TAH STATE TAX COMMISSION

A N N U A L R E P O R T J U L Y 1, 1989 J U N E 30, 1990

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ANNUAL REPORT OF THE UTAH STATE TAX COMMISSION

R. H. HANSEN Chairman

ROGER O. TEW
JOE B. PACHECO
G. BLAINE DAVIS
Commissioners

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COMMISSIONERS' LETTER

The 1989-90 Annual Report of the Utah State Tax Commission summarizes the revenue collections during the fiscal year and recaps significant tax legislation.

The four Tax Commissioners are appointed by the Governor. The Utah Constitution charges the Tax Commission with the responsibility for administering and supervising the tax laws of the state, the assessment of mines and public utilities and oversight of the assessment and equalization of property taxes among the counties.

The Tax Commission as a department also registers cars, trucks and vessels through its Motor Vehicle Division and regulates the automobile industry through its Motor Vehicle Enforcement Division.

Fiscal Year 1989-90 was notable for its lack of significant change. It represents the first time in several years there have been no significant adjustments to Utah's major taxes. The Utah Legislature met in special session in September 1989 to readjust Individual Income Tax rates to comply with the Davis v. Michigan Department of Treasury federal retiree decision. But because those changes were made retroactive to January 1989, they were reflected in the 1988-89 annual report.

In May 1990, the Utah Supreme Court handed down a property tax decision in Amax Magnesium Corporation v. Utah State Tax Commission, which called into question the validity of the way in which the state values centrally assessed property versus locally assessed property. However, this issue was not addressed until the 1991 Utah Legislature and

the results of the lawmakers' actions will be detailed in the 1990-91 annual report.

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 its needs.

Utah State Tax Commission

R. H. Hansen, Chairman

Roger O. Tew

Joe B. Pacheco

G. Blaine Davis

EXECUTIVE DIRECTOR'S LETTER

Over the past several years, the Utah State Tax Commission has made great strides in improving efficiency throughout all of its divisions. We have been very successful in developing information processing systems, reducing our turn-around time on taxpayer transactions, improving the hiring and training of professional employees, and other advances.

Having established a firm procedural foundation, we are now in a position to build upon our successes. Recognizing there is an optimal level of efficiency, we now are looking to increase the effectiveness of our programs.

Effectiveness programs translate to one significant area — customer service. Over the next few years, we will place an even greater emphasis on providing accurate, timely and fair responses to the public we serve. We are firmly committed to the concept that customers should be served, that we have been hired to do that and that it should be done in a timely manner.

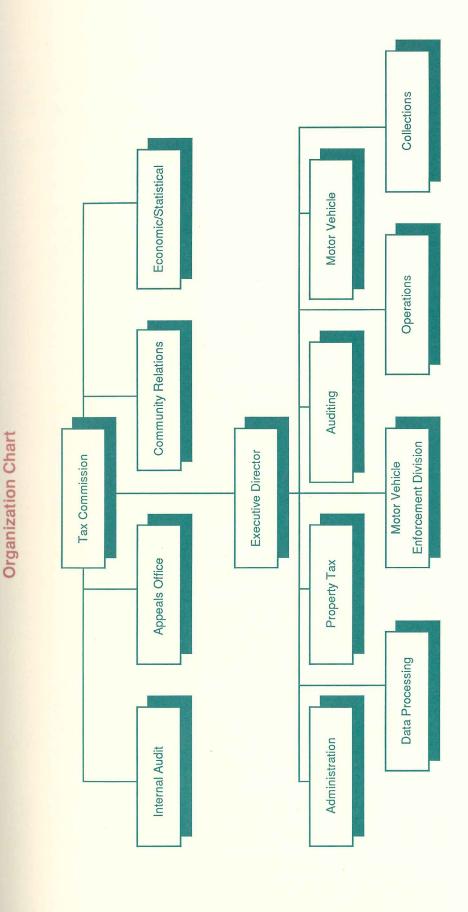
Effectiveness is more than the number of transactions completed by an employee in a given time period. Effectiveness involves giving Tax Commission staff the authority to

make decisions at the appropriate bureaucratic levels, establishing convenient locations for motor vehicle transactions and working cooperatively with outside groups such as tax practitioners, legislators and other government entities to provide the most effective and efficient service possible. These efforts are critical to develop the Tax Commission into an agency that can meet the increasingly complex demands of the '90's.

As we chart our course in this ambitious undertaking, I plan to further develop the Tax Commission into a model governmental agency that works to ensure that each of Utah's citizens bears only his fair share of the costs of government.

Clyde R. Nichols, Jr. Executive Director

ORGANIZATION



UTAH STATE TAX COMMISSION

787.1 748.1 10.0 29.0 Full Time Part Time Seasonal

HISTORY OF COLLECTIONS

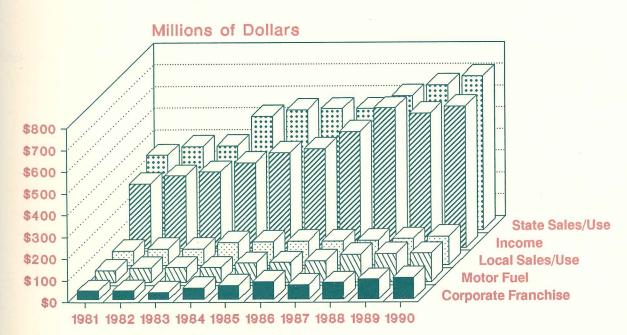
History of Major State Taxes

In Millions of Dollars

Tax	State	Individual	Local	Motor	Corporate
Year	Sales/Use	Income	Sales/Use	Fuel	Franchise
1981	347.4	294.9	67.0	56.6	40.7
1982	385.4 ^r	331.1	74.8 ^r	67.7	40.9
1983	389.5 ^r	348.0	75.0 ^r	68.7	33.8
1984	526.2	390.9	104.2 ^r	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	559.0 ^r	533.3	110.7	100.0	68.9
1988	617.6 ^r	569.9*	110.7	129.4	78.8
1989	667.4 ^r	615.6	120.2 ^r	131.2	93.0
1990	707.4	647.6	130.7	132.5	99.7

^{*} This number includes a \$71 million accrual adjustment to reflect the income tax refund mandated by a 1988 special session of the Utah Legislature.

History of Major State Taxes* Fiscal Years 1981-1990



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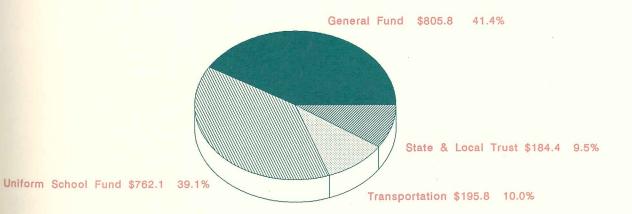
Revised

Overview of Collections

The following charts summarize the State of Utah's 1989-90 revenue collections by specific fund. A more detailed review of collections by type of tax is also included. (Percentages may not total 100 due to rounding.)

Net Collections by Major Fund FY 1989-90

(Collections in Millions: \$1,948)



OVERVIEW OF COLLECTIONS

FY 1989-90 General Fund

(Collections in Millions: \$806)

State Sales Tax \$707.4 87.8%

Beer Tax \$7.9 1.0%

Other \$6.5 0.8%

Oil & Gas Severance Tax \$24.7 3.1%

Insurance Premium Tax \$30.0 3.7%

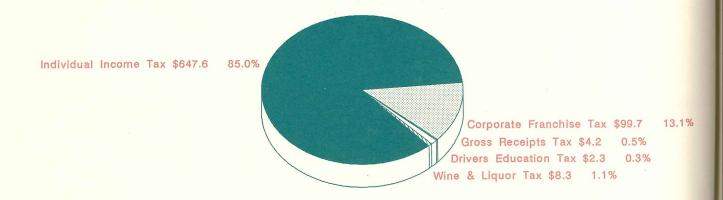
Cigarette & Tobacco Tax \$22.3 2.8%

Mining Severance Tax \$5.4 0.7%

Oil & Gas Conservation Tax \$1.5 .02%

FY 1989-90 Uniform School Fund

(Collections in Millions: \$762)

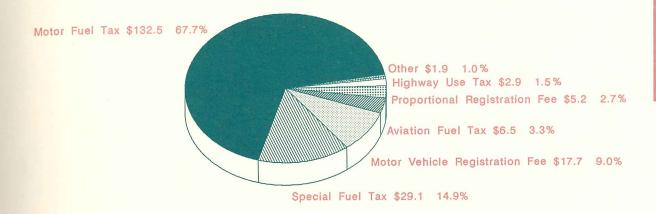


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OVERVIEW OF COLLECTIONS

FY 1989-90 Transportation Fund

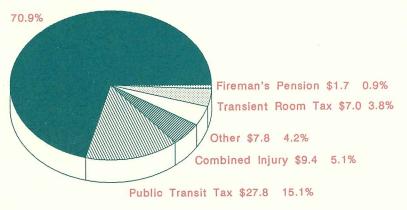
(Collections in Millions: \$195)



FY 1989-90 State & Local Trust

(Collections in Millions: \$184)

Local Sales & Use Tax \$130.7



Tax Collections and Fund Distribution Fiscal Years 1988-89 and 1989-90

SOURCE AND DISTRIBUTION	1989 GROSS COLLECTIONS	1989 REFUNDS & ADJUSTMENTS	1989 NET COLLECTIONS	1990 GROSS COLLECTIONS	1990 REFUNDS & ADJUSTMENTS	1990 NET COLLECTIONS	PERCENT	AMOUNT
UNIFORM SCHOOL FUND Income Tax - Final Payments Income Tax - Withholding Corporation Franchise Tax Mineral Prod. Tax Withholding Gross Receipts Tax Wine & Liquor Tax	\$158,607,140 578,981,576 109,183,572 9,387,748 2,813,748 8,120,840	(\$124,905,276) (468,744) (21,849,645) (97,940) 0	\$33,701,864 578,512,832 87,333,927 9,289,809 2,813,748 8,120,840	\$158,928,981 597,911,119 107,532,109 9,189,709 4,172,166 8,279,687 2,322,109	(\$111,728,586) (620,951) (13,364,581) (555,919) 0	\$47,200,395 597,290,167 94,167,528 8,633,790 4,172,166 8,279,687 2,321,857	40.1% 3.2% 7.8% -7.1% 48.3% 2.0% 2.0%	\$13,498,531 18,777,335 6,833,601 (656,019) 1,358,418 158,848 62,138
Drivers Education Tax Subtotal	\$869,354,656	(\$147,321,919)	\$722,032,737	\$888,335,880	(\$126,270,290)	\$762,065,589	5.5%	\$40,032,852
GENERAL FUND				\$746 AOE 675	(RB 062 234)	\$707 443 441	6.0%	\$40.040,879
Sales & Use Tax - State	\$672,772,995	(\$5,370,433)	\$667,402,562	1.516.689	(453,202,234)	1,515,236	42.3%	450,506
Oll & Gas Conservation Tax	7,640,817	0	7,640,817	7,926,214	0	7,926,214	3.7%	285,397
Cigarette Tax	22.134.836	(515,587)	21,619,249	21,106,378	(558,853)	20,547,526	-5.0%	(1,071,724)
Tobacco Products Tax	1,475,973	(3,524)	1,472,450	1,708,732	0	1,708,732	16.0%	236,282
Inheritance Tax	10,787,416	(1,021,195)	9,766,221	8,012,648	(419,315)	7,593,334	-22.2%	(2,172,887)
Insurance Premium Tax	27,766,341	(1,388,484)	26,377,857	30,151,356	(205,232)	29,946,123	13.5%	3,568,266
Self Insurers Insurance Tax	27,835	0	27,835	101,158	(27,393)	73,765	165.0%	45,929
Oil and Gas Severance Tax	23,219,343	(20,831)	23,198,512	24,884,749	(178,077)	24,706,671	6.5%	1,508,159
Mining Severance Tax	4,992,568	(57,013)	4,935,555	5,389,113	0	5,389,113	9.5%	453,558
Motor Vehicle Business Adm. Fees	es 928,738	(1,340)	927,398	768,961	(2,366)	766,595	-17.3%	(160,803)
Snowmobile Registrations	169,231	(20)	169,211	171,574	0	171,574	1.4%	2,363
Boat Registrations	531,290	(170)	531,120	528,322	(20)	528,302	-0.5%	(2,818)
ATV Registration Fees	700,883	(09)	700,823	841,042	(24)	841,018	20.0%	140,195
Senior Citizen & Energy Credits	0	(1,396,175)	(1,396,175)	0	(3,363,108)	(3,363,108)	140.9%	(1,966,933)
Subtotal	\$774,300,880	(\$9,862,714)	\$764,438,166	\$819,512,610	(\$13,718,075)	\$805,794,535	5.4%	\$41,356,369

OVERVIEW OF COLLECTIONS

	1989	1989	1989	1990	1990	1990	1000	Figure
GOLLECTIONS	SS	AD.IIISTMENTS	COLLECTIONS	GOLLECTIONS	AD.IIISTMFNTS	COLLECTIONS	CHANGE	CHANGE
\$131.290.771	771	(\$70.878)	\$131.219.894	\$132.526.924	(\$51,829)	\$132.475.096	1.0%	\$1,255,202
17,427,135	32	(7,808)	17,419,327	17,746,591	(5,512)	17,741,079	1.8%	321,752
29,458,997	76	(153,844)	29,305,153	30,006,547	(914,704)	29,091,843	-0.7%	(213,311)
938,430	30	(571)	937,859	872,420	(480)	871,940	-7.0%	(65,919)
962,537	37	(144)	962,394	991,025	(86)	626'066	3.0%	28,546
4,350,662	62	(5,120)	4,345,542	5,203,981	(26,573)	5,177,409	19.1%	831,867
2,513,722	722	0	2,513,722	2,945,378	(664)	2,944,579	17.1%	430,857
7,098,465	65	(122,327)	6,976,137	6,561,961	(58,409)	6,503,552	-6.8%	(472,586)
\$194,040,720	50	(\$360,692)	\$193,680,028	\$196,854,828	(\$1,058,392)	\$195,796,436	1.1%	\$2,116,408
\$121,200,314	4	(\$964,654)	\$120,235,660	\$131,096,464	\$(436,163)	\$130,660,301	8.7%	\$10,424,641
26,092,430	0	(207,751)	25,884,679	27,842,771	(40,064)	27,802,707	7.4%	1,918,028
6,926,777	7	(55,577)	6,871,200	7,040,741	(12,627)	7,028,114	2.3%	156,914
1,292,982	Q	(17,864)	1,275,118	1,729,402	(26,845)	1,702,557	33.5%	427,439
	0	0	0	1,516,454	0	1,516,454	%0.0	1,516,454
35,000	0	(35,100)	(100)	0	0	0	-100.0%	100
1,206,235	D.	(1,239,794)	(33,559)	1,201,999	(1,289,226)	(87,227)	159.9%	(23,668)
2,021,743	e	0	2,021,743	1,669,977	0	1,669,977	-17.4%	(351,765)
348	ထု	0	348	0	0	0	-100.0%	(348)
(1,538)	8	0	(1,538)	10,500	0	10,500	-782.9%	12,038
7,542,991	1	(8,601,845)	(1,058,854)	11,295,604	(10,449,089)	846,515	-179.9%	1,905,369
10,143,385	2	0	10,143,385	800,098,6	0	800'098'6	-7.7%	(783,377)
1,390,913	က	0	1,390,913	1,295,653	0	1,295,653	-6.8%	(95,260)
	0	0	0	0	0	0	%0.0	0
(14,706)	(9)	(594)	(15,000)	0	0	0	-100.0%	15,000
6,389	6	(7,732)	(1,343)	(1,515)	(10,334)	(11,849)	782.2%	(10,506)
\$177,843,264	4	(\$11,130,611)	\$166,712,653	\$194,058,058	(\$12,264,348)	\$181,793,710	%0.6	\$15,081,057
							•	
\$1,391,601	_	(\$152)	\$1,391,450	\$1,454,754	(\$102)	\$1,454,652	4.5%	\$63,203
200,925	2	(1,328)	199,597	210,575	(545)	210,030	5.2%	10,433
829,601	01	0	829,601	910,262	0	910,262	%2.6	80,661
\$2,422,127	27	(\$1,480)	\$2,420,648	\$2,575,591	(\$647)	\$2,574,944	6.4%	\$154,297
\$2,017,961,647	1	(\$168,677,416)	\$1,849,284,232	\$2,101,336,966	(\$153,311,752)	\$1,948,025,214	5.3%	\$98,740,982

Property Tax

Property taxes are levied at the local level, based on valuations established by elected county assessors and, in the case of certain properties, by the State Tax Commission's Property Tax Division. The amount of taxes paid is based upon the tax rate applied against the taxable value of the property.

Tax rates are set by local entities such as counties, cities and towns, school districts and special taxing districts.

In this process, the Property Tax Division has two major functions:

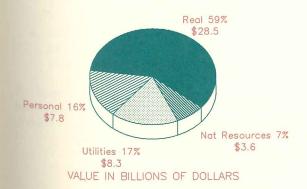
- assuring appropriate local assessment of real property through training of elected county assessors and monitoring the ratio of assessments to actual property values.
- assessment of natural resources property and large companies with multistate or multicounty operations.

This section demonstrates the proportions of property tax collections from various types of properties. The respective property tax burdens of the various counties and the ratios of assessments to actual market value of properties on a county-by-county basis are also illustrated.

STATEWIDE TAXABLE

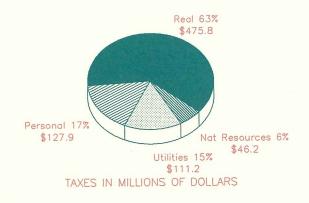
VALUE AND TAXES CHARGED FOR ALL

UTAH PROPERTY BY TYPE FOR 1989

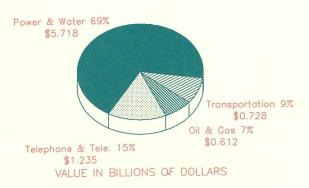


Taxes Charged to All Property

Class of Property	Taxes Charged	Percent
Residential	300,416,994	39.5
Commercial	129,230,451	16.9
Other Real	46,124,253	6.1
Personal	127,851,451	16.8
Natural Resources	46,249,385	6.1
Utilities	111,235,941	14.6
Statewide	761,108,475	100.0



STATEWIDE TAXABLE VALUE AND TAXES CHARGED FOR 1989 CENTRALLY ASSESSED UTILITIES



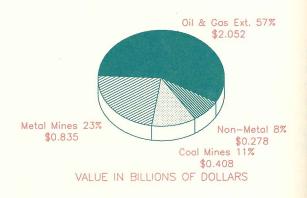
Power & Water 65% \$72.5 Transportation 9% \$10 Oil and Gas 8% \$20 TAXES IN MILLIONS OF DOLLARS

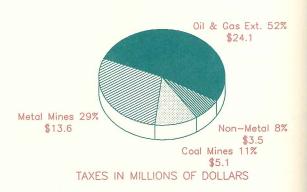
Centrally Assessed Property

The Property Tax Division is responsible for the valuation of mines, utilities, airlines and motor and rail carriers. The market value of multistate utilities is determined by the "unit value" approach, which values the entire operation as a unit, then allocates the value to the state and then to the counties.

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

STATEWIDE TAXABLE VALUE AND TAXES CHARGED FOR 1989 CENTRALLY ASSESSED NATURAL RESOURCES





Locally Assessed Property

In the late 1970s, the ratio of assessment to actual market value of property was disproportional on a statewide basis. The Tax Commission is required by the Legislature to assure that assessments and market values do not vary beyond certain tolerances. To assure those ratios are maintained, the Property Tax Division has conducted an annual assessment/sales ratio study since 1981 to monitor intercounty equity.

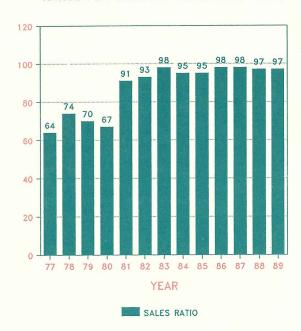
The Property Tax Division is also responsible for the training, assistance and general supervision of county assessors and other local property tax administrators.

The division ensures accurate and equitable assessment of real and personal property by:

- conducting the annual assessment/sales ratio study
- auditing personal property on an ongoing basis
- auditing land assessed under the Farmland Assessment Act for property classification and compliance with legal eligibility requirements
- annually auditing tax rates set each year by the more than 550 separate taxing entities in the state
- conducting appraisal certification programs for county assessors and their appraisal staffs. The education program includes regional workshops and an annual assessor's school.
- training county auditors and local administrators in conjunction with the implementation of "Truth in Taxation" laws.

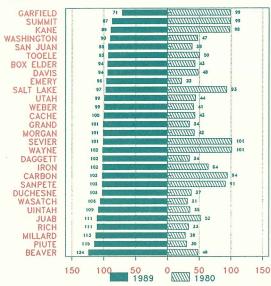
The accompanying charts demonstrate how assessment levels have become more uniform over time.

STATEWIDE ASSESSMENT\SALES RATIOS FOR CALENDAR YEARS 1977-1989



COMPARISON 1989 VS. 1980 ASSESSMENT/SALES RATIOS BY COUNTY

COUNTY

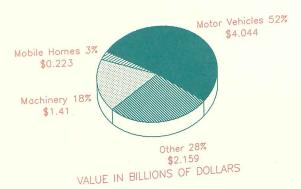


	Taxable Value	Percent	Market Value	Percent
Class of Property	17,814,767,371	36.9	29,691,872,777	47.3
Residential	7,607,833,591	15.8	9,509,791,989	15.1
Commercial	3,112,796,451	6.5	3,890,995,564	6.2
Other Real	7,835,982,655	16.2	7,835,982,655	12.5
Personal	3,573,683,973	7.4	3,573,683,973	5.7
Natural Resources	8,292,770,028	17.2	8,292,770,028	13.2
Utilities	48,237,834,069	100.0	62,795,096,986	100.0
Statewide				

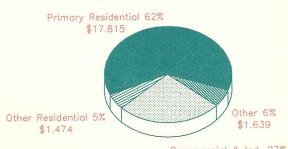
STATEWIDE TAXABLE

VALUE AND TAXES CHARGED FOR 1989

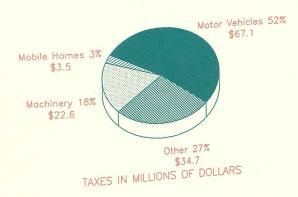
LOCALLY ASSESSED PERSONAL PROPERTY

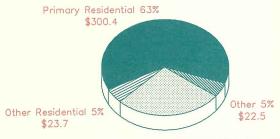


STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR 1989
LOCALLY ASSESSED REAL PROPERTY



Commercial & Ind. 27% \$7.607 VALUE IN BILLIONS OF DOLLARS

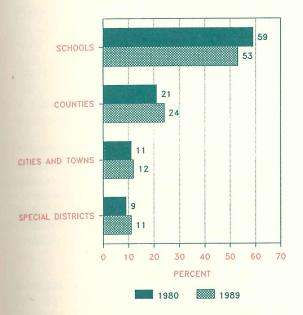




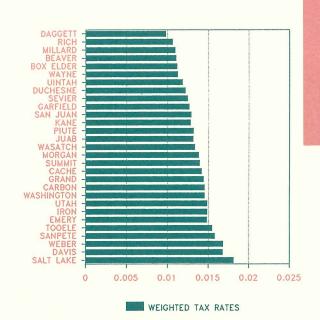
Commercial & Ind. 27% \$129.2 TAXES IN MILLIONS OF DOLLARS

PROPERTY TAX

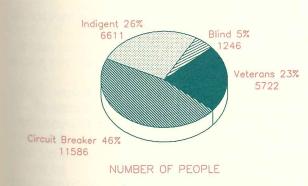
DISTRIBUTION OF TAXES BY TYPE OF ENTITY FOR 1980 & 1989

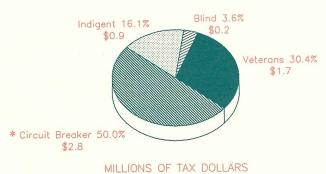


WEIGHTED AVERAGE TAX RATES RANKED BY COUNTY FOR 1989



STATEWIDE TAX RELIEF BY CATEGORY FOR 1989

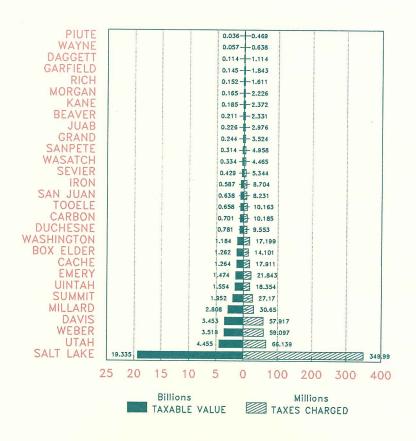




*Legislative increase in eligibility limit and relief amounts.

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RANKING OF UTAH'S 29 COUNTIES BY TOTAL TAXABLE VALUE AND TAXES CHARGED FOR 1989



Miscellaneous Statistics

3,027 Tax as % of Income 2.7 .95 Highest 2.11)
3	3,027 Tax as % of Income 2.7 .95 Highest 2.11

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

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

³ There may be slightly more than 750,000 parcels in Utah.

⁴ This figure includes land and buildings.

Tax Rate

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

The same rates apply to retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, commercial electric, gas, and heat utility service, hotel and motel accommodations and certain other services; there are exemption provisions; retailer licenses are issued without fee.

Charges for residential use of electricity and fuel are taxed at a rate 3 percent less than the foregoing.

Use Tax is charged at the same rates as above on tangible personal property that is purchased for use, consumption or storage in Utah. This includes rentals in lieu of purchase, 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, payable when they register the vehicle.

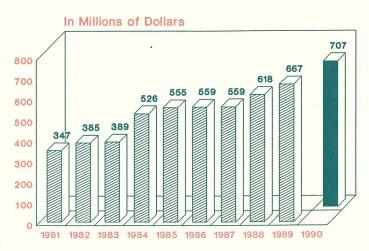
Use: Licensed vendors are liable for the collection of the tax. Purchasers are liable if they are not taxed by the vendor. Use tax for individuals is computed and paid using the Utah Individual Income Tax return form.

Disposition of Revenue

General Fund

January 1, 1990 through December 31, 1999, 1/64 of 1 percent the 5 percent State Sales Tax is earmarked for the Olympic Special Revenue Fund, for use by the Utah Sports Authority. Those funds are not included in these collection totals. Please see Overview of Collections for these collection totals.

State Sales and Use Tax Fiscal Years 1981-1990



Fiscal Year Collections

1981	347,366,897 r
1982	385,378,244 ^r
1983	389,480,605 ^r
1984	526,158,395 a
1985	555,414,779
1986	558,580,909
1987	558,998,211 ^r
1988	617,624,358 ^f
1989	667,402,562 ^r
1990	707,443,441

^a Includes \$55.3 million windfall due to changes in reporting requirements

Revised

Gross Taxable Retail Sales, Services & Business Purchases in Utah Fiscal Years 1985-86 through 1989-90 Classified by Major Industry

	Standard					
	Industrial					
Major Industry	Codes	FY 1986	FY 1987	FY 1988	FY 1989	FY 1990
Agriculture, Forestry & Fishing	(111-973)	8,700,789	9,488,435	9,850,069	9,102,333	11,123,010
	(1011-1499)	118,459,029	90,299,065	117,889,664	124,376,077	139,252,547
ction	(1521-1799)	299,242,841	213,423,531	187,504,815	171,766,153	188,636,652
Manufacturing	(2011-3999)	948,581,493	787,617,456	689,629,455	795,329,310	851,041,401
Transportation	(4011-4789)	54,569,154	43,363,894	51,059,702	30,526,998	36,545,189
Communications	(4812-4899)	329,583,292	381,306,998	373,465,155	433,066,884	392,825,792
Electric & Gas	(4911-4971)	803,160,164	813,076,786	724,022,828	947,975,768	770,542,581
Wholesale - Dirable Goods	(5012-5099)	1,160,087,929	1,002,753,000	942,820,735	972,793,887	971,301,664
Wholesale - Nondurable Goods	(5111-5199)	210,695,500	188,768,017	207,036,901	223,482,005	252,734,704
Retail - Building & Garden	(5211-5271)	528,300,805	547,636,507	495,163,229	478,026,967	557,415,523
Retail - General Merchandise	(5311-5399)	918,227,410	959,005,715	1,015,105,345	1,149,432,860	1,304,737,481
Retail - Food Stores	(5411-5499)	1,695,255,127	1,819,271,743	1,850,757,484	1,906,740,982	2,018,903,745
Retail - Motor Vehicle Dealers	(5511-5599)	1,368,249,337	1,422,349,862	1,322,196,437	1,483,637,200	1,702,457,576
Retail - Apparel & Accessory	(5611-5699)	326,205,967	329,138,065	350,054,312	371,832,226	405,655,366
Retail - Furniture	(5712-5736)	444,053,051	491,230,778	454,855,185	457,529,696	489,362,691
Retail - Eating & Drinking	(5812-5826)	667,021,447	698,689,441	716,630,774	750,309,406	828,655,235
Retail - Miscellaneous	(5912-5999)	817,798,219	749,991,367	786,187,885	895,998,931	941,772,040
Finance, Insurance & Real Estate	(6011-6799)	61,912,250	73,783,856	69,303,327	63,110,748	95,390,317
Services - Hotels & Lodaina	(7011-7041)	214,373,735	208,274,738	252,727,792	287,207,333	332,035,957
Services - Personal	(7211-7299)	71,470,183	76,923,116	79,754,044	83,477,839	89,254,854
Services - Business	(7311-7389)	426,293,315	415,627,518	459,257,013	508,639,330	482,900,264
Services - Auto & Miscellaneous Repair	(7513-7699)	426,398,877	445,908,029	480,613,655	520,148,887	526,734,310
Services - Amusement & Recreation	(7812-7999)	137,773,585	148,398,434	149,474,039	152,135,999	159,895,855
Services - Health	(8011-8099)	28,286,776	30,043,913	34,258,644	38,805,397	47,355,184
Services - Ed., Legal, Social	(8111-8999)	60,079,882	60,483,650	90,280,895	86,033,368	117,715,784
Public Administration	(9111-9721)	72,450,026	78,411,936	81,366,771	85,475,886	92,280,398
Private Motor Vehicle Sales		213,523,919	216,240,445	187,968,979	202,343,067	271,733,524
Occasional Retail Sales		36,458,817	12,742,917	33,732,877	29,263,509	33,422,779
Nondisclosable or Nonclassifiable		34,627,258	24,121,912	26,684,783	25,737,313	25,183,661
TOTALS		\$12,481,840,177	\$12,338,371,124	\$12,239,652,794	\$13,284,306,359	\$14,136,866,084

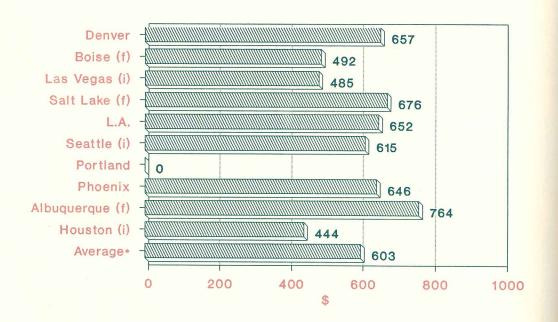
23

31,291,694 236,357,970 93,524,876 17,833,042 \$8,074,829,341 258,654,695 18,993,156 10,617,001 33,210,188 105,045,982 17,113,494 21,248,701 32,647,689 763,222 3,145,135 4,004,776,101 33,915,075 66,632,023 105,406,970 71,894,113 82,674,057 1,021,115,417 3,898,964 314,179,962 107,172,890 2,689,250 699,943,569 38,690,520 15,110,451 \$12,576,099 113,707,035 \$7,371,702,096 69,570,659 10,809,807 28,761,932 2,555,636 3,693,726,623 16,249,566 58,244,401 90,683,962 79,172,657 891,274,947 27,751,321 204,764,977 783,552,055 625,554,648 33,593,406 19,449,654 96,278,036 14,805,221 10,829,589 208,860 30,734,641 72,408,771 107,092,900 240,071,271 90,025,277 2,073,594 33,164,207 20,338,371 \$14,039,081 Calendar Year 1985 Through 1989 Taxable Retail Sales by County 184,094,545 17,500,919 75,534,560 27,837,143 \$6,977,230,868 90,126,214 18,746,130 9,955,934 89,347,593 23,047,666 27,508,253 383,678 2,495,685 3,505,636,789 15,975,129 29,330,010 55,917,681 80,361,699 65,682,450 815,216,200 3,323,570 771,700,055 59,552,262 226,878,971 1,570,202 588,318,076 34,135,955 106,115,174 27,631,631 11,744,061 \$11,562,633 CY 1987 57,955,089 79,931,772 69,844,689 77,463,583 51,036,717 91,427,205 15,866,917 3,054,838 3,524,818,863 15,724,865 27,961,344 785,824,599 192,752,294 2,965,804 \$7,014,765,267 225,440,943 97,526,776 21,454,094 8,114,156 21,293,929 33,992,230 13,128,913 27,488,581 72,648,953 110,620,711 1,398,470 008,696,009 46,559,649 26.822,276 93,953 \$10,583,754 39,819,593 168,145,472 \$6,739,894,553 23,229,036 14,689,384 2,629,125 18,758,298 74,727,966 67,518,755 100,271,654 2,916,537 714,268,375 60,581,887 217,211,433 8,227,742 3,349,080,801 59,966,508 28,442,766 108,069,364 98,463,150 1.262.063 561,314,323 63,175,850 19,880,737 27,577,644 92,839,871 10,577,562 173,197 28,860,284 65,810,411 \$11,404,765 Out of State **Grand Total** Washington Duchesne San Juan Salt Lake Box Elder Wasatch Sanpete Summit Daggett Garfield Emery Morgan Wayne County Carbon Millard Fooele Uintah Weber Beaver Sevier Cache Grand Davis Kane Piute Utah Juab Rich Iron

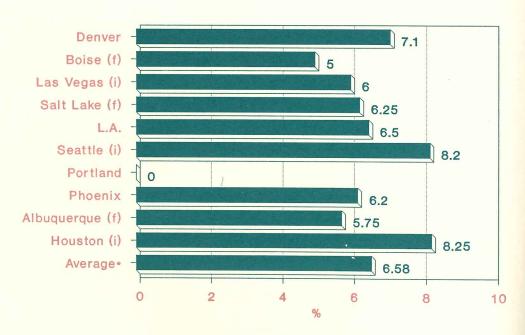
TOTALS

\$12,481,840,111

Combined State & Local Sales Taxes In The West's Major Metropolitan Cities For Family of Four with \$25,000 Income



Combined State & Local Sales Tax Rates In The West's Major Metropolitan Cities



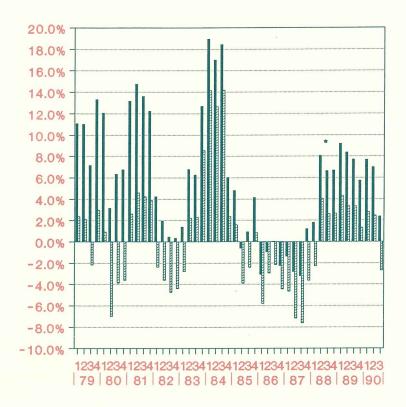
Excluding Portland

f Taxes food

i State does not impose income tax

24

Change in Gross Taxable Sales Percent Change from Prior Year

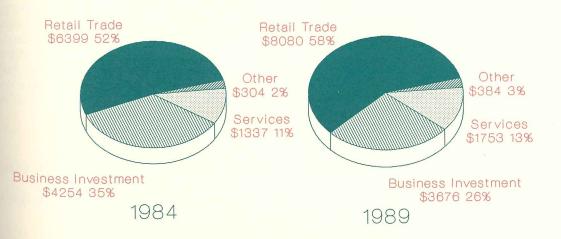


Current \$ Change

Real \$ Change

 Adjusted for large utility audit in the second quarter of 1988

Shares of Utah's Sales Tax Base Four Major Sectors (In Million \$)



25

Tax Rate

The following rates are effective for taxable years beginning on or after January 1, 1989, by action of the 1989 Special Session of the Utah State Legislature:

For Single Taxpayer (except Head of Household) and for Married Filing Separate Returns:

If State Taxable Income is:

Not over \$750 Over \$750, but less than \$1,500 Over \$1,500, but not over \$2,250 Over \$2,250, but not over \$3,000 Over \$3,000, but not over \$3,750 Over \$3,750

The Tax is:

2.55 percent of state taxable income \$19, plus 3.5 percent of excess over \$750 \$45.25, plus 4.4 percent of excess over \$1,500 \$78.25, plus 5.35 percent of excess over \$2,250 \$118.50 plus 6.25 percent of excess over \$3,000 \$165.50 plus 7.2 percent of excess over \$3,750

For Married Filing Joint Return and Head of Household:

If State Taxable Income is:

Not over \$1,500 Over \$1,500, but less than \$3,000 Over \$3,000, but not over \$4,500 Over \$4,500, but not over \$6,000 Over \$6,000, but not over \$7,500 Over \$7,500

The Tax is:

2.55 percent of state taxable income \$38.25, plus 3.5 percent of excess over \$1,500 \$90.75, plus 4.4 percent of excess over \$3,000 \$156.75, plus 5.35 percent of excess over \$4,500 \$237 plus 6.25 percent of excess over \$6,000 \$330.75 plus 7.2 percent 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 are required unless withholding averages more than \$1,000 per month, then monthly returns are required.

Disposition of Revenue:

Uniform School Fund

Summary of Changes for 1990 Tax Year

Checkoff for Education - In addition to donating to the Utah Nongame Wildlife Fund and the Homeless Fund, taxpayers may now designate their refund, a portion of their refund or contribute an amount paid with their return to:

A) the State Board of Regents for the following purposes:

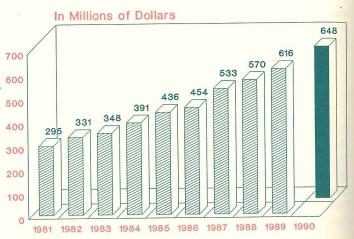
- libraries
- library equipment

B) the foundation of any school district.

Personal Exemptions - Utah allows 75 percent of the personal exemption allowed on the federal return. The personal exemption in Utah for 1990 is \$1,538 (75 percent of the \$2,050 federal personal exemption).

Standard Deduction - Utah allows the current federal standard deduction, which is \$5,450 for joint return or \$3,500 for a single person.

Individual Income Tax Fiscal Years 1981-1990



Fiscal Year Collections

280
396
960 ^a
919 b
993 [°]
504 d
567 ^e
201 ^f
770 ^g
113 ^h

- ^a Includes \$2,170,434 from the Mineral Production Tax withholding.
- b Includes \$ 2,620,914 from the Mineral Production Tax withholding.
- c Includes \$4,392,302 from the Mineral Production Tax withholding.
- ^d Includes \$5,324,940 from the Mineral Production Tax withholding.
- e Includes \$1,511,580 from the Mineral Production Tax withholding.
- f Includes \$1,621,360 from the Mineral Production Tax withholding.
- g Includes \$3,641,605 from the Mineral Production Tax withholding (allocated 39.2 percent to the Individual Income Tax and 60.8 percent to the Corporate Franchise Tax.)
- h Includes \$3,108,164 from the Mineral Production Tax withholding (allocated 36 percent to the Individual Income Tax and 64 percent to the Corporate Franchise Tax.)

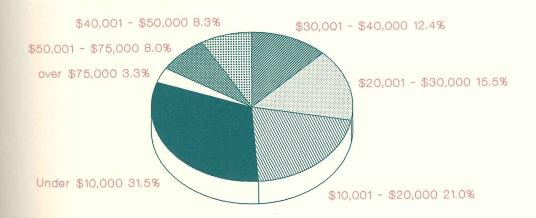
Summary of 1989 Federal and State Income Tax Information for Utah Residents

Income brackets are based on Adjusted Gross Income

Number of Federal Returns Filed by Utah Residents

Adj. Gross Income	# of Rtns.
Under \$1	5,932
\$ 1 - \$ 5,000	112,333
\$ 5,001 - \$ 10,000	85,390
\$ 10,001 - \$ 15,000	73,577
\$ 15,001 - \$ 20,000	62,539
\$ 20,001 - \$ 25,000	52,770
\$ 25,001 - \$ 30,000	47,809
\$ 30,001 - \$ 35,000	42,826
\$ 35,001 - \$ 40,000	37,475
\$ 40,001 - \$ 45,000	30,168
\$ 45,001 - \$ 50,000	23,263
\$ 50,001 - \$ 75,000	51,650
\$ 75,001 - \$100,000	10,962
\$100,001 - \$250,000	8,533
More than \$250,000	1,717
Total:	646,944

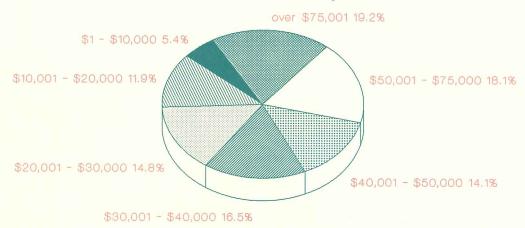
Percent of Total Federal Returns by Income Bracket



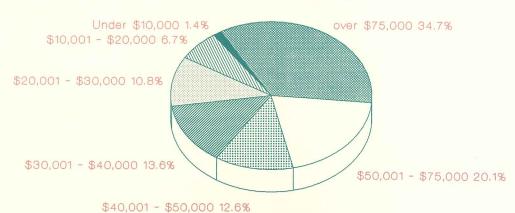
1989 Individual Income Tax Statistics

Federal Adj. Gross Income	Average AGI	Federal Tax	State Tax
\$ 1 - \$ 5,000	\$2,455	\$38	\$7
\$ 5,001 - \$ 10,000	\$7,424	\$260	\$71
\$ 10,001 - \$ 15,000	\$12,428	\$658	\$203
\$ 15,001 - \$ 20,000	\$17,426	\$1,178	\$384
\$ 20,001 - \$ 25,000	\$22,439	\$1,694	\$599
\$ 25,001 - \$ 30,000	\$27,447	\$2,263	\$849
\$ 30,001 - \$ 35,000	\$32,443	\$2,840	\$1,113
\$ 35,001 - \$ 40,000	\$37,433	\$3,401	\$1,390
\$ 40,001 - \$ 45,000	\$42,384	\$3,990	\$1,677
\$ 45,001 - \$ 50,000	\$47,388	\$4,735	\$1,972
\$ 50,001 - \$ 75,000	\$59,203	\$7,088	\$2,631
\$ 75,001 - \$100,000	\$84,934	\$12,821	\$3,989
\$100,001 - \$250,000	\$141,441	\$27,091	\$6.929
Over \$250,000	\$641,823	\$152,805	\$37,350
Average:	\$25,644	\$2,822	\$979

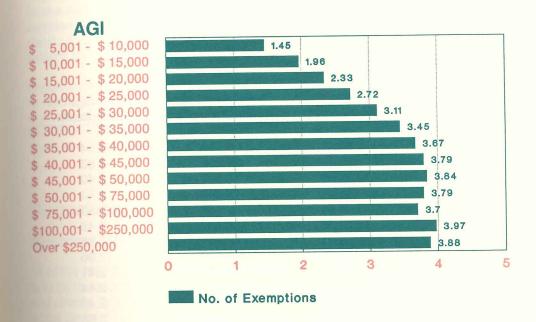
Percent of Total Positive AGI by Income Bracket



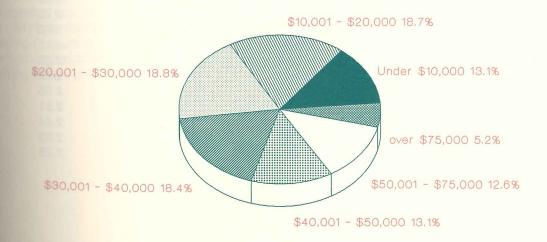
Percent of Total Federal Taxes Paid by Income Bracket



Average Number of Exemptions Claimed By Income Bracket (Federal Returns)



Percent of Total Exemptions Claimed by Income Bracket



Comparative County Profile - 1989

Household Proxy

Number of Federal Returns, Adjusted Gross Income, Net Exemptions and Average Exemptions Per Federal Return

Population Proxy

County	No. of Returns	(Millions of \$)	Net Exemptions	Exemptions	
Beaver	1,615	28.71	4,110	2.54	
Box Elder	13,264	347.37	34,889	2.63	
Cache	23,937	574.35	59,537	2.49	
Carbon	7,307	181.04	17,847	2.44	
Daggett	260	4.91	650	2.50	
Davis	67,970	1,862.58	168,862	2.48	
Duchesne	4,174	83.01	11,941	2.86	
Emery	3,272	81.99	9,690	2.96	
Garfield	1,459	25.70	3,511	2.41	
Grand	2,351	44.62	5,034	2.14	
Iron	6,671	133.35	16,565	2.48	
Juab	1,947	37.39	4,972	2.55	
Kane	2 007	30.29	5.027	2 50	

AGI

Beaver	1,615	28.71	4,110	2.54
Box Elder	13,264	347.37	34,889	2.63
Cache	23,937	574.35	59,537	2.49
Carbon	7,307	181.04	17,847	2.44
Daggett	260	4.91	650	2.50
Davis	67,970	1,862.58	168,862	2.48
Duchesne	4,174	83.01	11,941	2.86
Emery	3,272	81.99	9,690	2.96
Garfield	1,459	25.70	3,511	2.41
Grand	2,351	44.62	5,034	2.14
Iron	6,671	133.35	16,565	2.48
Juab	1,947	37.39	4,972	2.55
Kane	2,007	30.29	5,027	2.50
Millard	3,469	76.61	10,072	2.90
Morgan	1,968	52.29	5,303	2.69
Piute	382	6.36	977	2.56
Rich	541	11.23	1,527	2.82
Salt Lake	276,998	7,321.49	618,952	2.23
San Juan	2,581	52.62	7,493	2.90
Sanpete	4,906	92.57	13,522	2.76
Sevier	4,896	109.81	13,010	2.66
Summit	6,241	198.97	13,267	2.13
Tooele	10,999	270.67	25,845	2.35
Uintah	6,733	144.25	17,907	2.66
Utah	81,502	1,857.28	207,488	2.55
Wasatch	3,532	74.81	8,858	2.51
Washington	14,628	319.79	35,672	2.44
Wayne	666	10.57	1,743	2.62
Weber	64,265	1,631.51	144,817	2.25

Tax Rate

The Motor Fuel Tax is 19 cents per gallon (effective April 1, 1987); limited governmental exemption; \$30 one-time license fee for distributors; 2 percent evaporation allowance; refunds for off-highway agricultural use.

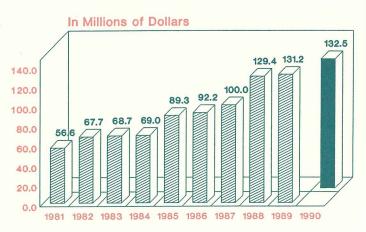
Importers, refiners and distributors are liable to report this tax. Refunds for off-highway agricultural use can be claimed as a credit on Utah Individual Income or Corporation Franchise tax returns.

Disposition

Transportation Fund and General Fund

All of the 1987 5-cent-per-gallon tax increase is to be used for the 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 \$400,000. After appropriations to certain state government departments, the revenue is distributed 75 percent to the State Department of Transportation and 25 percent to city and county Class B and Class C road funds. 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 budget in the General Fund for improving state-owned boating facilities.

Motor Fuel Tax Fiscal Years 1981-1990



Fiscal Year Collections

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
1989	131,219,894 ^g
1990	132,475,096 h

- 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
- $^{\rm d}$ \$793,545 is from gasohol tax of 14 cents per gallon
- * \$47,374 is from gasohol tax of 19 cents per gallon
- f \$18,629 is from gasohol tax of 19 cents per gallon
- $^{\rm g}$ \$97,038 is from gasohol tax of 19 cents per gallon
- h \$79,226 is from gasohol tax of 19 cents per gallon

LOCAL SALES/USE TAX

Tax Rate

The Local Sales and Use Tax must be adopted by local ordinance and was 29/32 of 1 percent (July 1, 1986 - December 31, 1989); and on January 1, 1990, the tax increased to 1 percent of the purchase price on the same transactions as the state sales and use tax. Retailers are liable for the tax collection. The Tax Commission acts as agent for local governmental units.

Historically, this tax was 1/2 of 1 percent (July 1, 1959 - June 30, 1975); 3/4 of 1 percent (July 1, 1975 - June 30, 1983); 7/8 of 1 percent (July 1, 1983 to June 30, 1986); 29/32 of 1 percent (July 1, 1986 to December 31, 1989).

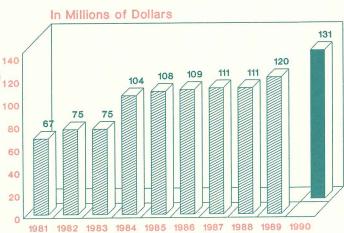
As of January 1, 1990, only three municipalities have continued to tax sales at 3/4 of 1 percent: Altamont, Lynndyl, and Kingston. The remaining 250 cities, towns, and counties apply a local sales tax of 1 percent.

Disposition of Revenue

Revenue is returned to participating local government units. For calendar year 1989, 75 percent of local sales taxes were 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. Under Utah statute that distribution changed to 65 percent-35 percent on January 1, 1990 and remains so through June 30, 1991.

January 1, 1990 through December 31, 1999, 1/64 of the 1 percent Local Sales Tax is earmarked for the Olympics Special Revenue Fund, for use by the Utah Sports Authority. Those funds are not included in these collection totals. Please see Overview of Collections for these collection totals.

Local Sales and Use Tax Fiscal Years 1981-1990



Fiscal Year Collections

1981	67,024,572 r
1982	74,791,628
1983	75,023,002 ^r
1984	104,184,321 a/r
1985	107,977,933 b
1986	109,329,460 ^c
1987	110,734,350 ^d
1988	110,678,285 e/r
1989	120,235,660 ^{f/r}
1990	130,660,301 ^g

- 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
- o Includes \$13,103,323 of accelerated sales tax collections, not distributed until September, 1988
- f Includes \$13,777,430 of accelerated sales tax collections, not distributed until September, 1989
- g Includes \$14,908,138 of accelerated sales tax collections, not distributed until September, 1990

r Revised

Distribution of Local Sales and UseTaxes FY 1988-1989 and 1989-1990

Net Distribution After Administrative Costs

Beaver County

Community	1988-89	1989-90	Percent Change
BEAVER CO. (Unincorporated) BEAVER MILFORD MINERSVILLE	\$ 57,093 127,310 53,528 18,869	\$ 43,997 143,475 54,405 18,721	-22.94% 12.70 1.64 -0.79
Total Cities and Towns Total County and Cities	\$ 199,707 256,800	\$ 216,602 260,599	8.46% 1.48%

Box Elder County

Community	1988-89	1989-90	Percent
BOX ELDER CO, (Unincorporated) BEAR RIVER BRIGHAM CORINNE DEWEYVILLE ELWOOD FIELDING GARLAND HONEYVILLE HOWELL MANTUA PERRY PLYMOUTH PORTAGE SNOWVILLE	\$ 1988-89 514,646 13,511 910,429 21,290 7,564 13,097 8,848 46,078 24,529 3,795 12,213 66,182 7,247 4,478 12,134	\$ 373,928 13,643 1,100,761 22,258 7,179 15,894 8,721 54,054 24,218 3,621 11,222 80,595 14,896 4,156	-27.34% 0.98 20.91 4.55 -5.08 21.36 -1.44 17.31 -1.27 -4.58 -8.12 21.78 105.56 -7.19
TREMONTON WILLARD	361,675 49,444	14,758 413,800 57,052	21.62 14.41 15.39
Total Cities and Towns Total County and Cities	\$ 1,562,514 2,077,160	\$ 1,846,828	18.20%

Cache County

Community	 1988-89	1989-90	Percent Change
CACHE CO. (Unincorporated) AMALGA CLARKSTON CORNISH HYDE PARK HYRUM LEWISTON LOGAN MENDON MILLVILLE NEWTON	\$ 128,872 30,201 13,075 4,871 59,528 140,477 45,014 2,502,832 19,327 25,624 17,659	\$ 132,069 22,715 12,065 4,264 56,611 158,308 47,871 2,698,283 18,215 25,609 16,274	2.48% -24.79 -7.72 -12.47 -4.90 12.69 6.35 7.81 -5.76 -0.06 -7.84

37

LOCAL

TAX

SALES/USE

Percent 1988-89 1989-90 Change Community -9.43% 24,147 \$ 26,661 **NIBLEY** 268,981 275,215 2.32 **NORTH LOGAN** 12,027 -12.5413,752 **PARADISE** 69,958 -4.53 73,278 **PROVIDENCE** -9.91 RICHMOND 55,302 49,823 25,550 -6.75RIVER HEIGHTS 27,398 **SMITHFIELD** 213,308 218,178 2.28 12,199 -3.81**TRENTON** 12,683 49,679 WELLSVILLE 46,898 -5.60 3,599,653 3,794,213 5.40% **Total Cities and Towns** \$ \$ 728,525 3,926,283 5.30% **Total County and Cities** Carbon County **Percent** 1988-89 1989-90 Change Community -2.55% CARBON CO. (Unincorporated) \$ 275,415 \$ 268,384 EAST CARBON 50,655 51,390 1.45 HELPER 153,501 156,405 1.89 28.86 **HIAWATHA** 9,440 12,164 1,043,799 PRICE 1,237,849 18.59 SCOFIELD 2,383 2,293 -3.8019,405 26986 39.07 SUNNYSIDE WELLINGTON 51,133 57,729 12.90 1,544,815 16.12% 1,330,316 **Total Cities and Towns** 1,605,731 1,813,199 12.92% **Total County and Cities** Daggett County Percent Community 1988-89 1989-90 Change 31.92% DAGGETT CO. (Unincorporated) \$ 35,146 \$ 46,366 MANILA 15,833 15,546 -1.82**Total Cities and Towns** \$ 15,833 15,546 -1.82% \$ 61,912 21.45% **Total County and Cities** 50,979 \$ **Davis County** Percent Change 1989-90 Community 1988-89 DAVIS CO. (Unincorporated) 345,938 335,103 -3.13% BOUNTIFUL 2,294,811 2,436,662 6.18 7.26 CENTERVILLE 578.531 620,560 **CLEARFIELD** 812,431 864,656 6.43 -7.42 126,642 CLINTON 136,787 9.43 **FARMINGTON** 319,582 349,706 FRUIT HEIGHTS 75,133 76,071 1.25 388,371 -2.93 400,104 KAYSVILLE LAYTON 2,322,443 2,594,843 11.73 NORTH SALT LAKE 571,066 615,661 7.81 SOUTH WEBER 71,870 77,146 7.34 SUNSET 225,626 232,093 2.87 349,653 7.49 SYRACUSE 325,278 WEST BOUNTIFUL 187,843 197,908 5.36 **WEST POINT** 52,392 50,497 -3.62608,924 788,012 29.41 **WOODS CROSS Total Cities and Towns** \$ 8,982,819 9,768,481 8.75% \$ 9,328,757 10,103,584 8.31% **Total County and Cities**

(Cache County continued)

LOCAL SALES/USE TAX

Total Cities and Towns

Total County and Cities

uc	che	sne	e C	oun	rty
					-

	L	Jucnesne	Cou	nty	
Community		1988-89		1989-90	Percent Change
DUCHESNE CO. (Unincorporated)	\$	253,827	\$	288,372	13.61%
ALTAMONT		18,714		20,143	7.64
DUCHESNE		72,000		76,881	6.78
MYTON		12,017		12,998	8.16
ROOSEVELT TABIONA		370,523		392,536	5.94
		4,993		4,453	-10.82
Total Cities and Towns	\$	478,246	\$	507,011	6.01%
Total County and Cities	\$	732,073	\$	795,383	8.65%
		Emery C	ou unh		
		Linery C	Ourit	у	Doroont
Community		1988-89		1989-90	Percent Change
EMERY CO. (Unincorporated)	\$	112,045	\$	91,106	-18.69%
CASTLE DALE	Ψ	107,429	Ψ	125,106	16.45
CLAWSON		3,033		3,016	-0.56
CLEVELAND		19,394		21,366	10.17
ELMO		9,445		9,494	0.52
EMERY		11,781		12,058	2.35
FERRON		58,372		63,620	8.99
GREEN RIVER		115,247		130,588	13.31
HUNTINGTON		122,439			
ORANGEVILLE		61,115		124,363 69,305	1.57 13.40
Total Cities and Towns	•		•		
Total County and Cities	\$	508,256 620,301	\$	558,916 650,023	9.97% 4.79%
, and other	•	020,001	Ψ.	000,020	4.7376
		Garfield C	Count	v	
				•	Percent
Community		1988-89		1989-90	Change
GARFIELD CO. (Unincorporated)	\$	110,883	\$	129,780	17.04%
BOULDER		4,480		4,249	-5.15
CANNONVILLE		6,154		6,605	7.33
ESCALANTE		34,721		36,491	5.10
HATCH		6,195		5,233	-15.53
HENRIEVILLE		4,035		3,478	-13.80
PANGUITCH		110,840		96,682	-12.77
TROPIC		12,273		13,472	9.77
Total Cities and Towns	\$	178,698	\$	166,210	-6.99%
Total County and Cities	\$	289,581	\$	295,990	2.21%
		200,001	•	250,550	221/0
		Grand Co	ounty	7	
<u> </u>					Percent
Community	**	1988-89		1989-90	Change
GRAND CO. (Unincorporated)	\$	155,196	\$	159,598	2.84%
MOAB		397,429		423,688	6.61
Total Cities and Towns	\$	397,429	\$	423,688	6.61%
Total County and Cities	\$	552,625	\$	583,286	5.55%
		Ivan Oss	and a		
		Iron Cou	unty		
Community		1988-89		1989-90	Percent Change
IRON CO. (Unincorporated)	\$	135,957	\$	137,017	0.78%
BRIAN HEAD	*	79,388	Ψ	49,042	-38.22
CEDAR CITY		1,107,514			
ENOCH		22,741		1,122,623	1.36
KANARRAVILLE		10 100		18,678	-17.87
PARAGONAH		6,377		6,131	-3.86
PAROWAN		7,277		7,006	-3.72
Tatal Olding and Taxas		74,470		89,115	19.67

1,297,767

1,433,724

1292,595

1,429,613

-0.40%

-0.29%

38

LOCAL SALES/USE TAX

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				2	

Community	1988-89	1989-90	Percent Change
JUAB CO. (Unincorporated)	\$ 40,993	\$ 12,531	-69.43%
EUREKA	17,215	11,478	-33.33
LEVAN	10,557	10,014	-5.14
MONA	12,442	7,627	-38.70
NEPHI	243,529	275,216	13.01
Total Cities and Towns	\$ 283,743	\$ 304,334	7.26%
Total County and Cities	\$ 324,736	\$ 316,865	-2.42%

Kane County

Community	 1988-89	1989-90	Change
KANE CO. (Unincorporated)	\$ 118,482	\$ 158,543	33.81%
ALTON	1,623	1,597	-1.59
BIG WATER	3,278	3,198	-2.42
GLENDALE	7,611	7,210	-5.27
KANAB	216,333	204,875	-5.30
ORDERVILLE	 17,652	 17,937	1.61
Total Cities and Towns	\$ 246,497	\$ 234,816	-4.74%
Total County and Cities	\$ 364.979	\$ 393,359	7.78%

Millard County

Community	1988-89	1989-90	Percent Change
MILLARD CO. (Unincorporated)	\$ 1,050,372	\$ 205,921	-80.40%
DELTA	194,718	221,995	14.01
FILLMORE	139,095	153,495	10.35
HINCKLEY	11,648	12,230	5.00
HOLDEN	10,157	10,002	-1.52
KANOSH	11,017	11,012	-0.04
LEAMINGTON	2,948	2,778	-5.76
LYNNDYL	1,450	1,445	-0.37
MEADOW	9,785	9,485	-3.07
OAK CITY	9,934	9,681	-2.54
SCIPIO	10,292	 10,852	5.44
Total Cities and Towns	\$ 401,043	\$ 442,975	10.46%
Total County and Cities	\$ 1,451,415	\$ 648,896	-55.29%

Morgan County

Community	1988-89	1989-90	Change
MORGAN CO. (Unincorporated)	\$ 97,570	\$ 94,716	-2.93%
MORGAN	144,782	145,208	0.29
Total Cities and Towns	\$ 144,782	\$ 145,208	0.29%
Total County and Cities	\$ 242,352	\$ 39,924	-1.00%

Piute County

Community	1988-89	1989-90	Change
PIUTE CO. (Unincorporated)	\$ 6,414	\$ 9,616	49.91%
CIRCLEVILLE	15,724	18,335	16.61
JUNCTION	6,952	8,481	22.00
KINGSTON	603	467	-22.55
MARYSVALE	9,964	10,280	3.17
Total Cities and Towns	\$ 33,244	\$ 37,564	13.00%
Total County and Cities	\$ 39,658	\$ 47,180	18.97%

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Rich County

Community	1988-89	 1989-90	Percent Change
RICH CO. (Unincorporated) GARDEN CITY LAKETOWN RANDOLPH WOODRUFF	\$ 15,892 25,660 3,321 31,676 9,304	\$ 31,919 21,350 17,956 24,652 7,657	100.84% -16.80 440.65 -22.18 -17.69
Total Cities and Towns Total County and Cities	\$ 69,961 85,853	\$ 71,615 103,533	2.36% 20.59%

Salt Lake County

Community	1988-89	1989-90	Percent Change
SALT LAKE CO. (Unincorporated)	\$ 14,631,496	\$ 18,039,877	23,29%
ALTA	161,620	146,738	-9.21
BLUFFDALE	37,462	35,380	-5.56
DRAPER	315,455	437,986	38.84
MIDVALE	1,621,399	1,668,475	2.90
MURRAY	5,186,275	5,558,497	7.18
RIVERTON	393,356	399,190	1.48
SALT LAKE CITY	20,721,006	21,704,023	4.74
SANDY	3,596,767	3,807,562	5.86
SOUTH JORDAN	204,112	197,581	-3.20
SOUTH SALT LAKE	3,568,812	3,988,369	11.76
WEST JORDAN	1,870,945	2,187,839	16.94
WEST VALLEY	6,040,320	6,694,165	10.82
Total Cities and Towns Total County and Cities	\$ 43,717,530 58,349,025	\$ 46,825,805 4.865,682	7.11%

San Juan County

Community	1988-89	1989-90	Change
SAN JUAN CO. (Unincorporated) BLANDING MONTICELLO	\$ 291,881 187,355 114,446	\$ 295,781 208,936 123220	1.34% 11.52 7.67
Total Cities and Towns Total County and Cities	\$ 301,801 593,682	\$ 332,156 627,937	10.06% 5.77%

Sanpete County

Community	 1988-89	1989-90	Percent Change
SANPETE CO. (Unincorporated)	\$ 56,400	\$ 77,753	37.86%
CENTERFIELD	29,498	30,576	3.66
EPHRAIM	146,862	151,647	3.26
FAIRVIEW	38,915	35,185	-9.58
FAYETTE	3,684	3,392	-7.92
FOUNTAIN GREEN	14,005	14,413	2.91
GUNNISON	103,969	104,408	0.42
MANTI	88,298	89,473	1.33
MAYFIELD	10,981	10,297	-6.23
MORONI	31,155	29,551	-5.15
MT. PLEASANT	112,000	111,727	-0.24
SPRING CITY	16,984	15,127	-10.94
STERLING	7,232	6,863	-5.11
WALES	3,545	 3,211	-9.42
Total Cities and Towns	\$ 607,126	\$ 605,870	-0.21%
Total County and Cities	\$ 663,526	\$ 683,622	3.03%

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LOCAL

TAX

SALES/USE

Sevier County Percent 1988-89 1989-90 Change Community 68.65% 120,609 \$ 203,402 SEVIER CO. (Unincorporated) \$ 11,287 10,372 -8.10 **ANNABELLA** 27,895 0.88 **AURORA** 27,653 17,255 -11.84 19,572 **ELSINORE** 9,549 -7.87**GLENWOOD** 10,365 5,024 4,649 -7.46**JOSEPH** -17.976,037 4,952 KOOSHAREM 35,587 -12.96MONROE 40,887 22,646 20,481 -9.56 REDMOND 719,228 23.53 582,249 RICHFIELD -16.41 163,696 136,839 SALINA 17,430 4.55 16,672 SIGURD 1,004,236 10.83% 906,086 **Total Cities and Towns** 1,207,638 17.62% **Total County and Cities** 1,026,695 Summit County Percent 1989-90 Change 1988-89 Community 5.46% 275,034 \$ 260,788 \$ SUMMIT CO. (Unincorporated) COALVILLE 78,691 79,061 0.47 42.50 **FRANCIS** 9,614 13,700 14,959 -14.78 17,554 **HENEFER** 56,160 -2.40 57,542 KAMAS -2.70OAKLEY 19,907 19,369 1,534,079 17.67 PARK CITY 1,303,715 15.49% 1,717,329 1,487,023 **Total Cities and Towns** \$ 1,747,811 \$ 1,992,363 13.99% **Total County and Cities Tooele County** Percent 1988-89 1989-90 Change Community 337,973 6.60% **TOOELE CO. (Unincorporated)** 317,054 \$ 146119 142,938 -2.18**GRANTSVILLE** 745 -9.78 **OPHIR** 826 -8.70 **RUSH VALLEY** 6898 6,298 11,887 10576 -11.02 STOCKTON 18.56 TOOELE 819,058 971,068 34,341 2839.66 **VERNON** 1,168 WENDOVER 64,191 64,614 0.66 17.18% **Total Cities and Towns** \$ 1.050.147 1,230,581 **Total County and Cities** \$ 1,367,201 1,568,554 14.73% **Uintah County** Percent 1989-90 Change 1988-89 Community 5.32% **UINTAH CO (Unincorporated)** \$ 314,788 \$ 331,547 -19.38 63,685 51,341 BALLARD NAPLES 81,437 190,160 133.51 VERNAL 999,964 936,095 -6.392.84% 1,145,086 1,177,596 **Total Cities and Towns** \$ 3.37% **Total County and Cities** \$ 1,459,874 \$ 1,509,143

Utah County

Community	1988-89	1989-90	Percent Change
UTAH CO. (Unincorporated)	\$ 413,562	\$ 378,568	-8.46%
ALPINE	67,358	70,450	4.59
AMERICAN FORK	983,287	1,055,018	7.30
CEDAR HILLS	12,813	12,135	-5.29
ELK RIDGE	9,225	9,230	0.06
GENOLA	15,712	15,152	-3.56
GOSHEN	14,553	13,632	-6.33
HIGHLAND	72,612	67,982	-6.38
LEHI	274,004	279,058	1.84
LINDON	153,903	156,618	1.76
MAPLETON	92,323	89,361	-3.21
OREM	4,622,303	5,009,060	8.37
PAYSON	379,358	406,364	7.12
PLEASANT GROVE	473,946	469,100	-1.02
PROVO	4,910,259	5,679,336	15.66
SALEM	87,677	78,309	-10.68
SANTAQUIN	73,724	77,565	5.21
SPANISH FORK	787,695	855,921	8.66
SPRINGVILLE	542,002	628,060	15.88
VINEYARD	0	5,158	
WOODLAND HILLS	 1,609	 1,456	-9.51
Total Cities and Towns	\$ 13,574,362	\$ 14,978,964	10.35%
Total County and Cities	\$ 13,987,925	\$ 15,357,532	9.79%

Wasatch County

Community	1988-89	1989-90	Percent Change
WASATCH CO. (Unincorporated)	\$ 98,159	\$ 112,779	14.89%
CHARLESTON	7,940	7,436	-6.35
HEBER	322,922	335,339	3.85
MIDWAY	56,500	65,222	15.44
WALLSBURG	7,854	 6,807	-13.34
Total Cities and Towns	\$ 395,215	\$ 414,804	4.96%
Total County and Cities	\$ 493,375	\$ 527,582	6.93%

Washington County

Community	1988-89	1989-90	Percent Change
WASHINGTON CO. (Unincorporated)	\$ 125,047	\$ 175,882	40.65%
ENTERPRISE	31,424	31,523	0.32
HILDALE	28,226	26,234	-7.06
HURRICANE	158,711	198,654	25.17
IVINS	21,610	23,812	10.19
LA VERKIN	35,387	39,306	11.07
LEEDS	5,916	5,903	-0.22
ROCKVILLE	0	1,958	
ST. GEORGE	2,178,169	2,496,103	14.60
SANTA CLARA	34,963	4,1924	19.91
SPRINGDALE	43,053	47,942	11.36
TOQUERVILLE	6,645	6,961	4.76
VIRGIN	4,057	4,124	1.63
WASHINGTON	1,29,146	 134,406	4.07
Total Cities and Towns	\$ 2,677,306	\$ 3,058,849	14.25%
Total County and Cities	\$ 2,802,353	\$ 3,234,731	15.43%

LOCAL SALES/USE TAX

Wayne County

Community	1988-89	1989-90	Percent Change
WAYNE CO. (Unincorporated)	\$ 129,828	\$ 38,301	-70.50%
BICKNELL	41,960	25,274	-39.77
LOA	20,636	34,802	68.64
LYMAN	5,344	4,557	-14.73
TORREY	 6,866	 7,085	3.19
Total Cities and Towns	\$ 74,806	\$ 71,717	-4.13%
Total County and Cities	\$ 204.634	\$ 110.017	-46.24%

Weber County

Community	1988-89	1989-90	Change
WEBER CO. (Unincorporated)	\$ 856,823	\$ 913,134	6.57%
FARR WEST	107,718	118,259	9.79
HARRISVILLE	53,173	51,937	-2.33
HUNTSVILLE	17,298	14,992	-13.33
NORTH OGDEN	351,108	346,447	-1.33
OGDEN	6,513,838	6,788,500	4.22
PLAIN CITY	57,527	84,024	46.06
PLEASANT VIEW	107,645	99,802	-7.29
RIVERDALE	1,000,438	1,108,658	10.82
ROY	1,127,261	1,133,819	0.58
SOUTH OGDEN	662,323	1,617,652	144.24
UINTAH	28,347	32,340	14.09
WASHINGTON TERRACE	 210,212	190,795	-9.24
Total Cities and Towns	\$ 10,236,889	\$ 11,587,223	13.19%
Total County and Cities	\$ 11,093,712	\$ 12,500,357	12.68%
GRAND TOTAL	\$ 116,975,059	\$ 128,075,543 ¹	9.49%

This summary represents actual cash payments made to the localities during the Fiscal Years 1988-89 and 1989-90.

¹ An error was made in the first-quarter distribution of FY 1989-90. As a result, supplemental payments were made to some localities in July of Fiscal Year 1990-91 and other overpayments were taken from certain localities in the subsequent distribution. The net effect of the error is that the payment distributed in the 1989-90 fiscal year was overstated.

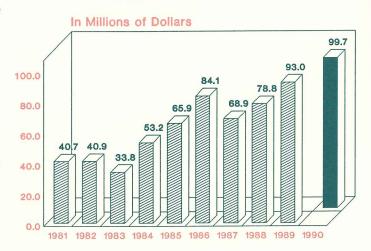
CORPORATE FRANCHISE TAX

Tax Rate

The Corporate Franchise and Income Tax rate is currently 5 percent of net income allocated to Utah for tax years beginning on or after January 1, 1984, with a \$100 minimum tax. In 1983, the tax was 4.65 percent, with a \$50 minimum. For all years prior to 1983, including fiscal years, the rate was 4 percent 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.

Corporate Franchise and Income Tax Fiscal Years 1981-1990



Disposition of Revenue

Uniform School Fund

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	78,806,217 ^f
1989	92,982,130 ^g
1990	99,693,153 ^h

- ^a This total includes \$2,170,435 from the Mineral Production Tax withholding.
- ^b This total includes \$8,191,439 from the Mineral Production Tax withholding.
- ^c This total includes \$13,727,754 from the Mineral Production Tax withholding.
- ^d This total includes \$17,497,746 from the Mineral Production Tax withholding.
- ^e This total includes \$8,007,188 from the Mineral Production Tax withholding.
- ^f This total includes \$8,653,420 from the Mineral Production Tax withholding.
- $^{\rm g}$ This total includes \$5,648,203 from the Mineral Production Tax withholding.
- h This total includes \$5,525,625 from the Mineral Production Tax withholding.

PREMIUM TAX

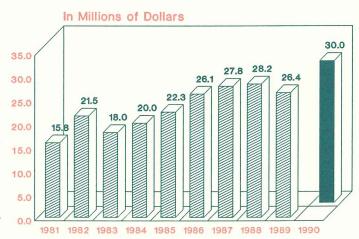
Tax Rate

The Insurance Premium Tax is 2.25 percent of net premiums on property and risks located in Utah; 8 percent of workmen's compensation insurance premiums (7.75 percent of government agency workmen's compensation insurance premiums); .45 percent of title insurance premiums; and, effective January 1, 1989, 2.2675 percent of motor vehicle insurance premiums for motor vehicle liability, uninsured motorist and personal injury protection. All rates are subject to retaliatory provisions.

The workmen's compensation insurance premium rate may be set between 1 and 8 percent; the rate set for Fiscal Year 1989-90 by the Industrial Commission was 8 percent.

This tax is applicable to all admitted insurers on total premiums received from insurance covering property or risks located in Utah.

Insurance Premium Tax Fiscal Years 1981-1990



Disposition of Revenue

General Fund

The collection figures include Self-Insurers' tax plus insurance premium tax amounts that go into the General Fund, but do not include the amounts that go into the Second Injury, Uninsured Employers' and Firemen's Pension funds.

1981	15,777,757
1982	21,493,820 ^a
1983	18,012,496
1984	19,989,972
1985	22,262,350
1986	26,077,060
1987	27,762,413
1988	28,223,290
1989	26,405,692
1990	30,019,888

a 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 the operation and propulsion of motor vehicles on Utah highways; governmental exemption; \$20 entrance permit required for nonpermitted vehicles; operators are licensed without a fee; dealers are licensed for \$30. An exemption certificate for vehicles powered by exotic fuels (such as propane, hydrogen, electricity, compressed natural gas) may be purchased. The exemption certificates cost \$36 for vehicles under 33,000 pounds registered gross laden weight and \$70 for vehicles 33,000 pounds or more registered gross laden weight.

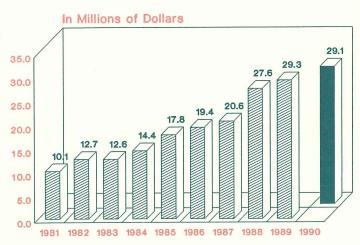
Dealers are required to collect the tax on fuel placed in vehicle service tanks. Licensed users pay their tax on a use basis and claim credit for any tax paid at the point of sale. Returns are required of all users and userdealers; however, users generally are not required to report fuel use on vehicles with a registered gross laden weight of less than 26,001 pounds unless they have bulk storage facilities.

Effective January 1, 1990, Utah became a member of the International Fuel Tax Agreement. The agreement is designed to simplify interstate fuel tax reporting for motor carriers.

Disposition of Revenue

Transportation Fund

Special Fuel Tax Fiscal Years 1981-1990

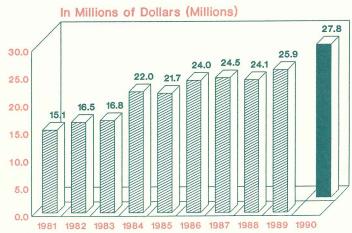


1981	10,107,098
1982	12,672,251
1983	12,637,102
1984	14,448,900
1985	17,790,559
1986	19,368,750
1987	20,626,224
1988	27,555,142
1989	29,305,153
1990	29,091,843

Tax Rate

The 1/4 of 1 percent Public Transit 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.

Public Transit Tax Fiscal Years 1981-1990



Disposition of Revenue

Returned to participating county or city as applicable.

Fiscal Year Collections

1981	15,077,905 ^r
1982	16,466,449 r
1983	16,754,196 r
1984	21,975,337
1985	21,701,966
1986	24,033,505
1987	24,459,676
1988	24,096,852 ^r
1989	25,884,679 ^r
1990	27,802,707

r revised

PUBLIC TRANSIT TAX

Summary of Distribution of Public Transit Tax to Participation Units for Fiscal Years 1988-1989 and 1989-1990

Net Distribution
After Administrative Costs

Community	1988-89	1989-90	Percent Change
DAVIS COUNTY	\$ 2,355,000	\$ 2,623,815	11.41%
OREM	1,307,456	1,397,788	6.91
PARK CITY	415,830	460,396	10.72
PROVO	1,247,035	1531,526	22.81
SALT LAKE COUNTY	16,783,255	17,766,638	5.86
WEBER COUNTY	3,057,171	3,173,721	3.81
AMERICAN FORK		67,037*	
LEHI		12,607*	
LINDON		6,737*	
PLEASANT GROVE		19,370*	
TOTAL	\$ 25,165,747	\$ 27,059,635	7.53%

^{*} Represents only one quarter of collections.

Tax Rate

The 4 percent Oil and Gas Severance Tax is based on the value at the well of oil and gas production. In addition to a \$50,000 annual exemption, the following are exempt from the tax:

- royalties paid on production from federal, state and Indian lands
- wells started after January 1, 1990; the first 12 months of production by wildcat wells or the first six months of production for development wells
- stripper wells that produce less than an average of 20 barrels of oil per day for a 12-month period, or an average of less than 60,000 cubic feet of gas per day for a 90-day period

In addition, Utah provides a 20 percent tax credit for a workover or recompletion of a well. The tax credit may not exceed \$50,000 per well.

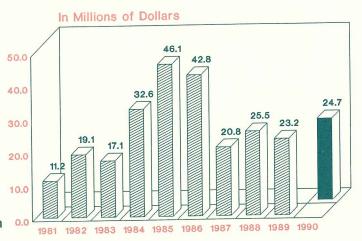
The tax is applicable to the extractors of oil, gas and other hydrocarbonic substances.

Disposition of Revenue

General Fund

Note: Prior to 1988, this tax was known as the Mine Occupation Tax. The 1988 General Session of the Utah Legislature separated this tax into two separate taxes and changed the name.

Oil and Gas Severance Tax Fiscal Years 1981-1990



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
1989	23,198,512
1990	24,706,671

^{*} Figures for fiscal years after 1983 are for net collections; prior years are gross collections.

CIGARETTE AND TOBACCO

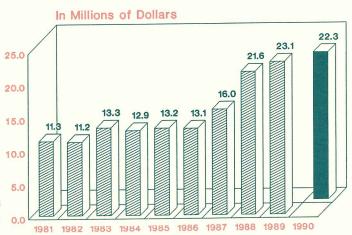
Tax Rate

The Cigarette Tax is 23 cents per package of 20 cigarettes (1.15 cents per cigarette), effective April 27, 1987; \$30 license for retailers and dealers.

Tobacco products other than cigarettes are taxed at the rate of 35 percent of manufacturers' sale price delivered to Utah. Prior to July 1, 1986, the tax was 25 percent. Quarterly returns are required of dealers who are liable for payment of tax on other tobacco products.

The Cigarette 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 in excess of \$25.

Cigarette & Tobacco Tax Fiscal Years 1981-1990



Disposition of Revenue

General Fund

11,293,370
11,164,965
13,291,644
12,863,795
13,183,929
13,134,473
15,957,172
21,630,750
23,091,698
22,256,258

MOTOR VEHICLE

Fees

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

Vehicles to transport passengers or property for hire (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:

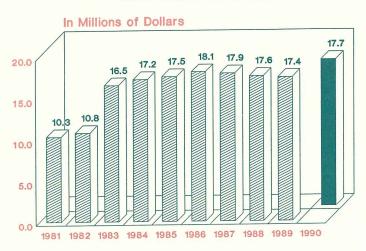
\$15.00 per 3,000 lbs. up to 24,000 lbs. \$20.00 per 3,000 lbs. up to 42,000 lbs. \$25.00 per 3,000 lbs. up to 66,000 lbs. \$30.00 per 3,000 lbs. up to 80,000 lbs. (80,000 lbs is the legal load limit without an overload permit.)

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 limit without an overload permit.)

Horseless Carriage	\$10.00
Reflectorized License Plate	\$1.50
Personalized License Plate	\$30.00
Renewal/Personalized License	Plate
(\$10.00 plus registration renev	val)
Transfer/Personalized License	Plate
(\$7.00 plus registration transfer)	
Plate Reflectorization	
Transaction Fee	\$1.00

Motor Vehicle Registration Fee Fiscal Years 1981-1990



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
1989	17,419,327
1990	17,741,079

MOTOR VEHICLE REGISTRATION FEE

Fees are applicable for every self-propelled vehicle by which any person or property may be transported on a highway, except 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 Class B and Class C Road Funds.

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WINE AND LIQUOR TAX

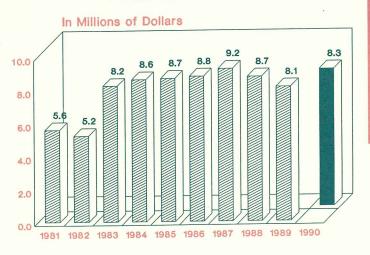
Tax Rate

The Wine and Liquor Tax is applied at the rate of 13 percent on the retail sale of all wines and liquors sold by the Utah Department of Alcoholic Beverage Control, which controls the sale of all liquor and wine in the state.

Disposition of Revenue

Uniform School Fund

Wine and Liquor Tax Fiscal Years 1981-1990



50

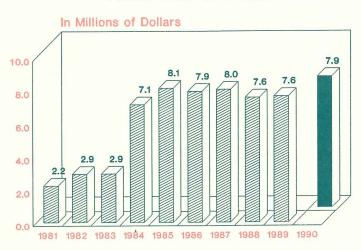
1981	5,582,580
1982	5,218,475
1983	8,227,478
1984	8,610,669
1985	8,671,694
1986	8,781,328
1987	9,236,521
1988	8,738,042
1989	8,120,840
1990	8,279,687

Tax Rate

The Beer Tax is \$11 (effective July 1, 1983, previously \$4.12) per 31-gallon barrel of beer; bottled and canned beer converted to barrel equivalents on returns. Distributor licensing is under the jurisdiction of the Department of Alcoholic Beverage Control. Retail licenses are issued by local jurisdictions.

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.

Beer Tax Fiscal Years 1981-1990



Disposition of Revenue

General Fund

1981	2,227,119
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
1989	7,640,817
1990	7,926,214

INHERITANCE TAX

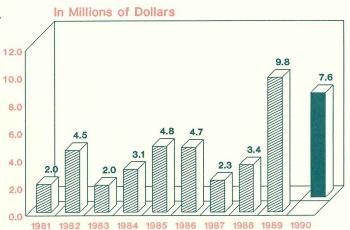
Tax Rate

The Inheritance Tax is equal to the state death tax credit allowed by the Internal Revenue Service 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.

Inheritance Tax Fiscal Years 1981-1990



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Disposition of Revenue

General Fund

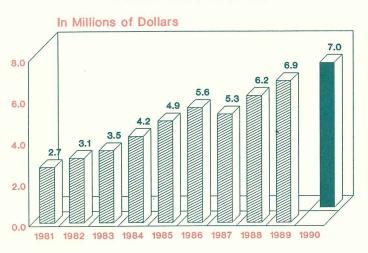
2,045,622
4,514,081
1,976,717
3,120,730
4,786,014
4,725,406
2,317,607
3,443,460
9,766,221
7,593,334

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 in addition to the applicable sales tax. The Tax Commission acts as agent for the counties, but 1990 legislation allows counties to elect to collect the tax themselves.

The tax rate is levied up to 3 percent of the rental charge as fixed by county ordinance. As of June 30, 1987, rates are 11/2 percent in San Juan and Tooele counties and 3 percent in all other counties.

Transient Room Tax Fiscal Years 1981-90



65

Disposition of Revenue

The tax is distributed to the 29 respective Utah counties.

1981	2,708,078 ^r
1982	3,137,230 ^r
1983	3,506,119 r
1984	4,193,501 ^r
1985	4,925,930
1986	5,565,058
1987	5,256,377
1988	6,157,240 ^r
1989	6,871,200 ^r
1990	7,028,114

Distribution of Transient Room Tax to Counties For Fiscal Years 1988-1989 and 1989-1990

Net Distribution After Administrative Costs

County	1988-89	1989-90	Percent Change
Beaver	\$ 50,051	\$ 51,298	2.49%
Box Elder	33,406	31,997	-4.22
Cache	59,861	70,311	17.46
Carbon	54,151	68,319	26.16
Daggett	10,079	17,711	75.73
Davis	65,192	82,502	26.55
Duchesne	9,766	10,346	5.94
Emery	15,498	15,707	1.35
Garfield	174,638	193,214	10.64
Grand	208,262	238,012	14.28
Iron	228,450	211,413	-7.46
Juab	26,639	28,132	5.60
Kane	127,896	122,030	-4.59
Millard	43,332	42,072	-2.91
Morgan	623	632	1.47
Piute	1,803	2,560	42.02
Rich	14,699	17,048	15.98
Salt Lake	3,058,049	3,227,571	5.54
San Juan	42,449	52,726	24.21
Sanpete	11,369	14,855	30.67
Sevier	99,673	113,283	13.66
Summit	1,183,786	1,310,871	10.74
Tooele	36,726	43,165	17.53
Uintah	76,521	79,479	3.87
Utah	259,253	321,429	23.98
Wasatch	38,769	49,454	27.56
Washington	414,140	464,625	12.19
Wayne	10,283	12,163	18.28
Weber	320,742	300,595	-6.28
GRAND TOTAL	\$ 6,676,106	\$ 7,193,519	7.75%

Comparison of Gross Taxable Room Rents with Gross Taxable Sales 1980-1989

Quarter	Gross Taxable Room Rents	Gross Taxable Sales Hotels and Other Lodging	Total Other*
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
1983.3	53,756,300	71,689,262	17,932,962
1988.4	51,545,527	64,315,542	12,770,015
1989.1	76,614,785	89,137,813	12,523,028
1989.2	52,278,735	76,286,162	24,007,427
1989.3	61,857,658	91,638,319	29,780,661
1989.4	50,207,918	65,896,232	15,688,314
1990.1	84,866,287	97,180,348	12,314,061
1990.2	58,877,252	84,791,378	25,914,126

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

Annual Gross Taxable Room Rents by County Calendar Years 1985 - 1989

County	1985	1986	1987	1988	1989
Beaver	\$ 999,259	\$ 1,361,713	\$ 1,398,114	\$ 1,630,783	\$ 1,754,666
Box Elder	943,459	997,803	1,046,041	1,163,269	1,096,521
Cache	1,889,705	1,884,670	2,147,048	1,908,922	2,443,720
Carbon	1,266,092	2,078,037	1,356,591	1,272,752	2,751,473
Daggett	233,082	187,344	286,397	338,581	582,252
Davis	1.317,820	1,039,298	1,713,058	2,151,410	2,760,682
Duchesne	545,130	440,136	410,342	343,186	341,212
Emery	618,638	584,559	607,855	506,308	553,883
Garfield	3,091,967	4,043,262	5,204,526	5,850,460	6,647,999
Grand	4,046,516	4,813,929	5,290,786	6,820,672	8,106,820
Iron	5,265,888	5,935,627	7,657,868	7,638,282	8,036,682
Juab	625,698	576,055	694,632	851,109	937,487
Kane	2,704,413	3,095,909	3,623,661	4,387,196	4,317,124
Millard	1,966,069	1,879,534	1,458,466	1,404,219	1,508,197
Morgan	-0-	21,157	20,740	20,972	21,936
Piute	13,287	94,204	95,598	97,961	53,475
Rich	161,098	422,564	526,197	531,863	600,465
Salt Lake	79,843,845	82,177,994	94,208,725	101,277,478	105,864,833
San Juan	1,800,285	1,856,989	2,411,977	2,838,578	3,261,254
Sanpete	256,596	300,741	331,793	383,766	499,989
Sevier	2,463,897	2,973,135	3,610,469	3,180,415	4,020,420
Summit	23,752,882	25,680,274	27,961,466	36,414,996	40,690,533
Tooele	2,147,223	2,498,446	2,253,108	2,449,874	2,977,586
Uintah	2,946,847	2,894,067	2,341,550	2,647,420	2,664,585
Utah	7,852,734	7,962,206	8,151,474	8,574,478	10,352,418
Wasatch	1,090,955	765,028	1,162,813	1,223,031	1,618,330
Washington	10,219,334	11,496,125	11,891,307	14,243,312	15,274,105
Wayne	190,882	278,007	390,487	349,373	405,278
Weber	7,026,647	7,503,815	8,707,523	10,187,028	10,815,170
TOTALS	\$165,280,248	\$175,841,216	\$196,960,612	\$220,687,694	\$240,959,095

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

AVIATION FUEL TAX

Tax Rate

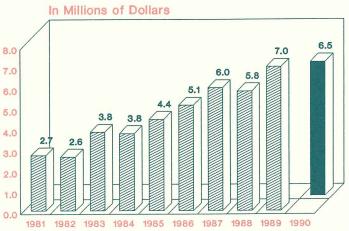
The Aviation Fuel Tax is 4 cents per gallon on the sale or use of gasoline or special fuel sold at airports for airplane use.

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. The remaining 25 percent may be expended as the Aeronautical Division of the State Department of Transportation may determine.

Aviation Fuel Tax Fiscal Years 1981-1990



69

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
1989	6,976,138
1990	6,503,552

MINING SEVERANCE TAX

Tax Rate

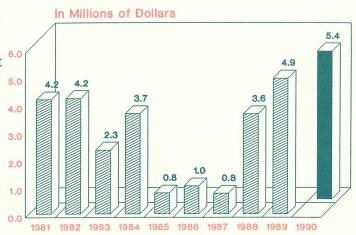
The Mining Severance Tax is 2.6 percent of the taxable value of products of metalliferous mines and metalliferous claims. The rate was increased from 1 percent as of January 1, 1988, but the tax base was reduced to collect approximately the same amount of revenue. There is a \$50,000 annual exemption.

The taxable value differs according to the type of mineral:

- 1) Beryllium: taxable value equals 20 percent of gross proceeds.
- 2) All other minerals: taxable value equals 30 percent of gross proceeds.
- 3) All metalliferous minerals shipped out of state in the form of ore: taxable value equals 80 percent of gross proceeds.

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

Mining Severance Tax Fiscal Years 1981-1990



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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 nonfuel 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).

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	3,643,336
1989	4,935,555
1990	5,389,113

^{*} Figures for fiscal years after 1984 are for net collections; prior years are gross collections.

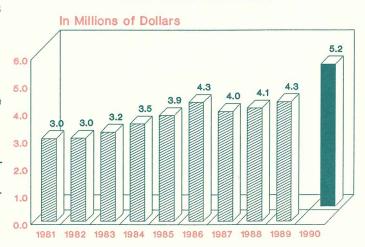
PROPORTIONAL REGISTRATION

Fees

Annual registration fees and highway use fees are computed for the Proportional Registration Fee 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.

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 10 commercial vehicles which are trailers or semitrailers. Vehicles which exclusively travel in Utah are not included in any application for proportional registration.

Proportional Registration Fee Fiscal Years 1981-1990



72

Disposition of Revenue

Transportation Fund

1001	0.040.004
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
1989	4,345,542
1990	5,177,409

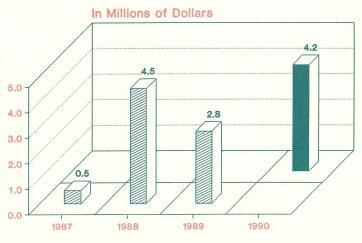
Tax Rate

The Gross Receipts Tax is an in-lieu tax imposed on the gross receipts of corporations, other than eleemosynary, religious or charitable institutions, operating in the State of Utah, that are not otherwise required to pay income or franchise taxes to the state or to declare dividends.

The tax is imposed as follows: on gross annual receipts not in excess of \$10 million, none; receipts in excess of \$10 million but not in excess of \$500 million, .625 percent; in excess of 500 million but not in excess of \$1 billion, .9375 percent; in excess of \$1 billion, 1 percent.

The above tax rates are increased or decreased by the Tax Commission in direct proportion to changes in the Corporation Franchise Tax rate.

Gross Receipts Tax Fiscal Years 1987-1990



75

Distribution of Revenue

Uniform School Fund

1987	510,426
1988	4,497,770
1989	2,813,748
1990	4,172,166

HIGHWAY USE TAX

Tax Rate

Vehicles not based in the State of Utah, not required to pay county property tax and which apply for proportional registration shall pay a proportional part of an equalized highway use 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:

1.5

Equivalent Tax

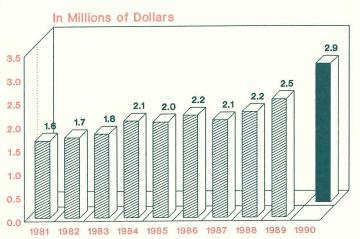
Vehicle or Combination

Registered Weight

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 more \$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.

Highway Use Tax Fiscal Years 1981-1990



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Disposition of Revenue

Transportation Fund

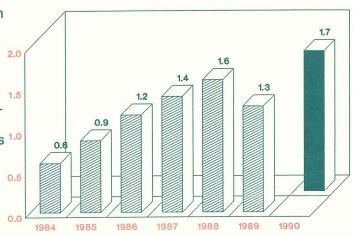
1981	1,642,503
1982	1,711,622
1983	1,777,861
1984	2,055,234
1985	2,026,029
1986	2,171,022
1987	2,065,650
1988	2,239,766
1989	2,513,722
1990	2,944,579

RESORT COMMUNITIES SALES TAX

Tax Rate

Municipalities whose transient room capacity equals or exceeds their permanent population have the option of adding up to 1 percent of the purchase price on retail transactions subject to the state sales tax. Currently, this Resort Communities Sales Tax option has been adopted by Alta, Park City, Brianhead and Springdale at 1 percent. In addition to exemptions provided under the state sales tax law, there are exemptions for single-item sales 1.0 exceeding \$2,500 and for certain wholesale sales as defined by local ordinance.

Resort Communities Sales Tax Fiscal Years 1984-1990



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Disposition of Revenue

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

Fiscal Year Collections

1984	602,196 ^r
1985	866,905
1986	1,180,086
1987	1,401,701
1988	1,596,321
1989	1,275,118 ^r
1990	1,702,557

r revised

RESORT COMMUNITIES SALES TAX

Distribution of Resort Communities Sales Tax For Fiscal Years 1988-1989 and 1989-1990

Net Distribution After Administrative Costs

Community	1988-8	1989-90	Percent Change
BRIAN HEAD	\$ 88,64	\$ 52,054	-41.28%
ALTA	202,54	11 186,134	-8.10
PARK CITY	1,769,94	1,399,462	-20.93
SPRINGDALE	60,12	25 56,238	-6.47
TOTAL	\$ 2,121,25	\$ 1,693,888	-20.15%

OIL AND GAS CONSERVATION

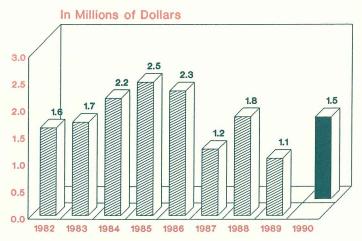
FEE

Fee Rate

The Oil and Gas Conservation Fee 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.

Oil and Gas Conservation Fee Fiscal Years 1982-1990



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Disposition of Revenue

General Fund

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
1989	1,064,730
1990	1,515,236

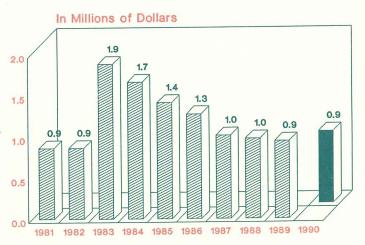
96-HOUR TEMPORARY PERMIT

Fee 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.

96-Hour Temporary Permits Fiscal Years 1981-1990



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Disposition of Revenue

Transportation Fund

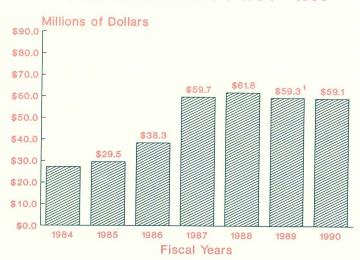
1981	859,190
1982	864,148
1983	1,876,610
1984	1,664,085
1985	1,407,055
1986	1,270,208
1987	1,008,440
1988	968,079
1989	937,859
1990	871,940

AUDIT/ COLLECTIONS SUMMARY

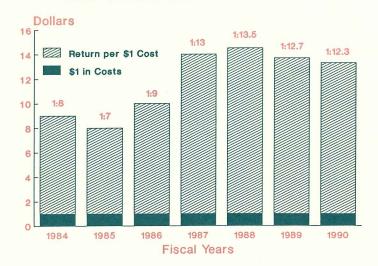
Auditing

The Auditing Division reached \$59.1 million in audit assessments for Fiscal Year 1990. This represents \$12.3 in audit assessments for every dollar of auditing costs.

Audit Assessments FY 1984 - 1990



Ratio of Audit Costs FY 1984-1990



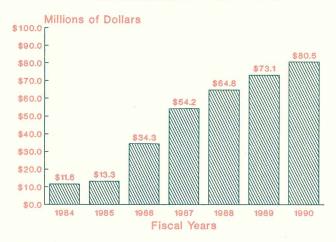
¹The FY 89 audit assessments and return ratio have been adjusted down to reflect various corrections totaling \$5.7 million.

AUDIT/ COLLECTIONS SUMMARY

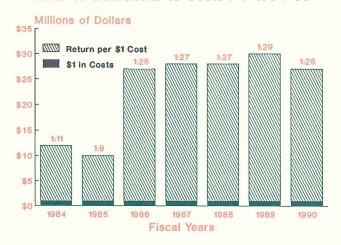
Collections

In Fiscal Year 1990, the Collections Division collected \$80.5 million in delinquent taxes, penalties and interest. This is a \$7.4 million increase over the previous fiscal year. For every dollar spent in collection costs, the Collections Division brought in \$26 in state revenues.

Collections for FY 1984-1990



Ratio of Collections to Costs FY 1984-90



Sales Tax

SB 44 Sales Tax Exemption for Pollution Control Facilities (Cary G. Peterson)

Extends the sales and use tax exemption for pollution control facilities five years.

Amends 26-13-27, 26-13-28

Effective April 23, 1990

SB 17 Telecommunications Taxation (Lyle W. Hillyard)

Maintains the sales tax exemption of interstate calls and access charges until July 1, 1999.

Amends 59-12-103, 59-12-104

Effective July 1, 1990

SB 204 Sales Tax Nexus (Dixie L. Leavitt)

Clarifies the definition and status of retailers and vendors in the sales tax code to include persons who solicit consumers in Utah through advertising or other media.

Amends 59-12-102, 59-12-107

Effective July 1, 1990

SJR 33 Sales Tax Exemptions Sunset (LeRay McAllister)

Directs the Interim Revenue and Taxation Committee to study the issue of sunsetting or repealing sales and use tax exemptions.

HB 82 Local Sales and Use Tax - Population Figures (Walt Bain)

Provides that population for local sales tax distribution purposes be based on federal population census or estimate, whichever is most recent.

Amends 59-12-205

Effective July 1, 1990

HB 85 Sales Tax -- Aircraft Exemption (David S. Ostler)

Exempts from sales tax aircraft manufactured in Utah if delivered to a nonsales tax jurisdiction even if title is transferred in Utah.

Amends 59-12-104

Effective July 1, 1990

HJR 32 Tax Recodification Commission Sales and Use Tax Policy (Franklin W. Knowlton)

Adopts policy guidelines established by the Tax Recodification Commission regarding sales and use tax.

Income Tax

SB 220 Income Tax Checkoff for Higher Education (Dixie L. Leavitt)

Provides a checkoff on the state income tax return for library and library equipment donations to Higher Education and for donations to the foundations of any public school district.

Enacts 59-10-549

Effective April 23, 1990

HB 149 Immediate Income Withholding (Lloyd Frandsen)

Provides for immediate automatic income withholding, with exceptions, for child support orders being enforced by the Office of Recovery Services.

Amends 62A-11-403, 62A-11-404, 62A-11-405, 62A-11-406, 62A-11-408; Enacts 62A-11-404.5

Effective April 23, 1990

HB 373 Tax Filing Amendments (Nolan E. Karras)

Extends the 1985 tax filing deadline for federal retirees to April 16, 1990.

Effective February 21, 1990

Property Tax

SB 62 Applications for Property Tax Exemptions (Boyd K. Storey)

Extends the filing deadline for property tax exemption applications to July 1.

Amends 59-2-304, 59-2-914, 59-2-915

Effective April 23, 1990

HB 105 Property Tax Amendments (John L. Valentine)

Clarifies that the State Tax Commission has assessment jurisdiction in excess of levy limitations over geothermal resources and certain airlines. A taxing entity may levy taxes to pay for recovery judgments. Requires a taxpayer appealing a property valuation to make an estimate of the fair market value of the property.

Amends 59-2-102, 59-2-201, 59-2-1004, 59-2-1007, 59-2-1114, 59-2-1328, 59-2-1330

Effective April 23, 1990

HB 130 Farmland Assessment Act Amendments (R. Mont Evans)

Waives the payment of rollback taxes for property taxed under the Farmland Assessment Act in cases where the land is acquired by eminent domain, the land is threatened by eminent domain proceedings, or the land is donated to a governmental entity.

Amends 59-2-511

Effective April 23, 1990

HB 329 Property Tax Intangibles Study Date (Franklin W. Knowlton)

Extends the property tax intangible reduction study date.

Amends 59-2-1105, 59-2-1106, 59-2-1109

Effective April 23, 1990

HB 264 Disclosure of Budget Notices (Franklin W. Knowlton)

Requires budget disclosure notices annually whether or not a taxing entity exceeds its certified rate.

Amends 59-2-919, 59-2-1317

Effective April 23, 1990

HJR 30 Tax Recodification Commission Property Tax Policy (Franklin W. Knowlton)

Adopts policy guidelines established by the Tax Recodification Commission regarding property tax.

Motor Vehicle

SB 58 Standardized Emission Inspections (Stephen J. Rees)

Requires standardization of automobile emission inspection and maintenance programs among the counties that have programs. The Utah Air Conservation Committee is required to perform an evaluation of the standardized emissions inspection and maintenance program. Any person seeking registration of a motor vehicle is allowed to obtain the required emissions inspection and certificate from any official station in any county that has an emissions inspection and maintenance program.

Enacts 26-13-6.1, 41-6-163.7

Effective April 23, 1990

SB 60 Optional Titling of Collector Motor Vehicles (Glade Nielsen)

Defines collector motor vehicle to include a motor vehicle 20 years or older from the current year, not used on the highway, and acquired as a collector's item. The Motor Vehicle Division is required to provide an optional certificate of title, which may not be used as a certificate of title for registration. Enacts 41-1-195, 41-1-196, 41-1-197, 41-1-198, 41-1-199, 41-1-200, 41-1-201, 41-1-202, 41-1-203, 41-1-204, 41-1-205, 41-1-206, 41-1-207, 41-1-208, 41-1-209, 41-1-210

Effective April 23, 1990

Motor Vehicle (Continued)

SB 193 Diesel Emission Inspections (Stephen J. Rees)

Requires counties to establish an emissions inspection and maintenance program for diesel-powered motor vehicles.

Amends 26-13-6; Enacts 41-6-163.7

Effective April 23, 1990

SB 213 Boating Amendments (Karl G. Swan)

Requires motorboats and sailboats to be registered when on the waters of this state, authorizes impoundment of boats under certain conditions, creates antitheft measures for boats and sets a limit on boat registration administrative costs.

Amends 41-1-149, 73-18-7, 73-18-12.7, 73-18-22; Enacts 73-18-7.1,73-18-7.2, 73-18-7.3, 73-18-7.4, 73-18-8.1, 73-18-20.1, 73-18-20.2, 73-18-20.3, 73-18-20.4, 73-18-20.5, 73-18-20.6, 73-18-20.7

Effective April 23, 1990

HB 21 P.O.W. License Plate Renewal Exemption (Jed W. Wasden)

Exempts persons who have a "Former Prisoner of War" license plate from the validation decal renewal fee.

Amends 41-1-44.6

Effective April 23, 1990

HB 57 Vehicle Size, Weight, and Load Revisions (Christine R. Fox)

Clarifies existing vehicle size and weight statutes by consolidating provisions and making numerous technical amendments

Amends 27-12-2, 27-12-144, 27-12-145, 27-12-146, 27-12-148, 27-12-149, 27-12-150, 27-12-151, 27-12-153, 27-12-154, 27-12-155; Renumbers and Amends 17A-2-1136; Repeals 27-12-147, 27-12-152, 27-12-156, 27-12-157,27-12-158, 27-12-159

HB 89 Stopping at Ports of Entry (Stephen M. Bodily)

Requires a commercial motor vehicle with a gross vehicle weight of 10,000 pounds or more, or any motor vehicle carrying livestock, to stop at a port of entry if any diversion required does not increase the total one-way trip distance by more than 3 miles. The bill allows the department to erect signs directing motor vehicles to ports of entry and provides an exception for vehicles whose total one-way trip distance will be increased by more than 5% if diverted to a port of entry. A violation is a class B misdemeanor.

Enacts 27-12-19.4

Effective April 23, 1990

HB 90 Special Fuel Tax Permit Amendments (Stephen M. Bodily)

Defines "qualified motor vehicle" to include a vehicle with a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds. The bill increases the weight limit for vehicles required to obtain a special fuel tax permit from 15,001 pounds to 26,001 pounds.

Amends 59-13-102, 59-13-301, 59-13-303, 59-13-305

Effective April 23, 1990

HB 92 Oversight of Ports of Entry (Stephen M. Bodily)

Transfers responsibility from the Department of Public Safety to the Department of Transportation for operation, maintenance, and staffing of ports of entry and authorization to make agreements with other states regarding ports of entry. The bill clarifies the function of ports of entry. Personnel employed at ports of entry are allowed to check for compliance with motor carrier laws and issue citations for violations but may not arrest violators.

Amends 27-12-19, 27-12-153, 77-7-18; Renumbers and Amends 27-12-19.5; Repeals 27-10-7

Motor Vehicle (Continued)

Effective April 23, 1990

HB 121 International Fuel Tax Agreement Implementation (Christine R. Fox)

Clarifies language in the fuel tax statutes for implementation of the Interstate Fuel Tax Agreement.

Amends 59-13-303; Enacts 59-13-502

Effective July 1, 1990

SB 238 Motor Vehicle Act Amendments (C. E. Peterson)

Numerous technical changes, including dealer inspection stickers, weight rating of commercial vehicles, odometer disclosures, legislator license plates, titling of vehicles for out-of-state owners without a Utah title; designates official safety inspection station as vehicle identification number inspector, amends the definition of a fleet, repeals requirement of disclosure on the titles of dismantled vehicles.

Amends 41-1-20.5, 41-1-23, 41-1-28, 41-1-32, 41-1-35, 41-1-36.5, 41-1-44.4, 41-1-44.5, 41-1-64, 41-1-74, 41-1-88, 41-1-90, 41-1-150, 41-1-169, 41-1-173, 41-1-178, 41-6-158

Effective April 23, 1990

Motor Vehicle Enforcement

SB 120 Motor Vehicle Business Act Amendments (C. E. Peterson)

Amends the definition of a motor vehicle to exclude mobile homes and trailers of 750 pounds or less unladen weight. Pawnbroker is defined and a pawnbroker who sells, exchanges or pawns any motor vehicle and is required to be licensed as a motor vehicle dealer.

Amends 41-3-7, 41-3-7.5 Effective April 23, 1990

SB 271 Motor Vehicle Inspections (C. E. Peterson)

Prohibits a motor vehicle dealer from issuing a temporary permit unless the vehicle has received the appropriate inspection.

Enacts 41-3-28.5

Effective April 23, 1990

Miscellaneous Taxes/Fees/Surcharges

SB 5 Recycling of Waste Tires (Richard B. Tempest)

Imposes a \$1 to \$2 fee on new tire sales.

Money collected is deposited in an expendable trust fund to subsidize recyclers who use a minimum of 100,000 waste tires per year.

Recycler entitled to \$21 per ton to produce energy or an ultimate product.

Enacts 26-32a-101, 26-32a-102, 26-32a-103, 26-32a-104, 26-32a-105, 26-32a-106, 26-32a-107, 26-32a-108, 26-32a-109, 26-32a-110, 26-32a-111, 26-32a-112, 26-32a-113, 63-55-226

Effective April 23, 1990

SB 26 Underground Storage Tank Act Amendments (Fred W. Finlinson)

Creates an environmental surcharge on petroleum products and directs that the revenues be deposited in the Petroleum Storage Tank Fund. Requirements relating to coverage under the Petroleum Storage Tank Fund, including elimination of soil testing in most circumstances, are amended. Annual aggregate limits for coverage under the fund are set. The circumstances under which fund monies may be spent are amended.

Amends 26-14e-102, 26-14e-401, 26-14e-402, 26-14e-403, 26-14e-404, 26-14e-407, 26-14e-503, 26-14e-601, 26-14e-604, 26-14e-701; Enacts 26-14e-401.1

Effective April 23, 1990

Miscellaneous Taxes/Fees/Surcharges (Continued)

SB 95 Transient Room Tax Collections (Lyle W. Hillyard)

Allows counties rather than the State Tax Commission to collect transient room taxes.

Amends 59-12-302

Effective July 1, 1990

SB 145 Gross Receipts Tax Amendments (Lyle W. Hillyard)

Provides for quarterly filing and payment of gross receipts tax.

Amends 59-8-105

Effective July 1, 1990

SB 164 Special Fuel Tax Amendment (Craig A. Peterson)

Requires a user-dealer, a person who delivers special fuel such as diesel fuel into the supply tank of any motor vehicle, to collect and pay the special fuel tax on all special fuel sold within the state. Users are allowed to file for a refund for special fuel taxes paid on fuel not used in the state. Users claiming a refund must retain documentation evidencing the payment of the special fuel tax. The bill takes effect July 1, 1990.

Amends 59-13-301, 59-13-304, 59-13-312, 59-13-318

Effective July 1, 1990

SB 175 Funding for Tourism, Recreation, and Convention Facilities (Dix H. McMullin)

Allows counties to impose a tourism, recreation, and convention tax to provide operating revenues for tourism, recreation and convention facilities.

Amends 17-31-2, 59-12-301; Enacts 59-12-601, 59-12-602, 59-12-603; Repeals 17-31-1

Effective July 1, 1990

SB 199 Severance Taxes on Metalliferous Minerals (Lyle W. Hillyard)

Amends the formula for determining the severance tax on copper and increases the rate to 2.6%.

Amends 59-5-202, 59-5-203

Effective April 23, 1990

SB 279 Attorney General Collections (Lyle W. Hillyard)

Provides a mechanism for the attorney general's office to retain a percentage of collections as dedicated credits and provides additional appropriations for fiscal years 1990 and 1991.

Enacts 67-5-14

Effective March 9, 1990

HB 27 Utah Coal Tax Credit (Mike Dmitrich)

Provides a credit against corporate franchise or gross receipts tax for purchases of Utah steam coal by foreign interests.

Enacts 59-7-110.5

Effective April 23, 1990

HB 63 Oil and Gas Severance Tax Amendments (Ted D. Lewis)

Provides a "net-back method" for computing value for severance tax purposes when no arms- length sale is known.

Amends 59-5-101, 59-5-102, 59-5-103

Effective March 12, 1990

HB 110 Severance Tax Incentives for Petroleum Industry Recovery (David M. Adams)

Establishes oil and gas severance tax rates based on the price of oil and gas and grants additional exemptions.

Amends 59-5-101, 59-5-102

Effective March 13, 1990

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Miscellaneous Taxes/Fees/Surcharges (Continued)

HB 259 Tax Technical Amendments (John L. Valentine)

Makes definitional and technical corrections to the tax code regarding metalliferous minerals, corporate tax collection, local option sales tax and income tax extension prepayments.

Amends 59-5-201, 59-10-406, 59-10-516, 59-12-205

Effective April 23, 1990

HB 266 Tax Review Commission (Franklin W. Knowlton)

Creates a Tax Review Commission, provides for membership and duties, and appropriates \$50,000 for its operation.

Amends 63-55-259; Enacts 59-1-901, 59-1-902, 59-1-903, 59-1-904, 59-1-905, 59-1-906, 59-1-907, 59-1-908

Effective July 1, 1990

HJR 31 Tax Recodification Commission Income Tax Policy (Franklin W. Knowlton)

Adopts policy guidelines established by the Tax Recodification Commission regarding income tax.



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