$250,000	\$161,977
Average	\$ 2,445

Percent of Total AGI by Income Bracket



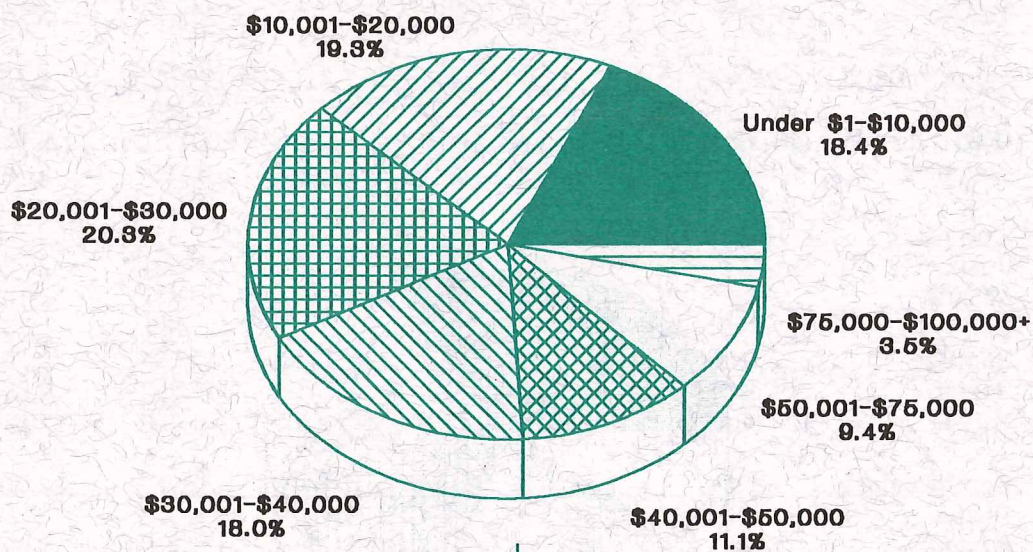
Percent of Total Federal Taxes Paid by Income Bracket



Average Number of Exemptions Claimed per Federal Return by Income Brackets

Under \$1	-	2.66
\$ 1 - \$ 5,000		1.23
\$ 5,001 - \$ 10,000		1.69
\$10,001 --\$ 15,000		2.08
\$15,001 --\$ 20,000		2.48
\$20,001 --\$ 25,000		2.93
\$25,001 --\$ 30,000		3.32
\$30,001 --\$ 35,000		3.64
\$35,001 --\$ 40,000		3.78
\$40,001 --\$ 45,000		3.88
\$45,001 --\$ 50,000		3.86
\$50,001 --\$ 75,000		3.77
\$75,001 --\$100,000		3.74
Over \$100,000		4.04
Over \$250,000		3.88
Total		2.59

Percent of Total Exemptions Claimed by Income Bracket



Comparative County Profile - 1987

Number of Returns, Ad-
justed Gross Income, Net
Exemptions and Average
Exemptions per Return

County	Household Proxy	AGI	Population Proxy	Average
	No. of Returns	(Millions)	Net Exemptions	Exemptions
Bear River	35,391	\$ 800.5	97,091	2.74
Box Elder	12,797	\$ 320.3	36,126	2.82
Cache	22,069	\$ 469.8	59,361	2.69
Rich	525	\$ 10.4	1,604	3.06
Wasatch Front	398,262	\$9,689.8	977,242	2.45
Morgan	1,873	\$ 46.3	5,318	2.84
Weber	61,293	\$ 1,431.2	147,814	2.41
Davis	62,344	\$ 1,581.9	167,129	2.68
Salt Lake	261,159	\$ 6,360.7	626,095	2.40
Tooele	11,593	\$ 269.7	30,076	2.59
Mountainlands	82,445	\$1,710.6	226,722	2.75
Summit	5,394	\$ 131.1	12,328	2.29
Utah	73,761	\$,517.0	205,525	2.79
Wasatch	3,290	\$ 62.5	8,869	2.70
Central	15,622	\$ 295.7	45,610	2.92
Juab	1,831	\$ 32.6	5,091	2.78
Millard	3,323	\$ 68.3	10,427	3.14
Piute	348	\$ 5.1	959	2.76
Sanpete	4,702	\$ 83.1	13,854	2.95
Sevier	4,784	\$ 97.4	13,489	2.82
Wayne	634	\$ 9.2	1,790	2.82
Southwestern	23,326	\$ 438.3	62,949	2.70
Beaver	1,558	\$ 23.4	4,227	2.71
Garfield	1,382	\$ 21.3	3,717	2.69
Iron	6,113	\$ 111.5	16,570	2.71
Kane	1,774	\$ 33.1	4,821	2.72
Washington	12,499	\$ 249.0	33,614	2.69
Uintah Basin	10,794	\$ 207.6	31,542	2.92
Daggett	227	\$ 4.5	643	2.83
Duchesne	4,207	\$ 77.6	12,797	3.04
Uintah	6,360	\$ 125.5	18,102	2.85
Southeastern	14,949	\$ 328.0	41,814	2.80
Carbon	7,168	\$ 170.8	18,938	2.64
Emery	3,068	\$ 70.5	9,826	3.20
Grand	2,303	\$ 41.8	5,524	2.40
San Juan	2,410	\$ 44.9	7,526	3.12

Tax Rate

The State Sales and Use Tax rate is 4% (April 12, 1969); 4-1/8% (July 1, 1983 - September 30, 1983); 4-5/8% (October 1, 1983 - June 30, 1986); 4-38/64% (July 1, 1986 - March 31, 1987); 5-3/32% (April 1, 1987 - December 31, 1989); and 5% thereafter.

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 three percent less than the foregoing.

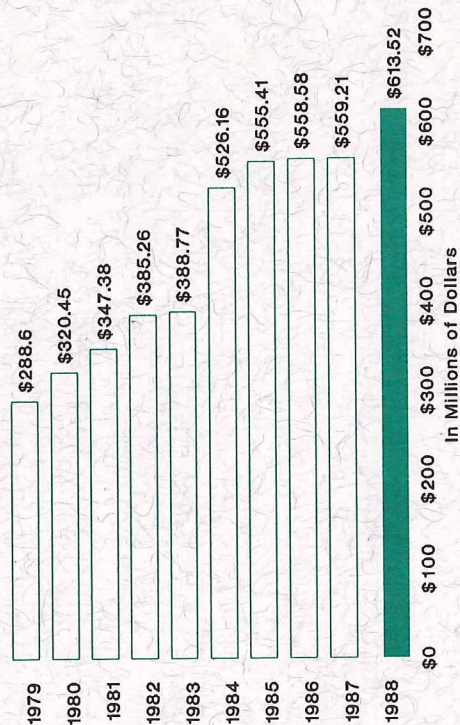
Use tax is charged at the same rates as above on tangible personal property purchased for use, consumption or storage in Utah. This includes rentals in lieu of purchase, and services or repair, renovation, and certain installations of tangible personal property.

Sales: Retailers are liable for the collection of the tax. Purchasers are liable for the tax on vehicles bought from other than a licensed dealer when they register the vehicle.

Use: Licensed vendors are liable for the collection of the tax. Purchasers are liable if they are not taxed by the vendor. Use tax for individuals is computed and paid on the state individual income tax form.

Disposition of Revenue

General Fund



Fiscal Year Collections

1979	\$288,602,629
1980	320,453,903
1981	347,382,326
1982	385,260,241
1983	388,770,883
1984	526,158,395*
1985	555,414,779
1986	558,580,909
1987	559,207,632
1988	\$613,519,532

* Includes \$55.3 million windfall due to change in reporting requirements.

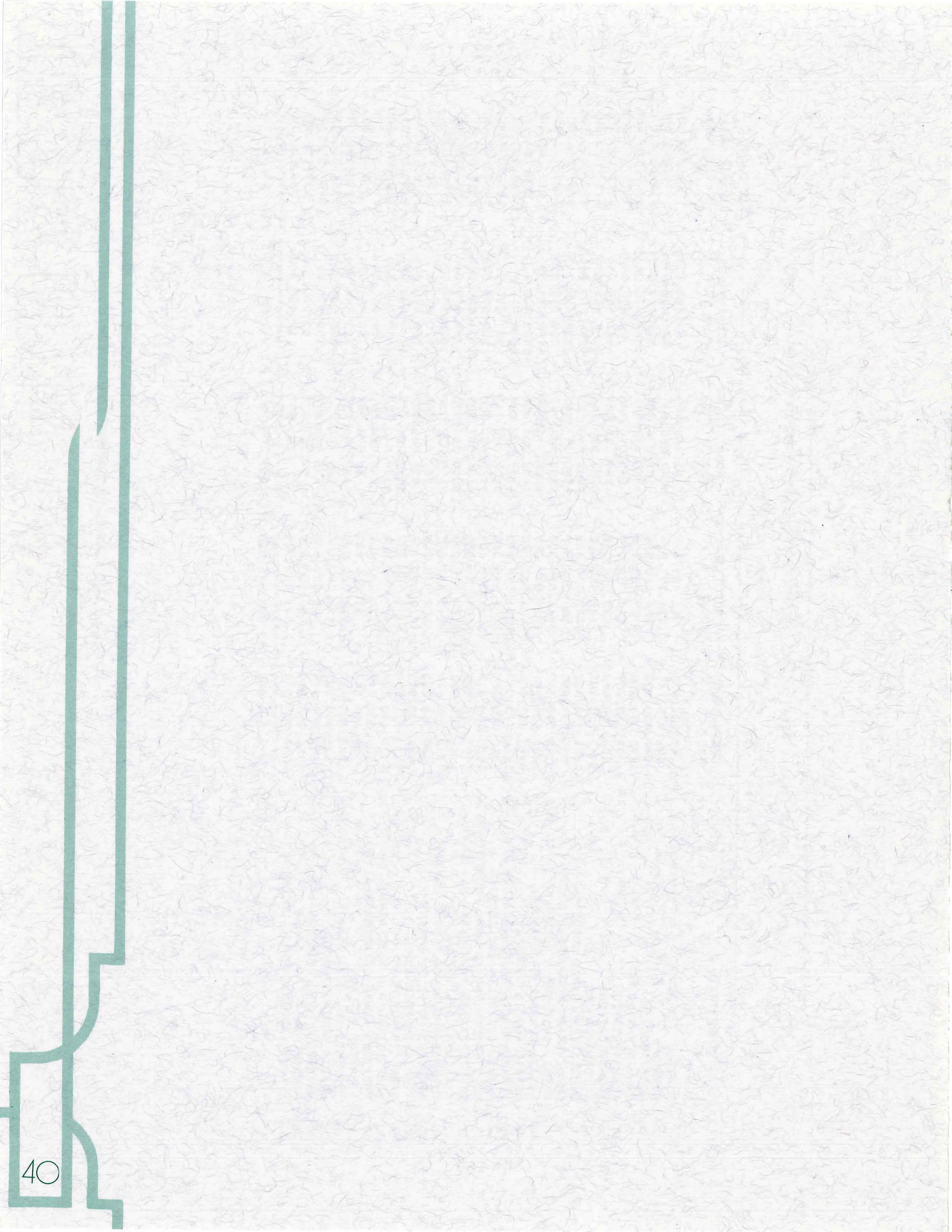
STATE SALES AND USE TAXES

GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH FISCAL YEARS 1985-86 THROUGH 1987-88 CLASSIFIED BY MAJOR INDUSTRY

MAJOR INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1986	GROSS RETAIL SALES&PURCHASES FY 1987	GROSS RETAIL SALES&PURCHASES FY 1988	% OF CHANGE 1986 TO 1987	% OF CHANGE 1987 TO 1988
1 AGRICULTURE, FORESTRY & FISHING	\$8,700,789	\$9,488,435	\$9,850,069	9.1	3.8
2 MINING	\$118,459,029	\$90,299,065	\$117,889,664	-23.8	30.6
3 CONSTRUCTION	\$299,242,841	\$213,423,531	\$187,504,815	-28.7	-12.1
4 MANUFACTURING	\$948,581,493	\$787,617,456	\$689,629,455	-17.0	-12.4
5 TRANSPORTATION	\$54,569,154	\$43,363,894	\$51,059,702	-20.5	17.7
6 COMMUNICATIONS	\$329,583,292	\$381,306,998	\$373,465,155	15.7	-2.1
7 ELECTRIC & GAS	\$803,160,164	\$813,076,786	\$724,022,828	1.2	-11.0
8 WHOLESALE-DURABLE GOODS	\$1,160,087,929	\$1,002,753,000	\$942,820,735	-13.6	-6.0
9 WHOLESALE- NONDURABLE GOODS	\$210,695,500	\$188,768,017	\$207,036,901	-10.4	9.7
10 RETAIL-BUILDING & GARDEN	\$528,300,805	\$547,636,507	\$495,163,229	3.7	-9.6
11 RETAIL-GENERAL MERCHANDISE	\$918,227,410	\$959,005,715	\$1,015,105,345	4.4	5.8
12 RETAIL-FOOD STORES	\$1,695,255,127	\$1,819,271,743	\$1,850,757,484	7.3	1.7
13 RETAIL-MOTOR VEHICLE DEALERS ETC.	\$1,368,249,337	\$1,422,349,862	\$1,322,196,437	4.0	-7.0
14 RETAIL-APPAREL & ACCESSORIES	\$326,205,967	\$329,138,065	\$350,054,312	0.9	6.4
15 RETAIL-FURNITURE & HOME FURNISHINGS	\$444,053,051	\$491,230,778	\$454,855,185	10.6	-7.4
16 RETAIL-EATING & DRINKING PLACES	\$667,021,447	\$698,689,441	\$716,630,774	4.7	2.6
17 RETAIL-MISCELLANEOUS	\$817,798,219	\$749,991,367	\$786,187,885	-8.3	4.8
18 FINANCE, INSURANCE & REAL ESTATE	\$61,912,250	\$73,783,856	\$69,303,327	19.2	-6.1
19 SERVICES-HOTEL & LODGING	\$214,373,735	\$208,274,738	\$252,727,792	-2.8	21.3
20 SERVICES-PERSONAL	\$71,470,183	\$76,923,116	\$79,754,044	7.6	3.7
21 SERVICES-BUSINESS	\$426,293,315	\$415,627,518	\$459,257,013	-2.5	10.5
22 SERVICES-AUTO & MISC REPAIR	\$426,398,877	\$445,908,029	\$480,613,655	4.6	7.8
23 SERVICES-AMUSEMENT & RECREATION	\$137,773,585	\$148,398,434	\$149,474,039	7.7	0.7
24 SERVICES-HEALTH	\$28,286,776	\$30,443,913	\$34,258,644	6.2	14.0
25 SERVICES-ED., LEGAL, SOCIAL, & MISC.	\$60,079,882	\$60,483,650	\$90,280,895	0.7	49.3
26 PUBLIC ADMINISTRATION	\$72,450,026	\$78,411,936	\$81,366,771	8.2	3.8
27 PRIVATE MOTOR VEHICLE SALES	\$213,523,919	\$216,240,445	\$187,968,979	1.3	-13.1
28 OCCASIONAL RETAIL SALES	\$36,458,817	\$12,742,917	\$33,732,877	-65.0	164.7
29 NONDISCLOSABLE OR SIC UNCODED	\$34,627,258	\$24,121,912	\$26,684,783	-30.3	10.6
	=====	=====	=====	=====	=====
	\$12,481,840,177	\$12,338,371,124	\$12,239,652,794	-1.2	-0.8

QUARTERLY GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH
FISCAL YEAR 1988, BY MAJOR INDUSTRY

MAJOR INDUSTRY	GROSS SALES 1987.2	GROSS SALES 1987.3	GROSS SALES 1987.4	GROSS SALES 1988.1	GROSS SALES FY 1987-88
1 AGRICULTURE, FORESTRY & FISHING	\$3,704,325	\$2,491,547	\$2,169,760	\$1,484,437	\$9,850,069
2 MINING	\$22,575,747	\$21,257,917	\$42,966,611	\$31,089,389	\$117,889,664
3 CONSTRUCTION	\$47,830,792	\$54,230,578	\$50,634,368	\$34,809,077	\$187,504,815
4 MANUFACTURING	\$178,064,992	\$177,068,728	\$185,619,654	\$148,876,081	\$689,629,455
5 TRANSPORTATION	\$9,570,707	\$20,728,317	\$12,246,342	\$8,514,336	\$51,059,702
6 COMMUNICATIONS	\$91,708,643	\$95,038,838	\$99,083,630	\$87,634,044	\$373,465,155
7 ELECTRIC & GAS	\$143,724,197	\$142,128,289	\$180,938,964	\$257,231,378	\$724,022,828
8 WHOLESale-DURABLE GOODS	\$236,146,328	\$243,869,429	\$248,214,930	\$214,590,048	\$942,820,735
9 WHOLESale- NONDURABLE GOODS	\$55,391,880	\$53,253,347	\$50,981,962	\$47,409,712	\$207,036,901
10 RETAIL-BUILDING & GARDEN	\$142,366,745	\$144,338,378	\$122,641,127	\$85,816,979	\$495,163,229
11 RETAIL-GENERAL MERCHANDISE	\$232,539,661	\$226,561,316	\$365,912,770	\$190,091,598	\$1,015,105,345
12 RETAIL-FOOD STORES	\$462,887,066	\$473,624,880	\$474,784,828	\$439,460,710	\$1,850,757,484
13 RETAIL-MOTOR VEHICLE DEALERS ETC.	\$340,772,072	\$361,549,596	\$302,900,654	\$316,974,115	\$1,322,196,437
14 RETAIL-APPAREL & ACCESSORIES	\$80,640,967	\$93,945,349	\$107,868,213	\$67,599,783	\$350,054,312
15 RETAIL-FURNITURE & HOME FURNISHINGS	\$103,750,217	\$111,389,157	\$145,020,248	\$94,695,563	\$454,855,185
16 RETAIL-EATING & DRINKING PLACES	\$184,078,508	\$191,980,903	\$169,341,297	\$171,230,066	\$716,630,774
17 RETAIL-MISCELLANEOUS	\$166,608,181	\$164,325,270	\$260,284,370	\$194,970,064	\$786,187,885
18 FINANCE, INSURANCE & REAL ESTATE	\$16,237,144	\$13,557,647	\$15,634,015	\$23,874,521	\$69,303,327
19 SERVICES-HOTEL & LODGING	\$57,368,252	\$67,918,202	\$57,077,768	\$70,363,570	\$252,727,792
20 SERVICES-PERSONAL	\$18,320,975	\$19,809,156	\$20,642,967	\$20,980,946	\$79,754,044
21 SERVICES-BUSINESS	\$103,071,576	\$111,188,174	\$127,161,775	\$117,835,488	\$459,257,013
22 SERVICES-AUTO & MISC REPAIR	\$120,470,205	\$127,386,966	\$114,910,403	\$117,846,081	\$480,613,655
23 SERVICES-AMUSEMENT & RECREATION	\$28,908,719	\$36,741,454	\$29,740,582	\$54,083,284	\$149,474,039
24 SERVICES-HEALTH	\$8,243,545	\$7,585,237	\$9,978,788	\$8,451,074	\$34,258,644
25 SERVICES-ED., LEGAL, SOCIAL, & MISC.	\$28,404,416	\$18,862,960	\$20,366,235	\$22,647,284	\$90,280,895
26 PUBLIC ADMINISTRATION	\$18,565,869	\$21,747,510	\$20,212,371	\$20,841,021	\$81,366,771
27 PRIVATE MOTOR VEHICLE SALES	\$56,867,414	\$45,029,618	\$35,595,860	\$50,476,087	\$187,968,979
28 OCCASIONAL RETAIL SALES	\$9,381,559	\$9,609,809	\$7,521,174	\$7,220,335	\$33,732,877
29 NONDISCLOSABLE OR SIC UNCODED	\$5,015,964	\$13,326,726	\$838,687	\$7,503,406	\$26,684,783
	=====	=====	=====	=====	=====
	\$2,973,216,666	\$3,070,545,298	\$3,281,290,353	\$2,914,600,477	\$12,239,652,794



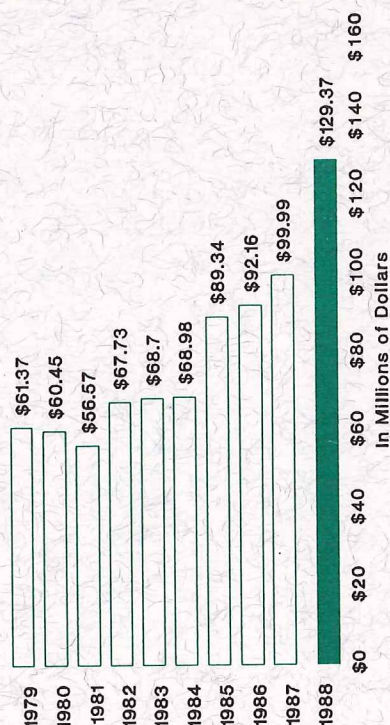
Tax Rate

Nineteen cents per gallon (effective April 1, 1987); limited governmental exemption; \$10 one-time license fee for distributors; two percent evaporation allowance; refunds for off-highway agricultural use.

Importers, refiners and distributors are liable to report this tax. Refunds for off-highway agricultural use can be claimed as a credit on income or corporation franchise tax returns after July 1, 1977.

Disposition

All of the state's increase from the 1987 tax increase is to be used for the reconstruction and repair of highways, roads and streets. The Off-highway Vehicle Account of the General Fund is to receive annually the lesser of .3 percent of the Motor Fuel Tax revenues or \$250,000. After appropriations to certain state government departments, the revenue is spread 75 percent to the State Department of Transportation and 25 percent to city and county B and C road funds. The aviation fuel tax is distributed 75 percent to airports and 25 percent 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 the Division of Parks and Recreation for improving boating facilities within the state.



Fiscal Year Collections

1979	\$61,371,556
1980	60,451,305
1981	56,567,749
1982	67,733,812
1983	68,697,076 ^a
1984	68,978,640 ^b
1985	89,337,163 ^c
1986	92,164,304 ^d
1987	99,985,165 ^e
1988	\$129,369,781 ^f

a \$559,532 is from gasohol tax of 6 cents per gallon.

b \$2,427,198 is from gasohol tax of 6 cents per gallon.

c \$838,423 is from gasohol tax of 14 cents per gallon.

d \$793,545 is from gasohol tax of 14 cents per gallon.

e \$47,374 is from gasohol tax of 19 cents per gallon.

f \$18,629 is from gasohol tax of 19 cents per gallon.



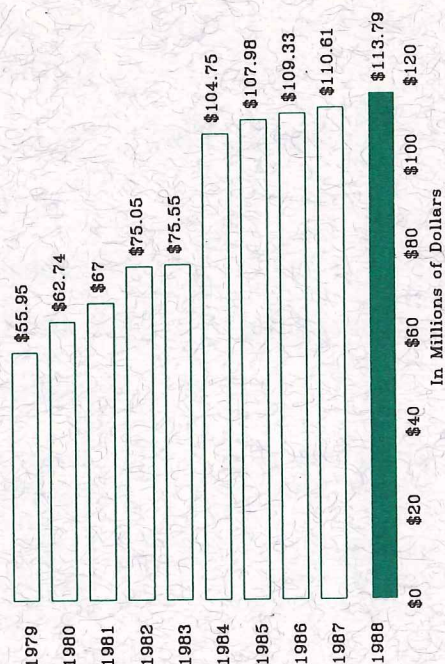
Tax Rate

The Local Option Sales Tax is 7/8 of 1% (July 1, 1983 - June 30, 1986); 29/32 of 1% (July 1, 1986 - December 31, 1989); and 1% effective January 1, 1990 of the purchase price on the same transactions as the state sales and use tax. This tax must be adopted by local ordinance. Retailers are liable for the tax collection. Purchasers are liable under the same conditions as the local sales and use taxes. The Tax Commission acts as agent for local governmental units.

As of January 1, 1989, only three municipalities have continued to tax sales at 3/4 of 1% - Altamont, Lynndyl, and Kingston. The remaining 246 cities, towns, and counties apply a local sales tax of 29/32 of 1%.

Disposition of Revenue

Revenue is returned to participating local government units. For fiscal year 1987-1988, 75 percent of local option sales taxes was returned on the point of sales basis, while 25 percent was distributed on a prorated population basis, with the exception of three cities: Altamont, Lynndyl, and Kingston.



Fiscal Year Collections

1979	\$ 55,949,450
1980	62,736,929
1981	67,002,776
1982	75,053,672
1983	75,552,049
1984	104,750,161a
1985	107,977,933b
1986	109,329,460c
1987	110,607,439d
1988	\$113,794,913e

a. Includes \$10,715,350 of accelerated sales tax collections, not distributed until September, 1984.

b. Includes \$10,651,038 of accelerated sales tax collections, not distributed until September, 1985.

c. Includes \$10,842,335 of accelerated sales tax collections, not distributed until September, 1986.

d. Includes \$11,482,582 of accelerated sales tax collections, not distributed until September, 1987.

e. Includes \$ 13,103,323 of accelerated sales tax collections, not distributed until September, 1988.

Summary of Distribution of Sales Tax for Counties and Communities

Fiscal Years 1986-1987 and 1987-1988

County or Community	Net Distribution		Percentage
	After Administrative Costs		Increase (Decrease)
	7/1/86-6/30/87	7/1/87-6/30/88	
Beaver County			
(Unincorporated)	\$ 40,609.77	\$ 48,222.35	18.75%
Beaver City	103,245.17	\$ 112,294.48	8.76
Milford	56,146.83	48,806.83	(13.07)
Minersville	18,955.19	17,781.82	(6.19)
Total Cities & Towns	\$ 178,347.19	\$ 178,883.13	0.30%
Total County & Cities	\$ 218,956.96	\$ 227,105.48	3.72%

Box Elder County

(Unincorporated)	\$ 444,018.89	\$ 499,741.82	12.55%
Bear River	5,587.06	11,765.00	110.58
Brigham City	876,728.56	902,270.86	2.91
Corinne	19,062.13	19,627.98	2.97
Deweyville	6,861.45	6,735.53	(1.84)
Elwood	12,474.78	11,867.10	(4.87)
Fielding	8,782.51	8,105.92	(7.70)
Garland	51,866.15	40,226.28	(22.44)
Honeyville	22,739.66	21,655.14	(4.77)
Howell	3,683.44	3,440.62	(6.59)
Mantua	11,352.50	10,620.90	(6.44)
Perry	60,534.86	69,090.42	14.13
Plymouth	6,711.43	6,643.73	(1.01)
Portage	4,086.56	3,887.62	(4.87)
Snowville	12,013.86	11,163.81	(7.08)
Tremonton	83,061.41	348,463.79	(9.03)
Willard	41,286.06	42,044.03	1.84
Total Cities & Towns	\$ 1,526,832.42	\$ 1,517,608.73	(0.60%)
Total County & Cities	\$ 1,970,851.31	\$ 2,017,350.55	2.36%

Cache County

(Unincorporated)	\$ 96,336.35	\$ 106,997.11	11.07%
Amalga	20,312.21	11,464.95	(43.56)
Clarkston	12,680.92	11,028.46	(13.03)
Cornish	4,163.06	3,888.27	(6.60)
Hyde Park	48,145.84	63,114.72	31.09
Hyrum	132,849.75	132,478.15	(0.28)
Lewiston	43,506.02	39,776.26	(8.57)
Logan	2,265,301.31	2,298,686.88	1.47
Mendon	17,934.22	16,961.25	(5.43)
Millville	21,069.30	22,312.93	5.90
Newton	15,845.25	15,189.85	(4.14)
Nibley	28,869.61	24,969.66	(13.51)

North Logan	223,559.34	254,768.18	13.96%
Paradise	12,962.07	12,054.51	(7.00)
Providence	70,371.99	64,879.38	(7.81)
Richmond	52,912.51	50,431.28	(4.69)
River Heights	25,180.54	24,041.23	(4.52)
Smithfield	211,200.01	205,519.64	(2.69)
Trenton	11,532.05	11,043.30	(4.24)
Wellsville	47,748.56	43,277.48	(9.36)
Total Cities & Towns	\$ 3,266,144.56	\$ 3,305,886.48	1.22%
Total County & Cities	\$ 3,362,480.91	\$ 3,412,883.59	1.50%

Carbon County

(Unincorporated)	\$ 261,601.89	\$ 347,833.92	32.96%
East Carbon	49,943.56	47,177.79	(5.54)
Helper	148,672.75	121,170.28	(18.50)
Hiawatha	9,533.73	7,704.12	(19.19)
Price	1,045,539.44	1,063,549.72	1.72
Scofield	3,074.93	2,137.72	(30.48)
Sunnyside	20,771.02	19,251.17	(7.32)
Wellington	48,117.24	42,197.32	(12.30)
Total Cities & Towns	\$ 1,325,652.67	\$ 1,303,188.12	(1.69%)
Total County & Cities	\$ 1,587,254.56	\$ 1,651,022.04	4.02%

Daggett County

(Unincorporated)	\$ 28,663.30	\$ 26,032.44	(9.18%)
Manila	15,514.58	14,983.52	(3.42)
Total Cities & Towns	\$ 15,514.58	\$ 14,983.52	(3.42%)
Total County & Cities	\$ 44,177.88	\$ 41,015.96	(7.16%)

Davis County

(Unincorporated)	\$ 296,147.77	\$ 312,660.16	5.58%
Bountiful	2,251,061.02	2,296,809.15	2.03
Centerville	551,177.64	549,364.28	(0.33)
Clearfield	766,123.78	753,215.94	(1.68)
Clinton	124,588.57	119,566.23	(4.03)
Farmington	220,430.18	231,698.12	5.11
Fruit Heights	69,989.25	64,460.98	(7.90)
Kaysville	414,979.12	395,433.59	(4.71)
Layton	2,189,170.57	2,196,555.90	0.34
North Salt Lake	596,732.51	546,595.02	(8.40)
South Weber	55,966.14	49,428.21	(11.68)
Sunset	211,681.40	214,546.06	1.35
Syracuse	311,496.40	308,308.01	(1.02)
West Bountiful	167,085.83	159,713.17	(4.41)
West Point	47,091.20	44,999.23	(4.44)
Woods Cross	621,263.61	541,056.14	(12.91)
Total Cities & Towns	\$ 8,598,837.22	\$ 8,471,750.03	(1.48%)
Total County & Cities	\$ 8,894,984.99	\$ 8,784,410.19	(1.24%)

Duchesne County

(Unincorporated)	\$	264,779.47	\$	279,221.92	5.45%
Altamont		25,367.90		22,164.81	(12.63)
Duchesne		76,303.06		73,922.86	(3.12)
Myton		14,555.81		12,420.93	(14.67)
Roosevelt		429,118.65		373,778.59	(12.90)
Tabiona		5,143.45		4,752.58	(7.60)
Total Cities & Towns	\$	550,488.87	\$	487,039.77	(11.53%)
Total County & Cities	\$	815,268.34	\$	766,261.69	(6.01%)

Emery County

(Unincorporated)	\$	99,056.43	\$	64,220.26	(35.17%)
Castle Dale		136,249.22		114,035.74	(16.30)
Clawson		856.39		2,258.85	163.76
Cleveland		23,365.39		16,605.02	(28.93)
Elmo		12,571.92		8,198.13	(34.79)
Emery		14,439.14		9,886.30	(31.53)
Ferron		65,764.67		48,691.77	(25.96)
Green River		110,928.55		88,268.51	(20.43)
Huntington		137,012.59		98,349.82	(28.22)
Orangeville		65,776.47		50,946.58	(22.55)
Total Cities & Towns	\$	566,964.34	\$	437,240.72	(22.88%)
Total County & Cities	\$	666,020.77	\$	501,460.98	(24.71%)

Garfield County

(Unincorporated)	\$	84,337.02	\$	99,802.50	18.34%
Boulder		4,070.25		3,663.16	(10.00)
Cannonville		5,342.81		5,373.54	0.58
Escalante		30,866.33		31,308.93	1.43
Hatch		4,457.94		5,759.71	29.20
Henrieville		3,524.66		3,482.15	(1.21)
Panguitch		87,886.82		97,028.64	10.40
Tropic		10,202.17		10,452.52	2.45
Total Cities & Towns	\$	146,350.98	\$	157,068.65	7.32%
Total County & Cities	\$	230,688.00	\$	256,871.15	11.35%

Grand County

(Unincorporated)	\$	103,573.58	\$	113,807.77	9.88%
Moab		361,704.40		361,699.91	0.00
Total Cities & Towns	\$	361,704.40	\$	361,699.91	0.00%
Total County & Cities	\$	465,277.98	\$	475,507.68	2.20%

Juab County

(Unincorporated)	\$	78,447.94	\$	91,135.03	16.17%
Eureka		16,069.63		15,720.96	(2.17)
Levan		10,645.97		10,042.73	(5.67)
Mona		11,709.31		10,895.48	(6.95)
Nephi		208,732.27		209,583.12	0.41
Total Cities & Towns	\$	247,157.18	\$	246,242.29	(0.37%)
Total County & Cities	\$	325,606.12	\$	337,377.32	3.62%

Kane County

(Unincorporated)	\$	108,180.82	\$	122,686.43	13.41%
Alton		517.03		1,480.02	186.25
Big Water		2,531.38		2,701.43	6.72
Glendale		6,940.17		7,228.68	4.16
Kanab		167,134.34		181,844.08	8.80
Orderville		15,345.70		16,121.53	5.06
Total Cities & Towns	\$	192,468.62	\$	209,375.74	8.78%
Total County & Cities	\$	300,649.44	\$	332,062.17	10.45%

Millard County

(Unincorporated)	\$	385,097.35	\$	103,563.85	(73.11%)
Delta		204,784.40		194,169.11	(5.18)
Fillmore		146,165.98		137,837.51	(5.70)
Hinckley		11,623.11		10,833.99	(6.79)
Holden		9,120.97		9,441.31	3.51
Kanosh		10,252.49		10,283.02	0.30
Leamington		2,576.72		2,985.23	15.85
Lynndyl		3,027.78		1,431.27	(52.73)
Meadow		8,573.14		9,017.86	5.19
Oak City		9,406.69		8,960.34	(4.75)
Scipio		7,249.16		7,479.73	3.18
Total Cities & Towns	\$	412,780.44	\$	392,439.37	(4.93%)
Total County & Cities	\$	797,877.79	\$	496,003.22	(37.83%)

Morgan County

(Unincorporated)	\$	89,999.94	\$	88,186.54	(2.01%)
Morgan		144,315.41		131,568.74	(8.83)
Total Cities & Towns	\$	144,315.41	\$	131,568.74	(8.83%)
Total County & Cities	\$	234,315.35	\$	219,755.28	(6.21%)

Piute County

(Unincorporated)	\$	6,827.76	\$	6,823.35	(0.06%)
Circelville		15,383.92		14,905.36	(3.11)
Junction		5,524.79		7,679.76	39.01
Kingston		744.76		302.34	(59.40)
Marysvale		9,776.43		9,164.78	(6.26)
Total Cities & Towns	\$	31,429.90	\$	32,052.24	1.98%
Total County & Cities	\$	38,257.66	\$	38,875.59	1.62%

Rich County

(Unincorporated)	\$	36,658.80	\$	14,696.59	(59.91%)
Garden City		15,288.34		25,244.50	65.12
Laketown		6,427.88		9,696.85	50.86
Randolph		19,638.93		21,934.41	11.69
Woodruff		7,417.07		6,520.74	(12.08)
Total Cities & Towns	\$	48,772.22	\$	63,396.50	29.98%
Total County & Cities	\$	85,431.02	\$	78,093.09	(8.59%)

Salt Lake County

(Unincorporated)	\$	13,508,183.40	\$	12,727,504.87	(5.78%)
Alta		149,013.82		136,060.91	(8.69)
Bluffdale		35,139.21		31,874.80	(9.29)
Draper		253,354.33		279,945.42	10.50
Midvale		1,596,582.67		1,542,034.03	(3.42)
Murray		4,937,151.45		4,935,714.90	(0.03)
Riverton		355,700.10		358,409.82	0.76
Salt Lake City		19,615,525.26		19,340,507.27	(1.40)
Sandy		3,227,269.49		3,404,564.62	5.49
South Jordan		190,897.37		174,773.90	(8.45)
South Salt Lake		3,633,655.20		3,487,680.13	(4.02)
West Jordan		1,722,490.83		1,658,241.70	(3.73)
West Valley		5,412,584.03		5,339,035.38	(1.36)
Total Cities & Towns	\$	41,129,363.76	\$	40,688,842.88	(1.07%)
Total County & Cities	\$	54,637,547.16	\$	53,416,347.75	(2.24%)

San Juan County

(Unincorporated)	\$	246,126.76	\$	201,614.66	(18.09%)
Blanding		142,571.24		239,034.46	67.66
Monticello		105,830.24		123,292.89	16.50
Total Cities & Towns	\$	248,401.48	\$	362,327.35	45.86%
Total County & Cities	\$	494,528.24	\$	563,942.01	14.04%

Sanpete County

(Unincorporated)	\$	64,331.14	\$	76,105.35	18.30%
Centerfield		19,061.62		20,940.77	9.86
Ephraim		133,691.30		139,916.04	4.66
Fairview		36,859.53		38,946.82	5.66
Fayette		3,365.73		3,335.61	(0.89)
Fountain Green		14,059.11		12,525.02	(10.91)
Gunnison		79,283.76		84,420.91	6.48
Manti		77,014.52		80,310.88	4.28
Mayfield		10,049.19		10,140.84	0.91
Moroni		35,659.46		45,855.29	28.59
Mt. Pleasant		109,303.93		107,225.27	(1.90)
Spring City		15,388.93		15,429.78	0.27
Sterling		6,661.40		6,678.17	0.25
Wales		3,820.54		3,371.84	(11.74)
Total Cities & Towns	\$	544,219.02	\$	569,097.24	4.57%
Total County & Cities	\$	608,550.16	s \$	645,202.59	6.02%

Sevier County

(Unincorporated)	\$ 99,986.54	\$ 119,385.79	19.40%
Annabella	10,206.65	9,389.05	(8.01)
Aurora	31,315.97	25,380.03	(18.95)
Elsinore	18,039.27	17,183.99	(4.74)
Glenwood	8,750.99	8,887.25	1.56
Joseph	5,034.06	4,625.42	(8.12)
Koosharem	5,214.57	4,926.90	(5.52)
Monroe	38,345.54	34,998.34	(8.73)
Redmond	19,614.97	24,421.22	24.50
Richfield	549,964.91	554,463.84	0.82
Salina	165,258.11	162,336.05	(1.77)
Sigurd	16,099.03	16,302.20	1.26
Total Cities & Towns	\$ 867,844.07	\$ 862,914.29	(0.57%)
Total County & Cities	\$ 967,830.61	\$ 982,300.08	1.50%

Summit County

(Unincorporated)	\$ 218,971.09	\$ 222,259.66	1.50%
Coalville	76,745.19	71,396.69	(6.97)
Francis	9,856.29	9,153.48	(7.13)
Henefer	15,567.94	15,206.04	(2.32)
Kamas	52,098.69	63,672.90	22.22
Oakley	15,011.97	17,946.35	19.55
Park City	1,025,107.76	1,141,147.08	11.32
Total Cities & Towns	\$ 1,194,387.84	\$ 1,318,522.54	10.39%
Total County & Cities	\$ 1,413,358.93	\$ 1,540,782.20	9.02%

Tooele County

(Unincorporated)	\$ 194,019.67	\$ 266,610.70	37.41%
Grantsville	155,080.58	133,220.13	(14.10)
Ophir	772.82	792.39	2.53
Rush Valley	6,242.86	6,398.49	2.49
Stockton	10,488.74	10,524.31	0.34
Tooele	790,407.02	771,805.06	(2.35)
Vernon	2,341.98	4,347.10	85.62
Wendover	66,273.51	65,016.23	(1.90)
Total Cities & Towns	\$ 1,031,607.51	\$ 992,103.71	(3.83%)
Total County & Cities	\$ 1,225,627.18	\$ 1,258,714.41	2.70%

Utah County

(Unincorporated)	\$ 329,934.39	\$ 296,917.45	(10.01%)
Ballard	44,673.66	56,001.28	25.36
Naples	176,670.17	198,817.37	12.54
Vernal	794,555.28	830,981.68	4.58
Total Cities & Towns	\$ 1,015,899.11	\$ 1,085,800.33	6.88%
Total County & Cities	\$ 1,345,833.50	\$ 1,382,717.78	2.74%

Utah County

(Unincorporated)	\$ 557,249.69	\$ 412,718.54	(25.94%)
Alpine	66,959.95	66,431.96	(0.79)
American Fork	881,468.92	893,564.82	1.37
Cedar Hills	11,617.70	11,405.91	(1.82)
Elk Ridge	8,199.86	7,765.03	(5.30)
Genola	14,441.55	14,966.37	3.63
Goshen	12,507.37	13,173.27	5.32
Highland	61,366.94	59,935.12	(2.33)
Lehi	254,970.67	262,056.30	2.78
Lindon	148,079.50	104,358.02	(29.53)
Mapleton	75,311.04	74,211.39	(1.46)
Orem	4,158,034.18	4,438,734.45	6.75
Payson	339,588.98	368,488.00	8.51
Pleasant Grove	487,069.05	409,434.75	(15.94)
Provo	3,955,815.84	4,451,362.91	12.53
Salem	90,204.92	93,240.86	3.37
Santaquin	71,486.20	67,321.74	(5.83)
Spanish Fork	676,120.40	716,366.14	5.95
Springville	507,306.53	511,256.97	0.78
Woodland Hills	1,678.30	1,560.50	(7.02)
Total Cities & Towns	\$ 11,822,227.90	\$ 12,565,634.51	6.29%
Total County & Cities	\$ 12,379,477.59	\$ 12,978,353.05	4.84%

Wasatch County

(Unincorporated)	\$ 75,635.42	\$ 74,467.20	(1.54%)
Charleston	7,822.64	6,794.04	(13.15)
Heber	310,275.95	299,262.40	(3.55)
Midway	43,098.86	46,941.33	8.92
Wallsburg	3,649.38	6,118.24	67.65
Total Cities & Towns	\$ 364,846.83	\$ 359,116.01	(1.57%)
Total County & Cities	\$ 440,482.25	\$ 433,583.21	(1.57%)

Washington County

(Unincorporated)	\$ 131,251.59	\$ 152,341.72	16.07%
Enterprise	30,123.89	29,396.52	(2.41)
Hildale	24,995.25	23,101.96	(7.57)
Hurricane	171,660.42	171,919.98	0.15
Ivins	17,568.36	17,039.76	(3.01)
La Verkin	34,271.81	36,296.47	5.91
Leeds	6,292.88	5,587.53	(11.21)
St. George	1,950,253.60	1,890,873.71	(3.04)
Santa Clara	34,026.36	33,385.45	(1.88)
Springdale	35,404.34	38,424.91	8.53
Toquerville	6,291.68	5,760.09	(8.45)
Virgin	3,829.49	3,590.84	(6.23)
Washington	111,483.06	106,156.93	(4.78)
Total Cities & Towns	\$ 2,426,201.14	\$ 2,361,534.15	(2.67%)
Total County & Cities	\$ 2,557,452.73	\$ 2,513,875.87	(1.70%)

Wayne County

(Unincorporated)	\$	30,538.47	\$	33,920.55	11.07%
Bicknell		20,438.18		23,554.91	15.25
Loa		16,634.97		22,339.66	34.29
Lyman		796.59		2,302.04	188.99
Torrey		5,240.92		6,746.10	28.72
Total Cities & Towns	\$	43,110.66	\$	54,942.71	27.45%
Total County & Cities	\$	73,649.13	\$	88,863.26	20.66%

Weber County

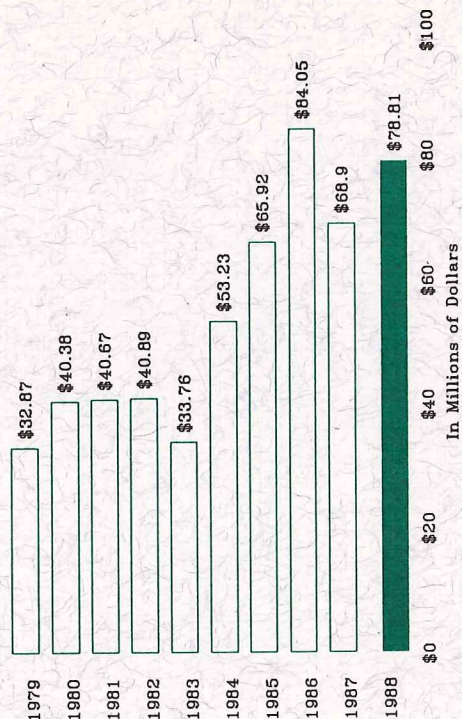
(Unincorporated)	\$	869,578.46	\$	831,437.70	(4.39%)
Farr West		96,619.79		100,920.22	4.45
Harrisville		58,431.59		54,331.04	(7.02)
Huntsville		17,290.01		15,812.27	(8.55)
North Ogden		318,591.57		336,661.18	5.67
Ogden		5,914,953.43		6,109,531.84	3.29
Plain City		54,894.56		52,073.06	(5.14)
Pleasant View		107,917.87		91,861.62	(14.88)
Riverdale		1,065,722.65		1,078,613.53	1.21
Roy		1,090,170.16		1,047,970.87	(3.87)
South Ogden		654,976.05		668,641.34	2.09
Uintah		26,924.12		30,166.36	12.04
Washington Terrace		251,955.55		175,433.88	(30.37)
Total Cities & Towns	\$	9,658,447.35	\$	9,762,017.21	1.07%
Total County & Cities	\$	10,528,025.81	\$	10,593,454.91	0.62%

GRAND TOTAL \$107,979,058.01 \$107,337,638.14 (0.59%)

Tax Rate

The Corporate Franchise and Income Tax rate is 5% of net income allocated to Utah for tax years beginning on or after January 1, 1984; 4.65% for years beginning in 1983; \$100 minimum for years beginning on or after January 1, 1984; \$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.

This tax is applicable to all 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 if incorporated or qualified prior to January 1, 1973. Corporations are taxed on a current earnings basis if incorporated or qualified on or after January 1, 1973.



Disposition of Revenue

Uniform School Fund

Fiscal Year Collections

1979	\$32,874,065
1980	40,377,089
1981	40,667,112
1982	40,894,065
1983	33,762,545 a
1984	53,226,125 b
1985	65,918,325 c
1986	84,048,027 d
1987	68,898,430 e
1988	\$78,806,217f

a. This total includes \$2,170,435 from the mineral production withholding tax.

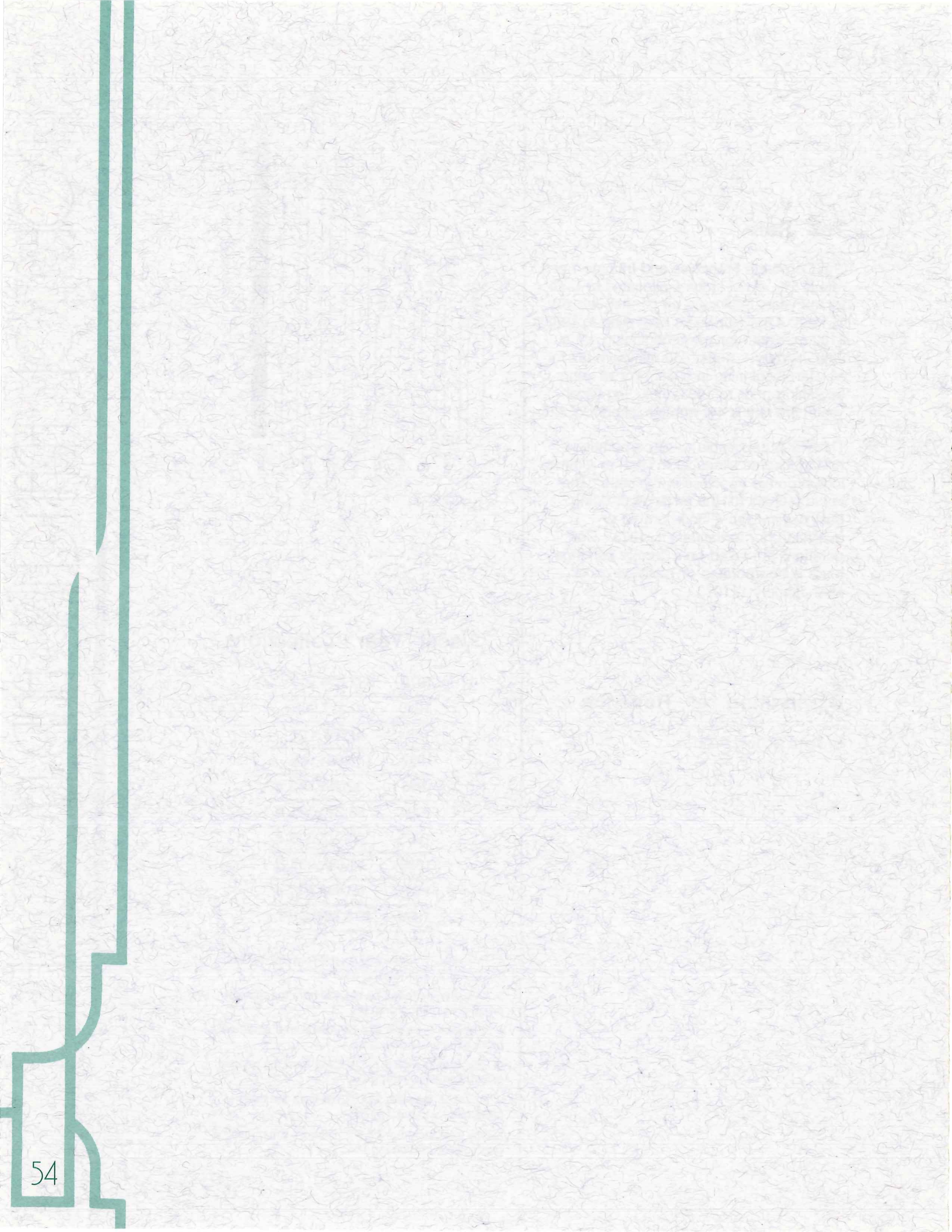
b. This total includes \$8,191,439 from the mineral production withholding tax.

c. This total includes \$13,727,754 from the mineral production withholding tax.

d. This total includes \$17,497,746 from the mineral production withholding tax.

e. This total includes \$8,007,188 from the mineral production withholding tax.

f. This total includes \$ 8,653,420 from the mineral production withholding tax.



Tax Rate

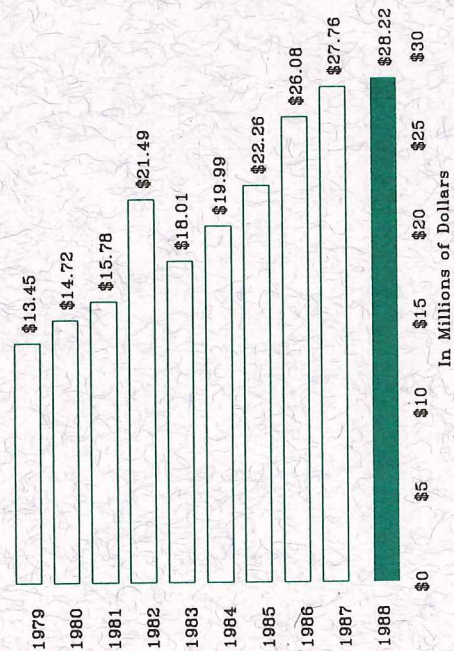
The Insurance Premium Tax is 2-1/4% of net premiums on property and risks located in Utah, subject to retaliatory provisions; 3-1/4% of workmen's compensation insurance premiums.

All insurers, including hospitals, health services, and the State Insurance Fund (workmen's compensations) are subject to this tax. The tax also includes self-insurers for workmen's compensation.

Disposition of Revenue

General Fund

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 the Second Injury Fund, Firemen's Pension Fund and the Uninsured Employers' Fund.



Fiscal Year Collections

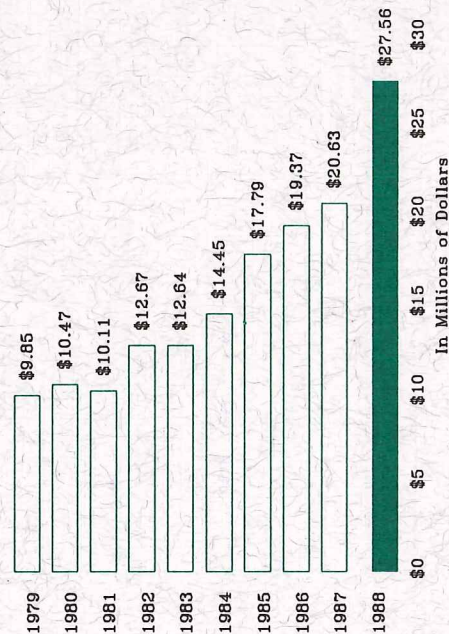
1979	\$13,452,007
1980	14,718,258
1981	15,777,757
1982	21,493,820*
1983	18,012,496
1984	19,989,972
1985	22,262,350
1986	26,077,060
1987	27,762,413
1988	\$28,223,290

* Includes extra windfall payment when collection period switched to quarterly.

Tax Rate

The Special Fuel Tax is 19 cents per gallon (effective April 1, 1987) for fuel (other than gasoline) used in motor vehicles on Utah highways; governmental exemption; \$20 entrance permit required for nonregistered vehicles; operators and dealers licensed without a 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 pounds gross laden weight and \$70 for vehicles 33,000 pounds or more gross laden weight.

Dealers are required to collect the 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 are required of all users and user-dealers.



Disposition of Revenue

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

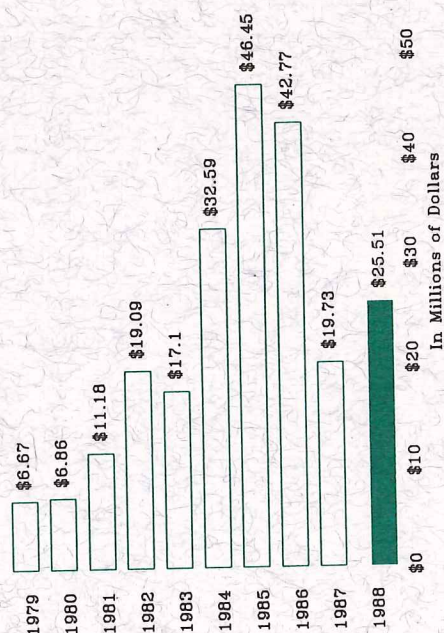
Fiscal Year Collections

1979	\$ 9,851,605
1980	10,469,670
1981	10,107,098
1982	12,672,251
1983	12,637,102
1984	14,448,900
1985	17,790,559
1986	19,368,750
1987	20,626,224
1988	\$27,555,142

Tax Rate

The four percent Oil and Gas Severance Tax is based on the value at the well of oil and gas production. There is a \$50,000 annual exemption plus exemption for the first six months of all wells which produce less than an average of 20 barrels of oil per day for a 12-month period, or an average of less than 60 metric cubic feet of gas per day for a 90-day period.

The tax is applicable to the extractors of oil, gas, and other hydrocarbonic substances.



Disposition of Revenue

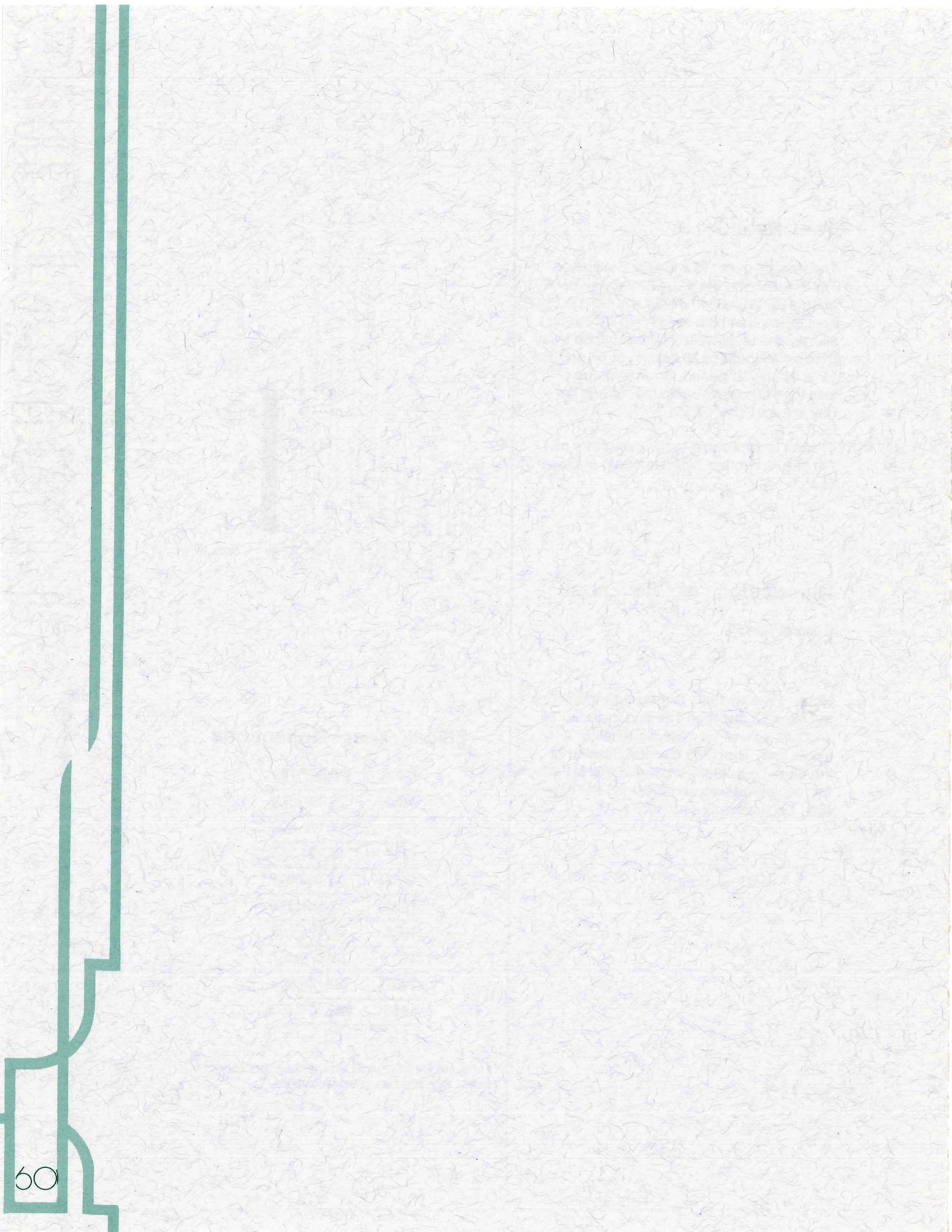
General Fund

Note: Prior to 1988, this tax was known as the Mine Occupation Tax and included oil and gas as well as minerals (coal) in a single tax. The 1988 General Session of the State Legislature separated this tax into two separate taxes and changed the name. (See Legislative Summary.)

Fiscal Year Collections

1979	\$ 6,667,749
1980	6,857,879
1981	11,175,800
1982	19,094,384
1983	17,099,077*
1984	32,581,573
1985	46,124,248
1986	42,773,457
1987	20,793,051
1988	\$25,512,592

* Figures for fiscal years after 1983 are for net collections. Prior years are gross collections.

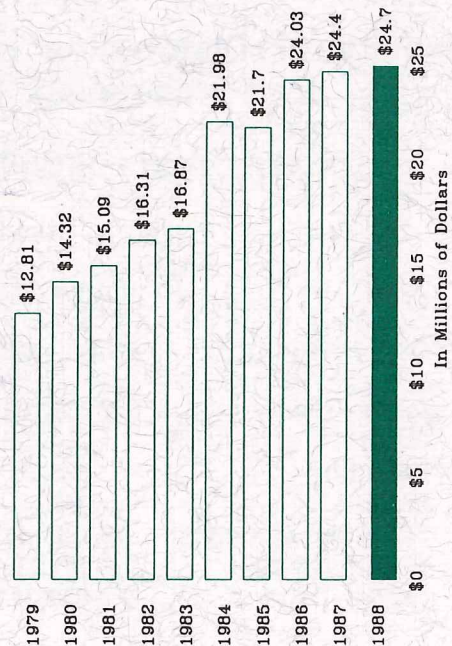


Tax Rate

The 1/4 of one percent Local Transit Authority Tax applies to the purchase price on transactions under the state's sales and use tax laws. This tax, however, applies only in localities where voters have approved 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.



Fiscal Year Collections

1979	\$12,807,371
1980	14,324,414
1981	15,088,745
1982	16,306,933
1983	16,873,281
1984	21,975,337
1985	21,701,966
1986	24,033,505
1987	24,403,571
1988	\$24,704,974

Summary of Distribution of Local Transit Authority Tax to Participating Cities and Counties

Fiscal Years 1986-1987 and 1987-1988

Community	Net Distribution		Percentage
	After Administrative Costs		Increase
	7/1/86 - 6/30/87	7/1/87 - 6/30/88	(Decrease)
Davis County	\$ 2,336,130	\$ 2,253,957	(3.65%)
Orem	1,164,228	1,225,022	4.96
Park City	325,336	329,987	1.41
Provo	947,887	1,056,216	10.26
Salt Lake County	16,122,497	15,691,585	(2.75)
Weber County	2,961,235	2,913,199	(1.65)
Grand Total	\$23,857,313	\$23,469,966*	(1.65%)

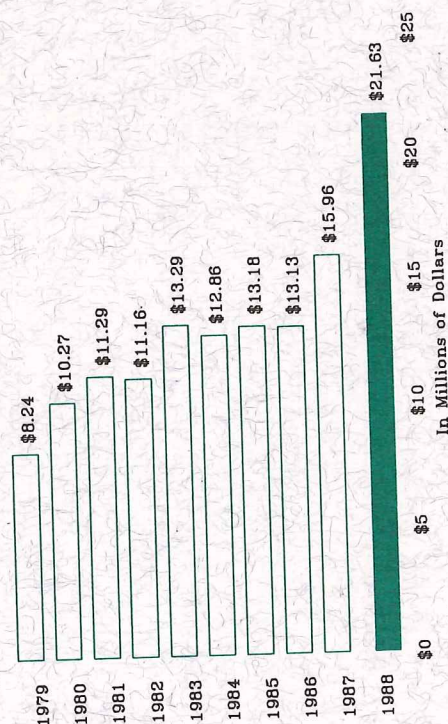
NOTE: This tax can be adopted by a county or municipality after proper procedures are followed, including voter approval. The tax rate is 1/4 of 1 percent of net taxable sales and is remitted on the regular quarterly sales tax return. At present only three counties - Salt Lake, Davis and Weber, and three cities - Park City, Orem and Provo, have adopted this tax. The tax is distributed directly to Park City and the Utah Transit Authority.

* Collections and distribution may differ due to accelerated payments received in June, but not distributed until September.

Tax Rate

The Utah Cigarette and Tobacco tax is 23 cents per package of 20 cigarettes (1.15 cents per cigarette), effective April 27, 1987; \$10 license for retailers and dealers; tobacco products other than cigarettes are taxed at rate of 25 percent of manufacturers sale price delivered into Utah prior to July 1, 1986 and 35 percent thereafter.

The tax is applicable to wholesalers and distributors who purchase stamps or use cigarette stamping machines for payment of the tax. There is a 4 percent discount on stamp purchases or authorized machine use in excess of \$25. Quarterly returns are required of dealers who are liable for payment of tax on other tobacco products.



Disposition of Revenue

General Fund

Fiscal Year Collections

1979	\$ 8,242,742
1980	10, 271,242
1981	11,293,370
1982	11,164,965
1983	13,291,644
1984	12,863,795
1985	13,183,929
1986	13,134,473
1987	15,957,172
1988	\$21,630,750

Fee Rate

Motorcycle	\$ 7.50
Private Trailer under 750 lbs.	7.50
All Trailers over 750 lbs.	10.00
Private Vehicle	10.00
Special Radio Plates	10.00

Vehicles to transport passengers or property for hire 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 :

\$15.00 per 3,000 lbs. up to 24,000 lbs.
 \$20.00 per 3,000 lbs. up to 42,000 lbs.
 \$25.00 per 3,000 lbs. up to 66,000 lbs.
 \$30.00 per 3,000 lbs. up to 80,000 lbs.
 (\$80,000 lbs is the legal load permit without an overload permit.)

Farm Trucks

6,000 lbs. or less is \$12.50
 6,000 to 9,000 lbs. is \$20.00
 9,000 to 12,000 lbs. is \$27.00
 12,000 to 15,000 lbs. is \$30.00
 15,000 to 42,000 lbs., add \$10.00 per 3,000 lbs.
 42,000 to 45,000 lbs., add \$15.00 per 3,000 lbs.
 45,000 to 80,000 lbs., add \$10.00 per 3,000 lbs.
 (\$80,000 lbs is the legal load permit without an overload permit.)

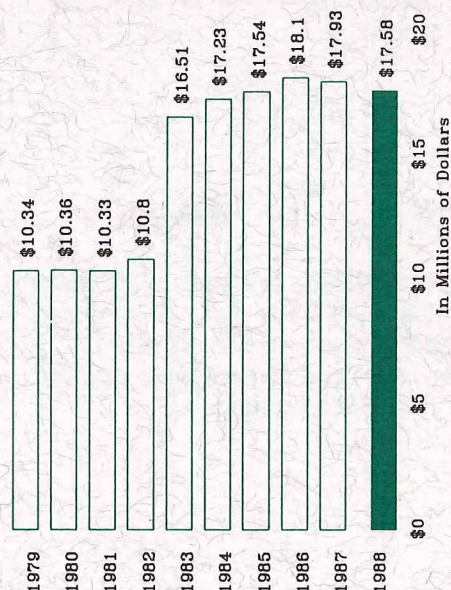
Horseless Carriage	\$10.00
Reflectorized License Plate	1.50
Personalized License Plate	30.00
Renewal/Personalized License Plate	5.00

(plus registration renewal)

Transfer/Personalized License Plate	7.00
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(plus registration transfer)

Plate Reflectorization Transaction fee	1.00
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Fiscal Year Collections

1979	\$10,335,951
1980	10,356,159
1981	10,329,209
1982	10,795,624
1983	16,512,357
1984	17,229,087
1985	17,537,808
1986	18,103,762
1987	17,925,818
1988	\$17,583,916

Fees are applicable for every self-propelled vehicle by which any person or property may be transported on a highway, excepting vehicles moved by human power, or used exclusively on stationary rails or tracks.

Disposition of Revenue

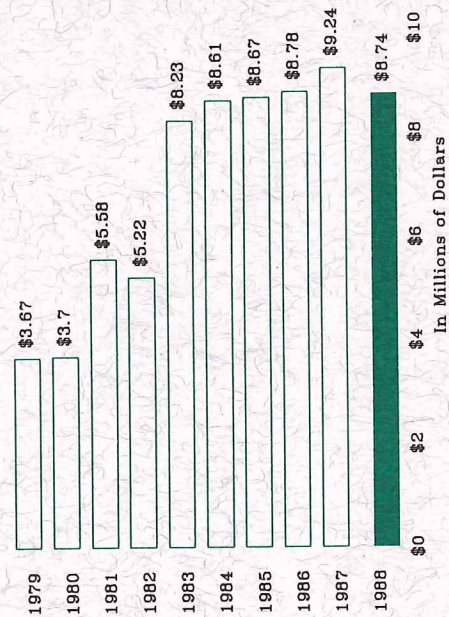
After appropriations to certain state government departments, the balance is spread 75 percent to the State Department of Transportation and 25 percent to city and county B and C road funds.

Tax Rate

The School Lunch Tax is applied at the rate of 13 percent on the retail sale of all wines and liquors sold by the Utah State Liquor Control Commission. The Liquor Control Commission controls the sale of all liquor and wine in the state.

Disposition of Revenue

Uniform School Fund



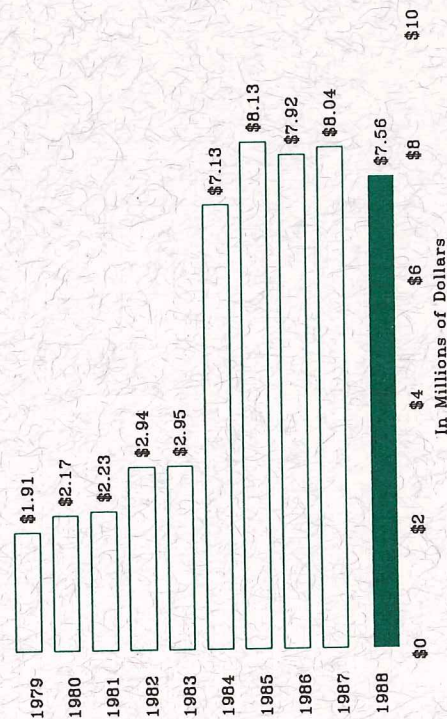
Fiscal Year Collections

1979	\$3,672,688
1980	3,696,017
1981	5,582,580
1982	5,218,475
1983	8,227,478
1984	8,610,669
1985	8,671,694
1986	8,781,328
1987	9,236,521
1988	\$ 8,738,042

Tax Rate

The Utah Beer Tax is \$11.00 (effective July 1, 1983, previously \$4.12) per barrel of beer (31 gallon barrel standard measure); bottled and canned beer converted to barrel equivalents on returns. Distributor licensing is under the jurisdiction of the Liquor Control Commission. Retail licenses are issued by the local jurisdiction.

This tax applies to all beer imported or manufactured for sale, use, or distribution in Utah. Monthly reports are required of every brewer, wholesaler, or distributor manufacturing or importing beer.

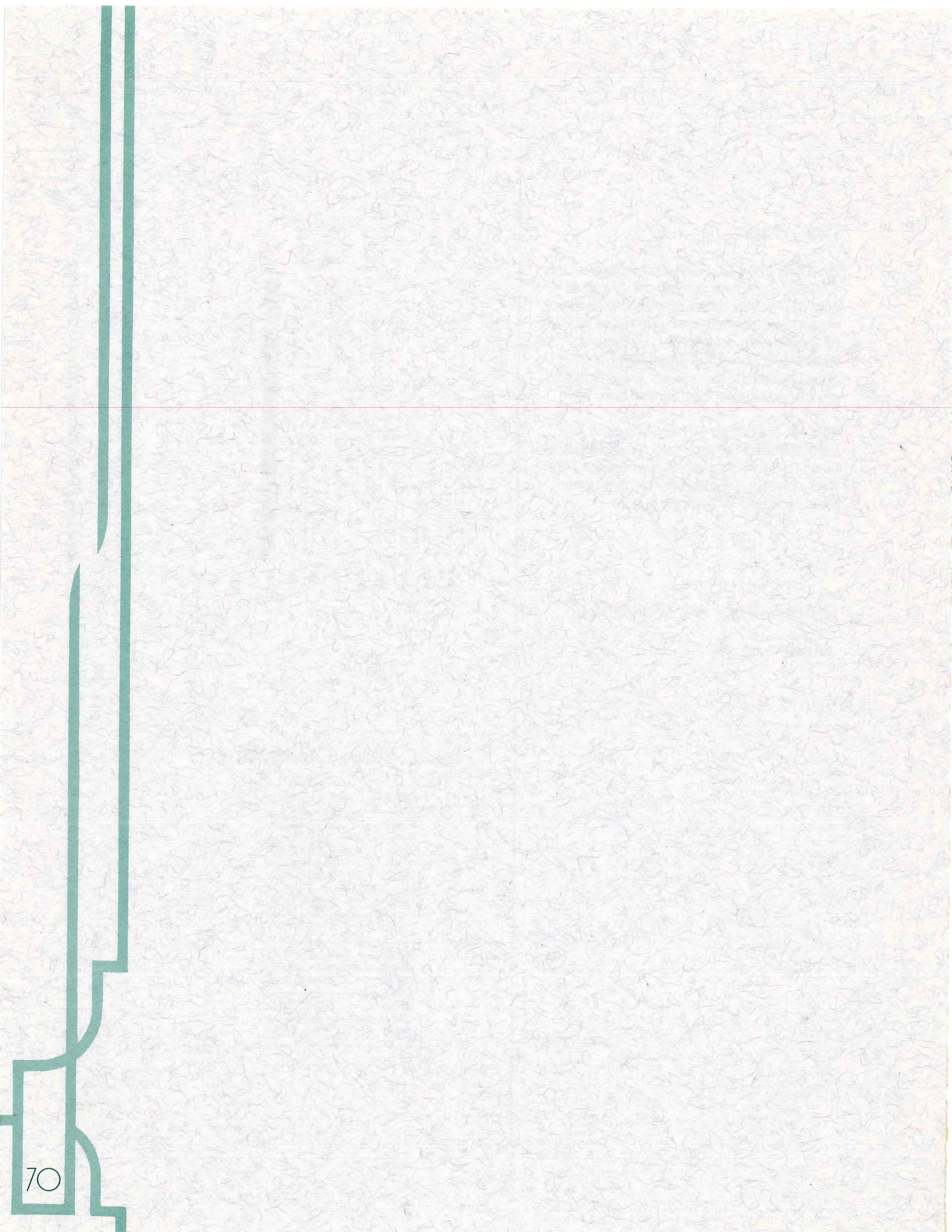


Disposition of Revenue

General Fund

Fiscal Year Collections

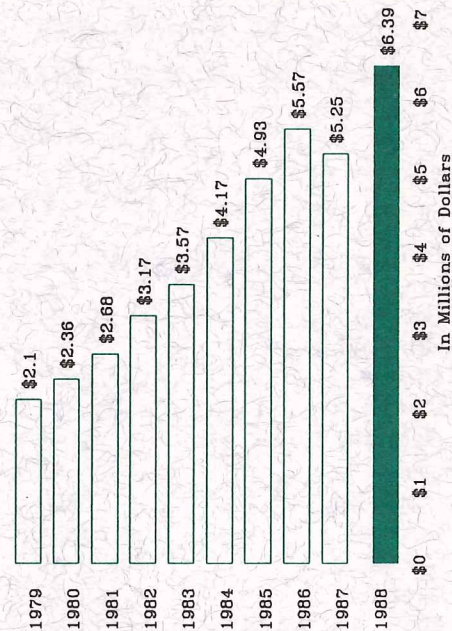
1979	\$1,913,438
1980	2,174,058
1981	2,227,120
1982	2,942,982
1983	2,949,304
1984	7,134,426
1985	8,129,900
1986	7,918,330
1987	8,042,814
1988	\$7,559,416



Tax Rate

The Transient Room Tax is applied 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.

The tax rate is up to three percent of the rental charge as fixed by county ordinance. As of June 30, 1987, rates are 1-1/2 percent in San Juan and Tooele Counties and three percent in all other counties.



Disposition of Revenue

The tax is distributed to the 29 Utah counties

Fiscal Year Collections

1979	\$2,104,871
1980	2,362,173
1981	2,678,628
1982	3,168,894
1983	3,567,711
1984	4,169,118
1985	4,925,930
1986	5,565,058
1987	5,252,915
1988	\$6,385,286

Summary of Distribution of Transient Room Tax to Counties for Fiscal Years 1986-1987 and 1987-1988

County	Net Distribution		Percentage
	After Administrative Costs		Increase
	Fiscal Year 1987	Fiscal Year 1988	(Decrease)
Beaver	\$ 41,905	\$ 41,159	(1.78%)
Box Elder	27,963	33,243	18.88
Cache	53,467	63,043	17.91
Carbon	56,156	35,684	(36.46)
Daggett	6,035	8,241	36.55
Davis	34,155	57,273	67.69
Duchesne	14,371	10,152	(29.36)
Emery	17,200	16,936	(1.53)
Garfield	113,903	154,146	35.33
Grand	140,723	156,991	11.56
Iron	183,289	251,448	37.19
Juab	20,387	18,747	(8.04)
Kane	89,318	106,736	19.50
Millard	46,729	46,787	0.12
Morgan	659	609	(7.65)
Piute	2,952	2,786	(5.63)
Rich	12,973	15,253	17.58
Salt Lake	2,441,661	2,870,408	17.56
San Juan	27,826	36,947	32.78
Sanpete	9,206	9,419	2.31
Sevier	88,182	103,514	17.39
Summit	845,664	892,666	5.56
Tooele	34,749	34,496	(0.73)
Uintah	83,381	69,668	(16.45)
Utah	219,301	243,071	10.84
Wasatch	26,512	31,204	17.70
Washington	322,309	361,615	12.20
Wayne	8,074	10,953	35.67
<u>Weber</u>	<u>222,052</u>	<u>257,739</u>	<u>16.07</u>
Grand Total	\$5,191,102	\$5,940,934	14.44%

Comparison of Gross Taxable Room Rents with Gross Taxable Sales

Quarter	Total Gross Taxable Room Rents	Total Gross Taxable Sales of Hotels and Other Lodging	Total Other*
1979.1	\$22,151,172	\$30,421,907	\$ 8,270,735
1979.2	21,249,017	30,562,869	9,313,852
1979.3	25,481,708	39,108,909	13,627,201
1979.4	18,711,447	27,435,592	8,724,145
1980.1	25,685,231	35,961,421	10,276,190
1980.2	24,164,444	34,736,800	10,572,356
1980.3	28,808,983	40,755,333	11,946,350
1980.4	21,310,162	32,087,556	10,777,394
1981.1	27,244,086	39,672,172	12,428,086
1981.2	28,754,992	42,157,441	13,402,449
1981.3	34,425,658	49,067,545	14,641,887
1981.4	22,848,439	33,806,401	10,957,962
1982.1	31,718,003	47,740,485	16,022,482
1982.2	31,206,651	46,511,011	15,304,360
1982.3	36,167,452	53,026,884	16,859,432
1982.4	25,694,811	40,666,865	14,972,054
1983.1	38,466,407	44,182,215	5,715,808
1983.2	35,510,962	47,985,881	12,474,919
1983.3	37,007,296	48,083,684	11,076,388
1983.4	29,744,211	42,469,926	12,725,715
1984.1	42,477,934	48,769,521	6,291,587
1984.2	37,073,554	48,749,446	11,675,892
1984.3	47,493,582	56,838,519	9,344,937
1984.4	34,142,726	45,878,755	10,736,030
1985.1	49,196,819	57,274,731	8,077,912
1985.2	38,629,747	50,532,241	11,902,494
1985.3	44,603,623	61,336,525	16,732,902
1985.4	32,850,060	45,316,014	12,465,954
1986.1	53,956,488	57,188,955	3,232,467
1986.2	41,074,651	52,164,703	11,090,052
1986.3	44,748,722	59,933,491	15,184,769
1986.4	36,061,355	39,685,680	3,624,325
1987.1	57,762,046	56,490,864	(1,271,182)
1987.2	41,712,529	57,368,252	15,655,723
1987.3	55,165,818	67,918,202	12,752,384
1987.4	42,320,217	57,077,768	14,757,551
1988.1	66,352,734	70,363,570	4,010,836
1988.2	\$49,033,133	\$62,064,716	\$13,031,583

* Total Other includes all gross taxable hotel sales except room rentals.

Annual Gross Taxable Room Rents * 1980 - 1987

County	1980	1981	1982	1983
Beaver	\$ 598,062	\$ 1,210,476	\$ 946,657	\$ 922,836
Box Elder	1,199,360	977,913	810,077	881,880
Cache	1,338,679	1,603,964	1,634,184	2,730,778
Carbon	1,742,746	1,609,942	2,022,224	1,775,905
Daggett	171,121	187,305	150,539	173,810
Davis	464,087	547,188	575,463	621,156
Duchesne	466,038	689,616	1,019,224	896,501
Emery	541,161	769,041	703,347	742,370
Garfield	1,424,997	2,366,754	2,325,636	3,520,553
Grand	3,142,351	3,246,951	3,502,677	3,660,088
Iron	2,995,158	3,654,528	4,059,205	3,252,605
Juab	625,688	695,594	572,040	659,338
Kane	1,808,479	1,377,870	2,043,165	2,774,272
Millard	970,140	1,158,808	1,253,673	1,333,299
Morgan	4,286	9,051	26,523	-0-
Piute	22,981	17,522	11,485	10,458
Rich	450,993	241,909	337,957	153,576
Salt Lake	52,963,909	59,610,660	66,186,154	66,385,851
San Juan	1,222,065	1,197,786	1,251,332	1,374,319
Sanpete	227,073	263,392	204,966	248,370
Sevier	2,279,307	3,032,117	2,418,162	2,889,953
Summit	7,472,530	7,036,228	9,042,525	17,423,906
Tooele	1,440,788	1,796,601	2,258,294	2,223,514
Uintah	1,781,121	3,143,876	3,372,480	3,316,408
Utah	3,852,650	4,923,161	4,886,448	7,168,582
Wasatch	736,181	1,095,607	809,945	964,778
Washington	5,790,544	6,154,649	7,115,750	7,854,342
Wayne	193,048	154,095	181,104	204,669
Weber	4,063,275	4,500,570	5,065,971	6,564,760

County	1984	1985	1986	1987
Beaver	1,185,878	999,259	1,361,713	1,398,114
Box Elder	1,098,015	943,459	997,803	1,046,041
Cache	2,238,680	1,889,705	1,884,670	2,147,048
Carbon	1,715,550	1,266,092	2,078,037	1,356,591
Daggett	188,153	233,082	187,344	286,397
Davis	800,603	1,317,820	1,039,298	1,713,058
Duchesne	670,133	545,130	440,136	410,342
Emery	747,436	618,638	584,559	607,855
Garfield	2,416,330	3,091,967	4,043,262	5,204,526
Grand	4,147,135	4,046,516	4,813,929	5,290,786
Iron	4,982,448	5,265,888	5,935,627	7,657,868
Juab	524,627	625,698	576,055	694,632
Kane	2,496,321	2,704,413	3,095,909	3,623,661
Millard	1,977,594	1,966,069	1,879,534	1,458,466
Morgan	-0-	-0-	21,157	20,740
Piute	15,133	13,287	94,204	95,598
Rich	277,313	161,098	422,564	526,197
Salt Lake	78,969,544	79,843,845	82,177,994	94,208,725
San Juan	1,659,189	1,800,285	1,856,989	2,411,977
Sanpete	239,257	256,596	300,741	331,793
Sevier	3,021,829	2,463,897	2,973,135	3,610,469
Summit	23,270,802	23,752,882	25,680,274	27,961,466
Tooele	2,354,488	2,147,223	2,498,446	2,253,108
Uintah	3,292,322	2,946,847	2,894,067	2,341,550
Utah	5,378,806	7,852,734	7,962,206	8,151,474
Wasatch	836,917	1,090,955	765,028	1,162,813
Washington	9,152,421	10,219,334	11,496,125	11,891,307
Wayne	260,476	190,882	278,007	390,487
Weber	\$ 7,300,397	\$ 7,026,647	\$ 7,503,815	\$ 8,707,523

*Gross Taxable Room Rents = gross tax revenue/transient room tax rate

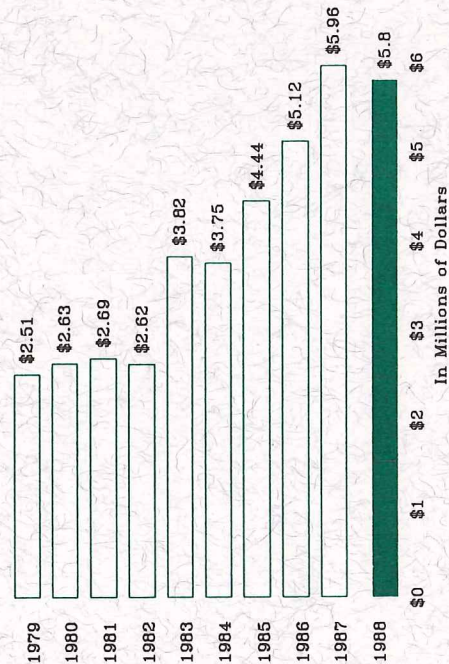
Tax Rate

The Aviation Motor Fuel Tax is four cents per gallon on the sale or use of gasoline or special fuel sold at airports for airplane use.

Disposition of Revenue

Transportation Fund

Seventy-five percent of the amount allocated to the aeronautics restricted revenue account is expended at the airport where the fuel is sold.



Fiscal Year Collections

1979	\$2,510,695
1980	2,631,480
1981	2,691,551
1982	2,618,954
1983	3,821,293
1984	3,754,314
1985	4,441,064
1986	5,123,226
1987	5,957,103
1988	\$5,802,908

Tax Rate

Every owner of a proportionally registered vehicle who has not paid personal property tax to the county assessor and who has been approved 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.

The Highway Use Tax is computed as follows:

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

Vehicle or Combination

Registered Weight Equivalent Tax

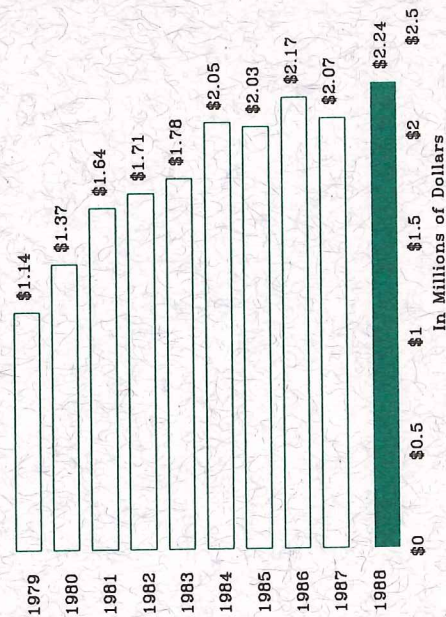
6,000 - 18,000 lbs.	\$100
18,001 - 33,000 lbs.	\$200
33,001 - 48,000 lbs.	\$300
48,001 - 63,000 lbs.	\$450
63,001 lbs. and over	\$600

2. Multiply the value for the total fleet determined 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 Utah shall be reduced as provided by law, provided that such vehicles have not been illegally operated on the highways of Utah prior to application for proportional registration.

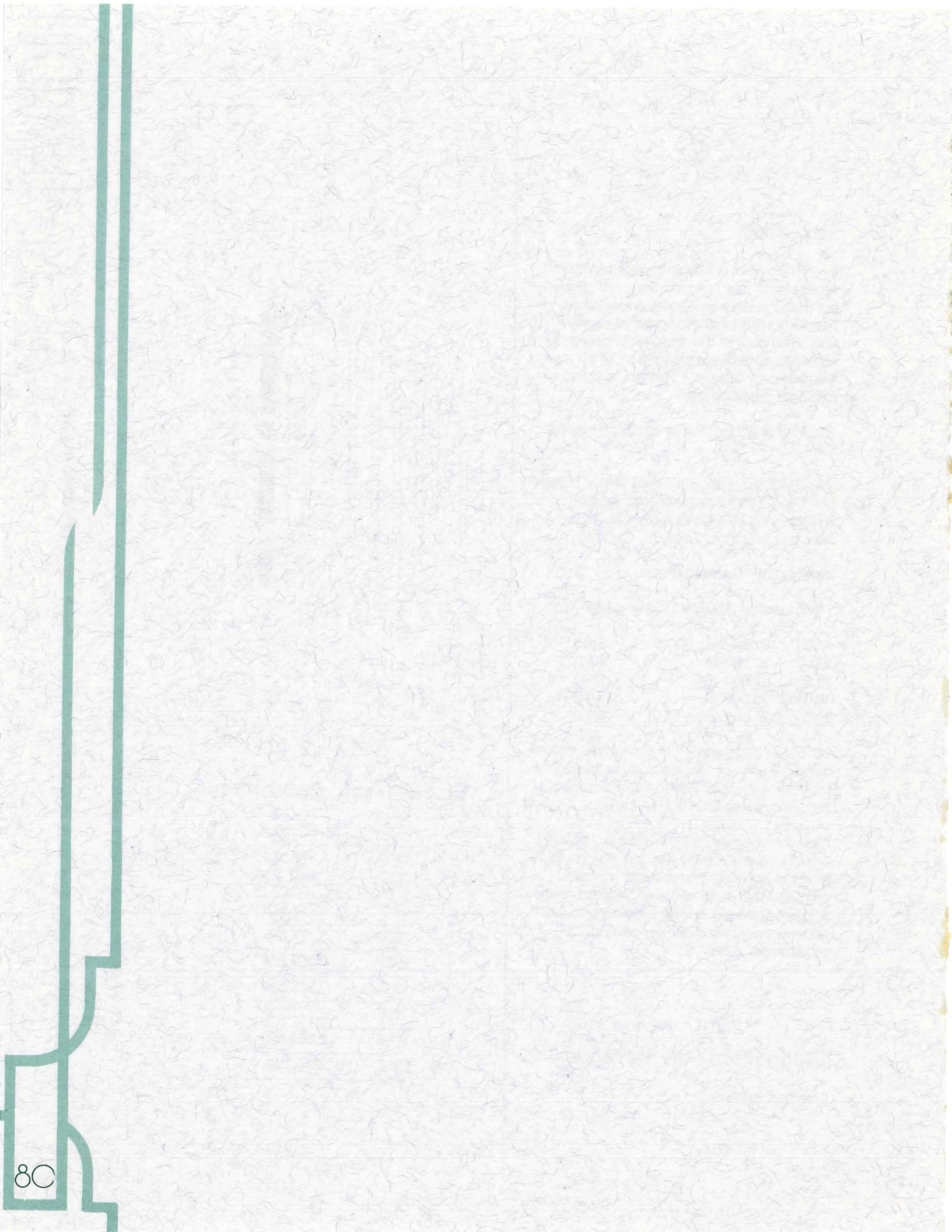
Disposition of Revenue

Transportation Fund



Fiscal Year Collections

1979	\$1,142,088
1980	1,373,959
1981	1,642,503
1982	1,711,622
1983	1,777,861
1984	2,055,234
1985	2,026,029
1986	2,171,022
1987	2,065,650
1988	\$2,239,766



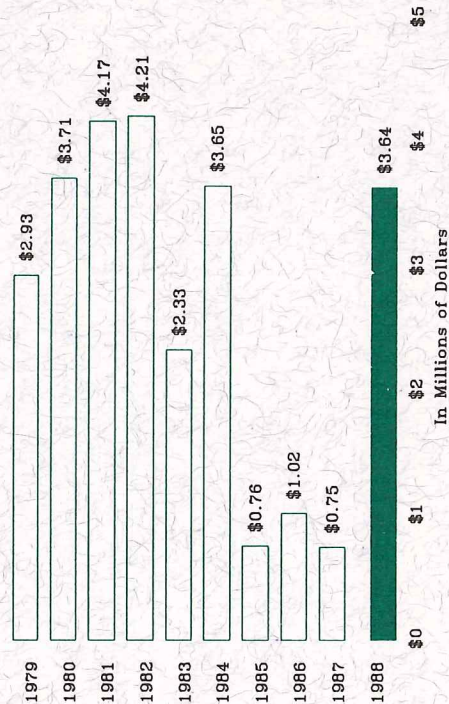
Tax Rate

The Mining Severance Tax is 2.4 percent of the taxable value of products of metal-liferous mines and metalliferous claims. The rate was increased from one percent in 1988, retrospective to January 1, 1988.

The taxable value differs according to the type of mineral:

- 1) Copper: taxable value equals 20 percent of gross proceeds.
- 2) Beryllium: taxable value equals 15 percent of gross proceeds.
- 3) All other minerals: taxable value equals 30 percent of gross proceeds.

This is applicable to the extractors of gold, silver, copper, lead, iron, zinc, tungsten, uranium, vanadium, and other valuable minerals.



Disposition of Revenue

General Fund

Note: Prior to 1988, this tax was known as the Mine Occupation Tax and included oil and gas as well as non-fuel minerals in a single tax. The 1988 General Session of the State Legislature separated this tax into two separate taxes and changed the name. (See Legislative Summary.)

Fiscal Year Collections

1979	\$2,934,722
1980	3,709,882
1981	4,167,921
1982	4,212,728
1983	2,333,993*
1984	3,653,056
1985	756,113
1986	1,023,523
1987	754,591
1988	\$3,643,366

* Figures for fiscal years after 1984 are for net collections. Prior years are gross collections.

Tax Rate

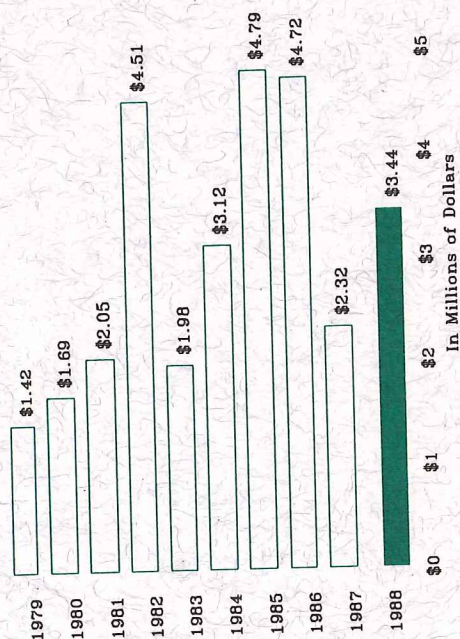
The Inheritance Tax is equal to the state death tax credit allowed by the I.R.S. on the Federal Estate Tax Return.

The tax is applicable to all estates filing a Federal Estate Tax Return, Form 706.

Note: Waivers of lien are not required to transfer property.

Disposition of Revenue

General Fund



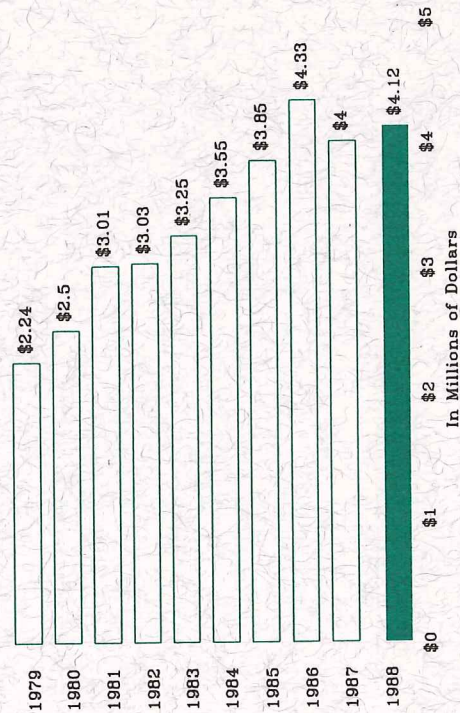
Fiscal Year Collections

1979	\$1,423,243
1980	1,694,934
1981	2,045,622
1982	4,514,081
1983	1,976,717
1984	3,120,730
1985	4,786,014
1986	4,725,406
1987	2,317,607
1988	\$ 3,443,460

Tax Rate

Annual registration fees and highway use fees are proportionally computed according to the applicant's prorate percentage. The prorate percentage is a fraction: the numerator is an amount equal to the fleet mileage traveled in Utah and the denominator is the total miles operated by the fleet in all jurisdictions. The cab card fee for tractors and trailers is \$3.00.

Any resident or nonresident may proportionally register and license each fleet for operation in Utah. A "fleet" consists of one or more commercial vehicles which supply motive power and contain a compartment for the driver, as well as 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

Fiscal Year Collections

1979	\$2,238,762
1980	2,487,909
1981	3,010,281
1982	3,033,158
1983	3,247,862
1984	3,548,030
1985	3,851,087
1986	4,331,801
1987	4,004,009
1988	\$4,117,914

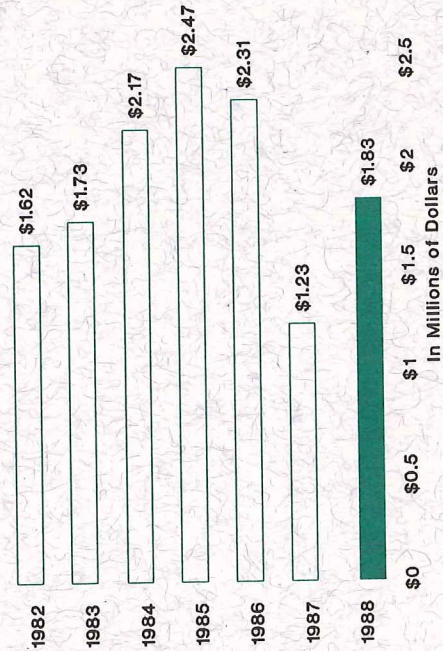
Tax Rate

The Oil and Gas Conservation Tax is 0.2 percent of the value at the well of oil, gas, and natural gas liquids produced, saved, and sold, or transported from the site of production.

This tax applies to all interest owners in the well, as reported by the operator, working interest owner, or first purchaser.

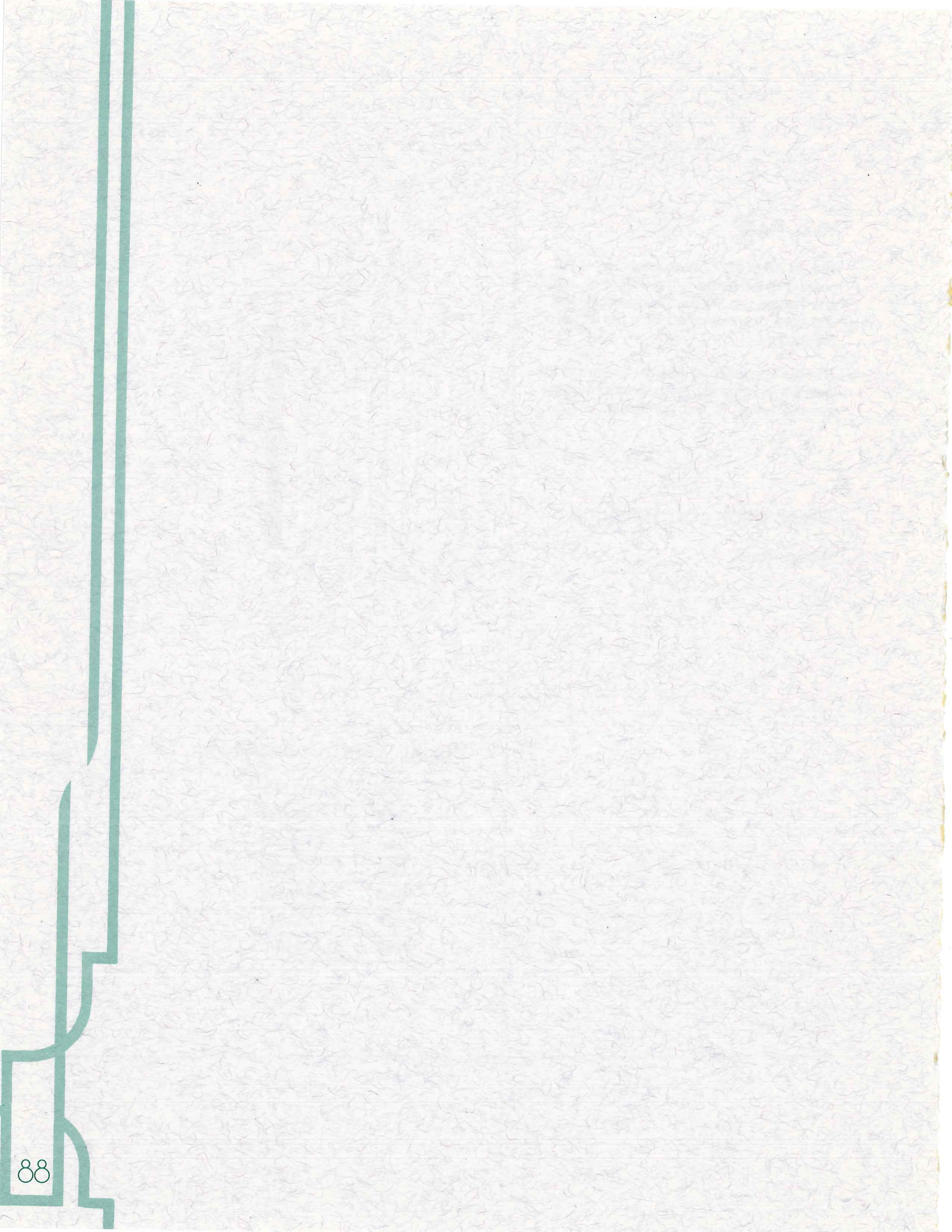
Disposition of Revenue

General Fund



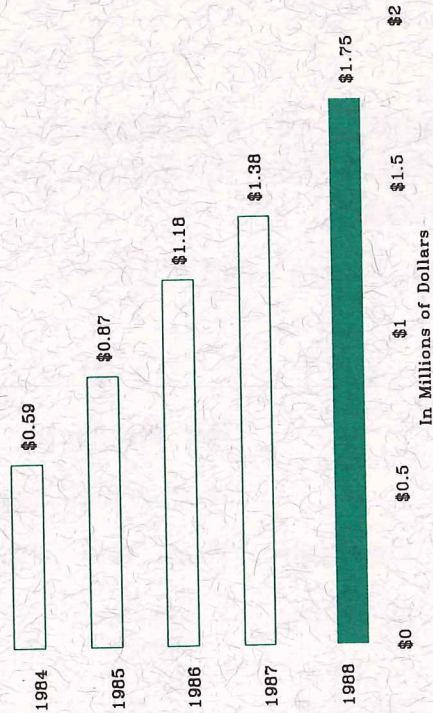
Fiscal Year Collections

1982	\$1,617,373
1983	1,730,952
1984	2,173,090
1985	2,473,266
1986	2,313,495
1987	1,232,911
1988	\$1,825,391



Tax Rate

Municipalities whose transient room capacity equals or exceeds their permanent population have the option of adding up to one percent of the purchase price on retail transactions subject to the state sales tax. Currently this option has been adopted by Alta and Park City at one percent and Brianhead and Springdale at 3/4 of one percent. In addition to exemptions provided under the state sales tax law, there are exemptions for single item sales exceeding \$2,500 and for certain wholesale sales as defined by local ordinance. The resort communities sales tax does not apply to transactions subject to the state use tax.



Disposition of Revenue

Revenues are distributed to the participating communities. The Tax Commission acts as agent for the communities.

Fiscal Year Collections

1984	\$ 591,480
1985	866,905
1986	1,180,086
1987	1,378,759
1988	\$1,748,352

Summary of Distribution of Resort Tax to Com- munities

**Fiscal Years 1987 and
1988**

Community	Net Distribution		Percentage Increase (Decrease)
	After Administrative Costs		
	Fiscal Year 1987	Fiscal Year 1988	
Brian Head	\$ 98,325	\$ 97,496	(0.84%)
Alta	179,212	157,637	(12.04)
Park City	1,105,392	1,302,141	17.80
Springdale	22,534	42,799	89.98
Grand Total	\$1,405,463	\$1,600,703	13.85%

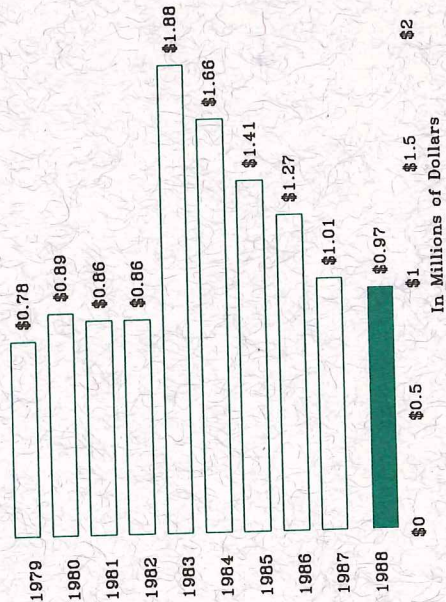
Tax Rate

The 96-Hour Temporary Permit fee for commercial vehicles is \$20 for single units and \$40 for multiple units.

Commercial vehicles meeting the registration requirements of another jurisdiction and subject to registration, but not entitled to exemption from registration or licensing, may, as an alternative to either registration or proportional registration, secure a temporary permit for a period not to exceed 96 hours.

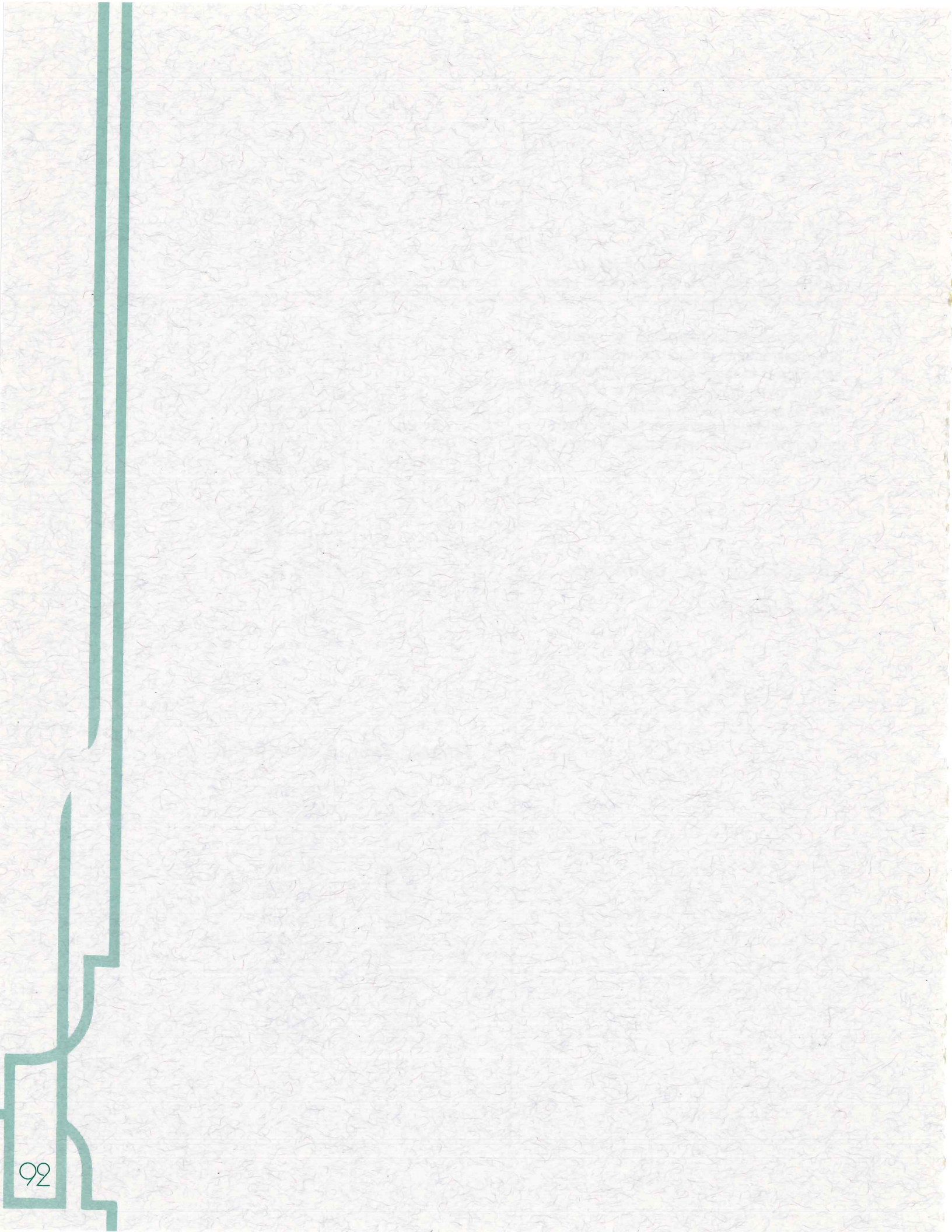
Disposition of Revenue

Transportation Fund



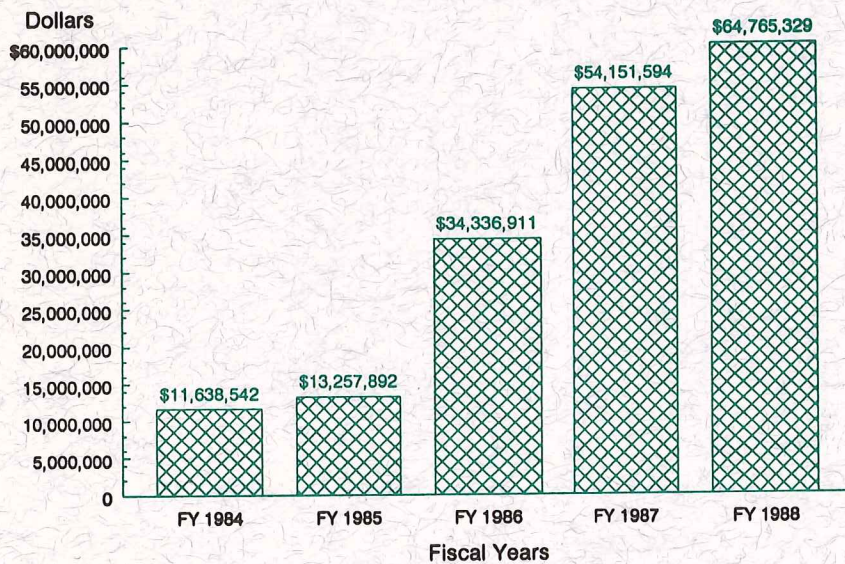
Fiscal Year Collections

1979	\$ 780,440
1980	886,767
1981	859,190
1982	864,148
1983	1,876,610
1984	1,664,085
1985	1,407,055
1986	1,270,208
1987	1,008,440
1988	\$ 968,079

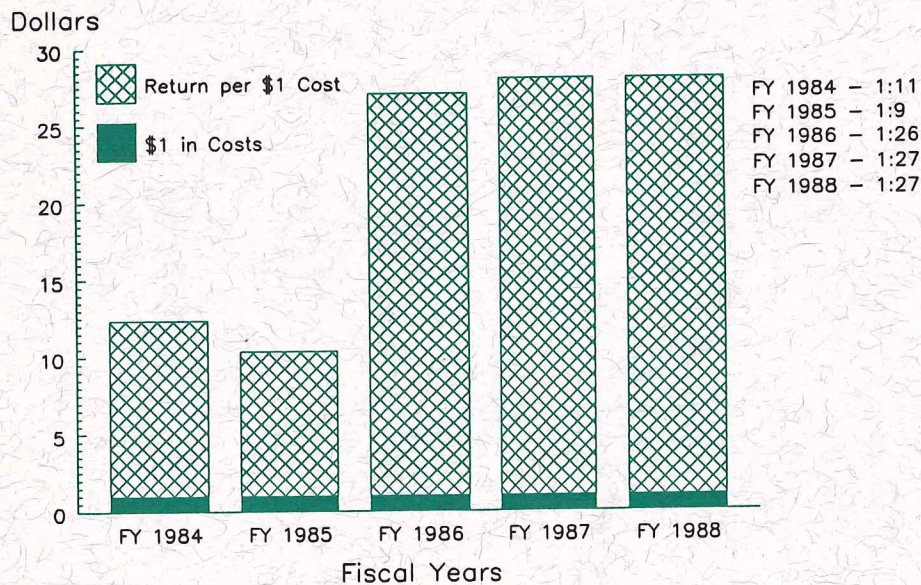


In fiscal year 1988, the Collections Division collected \$64.76 million in delinquent taxes, penalties, and interest. This is a \$10 million increase over the previous fiscal year. For every dollar spent in collection costs, the Collections Division brought in \$27 in state revenues.

Collections for FY 1984 - 1988

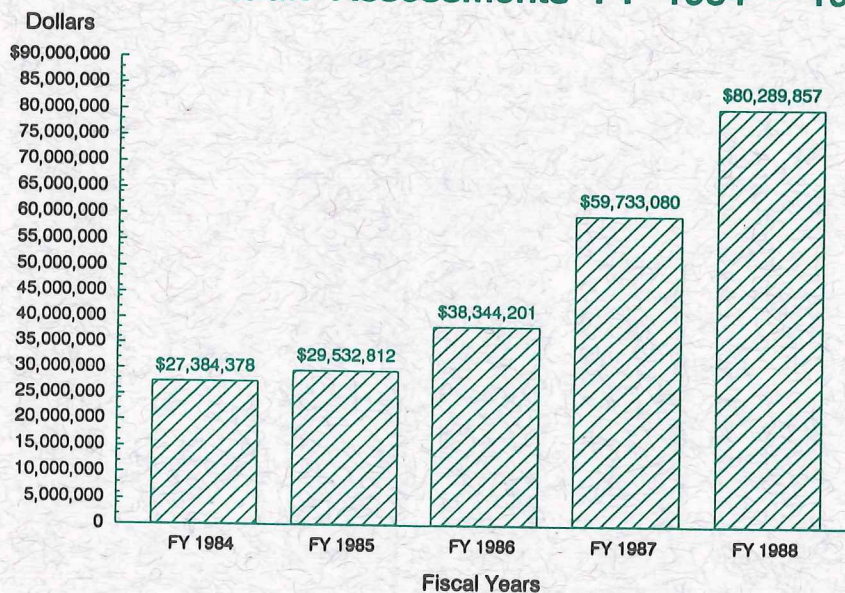


Ratio of Collections to Costs FY 1984 - 1988

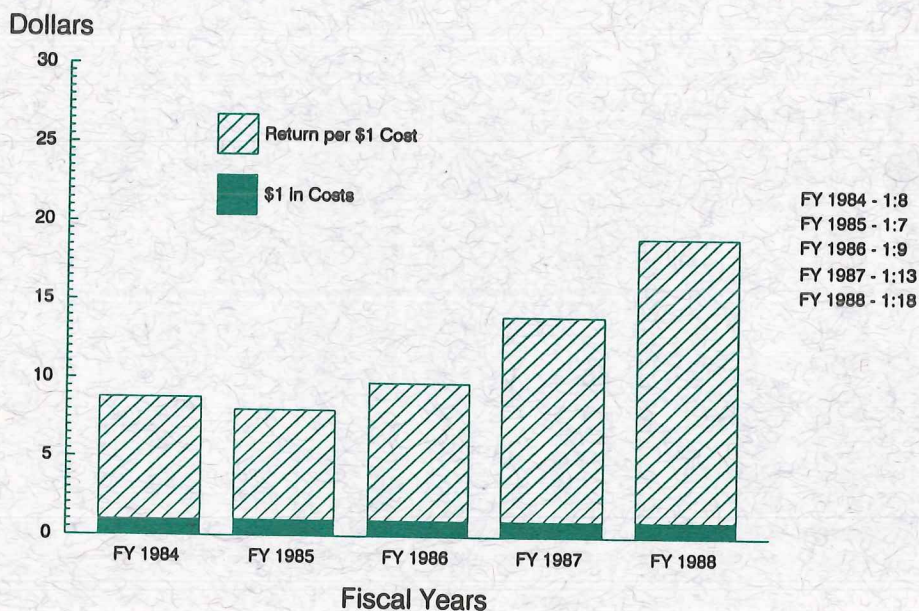


The Auditing Division reached \$80.3 million in audit assessments for fiscal year 1988. This represents \$18 in audit assessments for every dollar of auditing costs. This is a \$21 million increase over the previous year.

Audit Assessments FY 1984 - 1988



Ratio of Audit Costs FY 1984 - 1988



Property Tax

HB 25 Real Property Amendments (*Ted D. Lewis*)

Amends the requirements for acknowledging documents concerning real property. Recording statutes are amended and notice to third parties of recorded documents is clarified.

Amends 57-1-1, 57-1-19, 57-1-36, 57-3-1, 57-3-2, 57-3-3, 57-3-4, 57-3-10, 57-3-11 and 75-2-201; Enacts 57-2a-1, through 57-2a-7, 57-4a-1, and 57-4a-2 through 57-4a-4; Repeals 57-1-6, through 57-1-9, 57-1-17, 57-1-18, 57-2-1, through 57-2-9, 57-3-5, 57-3-8, 57-3-9, 57-4-1, through 57-4-4; Repeals and Reenacts 57-1-15 and 57-1-16 - July 1, 1988

HB 51 Establishment of Enterprise Zones (*Ray Nielsen*)

Designates economically depressed counties as enterprise zones. Tax incentives are offered to businesses locating or expanding in the designated zones. The act is administered by the Division of Community and Economic Development.

Enacts 59-19-101 through 59-19-114 - April 25, 1988
(Retrospective operation to January 1, 1988)

HB 78 Property Tax - Delinquent Tax Notice (*Lee Allen*)

Amends the language of the delinquent property tax notice sent to property owners.

Repeals and reenacts 59-2-1317 - April 25, 1988
(Retrospective operation to January 1, 1988)

HB 128 Probate Code Amendments (*Ted D. Lewis*)

Changes the surviving spouse's interest share and limits the amount which children may share in the estate. This bill increases the homestead allowances and prioritizes the expenses of administration. It also increases the amount of exempt property and makes the property exemption chargeable against a share passing under a will, and clarifies notice requirements for the personal representative of the allowance or disallowance of claims

Amends 75-2-102, 75-2-302, 75-2-401 and 75-2-402, 75-2-802, 75-3-102, 75-3-704, 75-3-804, 75-3-806, 75-3-1204 - April 25, 1988

HB 239 Public Transit District Act Amendments (*Afton B. Bradshaw*)

Expands the bonding provisions to provide for the issuance of tax and revenue anticipation notes and allows municipalities as well as counties to provide funding to operate the public transit and to appoint members to the board. The bill also expands the tax exempt status of district property and increases the limits of public bidding requirements.

Amends 11-20-4, 11-20-16, 11-20-17, 11-20-28, 11-20-38, 11-20-39, 11-20-55 and 11-20-59 - April 25, 1988

HB 308 Extension of Tax Study (*Franklin W. Knowlton*)

Extends the date for a study on what the monetary level of intangibles is in the fair market valuation of property.

Amends 59-2-304 and 59-2-919 - April 25, 1988
(Retrospective operation to January 1, 1988)

SB 59 Property Tax Recodification - Phase II (*Lyle W. Hillyard*)

Makes technical changes to the property tax code.

Amends 8-1-1, 8-1-2, 8-1-12, 8-1-20, 8-1-21, 10-2-102.6, 10-2-422, 10-5-107, 10-5-112, 10-6-111, 10-6-133, 10-7-14.2, 10-7-14.3, 10-8-91, 10-8-94, 10-16-5, 10-16-7, 10-16-16, 10-16-31, 10-16-36, 11-12-1, 11-12-3, 11-13-25, 11-14-13, 11-15-149, 11-15-152, 11-19-9.5, 11-19-29, 11-19-29.2, 11-19-29.4, 11-19-29.5, 11-19-29.6, 11-19-34, 11-20-12, 11-20-13, 11-20-35, 11-20-43, 11-20-44, 11-20-48, 11-20-59, 11-23-5, 11-23-9, 11-23-16, 11-23-25, 11-32-4, 17-4-9, 17-4-14, 17-4-16, 17-5-73, 17-6-3, 17-6-3.5, 17-6-3.8, 17-6-21, 17-7-5, 17-7-7, 17-7-16, 17-7-17, 17-7-31, 17-7-36, 17-9-16, 17-9-18, 17-9-23, 17-10-2, 17-12-1, 17-16-2, 17-16-17, 17-19-15, 17-21-22, 17-29-9, 17-29-13, 17-29-15, 17-29-17, 17-29-22, 17-36-16, 17-36-37, 17-37-1, 17-37-5, 17-38-1, 26-24-16, 26-27-9, 26-27-13, 37-2-1, 37-3-1, 37-3-5, 54-9-5, 59-1-211, 59-2-102 through 59-2-104, 59-2-212, 59-2-213, 59-2-304, 59-2-305, 59-2-307, 59-2-311, 59-2-313, 59-2-315, 59-2-327, 59-2-502, 59-2-601 through 59-2-603, 59-2-603, 59-2-701 through 59-2-705, 59-2-801 through 59-2-803, 59-2-901 through 59-2-906, 59-2-908, 59-2-909, 59-2-911 through 59-2-914, 59-2-917 through 59-2-924, 59-2-1001, 59-2-1101, 59-2-1302, 59-2-1365, 59-2-1366, 59-2-1370, 59-3-102 through 59-3-104, 59-6-101 through 59-6-104, 63-30-27, 63-32-4, 63-32-58, 63-32-95, 63-51-3, 63-51-6, 63-52a-5, 63-56c-5, 63-57-6, 63-57a-6, 63-57c-6, 63-59-5, 63-64-6, 63-66-5, 73-2-23, 73-7-11, 73-7-20, 73-8-15, 73-8-18, 73-8-20, 73-8-35, 73-8-36, 73-8-39, 73-8-49, 73-9-4, 73-9-7, 73-9-14, 73-9-16, 73-9-20, 73-9-29, 73-10a-4, 73-10a-27, 73-10b-10, and 73-24-6; Enacts 59-1-301, 59-1-302, 59-2-1114, 59-2-1332.5 and 59-2-1372; Repeals 59-2-907, 59-2-1012 through 59-2-1016, 59-2-1401 through 59-2-1416 and 73-2-24; Repeals and reenacts 59-2-1002 through 59-2-1011, 59-2-1102 through 59-2-1113 and 59-2-1303 through 59-2-1364 - February 9, 1988
(Retrospective operation to January 1, 1988)

SB 117 Improvement District Amendments (*Fred W. Finlinson*)

Provides time frames in which written protests and withdrawal of protests in improvement district establishment proceedings may be filed.

Amends 17-6-3 - March 15, 1988

SB 122 Improvement District Amendments (*Lorin N. Pace*)

Makes technical corrections and clarifies provisions dealing with municipal and county improvement districts.

Amends 10-16-3 through 10-16-5, 10-16-7, 10-16-9, 10-16-13, 10-16-16 through 10-16-19, 10-16-21, 10-16-25 through 10-16-27, 10-16-31, 10-16-33, 10-16-34, 11-23-13.1, 17-7-3 through 17-7-5, 17-7-7, 17-7-9, 17-7-13, 17-7-16 through 17-7-19, 17-7-21, 17-7-25 through 17-7-27, 17-7-31, 17-7-33 and 17-7-34; Enacts 10-16-31.5 and 17-7-31.5 - March 15, 1988

SB 140 Uniform Fiscal Procedures Act for Taxing Districts (*LeRay McAllister*)

Establishes a uniform fiscal procedure for special taxing districts.

Enacts 11-35-101 through 11-35-147 - March 15, 1988

Sales Tax**HB 11 Charitable Solicitations Amendments** (*Afton B. Bradshaw*)

Excludes the state and its political subdivisions from the definition of "charitable organization." An exemption from the Charitable Solicitations Act is given for bona fide veterans' organizations and organizations whose gross receipts from solicitations total less than \$5000. A charitable organization is excluded from the definition of "professional fund raiser."

Amends 13-22-2, 13-22-5, 13-22-8 and 13-22-10 - April 25, 1988

SB 31 Sales Tax - Repeal of Exemption for Meals Sold (*Haven J. Barlow*)

Repeals the exemption for meals sold at institutions of higher education, meals sold at hospitals when sold to the general public, and meals sold by churches when sold to the general public on a regular basis.

Amends 59-12-104 - July 1, 1988

SB 69 Sales Tax - Vehicle Dealerships (*C. E. Peterson*)

Defines vehicle dealer and describes procedures used when vehicle dealers are delinquent in remitting their sales tax. If delinquent, the dealer is required to pay the sales tax directly on each item sold until the delinquency is paid.

Amends 59-12-102, 59-12-104 and 59-12-107 - July 1, 1988

SB 79 Sales Tax - Boats, Trailers, and Outboard Motors (*Eldon A. Money*)

Exempts the sales of boats, trailers, and outboard motors sold to bona fide nonresidents from the sales tax, but requires that occasional sales of vessels be subject to the sales tax.

Amends 59-12-104 - April 25, 1988

Income Tax

HB 94 Income Tax - Retirement Exemption Amendments (*Nolan E. Karras*)

Increases the special exemption for retirement income, but phases it out at higher income levels. State retirees are required to choose between their retirement income tax exemption or the general exemption given to all retirees.

Amends 59-10-114 - April 15, 1988 (Retrospective operation to January 1, 1988)

HB 189 Definition of Compensation for Retirement Purposes (*Rob W. Bishop*)

Changes the definition of compensation used to calculate a retirement benefit. Performance bonuses or incentive lump-sum payments are included in the definition.

Amends 49-2-103, 49-3-103, 49-4-103, 49-5-103, 49-6-103 - July 1, 1988

HB 190 Retirement Final Average Salary Limitation (*Glen E. Brown*)

Limits the percentage increase in salary for any years used in computing final average salary. The increase cannot exceed the blanket salary increase given by the employer plus ten percent. For example, if a school district gave a three percent cost of living increase to all employees, the increase allowed by this bill would be 13 percent. An exception to the limitation is allowed when the employing unit provides documentation that the limitation was exceeded since 1) the employee changed employing units, 2) the member was promoted to a new position, or 3) the years used in the calculation were not consecutive.

Amends 49-2-103, 49-3-103, 49-4-103, 49-5-103, 49-6-103 - July 1, 1988

HB 216 Elimination of Late Filing Penalties on Tax Returns (*Pat Nix*)

Eliminates the penalty for failure to file a refund return or a no tax due return.

Amends 59-1-401 - April 25, 1988 (Retrospective operation to January 1, 1988)

HB 221 Income Tax - State Retirement Exemption (*Craig M. Call*)

Deletes the special treatment of state retirement income for people initially employed by state and local government after January 1, 1989.

Amends 49-1-608 - January 1, 1989

HB 285 Income Tax Checkoff for the Homeless (*Franklin C. Prante*)

Provides a check-off for donations of state personal income tax refunds to programs for the homeless.

Amends 55-22-1 and 55-22-2; Enacts 59-10-530.5; Repeals and reenacts 55-22-3 - April 25, 1988

HB 348 Income Tax Credit (*Glen E. Brown*)

Provides for a textbook appropriation and income tax credits if a surplus occurs, and also a reduction in the top income tax rate.

Enacts 59-10-701 and 59-10-702 - April 25, 1988

SB 2 Income Tax Amendments (*Lyle W. Hillyard*)

Reduces individual income tax rates, changes the adjustments to federal taxable income, and provides a refund of a portion of the 1987 income taxes. (Special Session, July, 1988)

Amends 59-10-104, 59-10-114, and 59-10-701; repeals 59-10-702 - January 1, 1988

Motor Fuel

HB 169 Motor Fuel - Government Agency (*Joseph M. Moody*)

Provides that in order to be eligible for the exemption from the motor fuel tax, the state or a political subdivision may purchase collectively 750 gallons of fuel and receive the exemption from the motor fuel tax.

Amends 59-13-201 - July 1, 1988

SB 61 Motor Fuel Tax -- Phase III Recodification (*Lyle W. Hillyard*)

Provides for a new definition of highway in the tax code similar to the definition found in the transportation code. The bill clarifies that rate changes apply only to motor fuel that is imported to the state or sold at refineries on or after the effective date of a change in rate. Revenue received from the tax increase of April 1, 1987 is to be used only for the repair and maintenance of highways. A minimum bond amount is set for distributors. These changes are made to both the motor fuel tax and the special fuel tax.

Amends 59-13-102, 59-13-201, 59-13-203 and 59-13-301, - April 25, 1988

SB 118 Interstate Fuel Tax Agreement Enabling Act (*Jack M. Bangerter*)

Enables the Tax Commission to enter into cooperative agreements with other states for the exchange of information, registration, collection, auditing, and refund of motor fuel and special fuel taxes. The Tax Commission is allowed to make rules to carry out the provisions established in the agreement.

Enacts 59-13-501 - April 25, 1988

Motor Vehicle

HB 28 Amendments to State Vehicle Marking (*Stephen M. Bodily*)

Clarifies that vehicles both owned and leased by the state must display an identification mark.

Amends 41-7-1.5 - April 25, 1988

HB 46 Motor Vehicle - Security Amendments (*Jack F. DeMann*)

Limits the application of the administrative fee for license reinstatement after confiscation to cases involving the use of hired constables. The bill also eliminates the requirement that verification of insurance coverage provided by insurance companies must be in writing, and changes the penalty for selling a vehicle to avoid the penalties of not having insurance to a class B misdemeanor.

Amends 41-2-134, 41-6-35.5, 41-12a-411 - April 25, 1988

HB 212 Repeal of Insurance Survey (*Scott W. Holt*)

Repeals the motor vehicle insurance survey program which required that five to ten percent of the persons on record with the Motor Vehicle Division as owning motor vehicles be randomly surveyed to verify compliance with motor vehicle insurance laws.

Amends 41-2-128; Repeals 41-12a-701, 41-12a-702, 41-12a-703, 41-12a-704, 41-12a-705, 41-12a-706 - April 25, 1988

HB 228 Motor Vehicle License Plates (*Jeril B. Wilson*)

Provides for special license plates with the inscription "Former Prisoner of War" to qualifying persons. An application and payment of a fee is required.

Enacts 41-1-44.6 - April 25, 1988

SB 16 Motor Carrier Act Amendments
(Alarik Myrin)

Amends the time limit from 90 days to 45 days for common and contract motor carriers to make final accounting and settlement on all sums owed under a lease agreement. On the form used for requests given by common motor carriers seeking to broaden intrastate route and commodity authority, the word "application" is replaced by the word "petition." The requirement for private motor carriers to display the company name and location on all vehicles is eliminated. The bill also adds a requirement for common and contract motor carriers to display on each vehicle the identification number issued by the Public Service Commission.

Amends 54-6-20, 54-6-27, 54-6-33 and 54-6-49 - April 25, 1988

SB 161 Control of Exempt Plates
(David H. Steele)

Establishes procedures for the confidential filing of certain license plate information, provides for the annual renewal of "EX" license plates, and sets penalties for non-compliance.

Amends 41-1-44.1, 41-1-49.7 - April 25, 1988

SB 172 License Plate Regulation
(David H. Steele)

Prohibits making or displaying facsimiles of license plates.

41-1-142 - April 25, 1988

SB 188 Motor Vehicle Act - Salvage Vehicles (C. E. Peterson)

Provides clarification and control of salvage vehicles and issuance of salvage titles.

Amends 41-1-36.5, 41-1-51, 41-1-169, 41-1-171; Enacts 41-1-36.6 - April 25, 1988

SB 202 Recording of Motor Vehicle Lien or Encumbrance (C. E. Peterson)

Provides that only one lien or encumbrance can be placed on a vehicle's record at the Division of Motor Vehicles. The time limit for filing a cause of action is amended.

Amends 41-1-20, 41-1-37, 41-1-83, 41-1-150, 41-1-155, 41-1-156, 41-1-178, 41-1-183, 41-1-184 - April 25, 1988

Other Legislation**HB 183 Mining Severance Tax Amendments** (Jack F. DeMann)

Changes the basis and rate of the severance tax on metalliferous minerals. There is a standard deduction for costs and a new rate of 2.4 percent.

Amends 59-5-201 through 59-5-304 and 59-5-214 - April 15, 1988 (Retrospective operation to January 1, 1988)

SB 11 Corporate Dividend Amendments (K. S. Cornaby)

Clarifies the definitions of "earned surplus" and "net income" so that they may be computed on a consolidated basis in accordance with generally accepted accounting principles.

Amends 16-10-2 - April 25, 1988

SB 43 Oil and Gas Conservation Amendments (Fred W. Finlinson)

Changes the period of confidentiality for well logs. Certain monthly reporting requirements of transporters and refiners are eliminated. The period for payment of oil and gas conservation tax is changed, and the reporting responsibilities of the Division of Oil, Gas and Mining are eliminated.

Amends 40-6-5, 40-6-14, 40-6-16 - April 25, 1988

SB 60 Severance Tax - Phase II Recodification (Lyle W. Hillyard)

Separates the taxes for metalliferous minerals from the tax on gas and oil. The separation is not to affect anyone's tax liability.

Amends 59-5-101, 59-5-102 and 59-5-104 through, 59-5-108; Enacts 59-5-201 through, 59-5-215; Repeals 59-5-116, 59-5-117, 59-5-118, 59-5-103, 59-5-109 and 59-5-110 through, 59-5-115, - February 9, 1988

SB 62 Payment Extension for Inheritance Taxes (*Lyle W. Hillyard*)

Provides that when an estate has received an extension for payment of federal estate taxes, the tax commission shall grant a similar extension for payment of state estate taxes.

Amends 59-11-106 - April 25, 1988

SB 64 Technical Tax Amendments (*Lyle W. Hillyard*)

Makes technical corrections to the tax code.

Amends 10-8-86, 11-26-1, 59-1-401, 59-8-103, 59-8-104, 59-9-101, 59-10-105, 59-10-114, 59-10-407, 59-12-108, 59-12-204, 59-12-205 and 75-3-1201; Enacts 59-12-401 and 59-12-501; Repeals 59-1-803 through, 59-1-807 and 59-10-113 - April 25, 1988 (Retrospective operation to January 1, 1988)

SB 96 Aeronautical Regulatory Act Amendments (*Richard B. Tempest*)

Defines "antique aircraft" and allows aircraft meeting this definition to be registered one time for a single fee of \$50 in lieu of the annual registration required of other aircraft.

Amends 2-1-1 and 2-1-7.5; Enacts 2-1-7.6 - April 25, 1988

SB 160 Insurance Premium Tax Amendments (*Paul Rogers*)

Exempts public agency insurance mutual policies from the premium tax.

Amends 59-9-1-1 - July 1, 1988

SB 209 Illegal Drug Tax (*Ivan M. Matheson*)

Provides for a stamp tax on illegal drugs.

Enacts 59-19-101 through 59-19-107 - April 1, 1988

SB 7 Tax Recodification Phase II Amendments (*Dix H. McMullin*)

Makes changes to the mineral production tax withholding statute. Producers shall deduct and withhold from every payment being made to any person in respect to production of minerals in this state an amount equal to four percent of the amount which would have otherwise been payable to the person entitled to the payment. (Special Session)

Amends 59-6-102 - July 8, 1988

