

UTAH

State Tax Commission

ANNUAL REPORT

*July 1, 1991 -
June 30, 1992*



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Annual Report of the Utah State Tax Commission

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Commissioners

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Commissioners' Letter

The 1991-92 Annual Report of the Utah State Tax Commission summarizes the revenue collections during the fiscal year and recaps significant tax legislation.

The Utah Constitution charges the four gubernatorially appointed tax commissioners with the responsibility of administering and supervising the tax laws of the state, assessing mines and public utilities and overseeing the assessment and equalization of property taxes among the counties.

The Tax Commission is also responsible for the registration of cars, trucks and vessels through its Motor Vehicle Division, and regulation of the automobile industry through its Motor Vehicle Enforcement Division.

It is our hope that the information contained in this report will assist the Governor, legislators and policymakers as they plan to meet the state's future needs.

Utah State Tax Commission:

R. H. Hansen, Chairman



Roger D. Tew



Joe B. Pacheco



S. Blaine Willes

Executive Director's Letter

During 1992, more attention and effort than ever was focused on serving taxpayers more efficiently and helping them comply with Utah tax law. The Tax Commission faces increasing service demands due to the rate of growth in Utah's economy and its population. The agency meets these needs through training, management initiatives and innovative use of new technology through its Technology Management Division.

The Tax Commission is committed to seeking innovative and more effective ways of return preparation and filing. Among those initiatives is an electronic filing test project that will help the agency meet these growing demands and better serve the taxpayers of Utah.

The Internal Revenue Service (IRS), which already has an electronic filing program, is working with Utah and several other states to allow them to jointly file state and federal individual income tax return information to the IRS computer electronically, in lieu of a paper return, and then transmit that information back to the states.

Beginning in 1993, for 1992 taxes, the Tax Commission will launch a pilot state project with the IRS to develop and test such a system. This "one-stop" program will be operational in 15 states in 1993. The program will be expanded and opened to all Utah taxpayers, perhaps as early as the 1994 tax year.

The Tax Commission is also working to develop a similar program (not involving the IRS) for the electronic filing and payment of the various business taxes. A pilot program for business taxpayers is expected for the 1994 tax year.

Always with an eye on the future, the Tax Commission is participating in the "Utah Tomorrow" program. To accomplish the

goals of Utah Tomorrow, the Tax Commission must keep pace with growth while becoming more effective. Our focus on technology and innovative management is an important aspect of that preparation.

The Tax Commission's commitment to service enhancement is demonstrated by our participation on a national level with organizations that allow us to be aware of and take advantage of new ideas and practices. As a result, Utah is significantly reducing the bureaucratic burden on the motor transport industry through active participation in the International Fuel Tax Agreement (IFTA). The agency also has a national leadership role in the Multi-State Tax Commission and actively participates in the Federation of Tax Administrators.

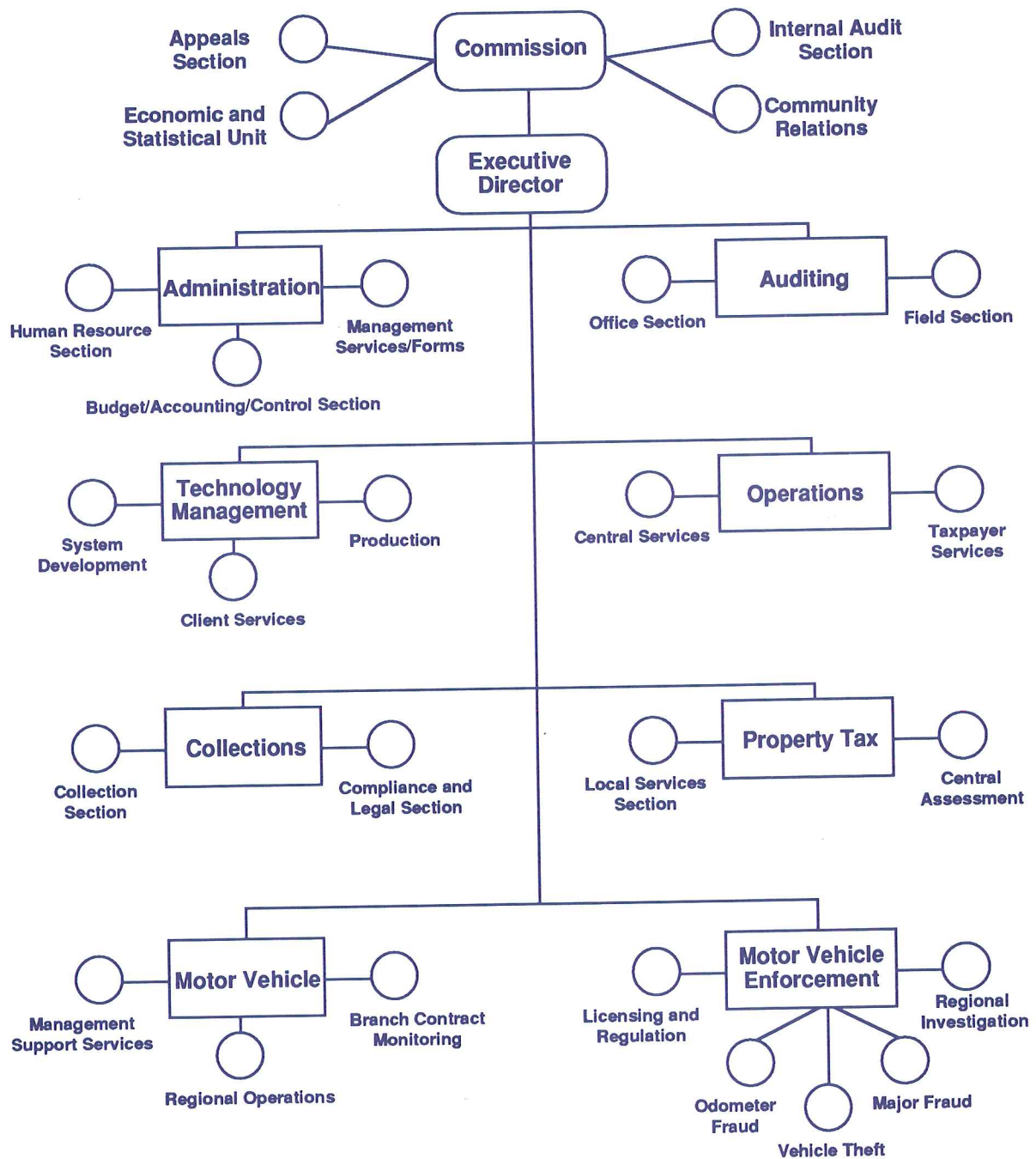
Emphasis on "one-stop shopping" for new businesses and others needing tax-related information is being expanded. The Tax Commission's Problem Resolution Program is continually being enhanced to help taxpayers whose problems need special attention. We continue to offer training on Utah tax law as a service to taxpayers. We survey our customers to evaluate our staff's effectiveness, courtesy and professionalism and we act on these surveys.

The Tax Commission cares and wants to do everything possible to assist taxpayers with problems they may have. We serve the taxpayers of Utah.


Clyde R. Nichols, Jr.
Executive Director

Organizational Chart

UTAH STATE TAX COMMISSION



Number of Employees	
FTEs*	807.6
Full-time	772.6
Part-time	6.0
Seasonal	29.0
* Full-time equivalents	

*History of Major State Taxes***History of Major
State Taxes**

In Millions of Dollars

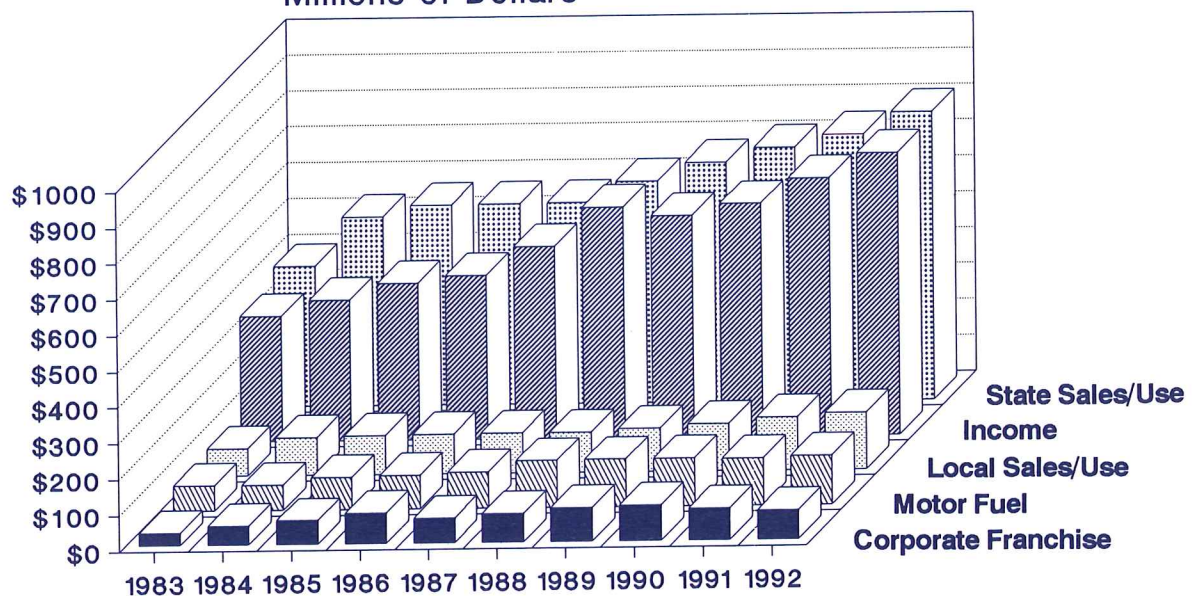
Tax Year	State Sales/Use	Individual Income	Local Sales/Use	Motor Fuel	Corporate Franchise
1983	389.5 ^r	348.0	75.0 ^r	68.7	33.8
1984	526.2	390.9	104.2 ^r	69.0	53.2
1985	555.4	435.5	108.0	89.3	65.9
1986	558.6	454.3	109.3	92.2	84.0
1987	559.0 ^r	533.3	110.7	100.0	68.9
1988	617.6 ^r	569.9*	110.7	129.4	78.8
1989	667.4 ^r	615.6	120.2 ^r	131.2	93.0
1990	707.4	647.6	130.7	132.5	99.7
1991	740.3 ^r	717.6 ^r	147.2 ^r	131.1	87.8
1992	802.4	784.4	157.9	136.4	80.9

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

^r Revised

History of Major State Taxes*
Fiscal Years 1983-1992

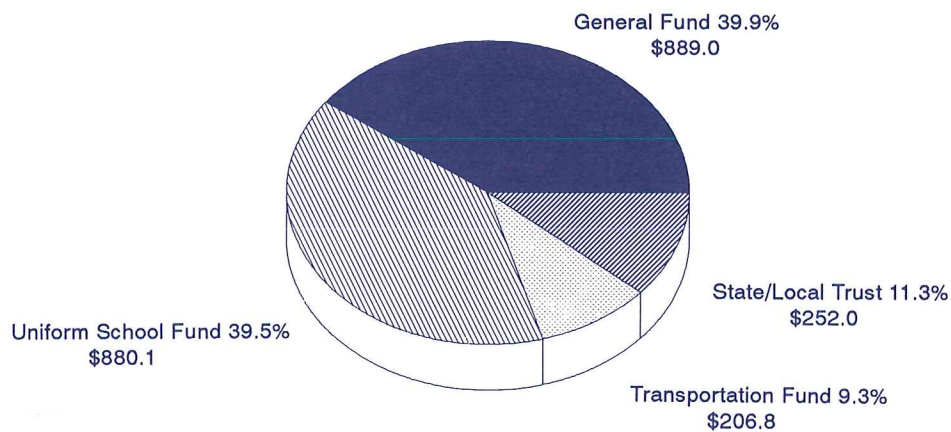
Millions of Dollars



*Revised

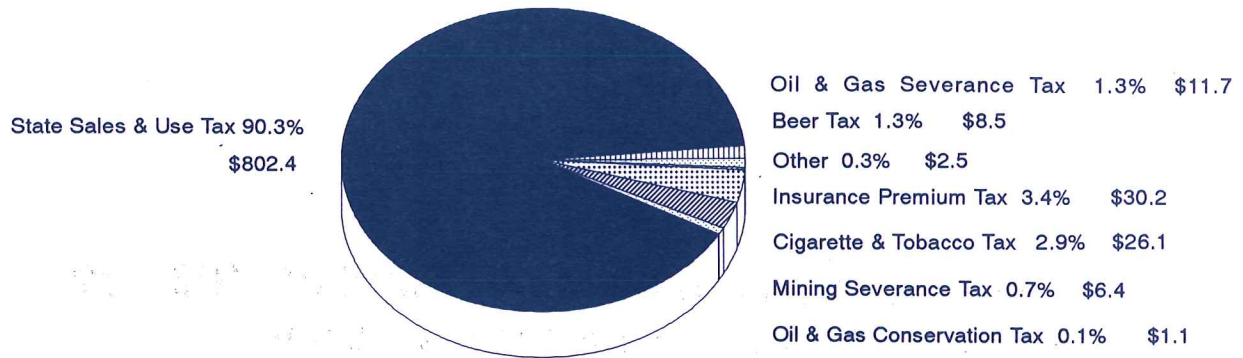
*Overview of Collections***Overview of Collections**

The following charts summarize the Utah State Tax Commission's 1991-92 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.)

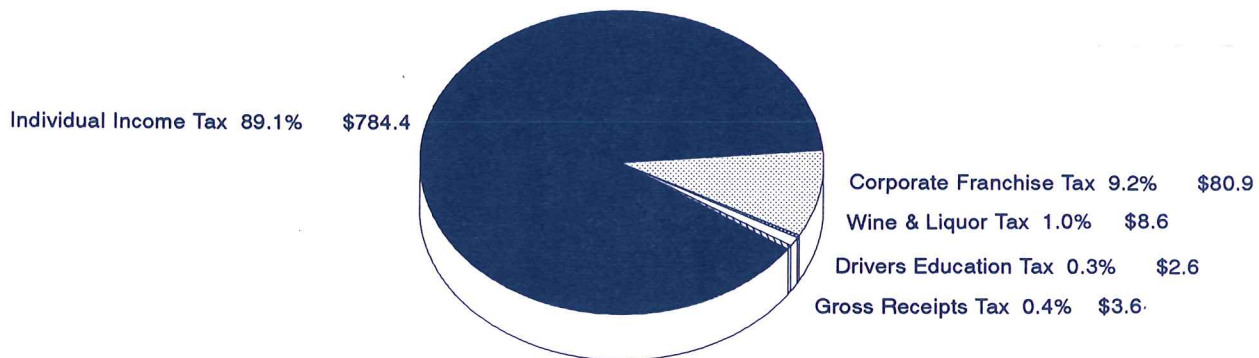
Net Collections by Major Fund FY 1991-92
(Collections in Millions: \$2,228)

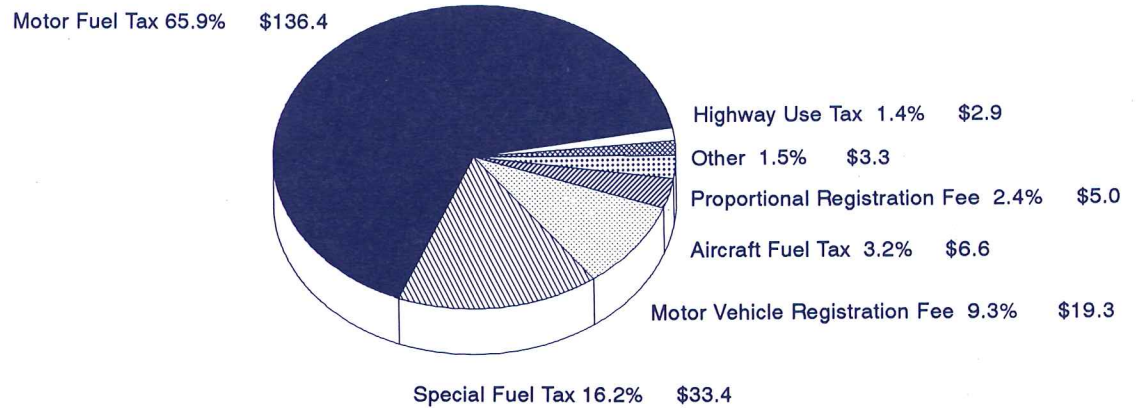
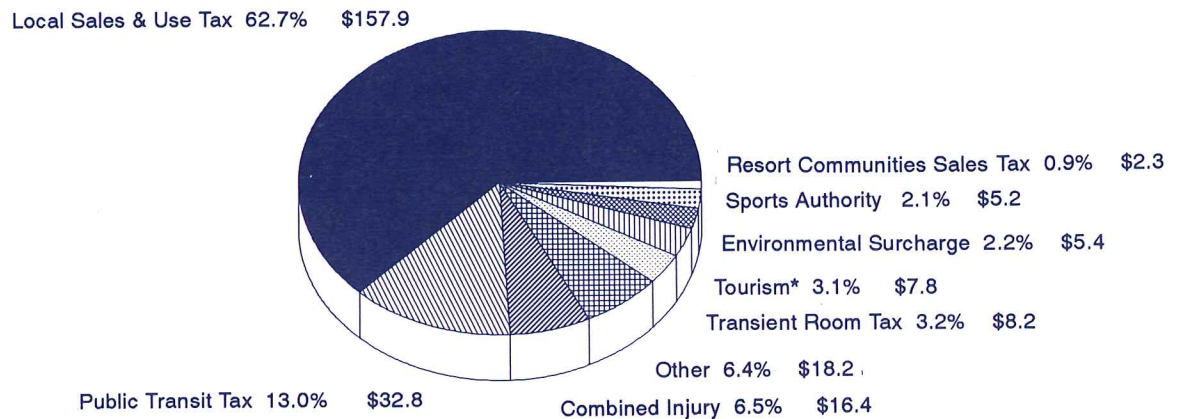
Overview of Collections

General Fund FY 1991-92 (Collections in Millions: \$888.94)



Uniform School Fund FY 1991-92 (Collections in Millions: \$880.13)



*Overview of Collections***Transportation Fund FY 1991-92****(Collections in Millions: \$206.78)****State & Local Trust Fund FY 1991-92****(Collections in Millions: \$251.94 *)**

* Includes dedicated credits and bonds

Overview of Collections

Tax Collections and Fund Distribution Fiscal Years 1990-91 and 1991-92

SOURCE AND DISTRIBUTION	1991			1992			1992			PERCENT CHANGE	AMOUNT CHANGE
	GROSS COLLECTIONS	REFUNDS & ADJUSTMENTS	NET COLLECTIONS	GROSS COLLECTIONS	REFUNDS & ADJUSTMENTS	NET COLLECTIONS	1992 COLLECTIONS	1992 REFUNDS & ADJUSTMENTS	1992 NET		
UNIFORM SCHOOL FUND											
Income Tax - Final Payments	\$186,818,648	(\$101,277,742)	\$85,540,906 ^f	\$206,123,891	(\$99,324,396)	\$106,799,495	\$106,799,495			24.9	\$21,258,589
Income Tax - Withholding	629,416,544	(891,508)	628,525,036 ^f	675,084,290	(500,069)	674,584,221	674,584,221			7.3	46,059,185
Corporation Franchise Tax	106,804,117	(24,338,774)	82,465,343 ^f	101,420,811	(25,046,255)	76,374,556	76,374,556			(7.4)	(6,090,787)
Mineral Prod. Tax Withholding	8,990,376	(155,750)	8,834,626	7,641,745	(25,375)	7,616,370	7,616,370			(13.8)	(1,218,256)
Gross Receipts Tax	3,836,113	(151,338)	3,684,775	3,576,802	0	3,576,802	3,576,802			(2.9)	(107,973)
Wine & Liquor Tax	8,473,049	0	8,473,049	8,609,612	0	8,609,612	8,609,612			1.6	136,563
Drivers Education Tax	2,457,951	(248)	2,457,703 ^f	2,571,150	(178)	2,570,972	2,570,972			4.6	113,269
Subtotal	\$946,796,798	(\$126,815,360)	\$819,981,438	\$1,005,028,301	(\$124,896,273)	\$880,132,028	\$880,132,028			7.3	\$60,150,590
GENERAL FUND											
State Sales & Use Tax	\$748,492,939	(\$8,185,954)	\$740,306,985 ^f	\$805,592,591	(\$3,201,404)	\$802,391,187	\$802,391,187			8.4	\$62,084,202
Oil & Gas Conservation Tax	1,440,860	(37)	1,440,823	1,118,756	(3,850)	1,114,906	1,114,906			(22.6)	(325,917)
Beer Tax	7,743,017	0	7,743,017	8,480,707	0	8,480,707	8,480,707			9.5	737,690
Cigarette Tax	21,854,232	(488,050)	21,366,182	24,805,162	(524,651)	24,280,511	24,280,511			13.6	2,914,329
Tobacco Products Tax	1,899,144	(547)	1,898,597	1,950,278	(130,476)	1,819,802	1,819,802			(4.2)	(78,795)
Inheritance Tax	4,966,809	(155,554)	4,811,255	4,135,289	(160,509)	3,974,780	3,974,780			(17.4)	(836,475)
Insurance Premium Tax	28,793,365	(1,110,528)	27,682,837 ^f	30,871,127	(786,234)	30,084,893	30,084,893			8.7	2,402,056
Self Insurers Insurance Tax	162,411	0	162,411	90,515	(62)	90,453	90,453			(44.3)	(71,958)
Oil and Gas Severance Tax	24,827,724	(1,063,841)	23,763,883	14,558,820	(2,812,026)	11,746,794	11,746,794			(50.6)	(12,017,089)
Mining Severance Tax	7,252,524	0	7,252,524	6,413,406	0	6,413,406	6,413,406			(11.6)	(839,118)
Motor Vehicle Business Adm. Fees	987,148	(3,245)	983,903	841,419	(1,761)	839,658	839,658			(14.7)	(144,245)
Snowmobile Registrations	152,159	0	152,159	168,050	0	168,050	168,050			10.4	15,891
Boat Registrations	528,065	0	528,065	575,652	0	575,652	575,652			9.0	47,587
ATV Registration Fees	779,976	0	779,976	1,018,301	0	1,018,301	1,018,301			30.6	238,325
Senior Citizen & Energy Credits	0	(3,513,384)	(3,513,384)	0	(4,059,376)	(4,059,376)	(4,059,376)			15.5	(545,992)
Subtotal	\$849,880,373	(\$14,521,140)	\$835,359,233	\$900,620,073	(\$11,680,349)	\$888,939,724	\$888,939,724			6.4	\$53,580,491

Overview of Collections

SOURCE AND DISTRIBUTION	1991			1992			1992			1992		
	GROSS COLLECTIONS	REFUNDS & ADJUSTMENTS	NET COLLECTIONS	GROSS COLLECTIONS	REFUNDS & ADJUSTMENTS	NET COLLECTIONS	GROSS COLLECTIONS	REFUNDS & ADJUSTMENTS	NET COLLECTIONS	PERCENT CHANGE	AMOUNT	PERCENT CHANGE
TRANSPORTATION FUND												
Motor Fuel Tax	\$132,030,942	(\$975,054)	\$131,055,888	\$136,697,024	(\$345,096)	\$136,351,928			\$136,351,928	4.0	\$5,296,040	
Motor Vehicle Registration	18,142,917	(24,098)	18,118,819	19,315,869	(13,328)	19,302,541			19,302,541	6.5	1,183,722	
Special Fuel Tax	42,089,097	(5,302,677)	36,786,420	39,013,002	(5,607,616)	33,405,386			33,405,386	(9.2)	(3,381,034)	
Temporary Permit Fees	644,005	(220)	643,785	483,063	(40)	483,023			483,023	(25.0)	(160,762)	
Motor Vehicle Control Fees	1,291,453	(208)	1,291,245	2,786,857	(120)	2,786,737			2,786,737	115.8	1,495,492	
Proportional Registration Fees	4,868,106	(19,214)	4,848,892	5,036,451	(26,191)	5,010,260			5,010,260	3.3	161,368	
Highway Use Tax	2,595,663	0	2,595,663	2,854,290	(2,026)	2,852,264			2,852,264	9.9	256,601	
Aviation Fuel Tax	7,001,932	(4,207)	6,997,725	6,697,629	(113,332)	6,584,297			6,584,297	(5.9)	(413,428)	
Subtotal	\$208,664,115	(\$6,325,678)	\$202,338,437	\$212,884,185	(\$6,107,749)	\$206,776,436			\$206,776,436	2.2	\$4,437,999	
TRUST & AGENCY FUNDS												
Local Sales & Use Tax	\$149,095,182	(\$1,910,227)	\$147,184,955	\$158,733,752	(\$784,429)	\$157,949,323			\$157,949,323	7.3	\$10,764,368	
Public Transit Tax	30,645,176	(314,680)	30,330,496	32,961,624	(134,274)	32,827,350			32,827,350	8.2	2,496,854	
Transient Room Tax	8,271,634	(5,122)	8,266,512	8,190,040	(20,872)	8,169,169			8,169,169	(1.2)	(97,343)	
Resort Communities Sales Tax	2,455,666	(6,831)	2,448,835	2,183,788	(252)	2,183,536			2,183,536	(10.8)	(265,299)	
Utah Sport Authority	4,336,297	0	4,336,297	5,169,462	0	5,169,462			5,169,462	19.2	833,165	
Tourism Tax *	1,297,131	0	1,297,131	7,766,560	(174)	7,766,386			7,766,386	498.7	6,469,255	
Illegal Drug Holding/Drug Stamp	53,295	(53,295)	0	18,518	(144,623)	(126,105)			(126,105)		(\$126,105)	
Car & Bus Tax	1,334,314	(1,329,649)	4,665	94,396	0	94,396			94,396	1,923.5	89,731	
Fireman's Pension Fund	1,872,316	0	1,872,316	2,184,833	0	2,184,833			2,184,833	16.7	312,517	
Sales Tax Cash Bonds	7,700	0	7,700	14,359	0	14,359			14,359	86.5	6,659	
Special Fuel Cash Bonds	10,800	0	10,800	0	0	0			0	(100.0)	(10,800)	
Tax Commission Suspense	13,455,849	(14,503,934)	(1,048,085)	14,069,703	(13,909,678)	160,025			160,025	(115.3)	1,208,110	
2nd Injury & Uninsured Employers	14,195,851	0	14,195,851	16,372,410	0	16,372,410			16,372,410	15.3	2,176,559	
Boat Fuel Fund	1,459,689	0	1,459,689	1,518,972	0	1,518,972			1,518,972	4.1	59,283	
Ad Valorem Cash Bonds	0	0	0	0	0	0			0	0	0	
Income Withholding Cash Bonds	6,900	0	6,900	500	0	500			500	(92.8)	(6,400)	
Ad Valorem Tax Withholding	0	0	0	0	0	0			0	0	0	
Environmental Surcharge	6,160,733	(561,691)	5,599,042	6,408,470	(958,546)	5,449,924			5,449,924	(2.7)	(149,118)	
Waste Tire Recycling Fee	1,258,927	0	1,258,927	3,210,433	0	3,210,433			3,210,433	155.0	1,951,506	
Subtotal	\$235,917,460	(\$18,685,429)	\$217,232,031	\$258,897,820	(\$15,952,847)	\$242,944,973			\$242,944,973	11.8	\$25,712,942	
DEDICATED CREDITS												
Tax Commission Administrative Fee	\$4,730,835	0	\$4,730,835	\$5,272,982	0	\$5,272,982			\$5,272,982	11.5	\$542,147	
Reflectorized Plate Fees	1,438,089	(\$155)	1,437,934	1,454,943	(\$64)	1,454,879			1,454,879	1.2	16,945	
Driving Under Influence Impound Fee	198,875	(554)	198,321	202,350	(310)	202,040			202,040	1.9	3,719	
30-Day Motor Veh. Reg. Permit	900,106	0	900,106	940,068	0	940,068			940,068	4.4	39,962	
Misc. Dedicated Credits	740,026	(7,870)	732,156	1,128,414	(2,060)	1,126,354			1,126,354	53.8	394,198	
Subtotal	\$8,007,931	(\$8,579)	\$7,999,352	\$8,998,757	(\$2,434)	\$8,996,323			\$8,996,323	12.5	\$996,971	
GRAND TOTAL	\$2,249,266,677	(\$166,356,186)	\$2,082,910,491	\$2,386,429,136	(\$158,639,623)	\$2,227,789,484			\$2,227,789,484	7.0	\$144,878,993	

r Revised Amount

* Tourism, Recreation, Cultural and Convention Facilities Tax, also known as the "restaurant tax."

*Property Tax***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.

Beginning in 1991, the Legislature established a fee to be paid in lieu of property taxes on motor vehicles. This statewide rate was set at 1.7 percent of the vehicles' market value.

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:

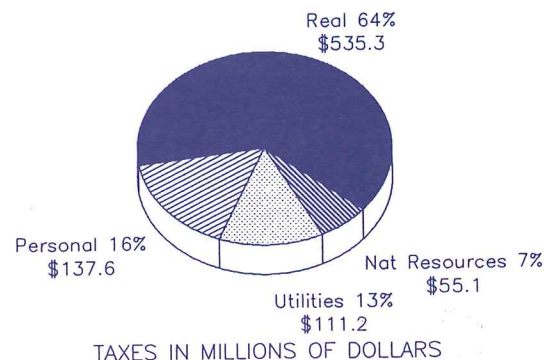
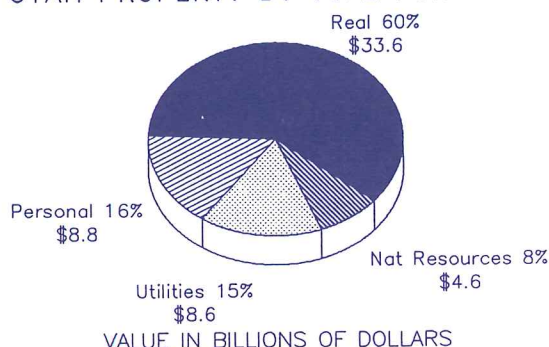
- assuring appropriate local assessment of real property through training of elected county assessors and monitoring the ratio of assessments to actual property values.
- assessment of natural resources property and large companies with multistate or multicounty operations.

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.

Taxes Charged to All Property

Class of Property	Taxes Charged	Percent
Residential	\$326,139,269	38.9
Commercial	156,447,766	18.6
Other Real	52,706,309	6.3
Personal	137,587,660	16.4
Natural Resources	55,133,534	6.6
Utilities	111,159,664	13.2
Statewide	\$839,174,202	100.0

STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR ALL
UTAH PROPERTY BY TYPE FOR 1991



SOURCE: UTAH STATE TAX COMMISSION,
PROPERTY TAX DIVISION.

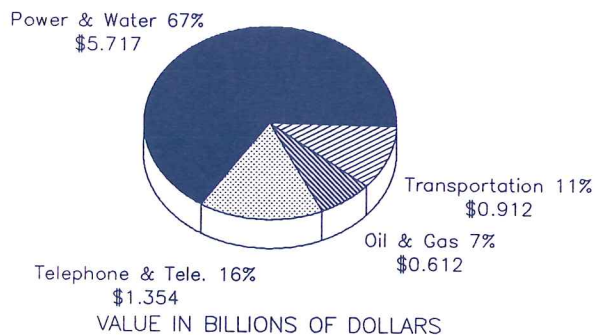
Property Tax

Centrally Assessed Property

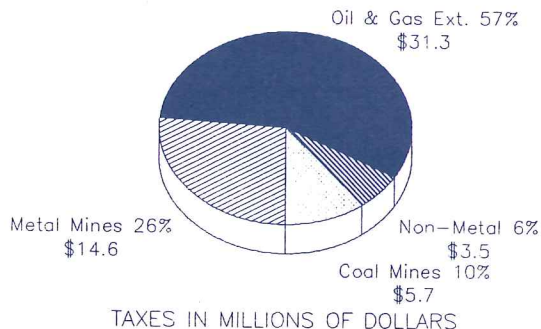
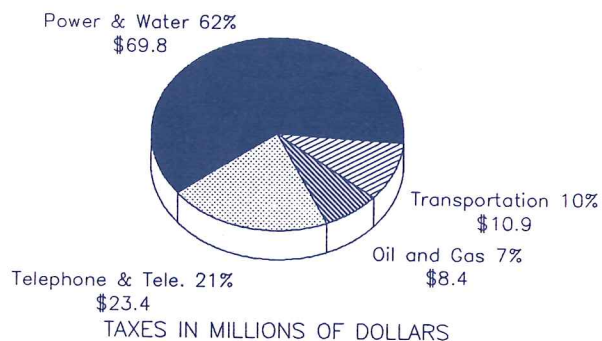
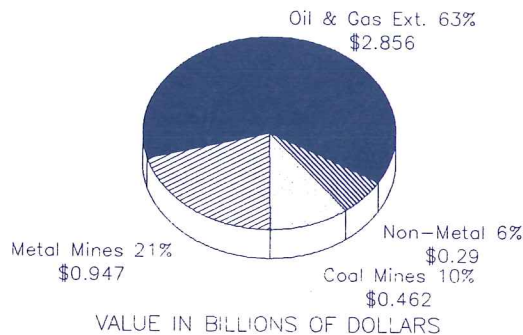
The Property Tax Division is responsible for the valuation of mines, utilities, airlines and motor and rail carriers. The market value of multistate utilities is determined by the "unit value" approach, which values the entire operation as a unit, then allocates the value to the state and then to the 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 1991
CENTRALLY ASSESSED UTILITIES



STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR 1991
CENTRALLY ASSESSED NATURAL RESOURCES



*Property Tax***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.

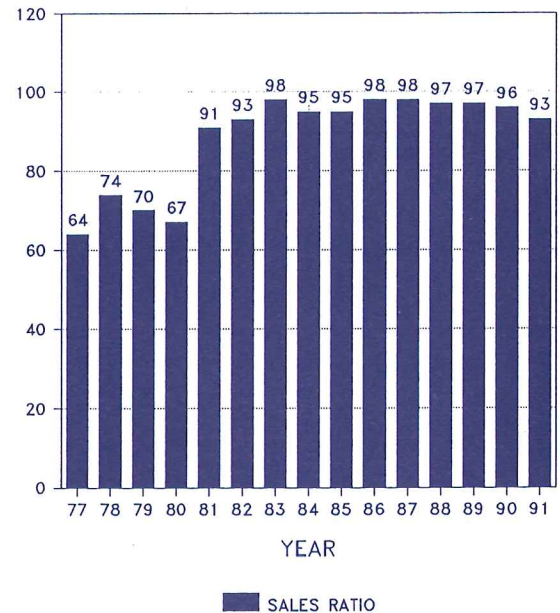
The Property Tax Division is also responsible for the training, assistance and general supervision of county assessors and other local property tax administrators.

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

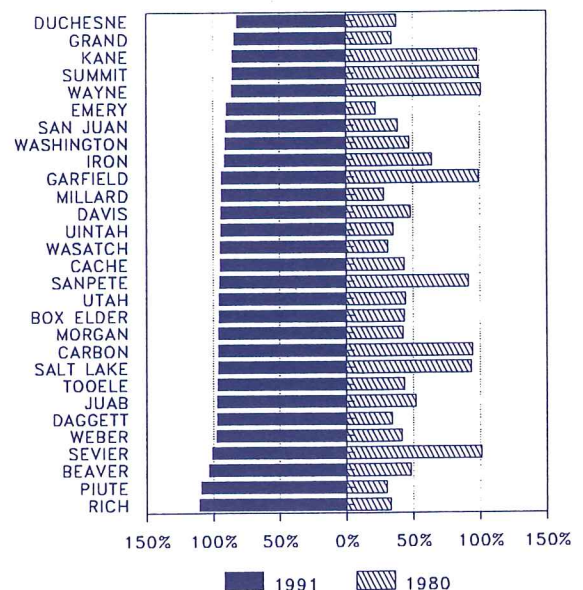
- conducting the annual assessment/sales ratio study
- auditing personal property on an ongoing basis
- auditing land assessed under the Farmland Assessment Act for property classification and compliance with legal eligibility requirements
- annually auditing tax rates set each year by the more than 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 1977-1991



COMPARISON 1991 VS. 1980
ASSESSMENT/SALES RATIOS BY COUNTY



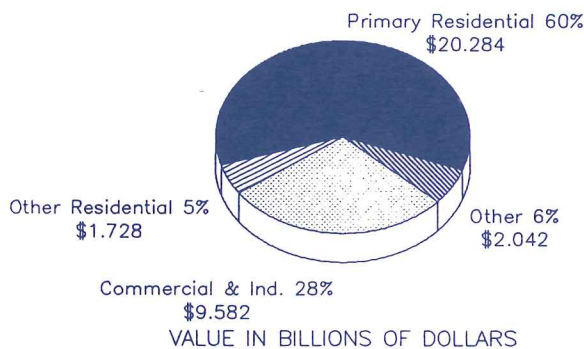
Property Tax

Value of Utah Property

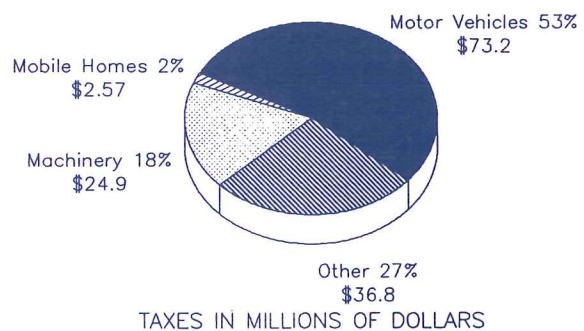
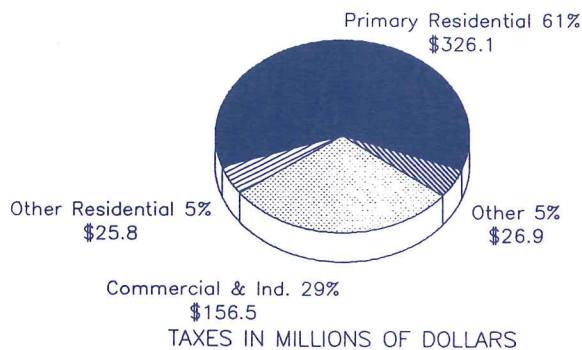
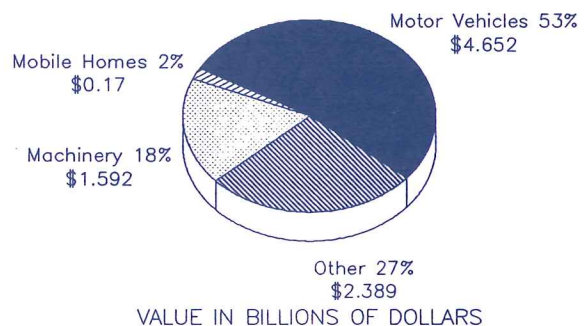
Class of Property	Taxable Value	Percent	Market Value	Percent
Residential	\$20,283,793,190	36.5	\$30,393,396,801	45.7
Commercial	9,582,487,258	17.2	10,086,828,693	15.2
Other Real Property	3,769,528,024	6.8	3,967,924,236	5.9
Personal Property	8,803,572,801	15.8	8,862,237,957	13.3
Natural Resources	4,556,096,903	8.2	4,556,096,903	6.9
Utilities	8,595,663,747	15.5	8,595,663,747	12.9
Statewide	\$55,591,141,923	100.0	\$66,462,148,337	100.0

Note: Percent totals may not add to 100 due to independent rounding.

STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR 1991
LOCALLY ASSESSED REAL PROPERTY

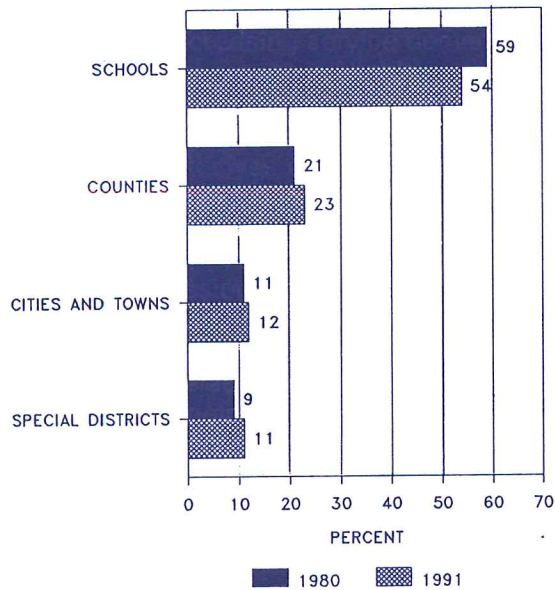


STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR 1991
LOCALLY ASSESSED PERSONAL PROPERTY

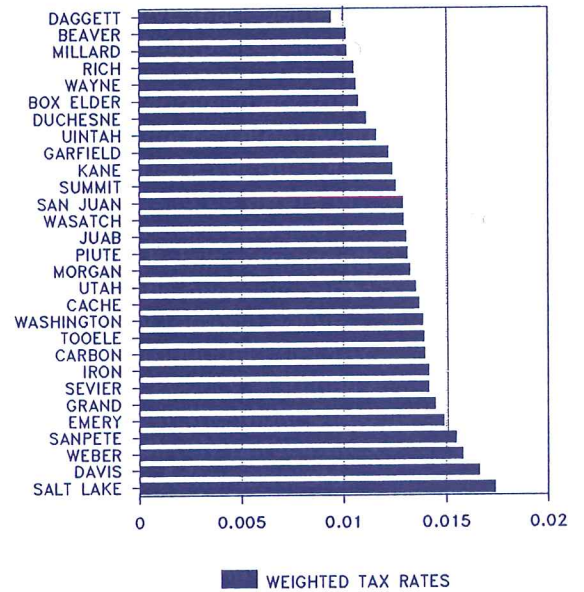


Property Tax

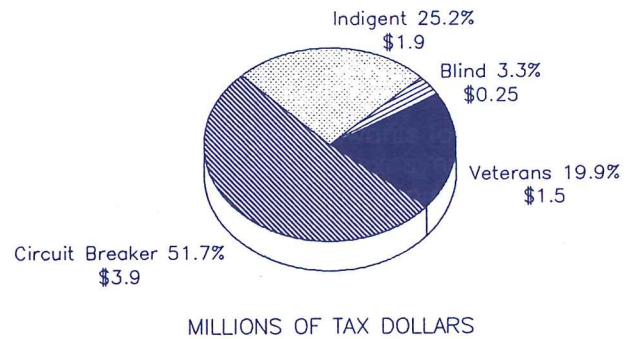
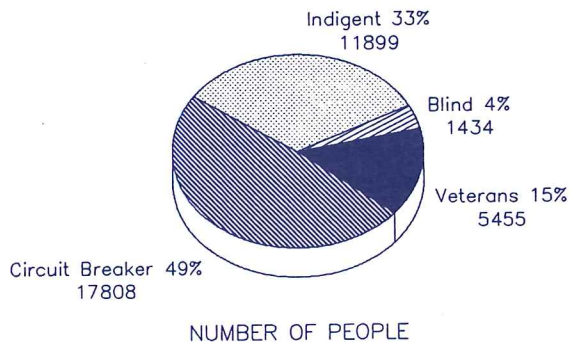
DISTRIBUTION OF TAXES
BY TYPE OF ENTITY FOR 1980 & 1991



WEIGHTED AVERAGE TAX RATES
RANKED BY COUNTY FOR 1991

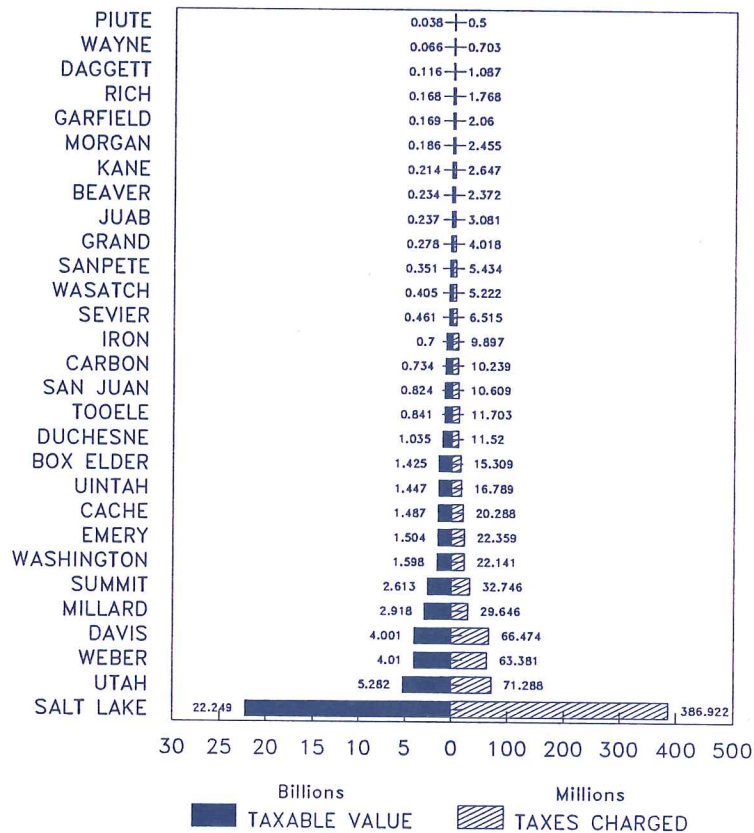


STATEWIDE TAX
RELIEF BY CATEGORY FOR 1991



Property Tax

RANKING OF UTAH'S 29 COUNTIES BY TAXABLE VALUE AND TAXES FOR 1991



Miscellaneous Statistics

Taxable Parcels	Number	750,000 ³	Billions of Tax \$	\$33.6 ⁴
Average House Value	Metropolitan ¹	\$77,000	Non-Metropolitan ²	\$55,000
Per Capita Income	Yearly Average	\$14,500	Tax as % of Income	2.6%
Rate as % of Taxable Value	Lowest	0.88%	Highest	2.14%
5-year Collection Rate⁵:	Statewide 1990	92.8%	Statewide 1991	91.8%

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

² Excludes 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.

⁵ Taxable figures are used to weight county rates and derive the statewide figure.

Beginning in 1991, fees paid in lieu of property taxes on motor vehicles are no longer part of the collection rate.

State Sales and Use Tax

Tax Rate

Historic State Sales and Use Tax rates are 4 percent (April 12, 1969); 4 $\frac{1}{8}$ percent (July 1, 1983 - September 30, 1983); 4 $\frac{5}{8}$ percent (October 1, 1983 - June 30, 1986); 4 $\frac{38}{64}$ percent (July 1, 1986 - March 31, 1987); 5 $\frac{3}{32}$ 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, intra-state 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.

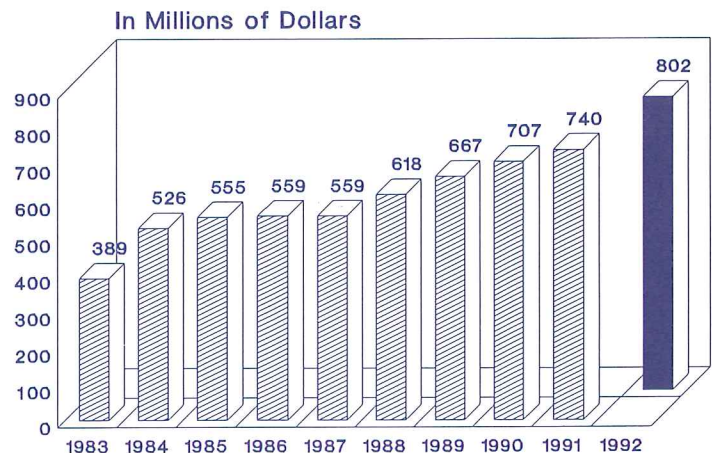
Use: Licensed vendors are liable for the collection of the tax. Purchasers are liable if they are not taxed by the vendor. Use tax for individuals is computed and paid using the Utah Individual Income Tax return form.

Disposition of Revenue

General Fund

January 1, 1990 through December 31, 1999, $\frac{1}{64}$ of 1 percent the 5 percent State 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.

State Sales and Use Tax Fiscal Years 1983-1992



Fiscal Year Collections

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 ^r
1989	667,402,562 ^r
1990	707,443,441
1991	740,306,985 ^r
1992	802,391,187

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

^r Revised.

State Sales and Use Tax

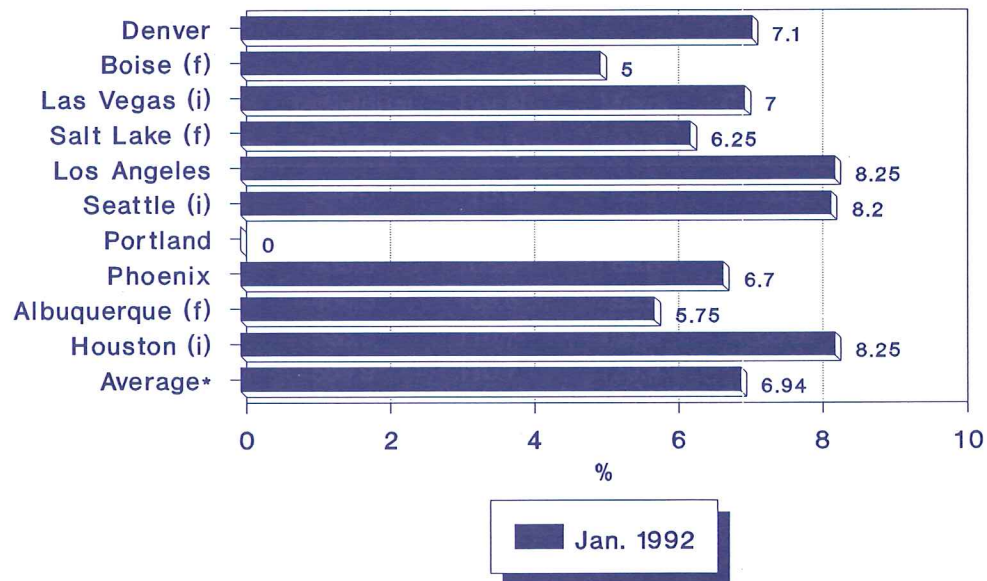
Taxable Retail Sales by County
Calendar Years 1986 Through 1991

County	CY 1986	CY 1987	CY 1988	CY 1989	CY 1990	CY 1991
Beaver	\$ 10,583,754	\$ 11,562,633	\$ 14,039,081	\$ 12,576,099	\$ 13,776,770 ^r	\$ 13,842,115
Box Elder	110,620,711	106,115,174	107,092,900	113,707,035	118,066,225 ^r	123,855,388
Cache	225,440,943	226,878,971	240,071,271	258,879,695 ^r	269,175,732 ^r	281,613,896
Carbon	97,526,776	90,126,214	90,025,277	107,172,890	102,849,097 ^r	105,050,593
Daggett	1,398,470	1,570,202	2,073,594	2,689,250	2,819,387 ^r	2,808,357
Davis	600,969,300	588,318,076	625,554,648	699,943,569	740,834,184 ^r	788,155,965
Duchesne	46,559,649	34,135,955	33,593,406	38,690,520	39,073,957 ^r	40,825,620
Emery	21,454,094	18,746,130	19,449,654	18,993,156	19,773,585 ^r	19,773,765
Garfield	8,114,156	9,955,934	10,809,807	10,617,001	11,329,888 ^r	10,727,653
Grand	26,822,276	27,631,631	33,164,207	33,210,188	36,628,917 ^r	42,087,788
Iron	91,427,205	89,347,593	96,278,036	105,307,982 ^r	111,224,658 ^r	118,641,927
Juab	21,293,929	23,047,666	14,805,221	17,113,494	18,208,320 ^r	16,389,014
Kane	15,866,917	17,500,919	20,338,371	21,248,701	20,715,368 ^r	20,842,784
Millard	33,992,230	27,508,253	28,761,932	32,746,689 ^r	32,373,148 ^r	34,312,789
Morgan	13,128,913	11,744,061	10,829,589	15,110,451	11,171,576 ^r	7,902,872
Piute	93,953	383,678	208,860	763,222	746,435 ^r	707,437
Rich	3,054,838	2,495,685	2,555,636	3,145,135	2,587,820 ^r	2,568,375
Salt Lake	3,524,818,863	3,505,636,789	3,693,726,623	4,018,887,101 ^r	4,166,786,022 ^r	4,397,731,101
San Juan	15,724,865	15,975,129	16,249,566	17,833,042	17,212,646 ^r	17,883,081
Sanpete	27,961,344	29,330,010	30,734,641	33,915,075	33,444,069 ^r	37,502,408
Sevier	57,955,089	55,917,681	58,244,401	66,681,023 ^r	70,263,413 ^r	69,105,415
Summit	79,931,772	80,361,699	90,683,962	105,406,970	109,071,224 ^r	122,093,928
Tooele	69,844,689	65,682,450	72,408,771	72,038,113 ^r	83,961,214 ^r	92,970,851
Uintah	77,463,583	75,534,560	79,172,657	82,954,057 ^r	88,646,579 ^r	99,755,878
Utah	785,824,599	815,216,200	891,274,947	1,002,087,417 ^r	1,050,204,637 ^r	1,109,758,021
Wasatch	27,488,581	27,837,143	27,751,321	31,291,694	35,082,109 ^r	36,308,307
Washington	192,752,294	184,094,545	204,764,977	236,357,970	267,620,810 ^r	301,930,801
Wayne	2,965,804	3,323,570	3,916,026	3,898,964	3,404,156 ^r	3,279,673
Weber	772,648,953	771,700,055	783,552,055	817,954,962 ^r	839,533,844 ^r	863,715,431
Out of State						
Use Tax	51,036,717	59,552,262	69,570,659	93,524,876	99,314,699 ^r	146,170,891
Total	\$7,014,765,267	\$6,977,230,868	\$7,371,702,096	\$8,074,746,341^r	\$8,415,880,489^r	\$8,928,312,124

^r revised

State Sales and Use Tax

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

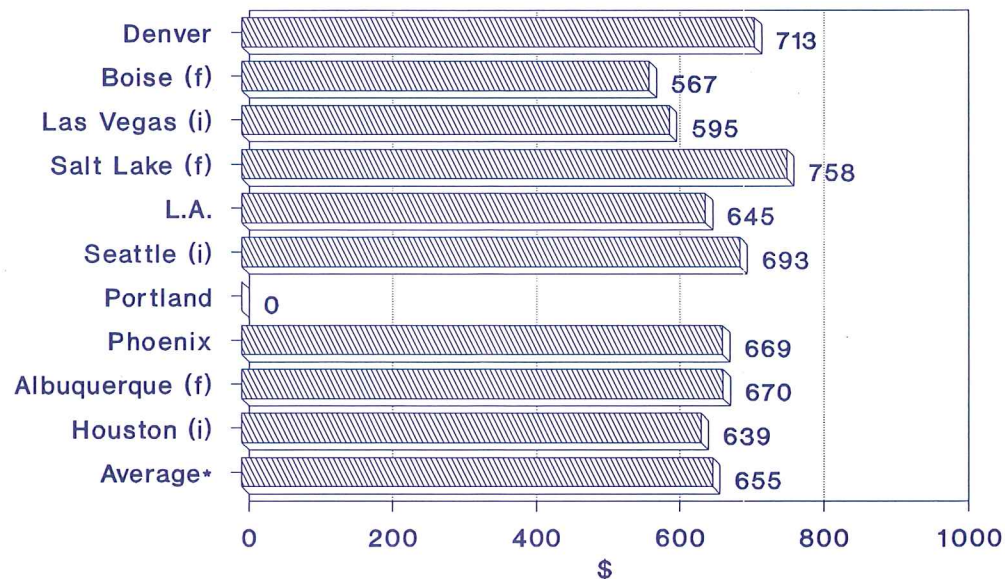


* Excluding Portland

f Taxes food

i State does not impose income tax

State & Local Sales Taxes in 1991 for the West's Major Metropolitan City For Family of Four with \$25,000 Income



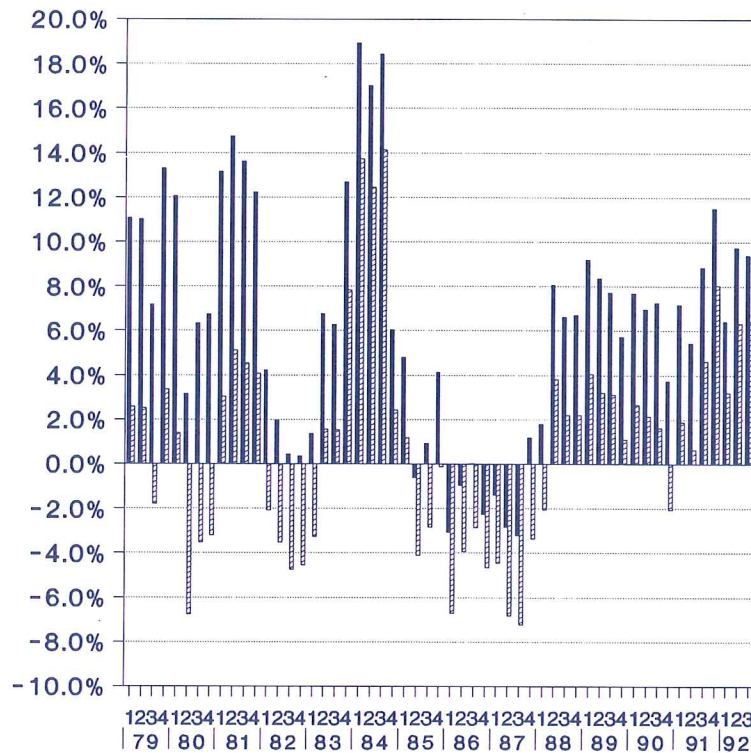
* Excluding Portland

f - Taxes food, i - No income tax

Source: Tax Rates & Burdens, D.C.Finance

State Sales and Use Tax

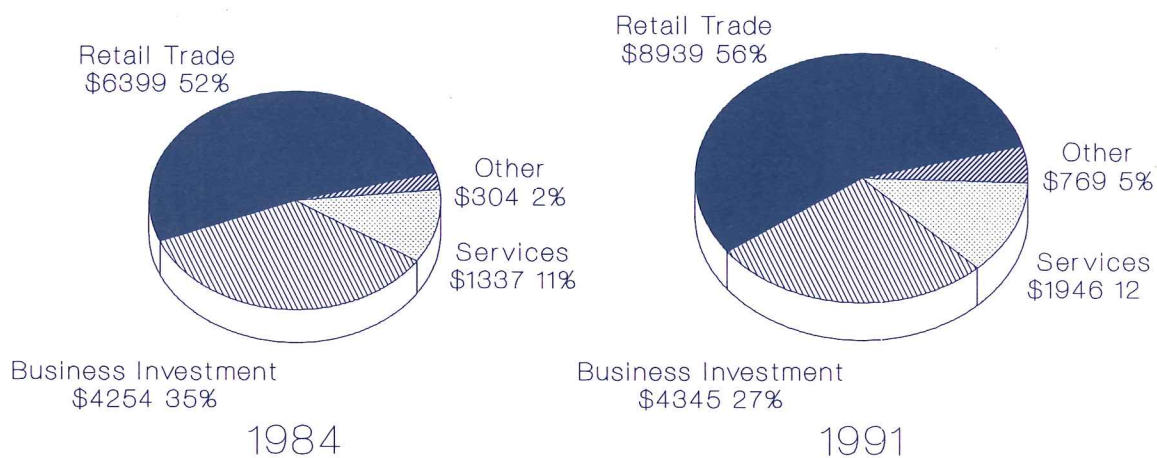
Change in Gross Taxable Sales Percent Change from Prior Year



■ Current \$ Change ▨ Real \$ Change

* All data includes prior-period adj.

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



*Individual Income Tax***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 withholding returns are required unless withholding averages more than \$1,000 per month, then monthly returns are required.

Disposition of Revenue:

Uniform School Fund

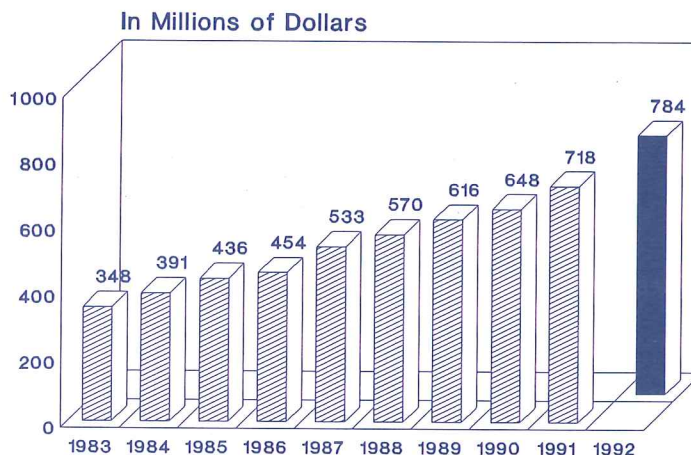
Individual Income Tax

Summary of Changes for 1992 Tax Year

Personal Exemptions - Utah permits 75 percent of the personal exemption allowed on the federal return. The personal exemption in Utah for 1992 is \$1,725 (75 percent of the \$2,300 federal personal exemption).

Standard Deduction - Utah allows the current federal standard deduction, which is \$6,000 for joint return, \$5,250 for head of household, and \$3,600 for a single person.

Individual Income Tax Fiscal Years 1983-1992



Fiscal Year Collections

1983	347,976,960 ^a
1984	390,912,919 ^b
1985	435,509,993 ^c
1986	454,289,504 ^d
1987	533,287,567 ^e
1988	569,853,201 ^f
1989	615,603,770 ^g
1990	647,593,113 ^h
1991	717,599,792 ⁱ
1992	784,430,264 ^j

^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.)

ⁱ Includes \$3,533,851 from the Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporate Franchise Tax.)

^j Includes \$3,046,548 from the Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporate Franchise Tax.)

Individual Income Tax

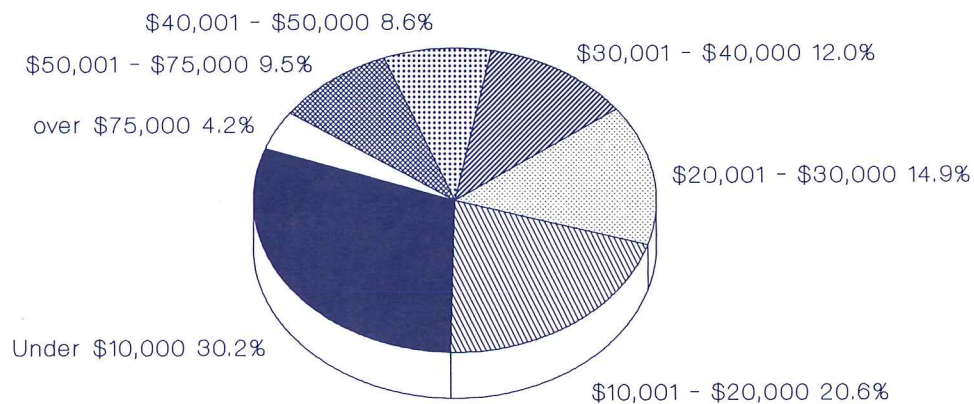
Summary of 1991 Federal and State Income Tax Information for Utah Residents

Income brackets are based on Adjusted Gross Income

Number of Federal Returns Filed by Utah Residents

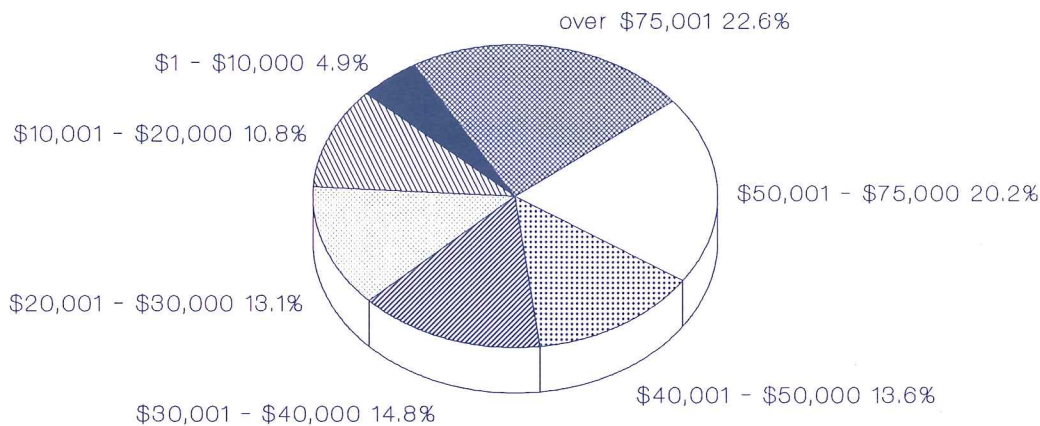
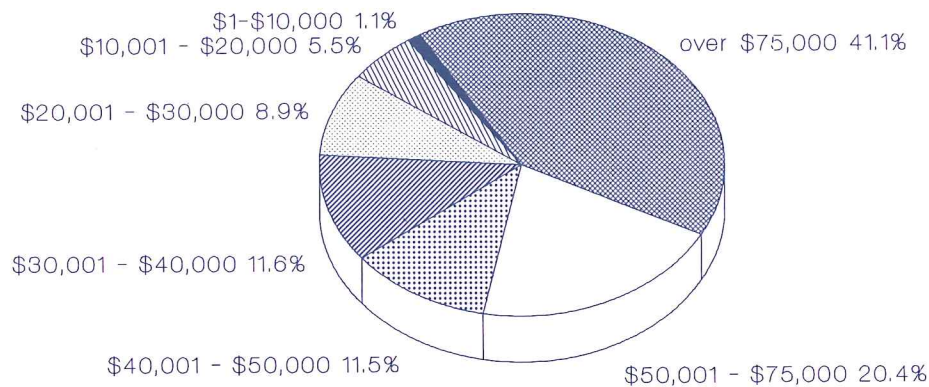
Federal Adjusted Gross Income	Number Of Returns
Under \$1	6,086
\$ 1 - \$ 5,000	114,090
\$ 5,001 - \$ 10,000	89,681
\$ 10,001 - \$ 15,000	77,707
\$ 15,001 - \$ 20,000	65,705
\$ 20,001 - \$ 25,000	54,881
\$ 25,001 - \$ 30,000	48,560
\$ 30,001 - \$ 35,000	44,129
\$ 35,001 - \$ 40,000	38,939
\$ 40,001 - \$ 45,000	32,888
\$ 45,001 - \$ 50,000	26,643
\$ 50,001 - \$ 75,000	66,107
\$ 75,001 - \$100,000	15,659
\$100,001 - \$250,000	11,533
More than \$250,000	2,319
Total:	694,927

Percent of Total Federal Returns by Income Bracket



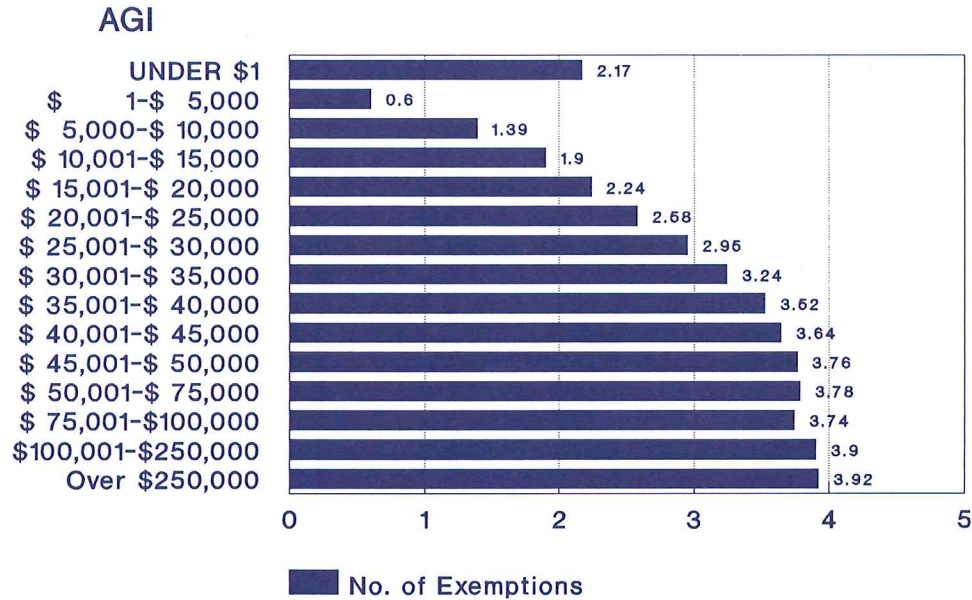
*Individual Income Tax***1991 Individual Income Tax Statistics**

Federal Adjusted Gross Income (AGI)	Average AGI	Average Federal Tax	Average State Tax
\$ 1 - \$ 5,000	\$2,496	\$33	\$6
\$ 5,001 - \$ 10,000	\$7,422	\$234	\$66
\$ 10,001 - \$ 15,000	\$12,427	\$609	\$194
\$ 15,001 - \$ 20,000	\$17,436	\$1,122	\$370
\$ 20,001 - \$ 25,000	\$22,420	\$1,656	\$588
\$ 25,001 - \$ 30,000	\$27,462	\$2,212	\$834
\$ 30,001 - \$ 35,000	\$32,463	\$2,824	\$1,104
\$ 35,001 - \$ 40,000	\$37,437	\$3,386	\$1,381
\$ 40,001 - \$ 45,000	\$42,421	\$3,990	\$1,672
\$ 45,001 - \$ 50,000	\$47,402	\$4,612	\$1,960
\$ 50,001 - \$ 75,000	\$59,608	\$6,843	\$2,658
\$ 75,001 - \$100,000	\$84,751	\$12,333	\$4,006
\$100,001 - \$250,000	\$141,019	\$26,680	\$7,096
Over \$250,000	\$630,587	\$176,628	\$36,236
Average:	\$28,352	\$3,219	\$1,091

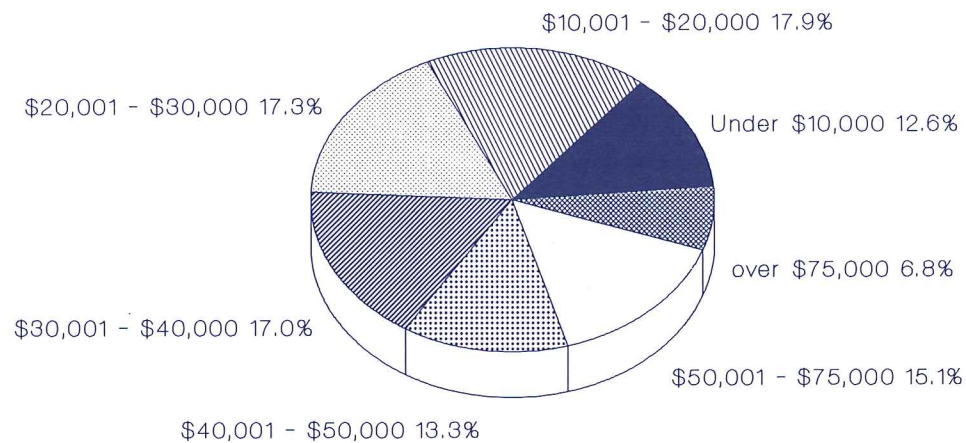
Percent of Total Positive AGI by Income Bracket**Percent of Total Federal Taxes Paid by Income Bracket**

Individual Income Tax

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



Percent of Total Personal Exemptions Claimed by Income Bracket



*Individual Income Tax***Comparative County
Profile - 1991****Number of Federal Returns,
Adjusted Gross Income,
Net Exemptions and
Average Exemptions
Per Utah Federal Return**

County	Number of Returns	Adjusted Gross Income	Personal Exemptions Claimed ¹	Average Exemptions
Beaver	1,693	\$33,374,255	4,158	2.5
Box Elder	13,680	\$374,657,027	35,705	2.6
Cache	25,829	\$628,820,157	63,378	2.5
Carbon	7,469	\$195,283,670	17,999	2.4
Daggett	279	\$6,334,453	666	2.4
Davis	72,104	\$2,131,190,515	177,576	2.5
Duchesne	4,447	\$94,305,292	12,339	2.8
Emery	3,200	\$83,501,942	9,515	3.0
Garfield	1,525	\$27,469,659	3,604	2.4
Grand	2,660	\$50,042,492	5,505	2.1
Iron	7,437	\$155,988,722	17,788	2.4
Juab	2,084	\$43,149,965	5,237	2.5
Kane	2,011	\$38,868,758	5,135	2.6
Millard	3,667	\$84,742,259	10,567	2.9
Morgan	2,090	\$60,282,960	5,528	2.6
Piute	400	\$6,316,664	1,015	2.5
Rich	574	\$13,726,066	1,566	2.7
Salt Lake	297,012	\$8,415,166,807	658,222	2.2
San Juan	2,637	\$55,470,790	7,468	2.8
Sanpete	5,204	\$104,828,554	14,321	2.8
Sevier	5,119	\$117,630,622	13,425	2.6
Summit	7,478	\$255,894,884	15,571	2.1
Tooele	11,329	\$307,319,615	26,709	2.4
Uintah	7,414	\$168,471,443	19,166	2.6
Utah	88,692	\$2,192,822,830	222,948	2.5
Wasatch	3,802	\$89,302,548	9,344	2.5
Washington	17,503	\$404,216,802	41,944	2.4
Wayne	676	\$11,107,058	1,766	2.6
Weber	67,368	\$1,828,835,134	151,336	2.2
All other ²	29,544	1,266,939,841	89,680	3.0
Totals	694,927	\$19,246,061,784	1,649,181	2.4

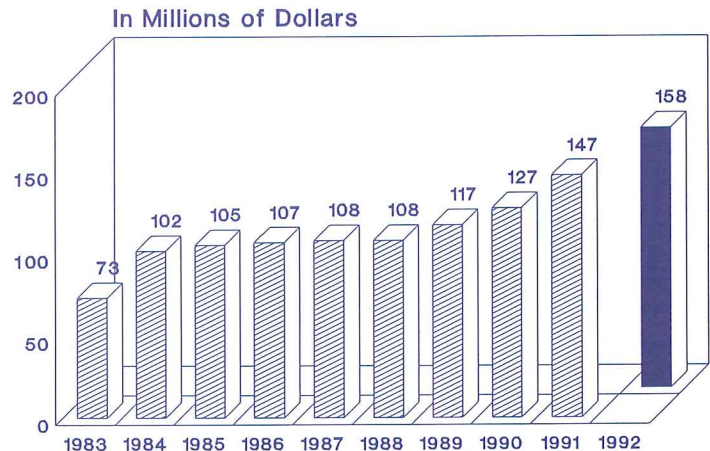
¹Excludes old age and blind exemptions²Includes prior-year returns, out-of-state returns and other miscellaneous returns.

*Local Sales and Use Tax***Tax Rate**

The Local Sales and Use Tax must be adopted by local ordinance and is 1 percent (effective January 1, 1990) of the purchase price on the same transactions that the state sales and use tax is applied. Retailers are liable for the tax collection. The Tax Commission acts as agent for local governmental units.

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

As of June 30, 1992, only three municipalities had continued to tax sales at $\frac{3}{4}$ of 1 percent: Altamont, Lynndyl, and Kingston. Those three increased their rates to 1 percent effective July 1, 1992. After that date, all of Utah's cities, towns, and counties apply a local sales tax of 1 percent.

**Local Sales and Use Tax
Fiscal Years 1983-1992****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 60 percent-40 percent on July 1, 1991 and remains so through June 30, 1992.

January 1, 1990 through December 31, 1999, $\frac{1}{64}$ 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.

Fiscal Year Collections

1983	73,147,427 ^r
1984	101,579,713 ^r
1985	105,278,485 ^r
1986	106,596,224 ^r
1987	107,965,991 ^r
1988	107,911,328 ^r
1989	117,229,769 ^r
1990	127,393,793 ^r
1991	147,184,955 ^r
1992	157,949,323 ¹

¹ Collection totals since 1984 include accelerated sales tax collections not distributed until the September after the close of the fiscal year. Figures represent actual collections, less 2.5 percent administrative fee collected by the Tax commission.

^r Revised

Local Sales and Use Tax

Distribution of Local Sales and Use Taxes Fiscal Years 1991 and 1992

Net Distribution After Administrative Costs

Beaver County

Community	1990-91	1991-92	Percent Change
BEAVER CO. (Unincorporated)	\$ 73,734.13	\$ 75,468.83	2.35
Beaver City	175,975.06	191,727.14	8.95
Milford	70,584.17	68,985.98	-2.26
Minersville	30,470.37	27,745.87	-8.94
Total County and Cities	\$350,763.73	\$363,927.82	3.75
Total Cities and Towns	\$277,029.60	\$288,458.99	4.13

Box Elder County

Community	1990-91	1991-92	Percent Change
BOX ELDER CO. (Unincorporated)	\$ 405,921.65	\$ 535,410.47	31.90
Bear River	28,862.42	25,413.08	-11.95
Brigham	1,226,496.00	1,238,111.14	0.95
Corinne	31,855.15	30,815.66	-3.26
Deweyville	14,453.85	12,341.85	-14.61
Elwood	23,812.17	21,163.11	-11.12
Fielding	17,008.28	17,757.78	4.41
Garland	80,382.91	76,550.90	-4.77
Honeyville	46,262.29	45,754.97	-1.10
Howell	7,685.17	8,284.98	7.80
Mantua	26,117.37	24,360.10	-6.73
Perry	90,896.75	77,512.20	-14.73
Plymouth	16,131.72	13,642.97	-15.43
Portage	7,782.92	7,495.34	-3.70
Snowville	18,326.87	21,583.14	17.77
Tremonton	478,749.70	463,915.26	-3.10
Willard	71,299.35	72,024.95	1.02
Total County and Cities	\$2,592,044.57	\$2,692,137.90	3.86
Total Cities and Towns	\$2,186,122.92	\$2,156,727.43	-1.34

Cache County

Community	1990-91	1991-92	Percent Change
CACHE CO. (Unincorporated)	\$ 169,509.85	\$ 207,501.88	28.35
Amalga	44,779.72	22,123.60	-50.59
Clarkston	23,152.92	22,571.12	-2.51
Cornish	7,988.31	7,764.03	-2.81
Hyde Park	99,964.72	105,855.28	5.89
Hyrum	215,636.55	236,707.26	9.77
Lewiston	80,375.31	79,092.13	-1.60
Logan	3,096,922.96	3,304,104.66	6.69
Mendon	31,729.52	28,604.97	-9.85
Millville	49,279.05	47,415.75	-3.78
Newton	27,271.74	25,882.92	-5.09

*Local Sales and use Tax***(Cache County continued)**

Nibley	49,883.00	45,517.88	-8.75
North Logan	309,395.04	347,187.76	12.22
Paradise	22,068.43	21,325.88	-3.36
Providence	138,621.40	135,682.55	-2.12
Richmond	80,147.75	82,124.86	2.47
River Heights	55,000.24	46,816.04	-14.88
Smithfield	303,597.28	324,242.46	6.80
Wellsville	92,712.89	88,046.49	-5.03
Tremonton	20,655.48	19,256.82	-6.77
Nibley	49,883.00	45,517.88	-8.75
Total County and Cities	\$4,918,692.16	\$5,197,824.34	5.67
Total Cities and Towns	\$4,749,182.31	\$4,990,322.46	5.08

Carbon County

Community	1990-91	1991-92	Percent Change
CARBON CO. (Unincorporated)	\$ 208,208.47	\$ 369,034.37	77.24
Helper	183,938.54	163,816.28	-10.94
Hiawatha	11,431.95	3,892.56	-65.95
Price	1,232,476.77	1,275,095.91	3.46
Scofield	3,684.74	2,676.08	-27.37
Sunnyside	25,763.18	21,076.45	-18.19
Wellington	79,100.57	81,587.80	3.14
East Carbon	63,345.95	56,235.79	-11.22
Total County and Cities	\$1,807,950.17	\$1,973,415.24	9.15
Total Cities and Towns	\$1,599,741.70	\$1,604,380.87	0.29

Daggett County

Community	1990-91	1991-92	Percent Change
DAGGETT CO. (Unincorporated)	\$56,596.59	\$45,006.28	-20.48
Manila	18,686.17	16,153.39	-13.55
Total County and Cities	\$75,282.76	\$61,159.67	-18.76
Total Cities and Towns	\$18,686.17	\$16,153.39	-13.55

Davis County

Community	1990-91	1991-92	Percent Change
DAVIS CO. (Unincorporated)	\$ 390,040.10	\$ 375,340.30	16.39
Bountiful	2,919,731.17	3,087,547.89	5.75
Centerville	791,456.91	832,515.70	5.19
Clearfield	1,133,565.83	1,095,904.99	-3.32
Fruit Heights	158,935.73	157,013.39	-1.21
Farmington	538,431.70	545,298.46	1.28
Kaysville	647,699.65	676,231.50	4.41
Layton	3,148,061.26	3,692,860.66	17.31
North Salt Lake	763,038.70	781,169.68	2.38
South Weber	123,302.00	148,647.19	20.56
Sunset	429,660.25	397,395.87	-7.51
Syracuse	409,451.68	405,285.64	-1.02
West Point	128,685.97	152,301.62	18.35
Woods Cross	804,484.91	791,149.41	-1.66
Clinton	285,215.68	288,217.23	1.05
West Bountiful	262,473.84	342,935.82	30.66
Total County and Cities	\$12,934,235.38	\$13,769,815.35	6.46
Total Cities and Towns	\$12,544,195.28	\$13,394,475.05	6.78

*Local Sales and Use Tax***Duchesne County**

Community	1990-91	1991-92	Percent Change
DUCHESNE CO. (Unincorporated)	\$340,718.42	\$352,956.55	3.59
Altamont	20,843.09	15,399.89	-26.12
Duchesne	101,671.00	87,702.76	-13.74
Myton	19,526.07	17,947.10	-8.09
Roosevelt	452,594.30	445,668.64	-1.53
Tabiona	5,887.02	4,366.79	-25.82
Total County and Cities	\$941,239.90	\$924,041.73	-1.83
Total Cities and Towns	\$600,521.48	\$571,085.18	-4.90

Emery County

Community	1990-91	1991-92	Percent Change
EMERY CO. (Unincorporated)	\$ 104,994.63	\$ 122,961.13	17.11
Castle Dale	138,813.35	121,822.12	-12.24
Clawson	5,413.74	5,740.26	6.03
Cleveland	29,091.81	23,157.49	-20.40
Elmo	14,335.44	10,010.55	-30.17
Emery City	16,709.39	11,377.48	-31.91
Ferron	89,613.28	74,119.71	-17.29
Green River	136,545.02	73,062.18	-46.49
Huntington	159,484.04	135,588.12	-14.98
Orangeville	90,826.49	85,915.76	-5.41
Total County and Cities	\$785,827.19	\$663,754.80	-15.53
Total Cities and Towns	\$680,832.56	\$540,793.67	-20.57

Garfield County

Community	1990-91	1991-92	Percent Change
GARFIELD CO. (Unincorporated)	\$ 147,420.98	\$ 148,805.75	0.94
Boulder	6,917.14	6,029.16	-12.84
Cannonville	8,939.45	8,077.83	-9.64
Escalante	46,399.06	46,909.53	1.10
Hatch	7,476.03	6,313.86	-15.55
Henrieville	6,737.90	5,867.86	-12.91
Panguitch	116,535.15	125,040.06	7.30
Tropic	20,576.04	24,444.09	18.80
Total County and Cities	\$361,001.75	\$371,488.14	2.90
Total Cities and Towns	\$213,580.77	\$222,682.39	4.26

Grand County

Community	1990-91	1991-91	Percent Change
GRAND CO. (Unincorporated)	\$ 159,622.91	\$ 158,694.99	-0.58
Moab	467,396.42	501,044.64	7.20
East Green River	0.00	49,246.99	N.A.
Total County and Cities	\$627,019.33	\$708,986.62	13.07
Total Cities and Towns	\$467,396.42	\$550,291.63	17.74

*Local Sales and Use Tax***Iron County**

Community	1990-91	1991-92	Percent Change
IRON CO. (Unincorporated)	\$ 140,862.44	\$ 160,538.20	13.97
Cedar City	1,469,339.11	1,492,676.39	1.59
Enoch	65,759.93	69,764.95	6.09
Kanarraville	9,547.12	8,716.97	-8.70
Paragonah	11,994.25	11,639.66	-2.96
Parowan	106,495.34	109,566.05	2.88
Brian Head	98,283.19	88,199.81	-10.26
Total County and Cities	\$1,902,281.38	\$1,941,102.03	2.04
Total Cities and Towns	\$1,761,418.94	\$1,780,563.83	1.09

Juab County

Community	1990-91	1991-92	Percent Change
JUAB CO. (Unincorporated)	\$ 27,194.71	\$ 31,345.46	15.26
Eureka	23,512.13	24,318.16	3.43
Levan	17,490.33	16,488.52	-5.73
Mona	21,310.43	20,881.17	-2.01
Nephi	291,505.52	327,088.40	12.21
Total County and Cities	\$381,013.12	\$420,121.71	10.26
Total Cities and Towns	\$353,818.41	\$388,776.25	9.88

Kane County

Community	1990-91	1991-92	Percent Change
KANE CO. (Unincorporated)	\$ 134,866.36	\$ 143,984.43	6.76
Alton	3,037.97	3,161.98	4.08
Glendale	11,197.60	11,963.97	6.84
Kanab	269,377.99	286,697.90	6.43
Orderville	24,901.60	21,200.96	-14.86
Big Water	8,388.40	11,133.19	32.72
Total County and Cities	\$451,769.92	\$478,142.43	5.84
Total Cities and Towns	\$316,903.56	\$334,158.00	5.44

Millard County

Community	1990-91	1991-92	Percent Change
MILLARD CO. (Unincorporated)	\$ 205,920.72	\$ 282,475.67	37.18
Delta	280,951.71	356,976.98	27.06
Fillmore	180,263.42	221,154.03	22.68
Hinckley	23,672.53	23,557.04	-0.49
Holden	18,409.13	17,115.16	-7.03
Kanosh	18,209.66	17,104.35	-6.07
Leamington	7,405.84	11,109.53	50.01
Lynndyl	1,575.00	1,919.78	21.89
Meadow	14,094.50	15,593.70	10.64
Oak City	22,998.30	21,567.83	-6.22
Scipio	16,352.63	19,578.10	19.72
Total County and Cities	\$866,408.39	\$1,133,156.07	30.79
Total Cities and Towns	\$583,932.72	\$705,676.50	20.85

*Local Sales and Use Tax***Morgan County**

Community	1990-91	1991-92	Percent Change
MORGAN CO. (Unincorporated)	\$ 144,258.03	\$ 174,314.63	20.84
Morgan	153,959.76	214,817.59	39.53
Total County and Cities	\$298,217.79	\$389,132.22	30.49
Total Cities and Towns	\$153,959.76	\$214,817.59	39.53

Piute County

Community	1990-91	1991-92	Percent Change
PIUTE CO. (Unincorporated)	\$ 12,547.95	\$ 10,768.40	-14.18
Circleville	21,913.98	21,222.25	-3.16
Junction	8,394.65	8,370.01	-0.29
Kingston	851.74	643.21	-24.48
Marysvale	13,998.49	13,871.25	-0.91
Total County and Cities	\$57,706.81	\$54,875.12	-4.91
Total Cities and Towns	\$45,158.86	\$44,106.72	-2.33

Rich County

Community	1990-91	1991-92	Percent Change
RICH CO. (Unincorporated)	\$ 28,564.60	\$ 24,842.63	-13.03
Garden City	28,050.38	28,437.60	1.38
Laketown	14,043.76	14,473.66	3.06
Randolph	32,496.02	29,226.69	-10.06
Woodruff	9,249.29	7,472.42	-19.21
Total County and Cities	\$112,404.05	\$104,453.00	-7.07
Total Cities and Towns	\$83,839.45	\$79,610.37	-5.04

Salt Lake County

Community	1990-91	1991-92	Percent Change
SALT LAKE CO. (Unincorporated)	\$ 15,834,452.34	\$ 18,786,976.23	18.65
Alta	188,556.24	192,587.07	2.14
Bluffdale	83,192.61	89,219.35	7.24
Draper	468,808.33	527,438.46	12.51
Midvale	1,755,015.13	1,875,346.67	6.86
Murray	6,309,288.31	6,990,675.34	10.80
Riverton	564,320.38	629,176.38	11.49
Salt Lake City	22,430,966.12	21,774,482.57	-2.93
Sandy	4,943,493.57	5,325,158.88	7.72
South Jordan	444,401.04	471,758.76	6.16
South Salt Lake	4,744,493.26	4,853,779.45	2.30
West Jordan	2,904,528.71	3,174,807.80	9.31
West Valley	7,970,396.17	8,124,381.74	1.93
Total County and Cities	\$68,641,912.21	\$72,815,788.70	6.08
Total Cities and Towns	\$52,807,459.87	\$54,028,812.47	2.31

San Juan County

Community	1990-91	1991-92	Percent Change
SAN JUAN CO. (Unincorporated)	\$399,218.12	\$397,632.60	-0.40
Blanding	223,545.02	210,160.73	-5.99
Monticello	144,995.13	137,897.56	-4.90
Total County and Cities	\$767,758.27	\$745,690.89	-2.87
Total Cities and Towns	\$368,540.15	\$348,058.29	-5.56

*Local Sales and Use Tax***Sanpete County**

Community	1990-91	1991-92	Percent Change
SANPETE CO. (Unincorporated)	\$ 96,246.86	\$ 97,754.59	1.57
Centerfield	31,599.91	32,186.34	1.86
Ephraim	198,536.38	217,165.76	9.38
Fairview	53,268.13	49,135.24	-7.76
Fayette	6,212.12	6,581.52	5.95
Fountain Green	25,654.99	23,932.51	-6.71
Gunnison	126,350.07	127,116.02	0.61
Manti	125,412.79	124,316.18	-0.87
Mayfield	18,575.85	15,944.32	-14.17
Moroni	49,312.91	52,616.73	6.70
Mount Pleasant	147,693.79	150,767.62	2.08
Spring City	30,013.96	27,503.61	-8.36
Sterling	10,076.17	10,057.45	-0.19
Wales	6,591.85	6,999.52	6.18
Total County and Cities	\$925,545.78	\$942,077.41	1.79
Total Cities and Towns	\$829,298.92	\$844,322.82	1.81

Sevier County

Community	1990-91	1991-92	Percent Change
SEVIER CO. (Unincorporated)	\$ 128,908.56	\$ 140,630.64	9.09
Annabella	18,166.34	17,127.09	-5.72
Aurora	39,899.29	43,719.64	9.57
Elsinore	27,601.90	24,963.87	-9.56
Glenwood	16,085.10	15,408.04	-4.21
Joseph	11,149.10	8,139.09	-27.00
Koosharem	8,964.39	11,739.27	30.95
Monroe	60,109.73	59,976.74	-0.22
Redmond	35,869.08	30,257.25	-15.65
Richfield	632,865.57	686,080.87	8.41
Salina	120,898.64	195,435.37	61.65
Sigurd	22,234.10	24,976.97	12.34
Total County and Cities	\$1,122,751.80	\$1,258,454.84	12.09
Total Cities and Towns	\$993,843.24	\$1,117,824.20	12.47

Summit County

Community	1990-91	1991-92	Percent Change
SUMMIT CO. (Unincorporated)	\$ 404,832.44	\$ 540,797.02	33.59
Coalville	98,443.47	115,465.13	17.29
Francis	14,360.61	15,718.98	9.46
Henefer	25,373.90	23,517.68	-7.32
Kamas	77,205.11	84,518.90	9.47
Oakley	26,475.38	27,708.98	4.66
Park City	1,542,255.79	1,712,848.88	11.06
Total County and Cities	\$2,188,946.70	\$2,520,575.57	15.15
Total Cities and Towns	\$1,784,114.26	\$1,979,778.55	10.97

*Local Sales and Use Tax***Tooele County**

Community	1990-91	1991-92	Percent Change
TOOELE CO. (Unincorporated)	\$ 416,394.56	\$ 483,959.31	16.23
Grantsville	234,381.53	214,686.03	-8.40
Ophir	1,302.59	863.04	-33.74
Stockton	18,110.21	16,745.13	-7.54
Tooele	1,131,185.55	1,106,192.24	-2.21
Vernon	5,417.44	7,156.02	32.09
Wendover	101,342.69	129,771.03	28.05
Rush Valley	12,862.37	12,671.87	-1.48
Total County and Cities - Tooele:	\$1,920,996.94	\$1,972,044.67	2.66
Total Cities and Towns - Tooele:	\$1,504,602.38	\$1,488,085.36	-1.10

Uintah County

Community	1990-91	1991-92	Percent Change
UINTAH CO. (Unincorporated)	\$ 560,888.99	\$ 591,784.95	5.51
Naples	205,696.22	254,026.13	23.50
Vernal	1,076,693.56	1,138,553.73	5.75
Ballard	50,794.04	49,423.53	-2.70
Total County and Cities - Uintah:	\$1,894,072.81	\$2,033,788.34	7.38
Total Cities and Towns - Uintah:	\$1,333,183.82	\$1,442,003.39	8.16

Utah County

Community	1990-91	1991-92	Percent Change
UTAH CO. (Unincorporated)	\$ 573,905.07	\$ 656,950.50	14.47
Alpine	136,999.20	147,014.91	7.31
American Fork	1,297,128.20	1,342,948.86	3.53
Genola	28,680.07	45,470.68	58.54
Goshen	22,953.35	21,287.29	-7.26
Lehi	422,287.47	469,473.79	11.17
Lindon	224,048.81	264,279.59	17.96
Mapleton	151,158.94	155,640.58	2.96
Orem	5,934,816.73	6,589,105.23	11.02
Payson	559,916.54	589,521.31	5.29
Pleasant Grove	701,219.79	726,209.74	3.56
Provo	6,757,134.98	6,969,753.98	3.15
Salem	111,556.69	109,361.83	-1.97
Santaquin	111,739.22	112,085.99	0.31
Highland	175,799.62	189,168.09	7.60
Spanish Fork	923,589.50	998,302.60	8.09
Springville	771,160.94	865,139.41	12.19
Vineyard	123,794.05	136,823.91	10.53
Cedar Hills	27,123.18	27,516.69	1.45
Elk Ridge	24,228.31	27,655.59	14.15
Woodland Hills	5,891.77	10,149.62	72.27
Total County and Cities	\$19,085,132.43	\$20,453,860.19	7.17
Total Cities and Towns	\$18,511,227.36	\$19,796,909.69	6.95

Wasatch County

Community	1990-91	1991-92	Percent Change
WASATCH CO. (Unincorporated)	\$152,002.93	\$161,950.90	6.54
Charleston	13,866.58	13,675.08	-1.38
Heber	405,969.49	412,580.25	1.63
Midway	97,658.16	102,327.58	4.78
Wallsburg	11,426.23	10,611.17	-7.13
Total County and Cities	\$680,923.39	\$701,144.98	2.97
Total Cities and Towns	\$528,920.46	\$539,194.08	1.94

*Local Sales and Use Tax***Washington County**

Community	1990-91	1991-92	Percent Change
WASHINGTON CO. (Unincorporated)	\$ 155,054.33	\$ 165,786.89	6.92
Enterprise	47,529.45	47,435.31	-0.20
Hurricane	277,675.53	297,680.80	7.20
Ivins	58,784.72	67,478.67	14.79
La Verkin	78,099.16	75,262.90	-3.63
Leeds	10,736.43	11,302.20	5.27
Rockville	7,748.65	7,319.68	-5.54
St George	3,080,595.86	3,524,417.79	14.41
Santa Clara	85,007.64	97,456.51	14.64
Springdale	67,485.74	76,461.45	13.30
Toquerville	17,018.77	18,725.99	10.03
Virgin	8,970.82	9,326.92	3.97
Washington	198,874.43	199,808.51	0.47
Hildale	55,734.32	50,268.75	-9.81
Total County and Cities	\$4,149,315.85	\$4,648,732.37	12.04
Total Cities and Towns	\$3,994,261.52	\$4,482,945.48	12.23

Wayne County

Community	1990-91	1991-92	Percent Change
WAYNE CO. (Unincorporated)	\$ 57,399.58	\$ 54,852.06	-4.44
Bicknell	30,086.09	27,576.72	-8.34
Loa	33,323.16	30,748.96	-7.72
Lyman	8,230.56	7,216.19	-12.32
Torrey	9,174.70	8,925.86	-2.71
Total County and Cities	\$138,214.09	\$129,319.79	-6.44
Total Cities and Towns	\$80,814.51	\$74,467.73	-7.85

Weber County

Community	1990-91	1991-92	Percent Change
WEBER CO. (Unincorporated)	\$ 1,029,782.37	\$ 948,549.90	-7.89
Farr West	161,012.37	173,231.60	7.59
Harrisville	119,658.74	138,329.59	15.60
Huntsville	24,546.69	24,243.29	-1.24
North Ogden	509,181.26	536,588.51	5.38
Ogden	7,525,193.60	7,293,401.52	-3.08
Plain City	202,088.80	195,406.31	-3.31
Pleasant View	167,140.63	151,357.53	-9.44
Riverdale	1,019,975.55	1,335,947.37	30.98
Roy	1,423,599.68	1,503,905.52	5.64
South Ogden	610,804.93	863,282.70	41.34
Uintah	37,672.77	43,391.73	15.18
Washington Terrace	320,799.58	313,529.69	-2.27
West Haven	0.00	207,988.57	N.A.
Total County and Cities	\$13,151,456.97	\$13,729,153.83	4.39
Total Cities and Towns	\$12,121,674.60	\$12,780,603.93	5.44

GRAND TOTAL:

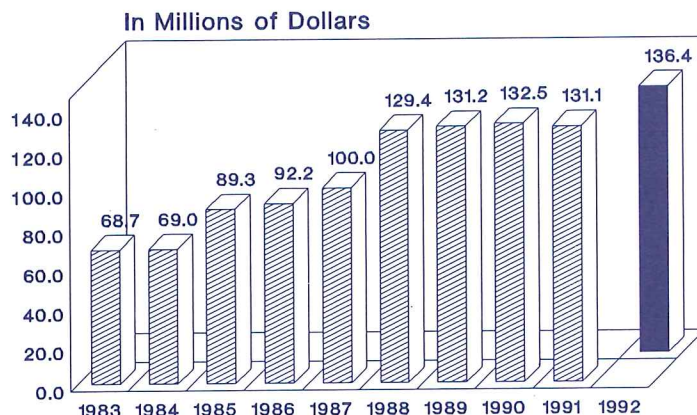
Total Cities and Towns	\$121,494,262.00	\$126,806,086.31	4.37
Total County and Cities	\$144,130,885.64	\$153,198,165.77	6.29

Source: Actual distribution (cash basis method of accounting)

*Motor Fuel Tax***Tax Rate**

The Motor Fuel Tax is 19 cents per gallon (effective April 1, 1987); government exemption or refund of tax on all governmental purchases; \$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.

**Motor Fuel Tax
Fiscal Years 1983-1992****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, effective April 29, 1991, the lesser of .5 percent of the Motor Fuel Tax revenues, or \$600,000. 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.

Fiscal Year Collections

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
1991	131,055,888 ^{i,r}
1992	136,351,928 ^j

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

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

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

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

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

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

^g \$97,038 is from gasohol tax of 19 cents per gallon

^h \$79,226 is from gasohol tax of 19 cents per gallon

ⁱ \$79,538 is from gasohol tax of 19 cents per gallon

^j \$52,009 is from gasohol tax of 19 cents per gallon

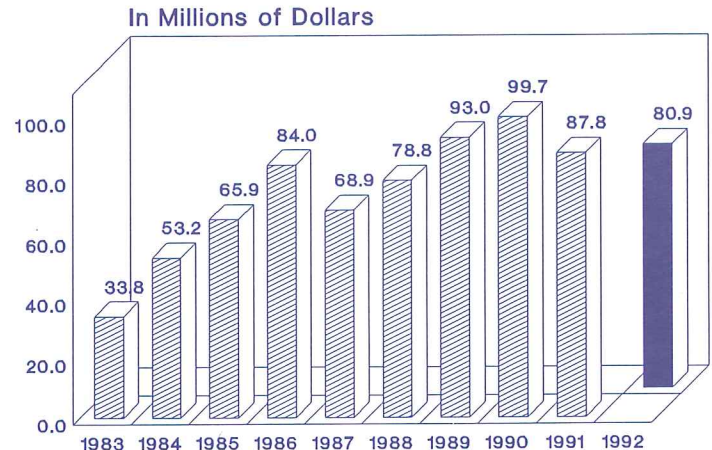
Corporate Franchise and Income Tax

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.

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 1983-1992



Disposition of Revenue

Uniform School Fund

Fiscal Year Collections

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
1991	87,766,119 ⁱ
1992	80,944,378 ^j

^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.

^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.

ⁱ This total includes \$5,300,776 from the Mineral Production Tax withholding.

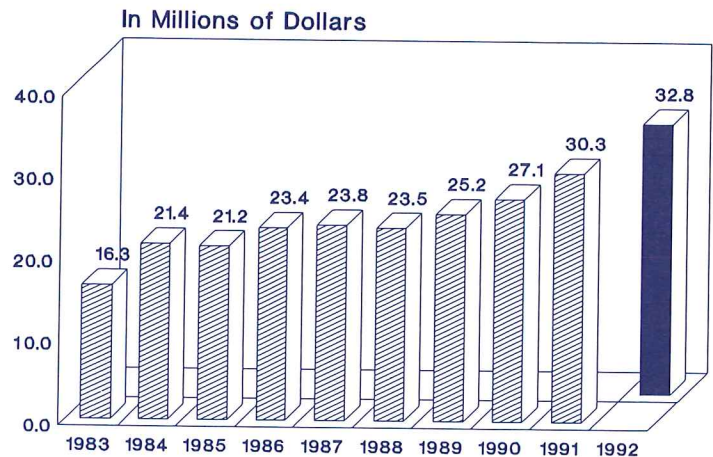
^j This total includes \$4,569,822 from the Mineral Production Tax withholding.

*Public Transit Tax***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.

Disposition of Revenue

Returned to participating county or city as applicable.

**Public Transit Tax
Fiscal Years 1983-1992****Fiscal Year Collections**

1983	16,335,341 ^r
1984	21,425,954 ^r
1985	21,159,417 ^r
1986	23,432,667 ^r
1987	23,848,184 ^r
1988	23,494,431 ^r
1989	25,237,562 ^r
1990	27,107,639 ^r
1991	30,330,496 ^r
1992	32,827,350 ¹

^r revised

¹ Actual collections less 2.5 percent administrative Fee collected by the Tax Commission.

Public Transit Tax

**Distribution of Public Transit Tax
To Participating Units
For Fiscal Years 1990-91 and 1991-92**

**Net Distribution
After Administrative Costs**

Community	1990-91	1991-92	Percent Change
AMERICAN FORK	297,657.84	308,046.11	3.49%
DAVIS COUNTY	\$2,772,777.53	3,036,568.19	9.51
GRANTSVILLE	6,122.79	17,979.91	193.66
LEHI	57,960.13	77,208.88	33.21
LINDON	36,392.99	56,872.79	56.27
LOGAN	0.00	841,376.56	0.00
OREM	1,450,612.67	1,680,532.67	15.85
PARK CITY	514,670.90	509,566.09	-0.99
PLEASANT GROVE	96,971.90	113,578.74	17.13
PROVO	1,510,063.28	1,559,852.28	3.30
SALT LAKE COUNTY	19,147,111.82	19,041,029.33	-0.55
SPRINGVILLE	30,753.76	156,049.99	407.42
TOOELE	50,073.61	178,832.26	257.14
TOOELE COUNTY	0.00	71,137.61	0.00
WEBER COUNTY	3,263,084.27	3,401,544.75	4.24
TOTAL	\$29,234,253.49	31,050,176.16	6.21%

Source: Actual distribution (cash basis method of accounting)

*Special Fuel Tax***Tax Rate**

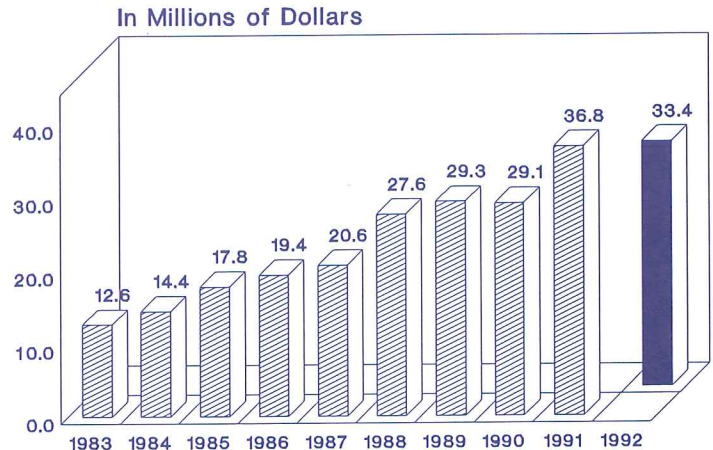
The Special Fuel Tax is 19 cents per gallon (effective April 1, 1987) for fuel other than gasoline used in the operation and propulsion of motor vehicles on Utah highways; governmental exemption; \$20 entrance permit required for nonpermitted vehicles; operators are licensed without a fee; dealers are licensed for \$30. An exemption certificate for vehicles powered by clean special 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 vehicle 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 user-dealers; however, users generally are not required to report fuel use on vehicles with a registered gross vehicle 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 1983-1992****Fiscal Year Collections**

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
1991	36,786,420 ^r
1992	33,405,386

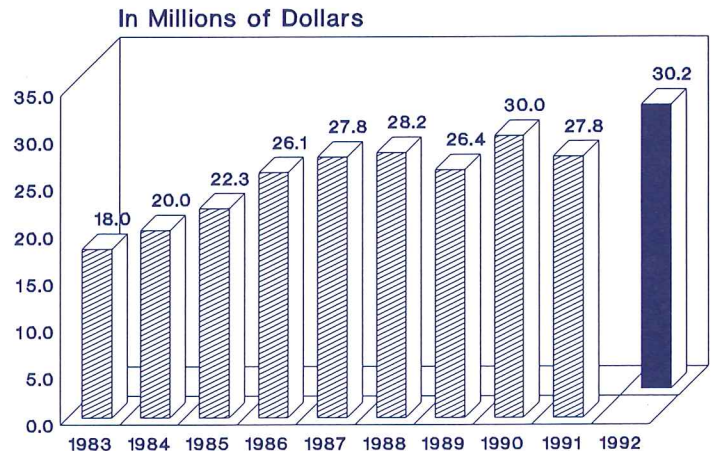
^r revised

*Insurance Premium Tax***Tax Rate**

The Insurance Premium Tax is 2.25 percent of net premiums on property and risks located in Utah; 7 percent of workmen's compensation insurance premiums (6.75 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 1991-92 by the Industrial Commission was 7 percent.

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

Disposition of Revenue**General Fund****Insurance Premium Tax
Fiscal Years 1983-1992****Fiscal Year Collections**

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
1991	27,845,248 ^r
1992	30,175,346 ^a

^a 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.

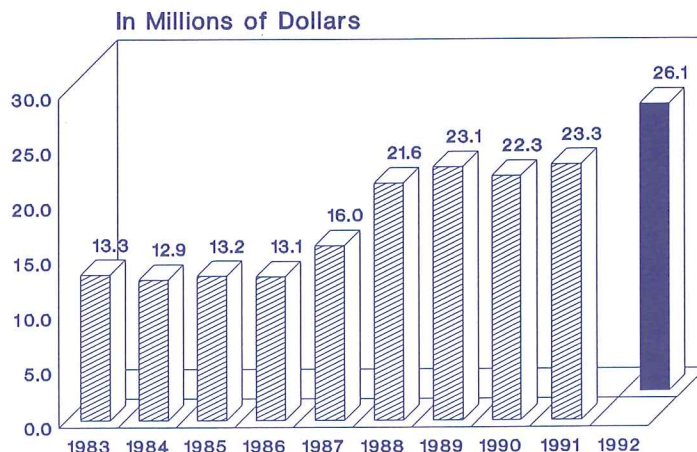
^r revised

*Cigarette and Tobacco Tax***Tax Rate**

The Cigarette Tax was 23 cents per package of 20 cigarettes (1.15 cents per cigarette), effective April 27, 1987 and 26.5 cents per package of 20 cigarettes (1.325 cents per cigarette), effective July 1, 1991; \$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 1983-1992****Disposition of Revenue**

General Fund

Fiscal Year Collections

1983	13,291,644
1984	12,863,795
1985	13,183,929
1986	13,134,473
1987	15,957,172
1988	21,630,750
1989	23,091,698
1990	22,256,258
1991	23,264,779 ^r
1992	26,100,313

^r revised

Motor Vehicle Registration Fee

Fees

Motorcycle	\$7.50
Private Trailer under 750 lbs.	\$7.50
All Trailers over 750 lbs.	\$10.00
Private Vehicle	\$10.00
(plus Drivers Education Tax)	
Reflectorization fee	\$4.50
Personalized License Plate	
Application fee	\$30.00
Registration renewal	\$10.00
(plus Drivers Education Tax)	
Transfer to a new vehicle	\$7.00
(plus normal registration transfer fee)	
Horseless Carriage Plate	\$10.00
Personalized	\$30.00

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

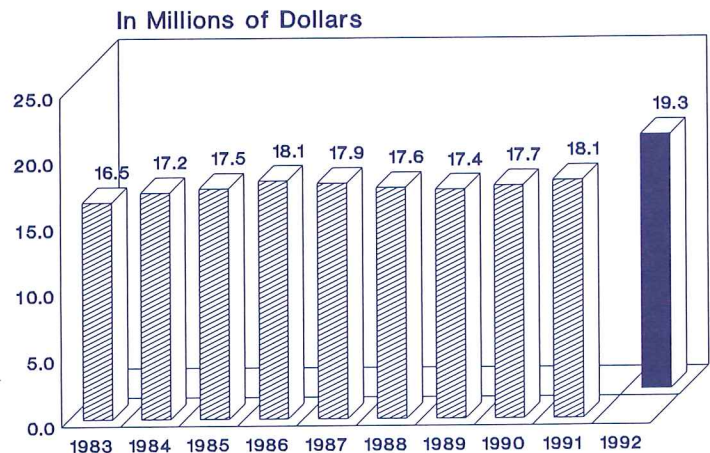
Plus :

\$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.)

Motor Vehicle Registration Fee Fiscal Years 1983-1992



Fiscal Year Collections

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
1991	18,118,819 ^r
1992	19,302,541

^r revised

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.

*Oil and Gas Severance Tax***Tax Rate**

The Oil and Gas Severance Tax is applicable to the extractors of oil, gas and other hydrocarbonic substances, and is based on the value at the well of oil and gas production. Prior to January 1, 1992, the tax rate was 4 percent. Beginning January 1, 1992, the severance tax rate for oil is:

- 3 percent of the value up to and including the first \$13 per barrel for oil; and,
- 5 percent of the value from \$13.01 and above per barrel for oil

Beginning January 1, 1992, the severance tax rate for natural gas is:

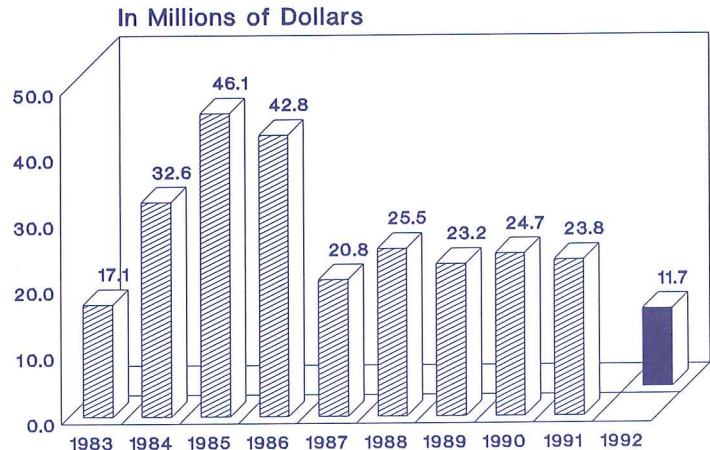
- 3 percent of the value up to and including the first \$1.50 per MCF for gas; and,
- 5 percent of the value from \$1.51 and above per MCF for gas.

Beginning January 1, 1992, the severance tax rate for natural gas liquids is 4 percent of the taxable value for natural gas liquids.

The following are exempt from the tax:

- royalties paid on production from federal, state and Indian lands,
- The first \$50,000 annually in gross value of each well or wells;
- stripper wells, unless the exemption prevents the severance tax from being treated as a deduction for federal tax purposes,
- the first 12 months of production for wildcat wells started after January 1, 1990; or
- the first six months of production for development wells started after January 1, 1990.

In addition, Utah provides a 20 percent tax credit for a workover or recompletion

**Oil and Gas Severance Tax
Fiscal Years 1983-1992****Fiscal Year Collections**

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
1991	23,763,883
1992	11,746,794

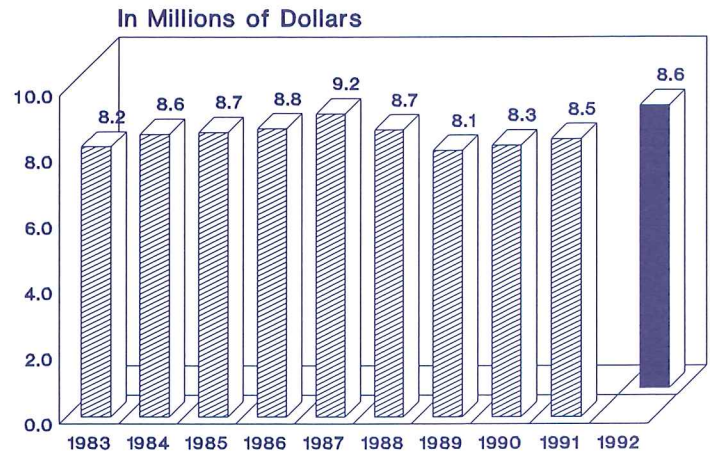
* Figures for fiscal years after 1983 are for net collections; prior years are gross collections.

*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 - Restricted to the School Lunch Program.

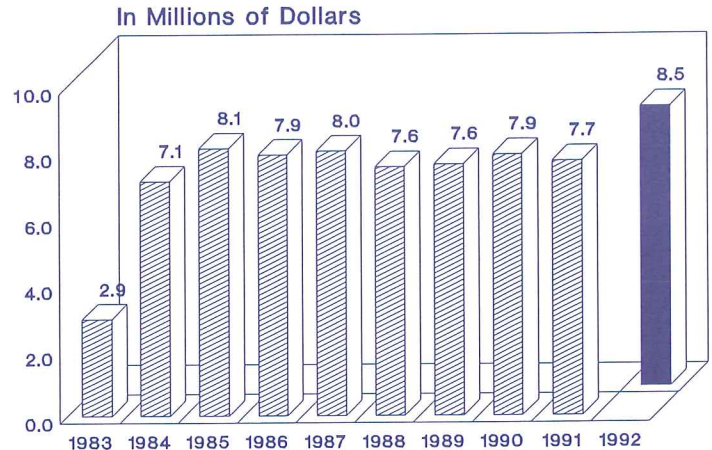
**Wine and Liquor Tax
Fiscal Years 1983-1992****Fiscal Year Collections**

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
1991	8,473,049
1992	8,609,612

*Beer Tax***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 1983-1992****Disposition of Revenue**

General Fund

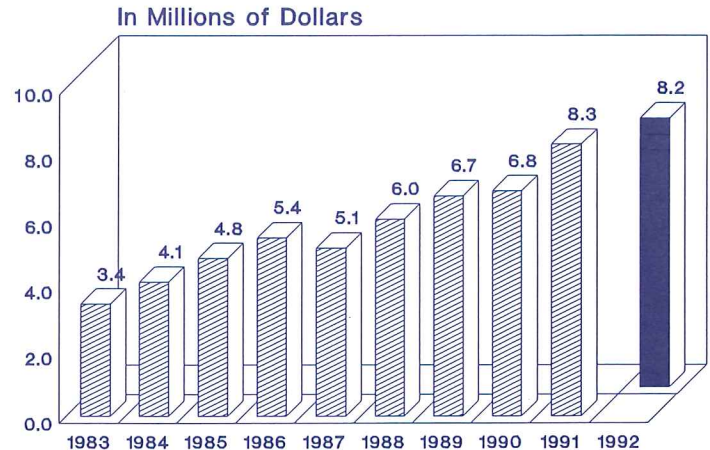
Fiscal Year Collections

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
1991	7,743,017
1992	8,480,707

*Transient Room Tax***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, 1992, rates are 1½ percent in Tooele County, 2 percent in San Juan County and 3 percent in all other counties.

**Transient Room Tax
Fiscal Years 1983-1992****Disposition of Revenue**

The tax is distributed to the 29 respective Utah counties.

Fiscal Year Collections

1983	3,418,466 ^r
1984	4,088,663 ^r
1985	4,802,782 ^r
1986	5,425,932 ^r
1987	5,124,968 ^r
1988	6,003,309 ^r
1989	6,699,420 ^r
1990	6,852,411 ^r
1991	8,266,512 ^r
1992	8,169,169 ¹

^r Revised

¹ Figures represent actual collections, less 2.5 percent administrative fee collected by the Tax commission.

Transient Room Tax

**Annual Gross Taxable Room Rents* by County
Calendar Years 1987 - 1991**

County	1987	1988	1989	1990	1991
Beaver	\$ 1,398,114	\$ 1,630,783	\$ 1,754,666	\$ 2,013,023	\$ 2,407,855
Box Elder	1,046,041	1,163,269	1,096,521	1,105,697	2,335,963
Cache	2,147,048	1,908,922	2,443,720	2,926,981	3,004,362
Carbon	1,356,591	1,272,752	2,751,473	1,520,227	2,383,656
Daggett	286,397	338,581	582,252	729,887	763,323
Davis	1,713,058	2,151,410	2,760,682	2,970,519	4,124,787
Duchesne	410,342	343,186	341,212	361,700	407,527
Emery	607,855	506,308	553,883	605,313	624,832
Garfield	5,204,526	5,850,460	6,647,999	7,260,123	8,976,972
Grand	5,290,786	6,820,672	8,106,820	9,527,958	10,854,711
Iron	7,657,868	7,638,282	8,036,682	7,877,653	9,917,109
Juab	694,632	851,109	937,487	1,049,546	1,195,123
Kane	3,623,661	4,387,196	4,317,124	4,207,395	6,146,524
Millard	1,458,466	1,404,219	1,508,197	1,804,719	1,935,921
Morgan	20,740	20,972	21,936	18,851	24,321
Piute	95,598	97,961	53,475	58,427	60,753
Rich	526,197	531,863	600,465	594,818	595,686
Salt Lake	94,208,725	101,277,478	105,864,833	116,590,783	131,454,469
San Juan	2,411,977	2,838,578	3,261,254	4,233,749	4,570,286
Sanpete	331,793	383,766	499,989	525,350	505,989
Sevier	3,610,469	3,180,415	4,020,420	4,070,715	4,052,914
Summit	27,961,466	36,414,996	40,690,533	43,994,111	45,389,455
Tooele	2,253,108	2,449,874	2,977,586	3,045,922	3,164,743
Uintah	2,341,550	2,647,420	2,664,585	3,185,944	3,186,123
Utah	8,151,474	8,574,478	10,352,418	10,997,824	13,932,311
Wasatch	1,162,813	1,223,031	1,618,330	1,894,236	2,168,381
Washington	11,891,307	14,243,312	15,274,105	17,007,008	20,097,158
Wayne	390,487	349,373	405,278	628,452	907,523
Weber	8,707,523	10,187,028	10,815,170	10,210,151	10,301,520
TOTALS	\$196,960,612	\$220,687,694	\$240,959,095	\$261,017,079	\$295,490,324

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

Source: Actual distribution (cash basis method of accounting)

Transient Room Tax

Comparison of Gross Taxable Room Rents with Gross Taxable Sales 1980-1991

Quarter	Gross Taxable Room Rents	Gross Taxable Sales Hotels/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	11,736,029
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
1988.3	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	77,321,058	25,042,323
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	75,348,768 ^r	(9,517,519)
1990.2	58,877,252	76,346,944 ^r	17,469,692
1990.3	64,188,016	90,427,701 ^r	26,239,685
1990.4	53,085,524	65,322,626 ^r	12,237,102
1991.1	95,719,320	86,512,375	(9,206,945)
1991.2	65,664,489	85,713,060	20,048,571
1991.3	75,877,594	108,245,963	32,368,369
1991.4	58,228,922	70,983,723	12,754,801

Transient Room Tax

**Summary of Distribution of Transient Room
Tax to Participating Units for
Fiscal Years 1990-91 and 1991-92**

**Net Distribution
After Administrative Costs**

County	1990-91	1991-92	Percent Change
Beaver	\$ 65,758.82	\$ 63,626.13	-3.24%
Box Elder	43,151.57	58,677.45	35.98
Cache	91,641.33	87,897.05	-4.09
Carbon	46,233.18	70,284.16	52.02
Daggett	21,350.49	22,165.52	3.82
Davis	90,080.67	108,590.61	20.55
Duchesne	10,888.26	11,281.89	3.62
Emery	18,234.38	16,703.18	-8.40
Garfield	216,397.02	263,104.94	21.58
Grand	286,123.77	313,645.45	9.62
Iron	265,591.22	273,983.52	3.16
Juab	31,114.14	35,356.30	13.63
Kane	136,447.86	174,582.35	27.95
Millard	54,218.52	56,488.60	4.19
Morgan	554.18	672.55	21.36
Piute	1,690.92	1,673.05	-1.06
Rich	18,492.05	17,697.15	-4.30
Salt Lake	3,585,982.76	3,692,761.31	2.98
San Juan	56,431.73	88,876.61	57.49
Sanpete	15,802.72	14,609.08	-7.55
Sevier	120,078.70	119,186.48	-0.74
Summit	1,308,454.11	1,145,213.44	-12.48
Tooele	44,327.72	47,222.03	6.53
Uintah	94,916.02	88,897.08	-6.34
Utah	335,321.43	356,186.00	6.22
Wasatch	57,998.95	62,490.61	7.74
Washington	517,901.81	591,093.14	14.13
Wayne	19,057.94	26,888.98	41.09
Weber	297,199.63	311,089.26	4.67
TOTAL	\$ 7,851,441.96	\$8,120,943.92	3.43%

Tax Rate

The Tourism, Recreation, Cultural and Convention Facilities Tax permits counties to impose any or all of options:

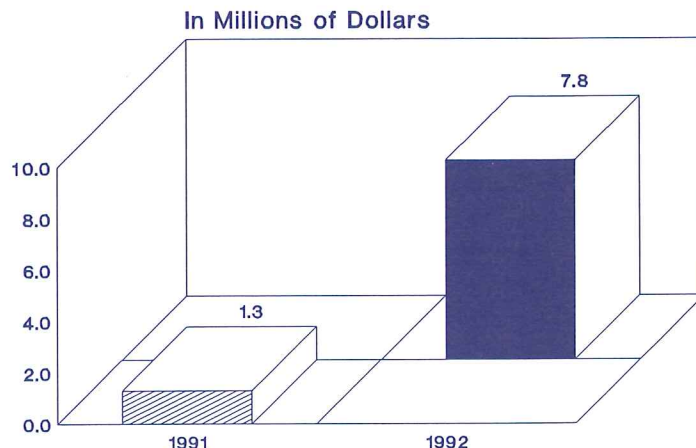
- a tax of up to 3 percent on all short-term leases and rental of motor vehicles not exceeding 30 days, except when the rental vehicle is replacing a motor vehicle that is being repaired pursuant to a repair or insurance agreement;
- a tax of up to 1 percent of all sales of prepared foods and beverages sold by restaurants for immediate consumption; and,
- a tax of up to 1/2 of 1 percent of the rent for every occupancy of a suite, room or rooms in motels, hotels, inns or similar public accommodations.

This tax is in addition to the applicable sales tax and/or transient room tax and must be renewed annually by the county legislative body.

Disposition of Revenue

The tax is distributed to the counties that impose the tax. The tax may be imposed for the purpose of financing, in whole or in part, tourism promotion and the development, operation and maintenance of tourist, recreation, cultural and convention facilities.

Tourism Tax* Fiscal Years 1991-1992



*See text for full name of tax

Fiscal Year Collections

1991	1,297,131
1992	7,766,386

Tourism Tax

**Distribution of Tourist, Recreation,
Cultural & Convention Facilities Tax
To Participating Units
For Fiscal Years 1990-91 and 1991-92**

**Net Distribution
After Administrative Costs**

Restaurant Tax

County	1990-91	1991-92	Percent Change
BOX ELDER	N.A.	\$ 1,560.56	N.A.
CACHE	N.A.	119,425.56	N.A.
MORGAN	N.A.	1,766.55	N.A.
SALT LAKE	N.A.	3,807,612.69	N.A.
SANPETE	N.A.	17,634.18	N.A.
SUMMIT	N.A.	300.69	N.A.
UINTAH	N.A.	69,281.31	N.A.
UTAH	N.A.	465,260.06	N.A.
WASATCH	N.A.	6,176.97	N.A.
WASHINGTON	N.A.	249,453.25	N.A.
WEBER	N.A.	387,952.49	N.A.
TOTAL	N.A.	\$5,196,424.31	N.A.

Tourism Tax*

County	1990-91	1991-92	Percent Change
SALT LAKE	\$1,133,610.82	\$ 1,694,779.85	49.50 %
UINTAH	N.A.	4,559.75	N.A.
TOTAL	\$1,133,610.82	\$1,699,339.60	49.91%

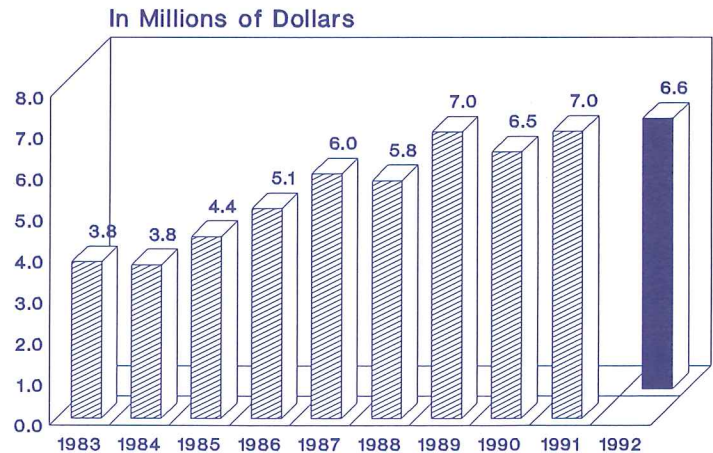
* Tax of up to 3% on motor vehicle rentals.

*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 1983-1992****Fiscal Year Collections**

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
1991	6,997,725
1992	6,584,297

Mining Severance Tax

Tax Rate

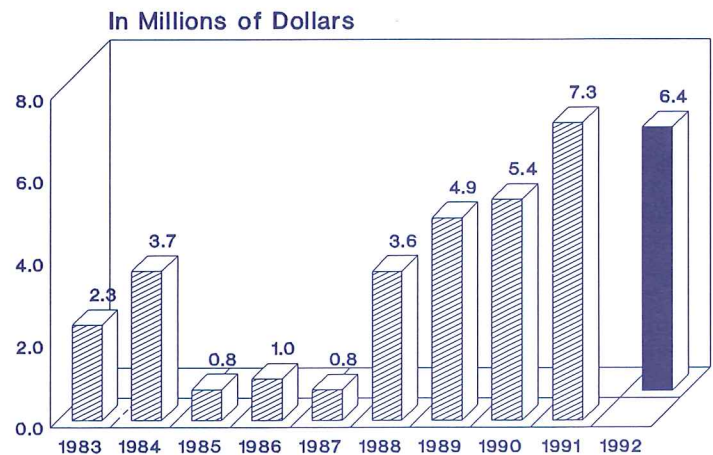
The Mining Severance Tax is 2.6 percent of the taxable value of products of metal-liferous mines and metalliferous claims. The rate was increased from 1 percent as of January 1, 1988, but the tax base was reduced to collect approximately the same amount of revenue. There is a \$50,000 annual exemption.

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 1983-1992



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: Mining Severance Tax and Oil and Gas Severance Tax.

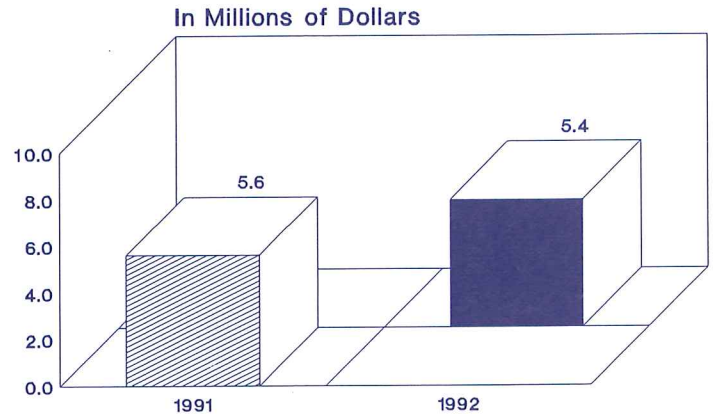
Fiscal Year Collections

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
1991	7,252,524
1992	6,413,406

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

*Environmental Surcharge***Fee Rate**

An Environmental Surcharge of one-half cent per gallon is imposed on all petroleum that is sold, used or received for sale or use in Utah. Refunds may be claimed by the consumer for fees imposed on petroleum delivered to a storage tank that is not underground, unless the petroleum is being held for subsequent retail sale. However, the surcharge will be applied if an exempt tank becomes eligible for payments from the Petroleum Storage Tank Fund.

**Environmental Surcharge
Fiscal Years 1991-1992****Disposition of Revenue**

The Petroleum Storage Tank Fund, administered by the Solid and Hazardous Waste Control Board.

Solid and Hazardous Waste Control Board will take abatement action to limit, reduce, mitigate or eliminate a release or damage caused by the release from an underground storage tank or petroleum storage tank.

Fiscal Year Collections

1991	5,599,042
1992	5,449,924

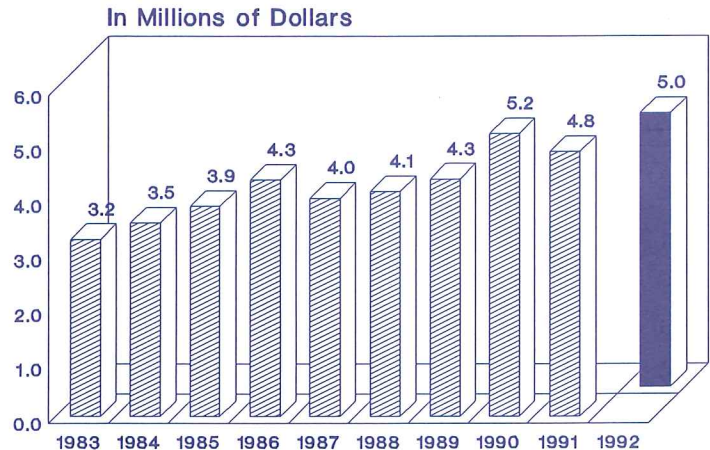
Proportional Registration Fee

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 1983-1992



Disposition of Revenue

Transportation Fund

Fiscal Year Collections

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
1991	4,848,892
1992	5,010,260

*Inheritance Tax***Tax Rate**

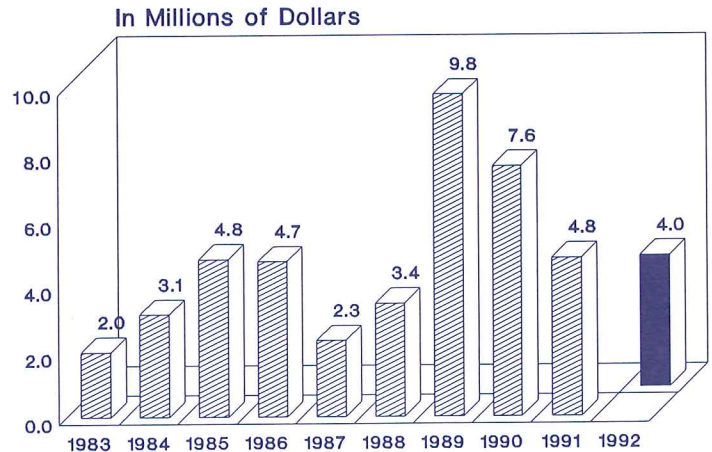
The Inheritance Tax is equal to the state death tax credit allowed by the Internal Revenue Service on the Federal Estate Tax Return.

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.

Disposition of Revenue

General Fund

**Inheritance Tax
Fiscal Years 1983-1992****Fiscal Year Collections**

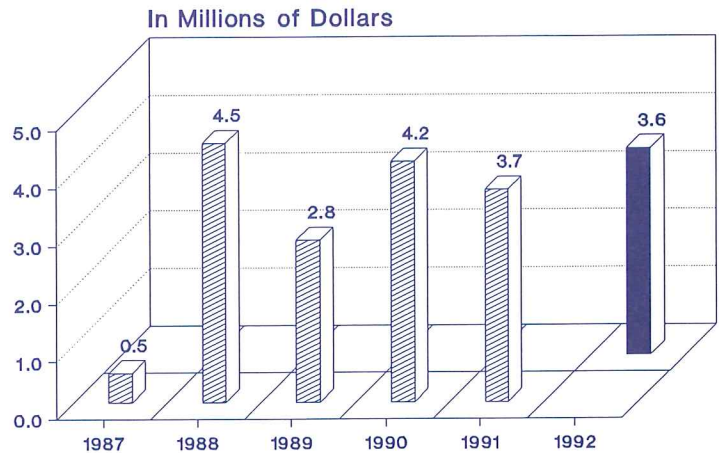
1982	4,514,081
1983	1,976,717
1984	3,120,730
1985	4,786,014
1986	4,725,406
1987	2,317,607
1988	3,443,460
1989	9,766,221
1990	7,593,334
1991	4,811,255
1992	3,974,780

*Gross Receipts Tax***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, 0.625 percent; in excess of 500 million but not in excess of \$1 billion, 0.9375 percent; in excess of \$1 billion, 1.25 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 1987-1992****Disposition of Revenue****Uniform School Fund****Fiscal Year Collections**

1987	510,426
1988	4,497,770
1989	2,813,748
1990	4,172,166
1991	3,684,775
1992	3,576,802

*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.

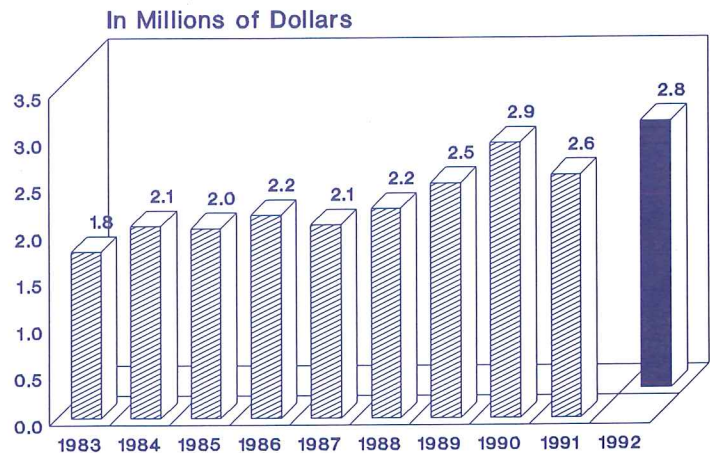
The Highway Use Tax is computed as follows:

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

Vehicle or Combination

Registered Weight	Equivalent Tax
6,000 - 18,000 lbs.	\$100
18,001 - 33,000 lbs.	\$200
33,001 - 48,000 lbs.	\$300
48,001 - 63,000 lbs.	\$450
63,001 lbs. and 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 1983-1992****Fiscal Year Collections****Disposition of Revenue**

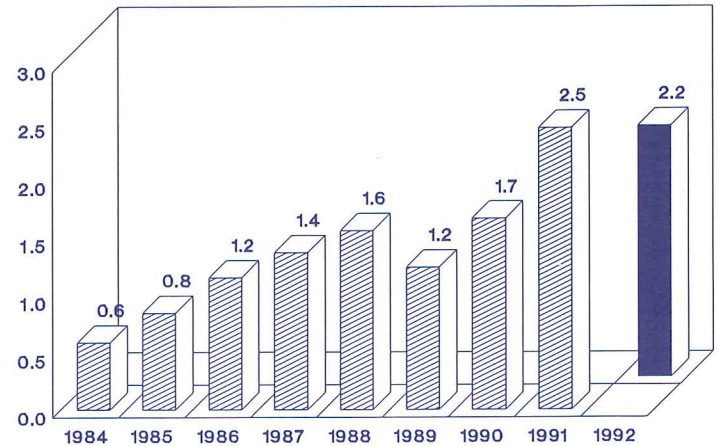
Transportation Fund

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
1991	2,595,663
1992	2,852,264

*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, Brian Head and Springdale at 1 percent. In addition to exemptions provided under the state sales tax law, there are exemptions for single-item sales exceeding \$2,500 and for certain wholesale sales as defined by local ordinance.

**Resort Communities Sales Tax
Fiscal Years 1984-1992**

**Disposition of Revenue**

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

Fiscal Year Collections

1984	587,141 ^r
1985	845,232 ^r
1986	1,150,584 ^r
1987	1,366,658 ^r
1988	1,556,413 ^r
1989	1,243,240 ^r
1990	1,659,993 ^r
1991	2,448,835 ^r
1992	2,183,536 ¹

^r revised

¹ Figures represent actual collections, less 2.5 percent administrative fee collected by the Tax commission.

*Resort Communities Sales Tax***Summary of Distribution of Resort Communities Sales Tax
For Fiscal Years 1990-91 and 1991-92****Net Distribution
After Administrative Costs**

Community	1990-91	1991-92	Percent Change
ALTA	\$222,663.28	\$224,876.50	0.99%
BRIAN HEAD	\$108,363.34	\$126,065.30	16.34
PARK CITY	\$1,816,906.67	\$1,761,008.81	-3.08
<u>SPRINGDALE</u>	<u>\$91,577.23</u>	<u>\$67,809.73</u>	<u>-25.95</u>
TOTAL	\$2,239,510.52	\$2,179,760.34	-2.67%

Source: Actual distribution (cash basis method of accounting)

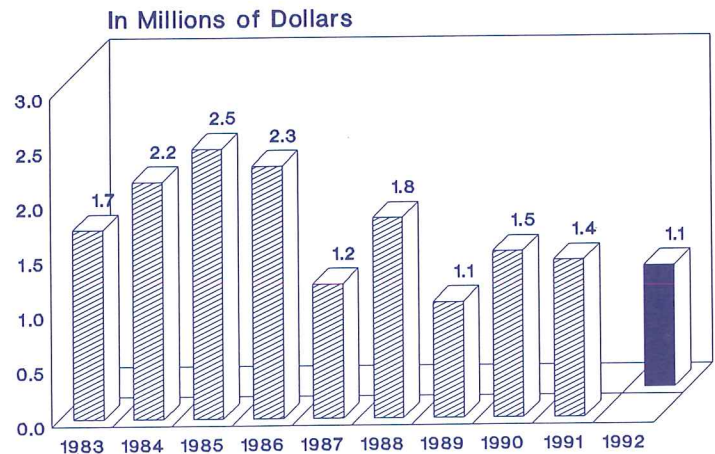
*Oil and Gas Conservation Fee***Fee Rate**

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.

Disposition of Revenue

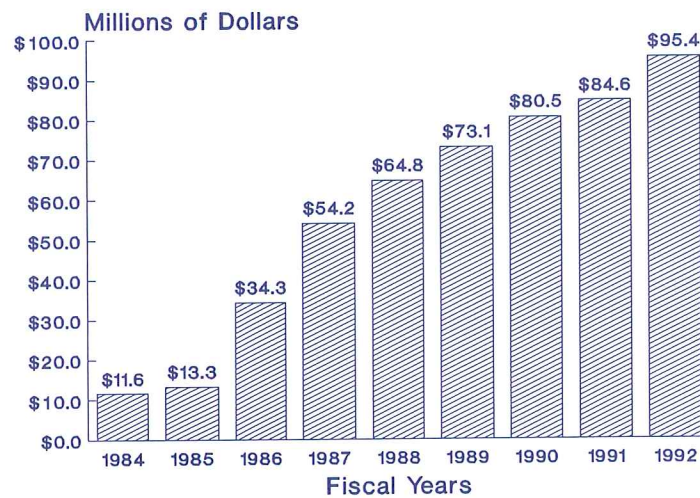
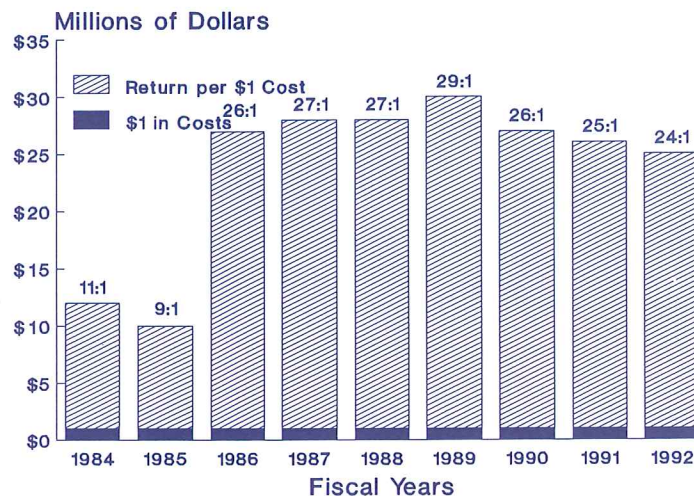
General Fund

**Oil and Gas Conservation Fee
Fiscal Years 1983-1992****Fiscal Year Collections**

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
1991	1,440,823
1992	1,114,906

*Collections/Audit Summary***Collections**

In Fiscal Year 1992, the Collections Division collected \$95.4 million in delinquent taxes, penalties and interest. This is a \$10.8 million increase over the previous fiscal year. For every dollar spent in collection costs, the Collections Division brought in \$24 in state revenues.

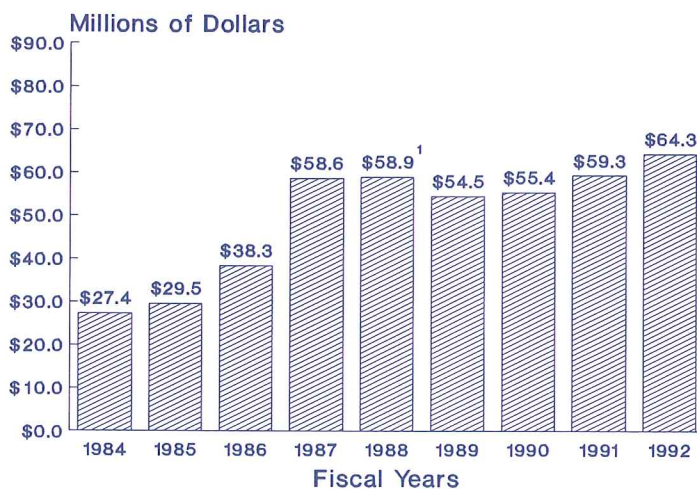
Collections for FY 1984-1992**Ratio of Collections to Costs FY 1984-92**

Collections/Audit Summary

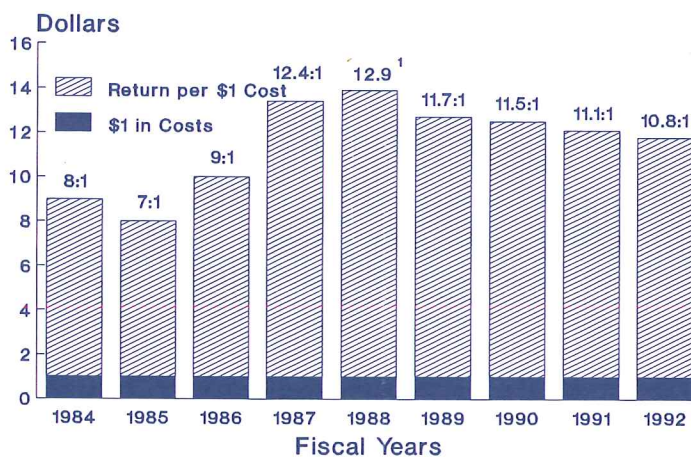
Auditing

The Auditing Division reached \$64.3 million in audit assessments for Fiscal Year 1992. This represents \$10.80 in audit assessments for every dollar of auditing costs.

Audit Assessments FY 1984 - 1992



Ratio of Audit Benefits to Costs Fiscal Year 1984-92



¹ The FY 1988 audit assessments and return ratios have been restated to reflect various corrections.

1992 Legislative Summary

Note: Following are bills passed during the 1992 General Session of the Utah Legislature addressing issues of taxation and motor vehicle law.

Income Tax

HB 13 Income Tax Checkoff for Children's Organ Transplant (*Kurt E. Oscarson*)

Creates an income tax checkoff for the children's organ transplant trust account, and provides provisions concerning the account including the establishment of a Children's Organ Transplant Coordinating Committee.

Amends 63-55-226; Enacts 26-18-1, 26-18-2, 26-18a-3, 26-18a-4, 59-10-550

Effective January 1, 1992

HB 45 Incentives for Clean Fuel Alternatives (*R. Lee Elertson*)

Provides a corporate and personal tax credit of 10 percent, up to a maximum of \$50, for purchase and installation costs of specified stoves and fireplaces emitting less air pollution. Credit effective for tax years 1992 through 1997.

Enacts 59-7-110.8, 59-10-128

Effective April 27, 1992

HB 38 Clean Fuel Definition (*R. Lee Elertson*)

Provides a definition for clean fuels eligible for exemption from the special fuel tax. Motor fuels meeting the definition of clean fuel are taxed at 3 cents per gallon. The Air Quality Board is required to annually provide a list of clean fuels to the State Tax Commission. The Board and Commission are required to submit a report to the Legislature before January 1, 1995.

Amends 59-13-102, 59-13-201, 59-13-304; Enacts 59-13-103

Effective July 1, 1992

SB 67 Income Tax Exemption for Handicapped Children (*Eldon A. Money*)

Clarifies the definition of handicapped children to include those children under 2 years old whose expenses are eligible for the exemption.

Amends 59-10-103

Effective January 1, 1992

Sales Tax

HB 338 Sales Tax - Monthly Collections (*Martin R. Stephens*)

Provides for the monthly collection of certain sales taxes, allows vendors to keep a certain percentage of the collections, provides for electronic transfer of monies to and from the State Tax Commission, and, beginning in 1993, alters the way in which the charitable exemption will be handled.

Amends 59-1-401, 59-12-104, 59-12-108, 59-12-206; Enacts 59-12-104.1

Effective July 1, 1992

Property Tax

HB 30 Property Tax - Phase II Recodification (*John L. Valentine*)

Clarifies definition of exemptions from in lieu fees, clearly specifies procedures before the Tax Commission and courts in tax dispute matters and makes other technical corrections.

Amends 59-2-405, 59-2-1336, 59-2-1359, 59-2-1361

Effective April 27, 1992

HB 91 Application for Veterans Property Tax Exemption (*Gene Davis*)

Clarifies that the county legislative body determines who is qualified for the veterans' exemption.

Amends 59-2-1105

Effective April 27, 1992

SB 12 Property Tax - Certified Rate Calculations (*Haven J. Barlow*)

1992 Legislative Summary

Provides for a new method of calculating the certified rate based on actual collections for purposes of determining if a unit of government must go through "truth in taxation."

Amends 59-2-405, 59-2-913, 59-2-924

Effective April 27, 1992

SB 13 Truth in Taxation Amendments (Haven J. Barlow)

Changes the notice of tax increase required under "truth in taxation" to specify the reasons for the tax increase and provide an example of the cost to a \$75,000 home.

Amends 59-2-918, 59-2-919

Effective April 27, 1992

SB 45 Revenue and Tax Farmland Assessment Amendments (Lyle W. Hillyard)

Defines "land in agricultural use" more thoroughly and the conditions under which agricultural land is eligible for farmland assessment.

Amends 59-2-502, 59-2-503, 59-2-506, 59-2-508; Repeals and Reenacts 59-2-504

Effective January 1, 1993

SB 75 Personal Property Tax Amendments (Lyle Hillyard)

Amends certain reporting requirements and procedures for tax sales.

Amends 59-2-102, 59-2-306, 59-2-307, 59-2-309, 59-2-1302, 59-2-1303

Effective April 27, 1992

SB 87 Assessor Qualifications (Lyle Hillyard)

Requires elected county assessors to become certified within 18 months of their election, or the county commission will hire someone to do their job until such time as the elected assessor becomes qualified.

Amends 59-2-701; Enacts 17-17-2

Effective April 27, 1992

SB 136 May Tax Sales - Enforcement of Sale (Boyd K Storey)

Provides legal enforcement of a May tax sale.

Amends 59-2-1351

Effective April 27, 1992

SB 169 Responsibilities of Boards of Equalization (Cary G. Peterson)

Requires the equalization of the value of assessed property.

Amends 59-2-1004, 59-2-1006

Effective April 27, 1992

Motor Vehicle

HB 213 Higher Education Special Group License Plates (David S. Ostler)

Provides the Motor Vehicle Division shall issue special group license plates to those who contribute to a higher education institution's scholastic scholarship fund. An applicant must contribute at least \$25 to a participating institution and submit to the Motor Vehicle Division a contributor verification form from the institution before a collegiate license plate may be issued or renewed. Collegiate license plates are exempt from using the state distinctive logo and from paying additional application or renewal fees. The Motor Vehicle Division is allowed to charge a reasonable fee for expenses in issuing and renewing the collegiate license plates. The state auditor may audit each institution to verify use of contributions.

Amends 41-1a-408, 41-1a-409, 41-1a-1216

Effective April 27, 1992

HB 214 Handicapped Parking Permit Amendments (Gale E. Voigt)

Allows organizations that use vehicles primarily for the transportation of disabled persons to be issued handicapped special group license plates, temporary removable windshield placards, or removable windshield

1992 Legislative Summary

placards. The Tax Commission is required to make rules establishing qualifying criteria for handicapped special group license plates, temporary removable windshield placards, and removable windshield placards. The rules must include requirements that a physician certification accompany applications, the applicants meet federal definitions for a disability, and a physician determines expiration dates for temporary disabilities. All existing temporary placards are required to be returned to the division by January 1, 1993.

Amends 41-1a-408

Effective April 27, 1992

SB 71 Collection of Personal Property Taxes and Fees (*Dix H. McMullin*)

Establishes procedures for one-stop payment of licensed vehicle fees.

Amends 59-2-406, 59-2-407

Effective April 27, 1992

SB 134 Antique Vehicles License Plates (*Glade Nielsen*)

Allows the owner of a motor vehicle of a model year 1968 or older to use approved original license plates issued by the state in the same year as the vehicle. The bill specifies criteria for approving the license plates and requires an application process and payment of fees. Provisions are made to allow an owner of a motor vehicle unable to comply with the criteria related to distinctive numbering to obtain a sticker allowing him to temporarily display the original license plates under certain circumstances such as during club activities and parades.

Enacts 41-1a-416

Effective April 27, 1992

SB 180 Tow Truck and Impound Regulation Act (*Wilford R. Black*)

Requires tow truck businesses to comply with minimum equipment and safety standards established by the Transportation Commission, insurance standards established by the Public Service Commission (PSC) and performance

standards established by the Department of Public Safety. The PSC is required to set maximum rates for tow truck services and impound yard storage for vehicles towed or stored as a result of peace officer dispatch calls, Motor Vehicle Division calls, and other calls for towing or storage made without the consent of the vehicle owner. A tow truck business that moves a vehicle without the owner's knowledge is required to notify the local law enforcement agency within one hour and send a certified letter to the owner within five days. Transfer of title on an abandoned vehicle may not be requested until 30 days after notice is sent to the last known address of the owner.

Amends 41-1a-1101, 41-6-44.30, 41-6-102, 54-6-43, Enacts 41-6-187, 41-6-188, 41-6-189 41-6-190, 41-6-191, 54-6-42.5

Effective April 27, 1992

SB 228 Confidentiality of Motor Vehicle Information (*Dix H. McMullin*)

Provides that all Motor Vehicle Division records are public unless the division determines, based on a written request by the individual in the record, that the record is protected. Access to public and protected records of the division are governed under the Government Records Access and Management Act with exceptions provided for bona fide security interests, safety, product recall and law enforcement agencies.

Amends 41-1a-116

Effective April 27, 1992

HB 42 Farm Truck Emission Inspection (*Norm Nielsen*)

Tightens farm truck registration requirements to prevent abuse of the vehicle emission testing exemption. Counties are required to report to the legislative Health and Environment Interim Committee before November 1, 1993, regarding the operation of the exemption.

Amends 41-1a-1206, 41-6-163.6

Effective July 1, 1992

1992 Legislative Summary

HB 52 Registration Weight of Vehicles (Stephen M. Bodily)

Amends motor vehicle registration categories based on gross laden weight to include into the same category all motor vehicles 12,000 pounds or less, except motorcycles and farm trucks, with a registration fee of \$11. The passenger car fee is increased from \$10 to \$11 and the fee for a motor vehicle 12,000 pounds or less is decreased to \$11 from \$12.50, \$20, \$27, or \$35. Farm trucks' registration fees are amended to a formula of \$14 for each farm truck 10,000 pounds or less plus \$8 for each 2,000 pounds over 10,000 pounds. All other motor vehicles more than 12,000 pounds are placed into categories of 2,000 pound increments and fees are amended to a formula of \$45 for each motor vehicle 12,000 pounds or less plus \$16.50 for each 2,000 pounds over 14,000 pounds.

Amends 41-1a-229, 41-1a-302, 41-1a-1206, 41-1a-1207, 41-3-30

Effective July 1, 1992

HB 208 Special License Plate Fees (Donald R. LeBaron)

Exempts applications and renewals for license plates of purple heart recipients, former prisoners of war, and survivors of the Japanese attack on Pearl Harbor from additional license plate fees.

Amends 41-1a-1216

Effective July 1, 1992

SB 1 Drivers Training Fee Increase (David H. Steele)

Increases the automobile driver education tax from \$2 to \$2.50 when registering or renewing registration of a motor vehicle. The reimbursement amount allowed from the Automobile Driver Education Tax Account to the Uniform School Fund increases from \$60 to \$90 per student.

Amends 41-1a-1204, 53A-13-202

Effective July 1, 1992

SB 177 Vintage and Special Interest Vehicles (Glade Nielsen)

Defines "vintage" and "special interest vehicle" and eliminates use of the terms "horseless carriage," "collector vehicle," and "antique vehicle." Provisions for optional certificate of title are repealed and provisions for special group license plates for antique vehicles and horseless carriages are replaced with special interest vehicle and vintage vehicle provisions. However, horseless carriage license plates issued prior to July 1, 1992, are allowed to continue to be used.

Amends 41-1a-102, 41-1a-110, 41-1a-115, 41-1a-201, 41-1a-215, 41-1a-226, 41-1a-408, 41-1a-409, 41-1a-501, 41-1a-508, 41-1a-509, 41-1a-510, 41-1a-511, 41-1a-512, 41-1a-513, 41-1a-514, 41-1a-515, 41-1a-516, 41-1a-517, 41-1a-518, 41-1a-519, 41-1a-521, 41-1a-602, 41-1a-603, 41-1a-604, 41-1a-607, 41-1a-608, 41-1a-702, 41-1a-705, 41-1a-706, 41-1a-707, 41-1a-708, 41-1a-709, 41-1a-1010, 41-1a-1210, 41-1a-1216, 41-1a-1310, 41-21-1, 59-2-405; Repeals 41-1a-502

Effective July 1, 1992

HB 51 Motor Vehicle Act Recodification (Stephen M. Bodily)

Recodifies Chapter 1, Title 41, into Chapter 1a, Title 41, amends definitions, makes amendments to conform with State Tax Commission practice, amends the fee for handicapped special group license plates, reduces the penalty for certain odometer offenses, and makes numerous technical changes.

Amends 2-1-7.7, 13-20-2, 27-12-2, 31A-22-305, 38-2-4, 41-3-7, 41-3-8, 41-3-8.5, 41-3-9.5, 41-3-13, 41-3-23, 41-3-28.5, 41-3-37, 41-6-44.30, 41-6-116.10, 41-6-148.20, 41-6-148.31, 41-6-158, 41-7-1.5, 41-21-3, 41-21-4, 41-22-2, 54-11-10, 59-2-102, 59-12-102, 63-70-1, 63-70-3, 73-18-7, 73-18-7.3, 73-18-12.7, 73-18-20.2, 73-18-20.5, 76-6-522, 78-3-21, 78-3a-16; Enacts 41-1a-106, 41-1a-201, 41-1a-203, 41-1a-209, 41-1a-228, 41-1a-229, 41-1a-302, 41-1a-415, 41-1a-504, 41-1a-508, 41-1a-510, 41-1a-511, 41-1a-512, 41-1a-513, 41-1a-517, 41-1a-520, 41-1a-521, 41-1a-705, 41-1a-802, 41-1a-1212, 41-1a-1216, 41-1a-1217, 41-1a-1302, 41-1a-1312, 41-1a-1314, 41-1a-1319; Amends 41-1-1, 41-1-2, 41-1-2.1, 41-1-6, 41-1-7, 41-1-8, 41-1-9, 41-1-10, 41-1-11, 41-1-13, 41-1-16, 41-1-17, 41-1-18, 41-1-18.5, 41-1-18.6, 41-1-19, 41-1-20, 41-1-20.5, 41-1-22, 41-1-22.5, 41-1-22.6, 41-1-23, 41-1-24, 41-1-27, 41-1-28, 41-1-30, 41-1-32, 41-1-34, 41-1-35, 41-1-36, 41-1-36.1, 41-1-36.2,

1992 Legislative Summary

41-1-36.3, 41-1-36.5, 41-1-36.6, 41-1-36.7, 41-1-36.8, 41-1-36.9, 41-1-37, 41-1-40, 41-1-43, 41-1-44, 41-1-44.1, 41-1-44.2, 41-1-44.3, 41-1-44.4, 41-1-44.9, 41-1-45, 41-1-48, 41-1-49, 41-1-49.7, 41-1-49.9, 41-1-49.10, 41-1-49.12, 41-1-49.13, 41-1-49.16, 41-1-49.17, 41-1-49.18, 41-1-49.19, 41-1-50, 41-1-51, 41-1-52, 41-1-53, 41-1-54, 41-1-55, 41-1-57, 41-1-58, 41-1-62, 41-1-63, 41-1-64, 41-1-67, 41-1-71, 41-1-72, 41-1-74, 41-1-75, 41-1-77, 41-1-78, 41-1-79, 41-1-79.5, 41-1-80, 41-1-82, 41-1-83, 41-1-85, 41-1-86, 41-1-87, 41-1-88, 41-1-89, 41-1-90, 41-1-105, 41-1-106, 41-1-109, 41-1-110, 41-1-111, 41-1-112, 41-1-113, 41-1-114, 41-1-115, 41-1-116, 41-1-117, 41-1-118, 41-1-119, 41-1-120, 41-1-123, 41-1-124, 41-1-126, 41-1-127, 41-1-128, 41-1-130, 41-1-131, 41-1-133, 41-1-134, 41-1-135, 41-1-136, 41-1-137, 41-1-138, 41-1-139, 41-1-140, 41-1-141, 41-1-142, 41-1-143, 41-1-144, 41-1-145, 41-1-146, 41-1-149, 41-1-151, 41-1-159, 41-1-160, 41-1-162, 41-1-168, 41-1-169, 41-1-169.5, 41-1-170, 41-1-171, 41-1-172, 41-1-173, 41-1-177, 41-1-178, 41-1-179, 41-1-189, 41-1-196, 41-1-202, 41-1-203, 41-1-213, 41-1-214, 41-1-225, 41-21-2; Renumbers and Amends 41-1a-101, 41-1a-102, 41-1a-103, 41-1a-104, 41-1a-105, 41-1a-107, 41-1a-108, 41-1a-109, 41-1a-110, 41-1a-111, 41-1a-112, 41-1a-113, 41-1a-114, 41-1a-115, 41-1a-116, 41-1a-117, 41-1a-118, 41-1a-119, 41-1a-202, 41-1a-204, 41-1a-205, 41-1a-206, 41-1a-207, 41-1a-208, 41-1a-210, 41-1a-211, 41-1a-212, 41-1a-213, 41-1a-214, 41-1a-215, 41-1a-216, 41-1a-217, 41-1a-218, 41-1a-219, 41-1a-220, 41-1a-221, 41-1a-222, 41-1a-223, 41-1a-224, 41-1a-225, 41-1a-226, 41-1a-227, 41-1a-301, 41-1a-401, 41-1a-402, 41-1a-403, 41-1a-404, 41-1a-405, 41-1a-406, 41-1a-407, 41-1a-408, 41-1a-409, 41-1a-410, 41-1a-411, 41-1a-412, 41-1a-413, 41-1a-414, 41-1a-501, 41-1a-502, 41-1a-503, 41-1a-505, 41-1a-506, 41-1a-507, 41-1a-509, 41-1a-514, 41-1a-515, 41-1a-516, 41-1a-518, 41-1a-519, 41-1a-601, 41-1a-602, 41-1a-603, 41-1a-604, 41-1a-505, 41-1a-606, 41-1a-607, 41-1a-608, 41-1a-701, 41-1a-702, 41-1a-703, 41-1a-704, 41-1a-706, 41-1a-707, 41-1a-708, 41-1a-709, 41-1a-710, 41-1a-711, 41-1a-801, , 41-1a-804, 41-1a-901, 41-1a-902, 41-1a-903, 41-1a-904, 41-1a-905, 41-1a-906, 41-1a-1001, 41-1a-1002, 41-1a-1003, 41-1a-1004, 41-1a-1005, 41-1a-1006, 41-1a-1007, 41-1a-1008, 41-1a-1009, 41-1a-1010, 41-1a-1011, 41-1a-1012, 41-1a-1101, 41-1a-1102, 41-1a-1103, 41-1a-1104, 41-1a-1105, 41-1a-1106, 41-1a-1201, 41-1a-1202, 41-1a-1203, 41-1a-1204, 41-1a-1205, 41-1a-1206, 41-1a-1207, 41-1a-1208, 41-1a-1209, 41-1a-1210, 41-1a-1211, 41-1a-1213, 41-1a-1214, 41-1a-1215, 41-1a-1301, 41-1a-1303, 41-1a-1304, 41-1a-1305, 41-1a-1306, 41-1a-1307, 41-1a-1308, 41-1a-1309, 41-1a-1310, 41-1a-1311, 41-1a-1313, 41-1a-1315, 41-1a-1316, 41-1a-1317, 41-1a-1318, 41-1a-1401, 41-1a-1402, 59-2-330; Repeals 41-1-3, 41-1-4, 41-1-5, 41-1-12, 41-1-14, 41-1-15, 41-1-33, 41-1-38, 41-1-39, 41-1-42, 41-1-46, 41-1-49.11, 41-1-49.14, 41-1-49.15, 41-1-49.20, 41-1-56, 41-1-60, 41-1-68, 41-1-148, 41-1-150, 41-1-152, 41-1-153, 41-1-155, 41-1-156, 41-1-

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Effective January 30, 1992

HB 480 Motor Vehicle Act Amendments (Christine R. Fox)

Repeals 25 sections of Chapter 1, Title 41, Motor Vehicle Act in connection with the recodification of that chapter into Chapter 1a, Title 41.

Repeals 41-1-21, 41-1-31, 41-1-47, 41-1-49.6, 41-1-76, 41-1-87.5, 41-1-121, 41-1-122, 41-1-147, 41-1-154, 41-1-163, 41-1-167, 41-1-175, 41-1-188, 41-1-190, 41-1-191, 41-1-195, 41-1-200, 41-1-204, 41-1-206, 41-1-207, 41-1-211, 41-1-227, 41-1-228, 41-1-229

Effective March 13, 1992

Motor Vehicle Enforcement

SB 29 Motor Vehicle Business Regulation Act (Alarik Myrin)

Recodifies Chapter 3, Title 41, amends definitions, and makes amendments to conform with Tax Commission practices.

Amends 41-1-20.5, 41-1-24, 41-1-36.1, 41-1-36.6, 41-1-49, 41-1-63, 41-1-67, 41-1-76, 41-1-79, 41-1-167, 41-1-169, 41-6-160.5, 63-55-241, 77-1a-1; Enacts 41-3-101, 41-3-104, 41-3-206; Amends 41-3-2, 41-3-3.5, 41-3-6, 41-3-7, 41-3-7.5, 41-3-8, 41-3-8.5, 41-3-9, 41-3-9.5, 41-3-10, 41-3-11, 41-3-12, 41-3-13, 41-3-14, 41-3-16, 41-3-18, 41-3-19, 41-3-20, 41-3-21, 41-3-22, 41-3-23, 41-3-23.5, 41-3-23.6, 41-3-26, 41-3-27, 41-3-28, 41-3-28.5, 41-3-29, 41-3-30, 41-3-31, 41-3-32, 41-3-33, 41-3-34, 41-3-35, 41-3-36, 41-3-37, 41-3-38, 41-3-39;

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1992 Legislative Summary

Effective April 26, 1992

SB 106 Salvage Vehicle Amendments (Craig A. Peterson)

Amends definitions related to motor vehicle salvage certificates, component parts, major damage, and titling. To obtain an unbranded title to a salvage vehicle, a pre-repair inspection from a certified vehicle inspector is required, and an interim inspection may be required, attesting that repairs are complete.

Amends 41-1-36.1, 41-1-36.2, 41-1-36.3, 41-1-36.5, 41-1-36.6, 41-1-36.7, 41-1-36.8, 41-1-105, 41-3-8.5, 41-3-13

Effective July 1, 1992

Miscellaneous Taxes

HB 31 Reclamation of Abandoned Oil and Gas Wells (Dan Q. Price)

Provides that a portion of oil and gas fees collected will be used for the reclamation of abandoned oil and gas wells.

Amends 40-6-14; Enacts 40-6-14.5

Effective April 27, 1992

HB 96 Coal Tax Credit (Mike Dmitrich)

Extends the steam coal tax credit for sales to 1997 outside the United States.

Amends 59-7-110.5

Effective April 27, 1992

HB 191 Revenue and Taxation - Technical Amendments (John L. Valentine)

Makes technical amendments to in lieu fees, reporting of exempt sales, payment of estimated tax, credits for cigarette tax stamps, and the basis of the beer tax.

Amends 59-2-405, 59-7-126, 59-12-104, 59-12-105, 59-14-206, 59-15-101

Effective April 27, 1992

HB 195 Corporate Tax - Division for Tax Purposes (John L. Valentine)

Changes the method of apportionment for regulated investment companies.

Amends 59-7-319

Effective January 1, 1992

HB 198 Sales Based Tax Amendments (John L. Valentine)

Amends the attachment of liens on property for unpaid taxes.

Amends 59-1-302

Effective April 27, 1992

SB 185 Insurance Code Revisions (Lane Beattie)

Allows the Tax Commission to waive or reduce penalties or interest for surplus lines tax, enacts provisions relating to variable contract accounts, and allows the Insurance Commissioner to revoke, suspend, or limit a foreign insurer's certificate after administrative proceedings.

Amends 31A-3-303, 31A-14-217, 31A-15-103, 31A-17-404, 31A-21-201, 31A-21-301, 31A-21-315, 31A-22-309, 31A-22-703, 31A-22-807, 31A-23-206, 31A-23-211, 31A-23-309, 31A-23-312, 31A-26-306, 31A-27-312, 31A-28-105; Enacts 31A-5-217.5

Effective April 27, 1992

HB 141 Transient Room Tax - Amendments (Glen E. Brown)

Authorizes penalties for failure to remit transient room taxes to the county government.

Amends 59-12-302

Effective July 1, 1992

Information was provided by the Office of Legislative Research and General Counsel.



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