



Utah State  
Tax Commission

# Annual Report

Fiscal Year 2020-2021



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## Utah State Tax Commissioners



*Commissioners, L-R: Jennifer N. Fresques, Rebecca L. Rockwell, Michael J. Cragun and Commission Chair John L. Valentine. Appointed by the Governor to administer and supervise Utah's tax laws.*



**State of Utah**

SPENCER J. COX  
*Governor*

DEIDRE M. HENDERSON  
*Lieutenant Governor*

**Utah State Tax Commission**

JOHN L. VALENTINE  
*Commission Chair*

MICHAEL J. CRAGUN  
*Commissioner*

REBECCA L. ROCKWELL  
*Commissioner*

JENNIFER N. FRESQUES  
*Commissioner*

SCOTT W. SMITH  
*Executive Director*

12/30/2021

To the Honorable Spencer J. Cox and members of the Utah State Legislature:

The Utah State Tax Commission is pleased to submit to you the annual report for the fiscal year ending June 30, 2021.

FY 2021 was another unusual year, as the state continued to navigate the COVID-19 pandemic. Businesses, including restaurants, bars, gyms, movie theaters, golf courses and other non-essential businesses, started reopening; meanwhile, thousands of employees remained out of work.

In spite of many unforeseen challenges, the Tax Commission experienced few interruptions throughout the quarantine. During the quarantine, most Tax Commission employees continued working remotely. Tax appeals hearings continued online until June 1, 2021.

Despite the challenges, we had many successes during this time, including:

- Moved the income tax filing deadline for tax year 2020 from April 15 to May 17, in step with the IRS;
- Updated tax form instructions with addenda and changes to line-by-line instructions related to federal changes;
- Added PPP loan and Utah tax liability scenarios to the website and created an online FAQ;
- Responded to 540 bills during the 2021 General Legislative Session;
- Rolled out person-to-person sales of vehicles through a new online process;
- Implemented a program to reduce the risk of a credit card breach when taking card payments over the phone;
- Continued deploying employees to work remotely (currently 53 percent of our workforce regularly works from home);
- Implemented the administrative garnishment process, which will reduce costs and improve collections;
- Collected over \$720 million in delinquent taxes;
- Implemented mandatory electronic filing for sales tax and International Fuel Tax Agreement return filings; and
- Obtained guilty pleadings in four tax fraud cases.

The overall Utah economy performed exceptionally well in FY 2021. Total collections from all sources administered by the Tax Commission for FY 2021 were \$13.97 billion. That is an increase of \$3.26 billion, or 30.5 percent, over total FY 2020 collections.

- The Education/Uniform School Fund grew 57.2 percent due to the extension of the tax year 2019 filing deadline for individual income and corporate franchise taxes from April 15, 2020 to July 15, 2020 (pushing revenue into FY 2021 from FY 2020).
- The Transportation Fund unrestricted revenues increased 8.4 percent.
- The General Fund (not including restricted amounts) grew 13.9 percent.

The Tax Commission and its 700+ employees are dedicated to the people of Utah and appreciate the support of the Governor and the State Legislature through the pandemic. We remain steadfast in our commitment to the fair administration of state tax and assigned motor vehicle laws.

Sincerely,

John L. Valentine  
Tax Commission Chair

Scott W. Smith  
Executive Director

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The Utah State Tax Commission, created in 1931, consists of four members, not more than two of whom may belong to the same political party. The Governor, with consent of the Senate, appoints members to four-year terms. Utah law requires Commissioners to represent composite skills in accounting, law, auditing, property assessment, management and finance. The Tax Commissioners, in consultation with the Governor and with consent of the state Senate, appoint an executive director to oversee the agency's day-to-day operations.

Tax Commissioners conduct quasi-judicial hearings on state tax matters. Taxpayers who disagree with tax decisions made by Commission employees and/or county boards of equalization may appeal to the Commission. The Commission has final review authority of the appeals process, but taxpayers may appeal a decision to a district court or the state Supreme Court.

Over the years, Utah law has given the Commission numerous powers and duties to carry out its broad mandate outlined in the Constitution. These include the authority to:

- Require information from State and local officials;
- Subpoena witnesses to testify and produce records and documents;
- Supervise and direct the work of local tax officials;
- Direct proceedings, actions and prosecutions to enforce state tax laws;
- Prescribe forms relating to the assessment and collection of state and local taxes; and

- Extend or reconvene sessions of county boards of equalization.

The Tax Commissioners primarily hear appeals on 37 different tax types. With the assistance of administrative law judges and the appeals support staff, the Tax Commissioners hold hearings and issue orders or final rulings on the various appeals before them. In FY 2020-2021, the Tax Commission received 2,010 appeals, down from 2,476 appeals in FY 2019-2020. A breakdown of the type of cases for FY 2020-2021 follows. To provide general guidance for taxpayers, the Commissioners redact confidential information from orders involving statutory interpretation, substantive case law and new or complex issues, and then post them on the Tax Commission website. In addition to hearing tax appeals, the Tax Commissioners issue administrative rules which help clarify tax law administration.

By statute, the Tax Commissioners also manage several other functions. The Economic and Statistical Unit provides tax related data and analysis and produces economic reports. The Internal Audit Unit provides consistent review of agency functions. The Public Information Officer coordinates communication with media and other external organizations. In addition to their primary responsibilities, the Tax Commissioners function in official capacities, such as serving on the Governor's Cabinet and chairing the Farmland Assessment Advisory Committee. Other commitments include coordination with local governments and organizations as well as participating in national organizations.

### Tax Commission Mission

**Our mission is to collect revenue for the state and for local governments, and to equitably administer tax and assigned motor vehicle laws.**

*Do it Right the First Time*

**Effectively communicate and build working relationships with all customers.**

*Better Tools for Better Results*

**Deliver quality products and services.**

*Allow Great People to do Great Work*

**Create and maintain a work environment where people excel and productivity is enhanced.**

In fiscal year 2021 the Tax Commission collected and distributed more than \$13.97 billion in state and local revenues, which was an increase of 30.5 percent. The agency’s primary responsibilities include:

- Process revenue and tax returns and update taxpayer information
- Audit tax returns and other information for accuracy and compliance
- Collect delinquent taxes
- Assist taxpayers with compliance and resolve account issues
- Register and issue titles for Utah motor vehicles and motor carriers
- Regulate the automobile sales industry and enforce motor vehicle laws, including vehicle fraud and stolen vehicles

The Tax Commission employs 710 full-time equivalent employees in seven divisions to carry out these responsibilities.

## Timely Service

### A. Revenue Deposits

**Importance:** The timely collection and deposit of revenues in state accounts is critical for state investment purposes and to provide funds for government services.

**Action:** State guidelines require all deposits of funds within 72 hours of receipt. Our goal is to deposit funds within 24 hours of receipt and within 72 hours during peak return periods. This goal is met 100 percent of the time.

### B. Income Tax Refunds

**Importance:** The public expects and relies on timely income tax refunds. Digital technology, including electronic filing, has helped reduced the time taxpayers wait to receive state income tax refunds.

**Action:** Timeliness of refunds generally depends on how early a taxpayer files a return. Income tax refunds are targeted to be processed within 15 days of receipt, which occurs 71 percent of the time. Exceptions occur when there are edits or errors. Those returns are then marked for review.

## C. Telephone Assistance

**Importance:** In order to help people with their tax and motor vehicle transactions, we provide timely, quality responses to all telephone inquiries.

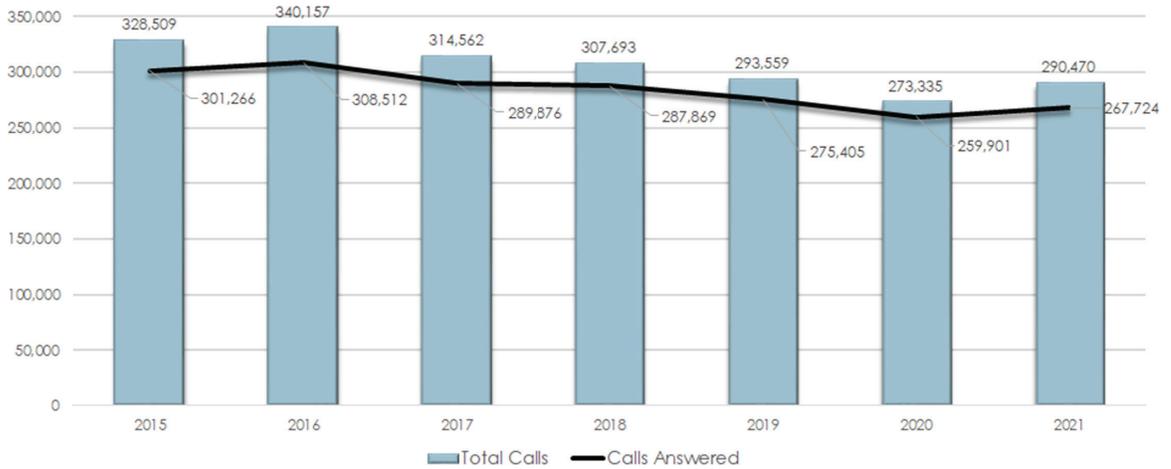
**Action:** The Taxpayer Services and Motor Vehicle divisions assist people who contact the Tax Commission by telephone. Taxpayer Services is at the center of addressing and solving specific taxpayer questions. Employees provide customer service and maintain front-line contact with the public on tax issues. This division also provides phone assistance, collects delinquent taxes, and encourages future compliance with tax laws. The Division of Motor Vehicles answers all vehicle-related questions from the public. The charts below illustrate the number of calls and the response to those calls.

## D. DMV Wait Times

**Importance:** Importance: People needing Division of Motor Vehicle (DMV) services deserve efficient assistance in a friendly manner. Long wait times are always a primary concern and a target for improvement. A goal was set to reduce wait times to fewer than 20 minutes, along with the expansion of online DMV services.

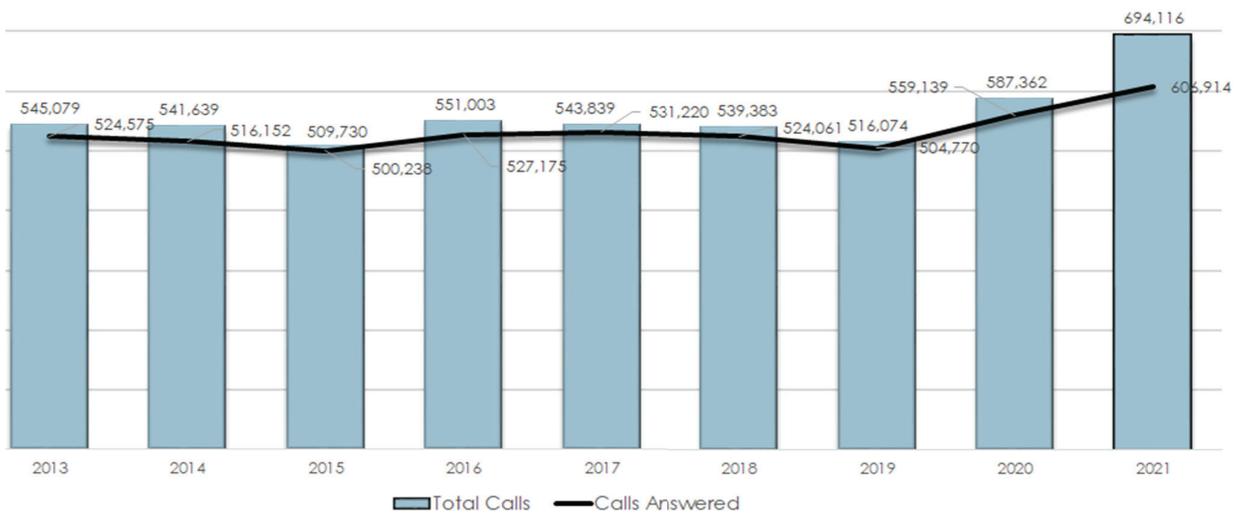
**Action:** The DMV had achieved the goal of wait times averaging five to six minutes pre-pandemic. However, the DMV service counters were closed during the initial COVID-19 quarantine, forcing customers to use the drive-through windows exclusively for a couple of months. Since then, in-office service has resumed, an “Appointment Scheduler” was deployed, online services continue to expand, virtual appointments are being developed, and DMV offices are operating as effectively as they were pre-pandemic.

## Taxpayer Service Telephone Assistance



*This chart compares the total number of taxpayer assistance telephone calls received to the number of taxpayer assistance telephone calls answered by a staff member.*

## DMV Services Telephone Assistance



*This chart compares the total number of DMV assistance telephone calls received to the number of DMV assistance telephone calls answered by a staff member.*



# Electronic Filing and Payment Options

## A. Income Tax Returns

**Importance:** The Tax Commission continues to use technological advances and alternative income tax return filing methods to keep pace with a growing population and economy. More than one million income tax returns are filed annually and the Tax Commission continues to encourage electronic filing. Utah taxpayers have these three electronic options:

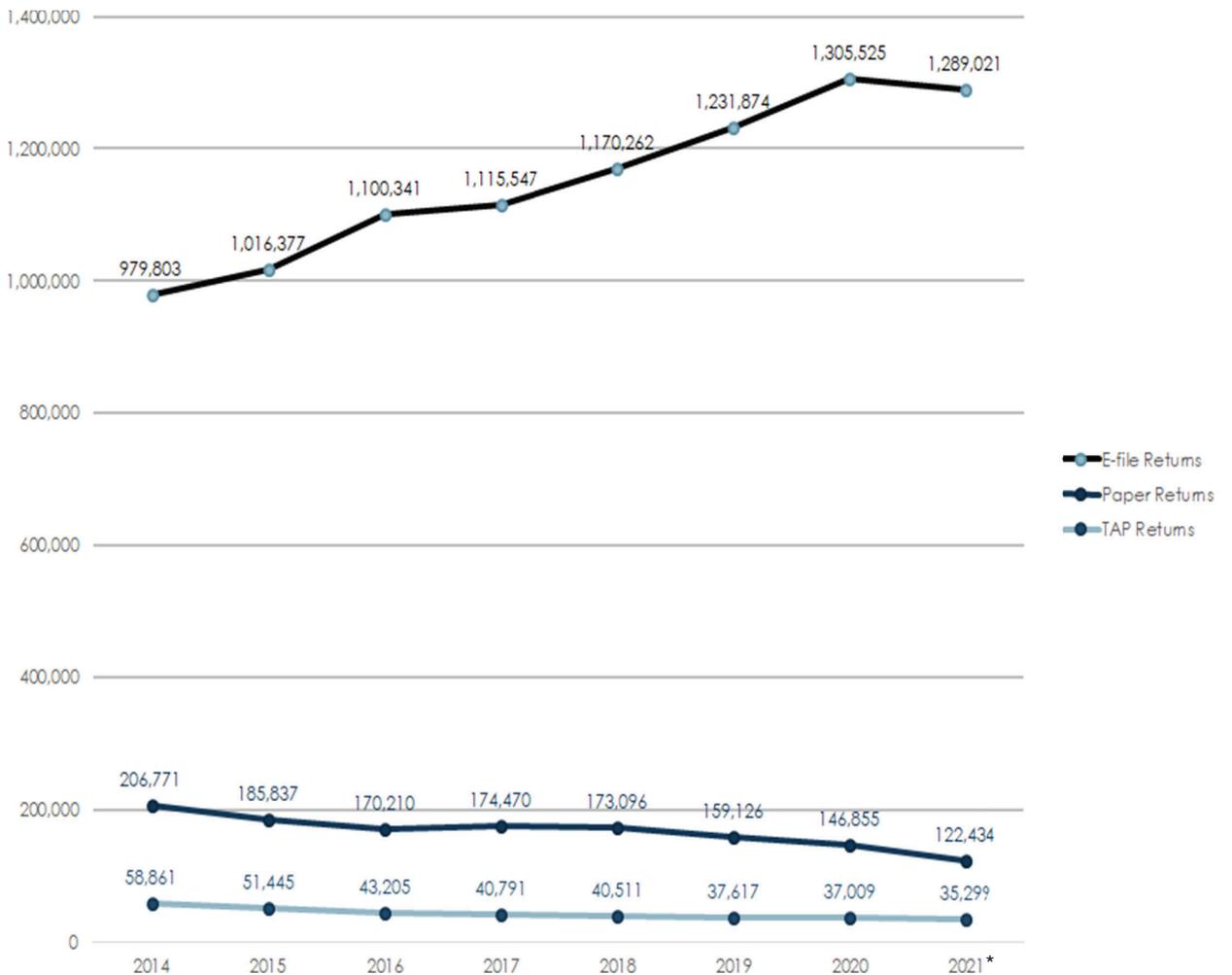
- Commercial software packages

- Modernized Electronic Filing (MEF) with the IRS
- Taxpayer Access Point (TAP), the state's free online option

**Action:**

We continue to promote the use of electronic filing options and expect the growing popularity of these options to continue. This helps offset the increase in the number of taxpayers filing returns due to Utah's population growth and other factors.

### Income Tax Returns Electronic Filing CY21



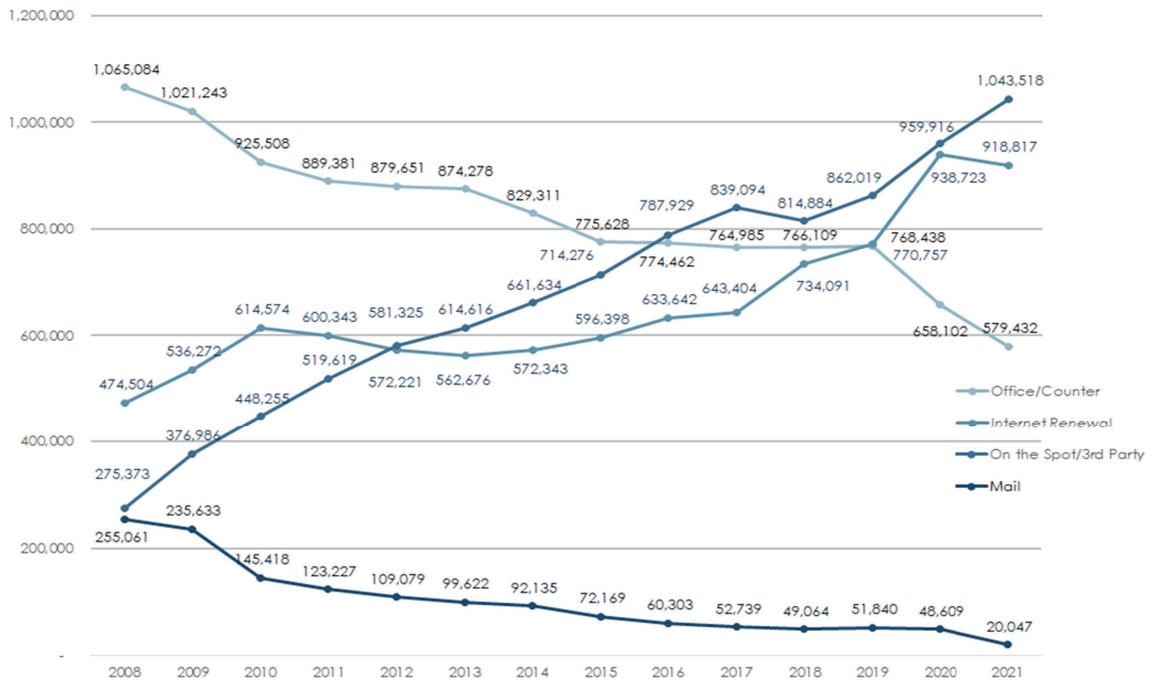
\*Estimated. Final 2021 numbers to be released January 2022.

## B. Motor Vehicle Transactions

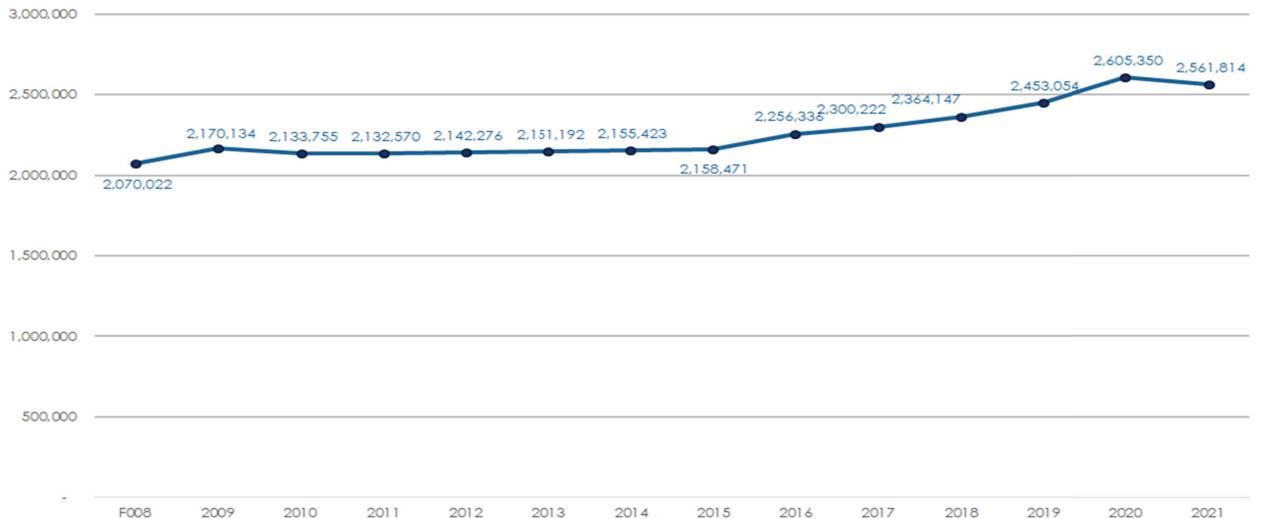
**Importance:** All Utah motor vehicles, off-highway vehicles and watercraft must be licensed and registered by the DMV. Transactions that require documentation (e.g., new vehicle titling) must be completed in a DMV office. But many transactions, including most renewals, can be completed online, by mail or by contracted third parties.

**Action:** We encourage vehicle renewals online, by mail and through authorized “On the Spot” service stations. This has allowed the DMV to keep up with Utah’s growing population. The following charts show growth in different types of renewals and the increase in the total number of renewals.

### DMV Renewal Transactions



### DMV Renewal Trends



## C. Quality Systems and Business Processes

**Importance:** Utah's tax and motor vehicle administration processes rely heavily on automated computer systems. They are used to accurately record and retain information about millions of tax and motor vehicle transactions each year. On a daily basis these systems record large volumes of transactions and distribute multiple types of revenue and fees to hundreds of different state and local funds. Tax Commission employees use computer systems to help ensure that individuals pay their fair share of the cost of financing state and local government programs.

**Action:** With the support of the Governor and Legislature, the Tax Commission began a long-term project in 2006 to systematically replace its many old, individually-developed computer systems. This multi-year project integrated agency systems into one core processing program which resulted in improved agency efficiency, improved customer service, enhanced tax compliance and provided more flexibility to make system changes. Imaging, payment processing and several property tax systems have also been updated.

### *Agency Benefits of Core Processing*

- Consistent data entry, review and update screens across all converted systems

- Imaging options for improved customer service and internal review
- Image retention for all system communications to taxpayers
- One core system used for accounting, distributing and billing
- Online access for information updates
- Improved report and case management tools
- Consistent user view of account information
- Real-time transaction processes
- Improved employee training
- Improved audit selection that easily identifies tax evasion
- Improved tax compliance

### *Individual and Business Benefits*

- Enhanced electronic filing options that allow online access, review and update of accounts
- Returns and registration processes that can be completed online
- Real-time processing of most transactions
- Images of documents for improved customer service
- A system that keeps transaction details
- Effective government services that are possible by using one system for various functions

## Operating Divisions

The Utah State Tax Commission collected more than \$13.9 billion from a wide range of individual and business taxes in FY 2021. The taxes include:

- Individual income tax
- Corporate income and gross receipts taxes
- Sales and use taxes, including numerous local option taxes
- Beer, cigarette and tobacco taxes
- Telecommunications, insurance premium and other taxes
- Oil, gas and mining severance taxes
- Motor vehicle registration fees
- Employer withholding taxes
- Various fuel taxes

## Administration

The activities of the Administration Division function as the hub of the Utah State Tax Commission. The following are the primary administrative components:

- Reviews legislation and drafts rules
- Oversees implementation of tax laws
- Investigates and prosecutes tax crimes
- Provides daily oversight and support for all other divisions
- Develops and manages the agency's budgeting and accounting functions
- Coordinates with the Department of Government Operations
- Designs all Tax Commission publications, forms and instructions

## Taxpayer Services

- Maintains front-line contact with the public
- Provides direct customer service to individuals and businesses
- Collects delinquent taxes and encourages compliance
- Administers waiver of penalty/interest and offer-in-compromise programs
- Offers tax education classes and state tax workshops to businesses and other state agencies

## Auditing

- Audits all state and local taxes that are administered by the Tax Commission
- Determines that taxes due have been reported properly
- Provides information to taxpayers on proper tax reporting
- Enhances voluntary taxpayer compliance

## Financial Operations

- Collects and distributes revenue to Utah state and local governments
- Deposited more than \$14.1 billion in net revenues received by the Tax Commission
- Processed more than 2.75 million electronic tax returns, 290,000 paper returns
- Imaged 7.4 million motor vehicle documents

## Property Tax

- Appraises and audits all centrally assessed properties, including mines, utilities, airlines, railroads, motor carriers and telecommunication providers
- Administers Truth-in-Taxation law among counties, cities, towns and special service districts
- Works with local officials to assure equitable and accurate assessments and taxation

## Motor Vehicles

- Collected \$593.5 million in taxes and fees
- Processed 5.1 million transactions, including 3.35 million vehicle registrations
- Trains staff of contracted counties to administer motor vehicle programs statewide
- Provides vehicle identification services to law enforcement, financial institutions and individuals throughout Utah

## Motor Vehicle Enforcement

- Investigates auto theft and other motor vehicle-related crimes throughout Utah
- Recovered 172 stolen vehicles valued at \$1,095,301
- Investigated 5,692 complaints and cases
- Protects Utahns from motor vehicle commerce fraud
- Responsible for licensing 1,918 motor vehicle dealers and 8,644 salespeople, and rescinding 35 dismantling permits

# REVENUE

Despite the pandemic, the overall Utah economy performed exceptionally well in FY 2021. Tax Commission net tax revenue grew 30.5 percent, from \$10.7 billion in FY 2020 to \$13.97 billion in FY 2021. This high growth rate is partially due to the filing deadline extension for individual and corporate income taxes, which pushed revenues that typically would have occurred in FY

2020 into FY 2021. Of the total revenues collected, 49.2 percent were deposited into the Education Fund, 21.2 percent to the General Fund, 10.9 percent to the Transportation Fund, 16 percent to Fiduciary Funds, and 2.6 percent to other funds. These figures only include revenues administered and collected by the Tax Commission and do not include other sources of state funds.

## Major Revenue Sources

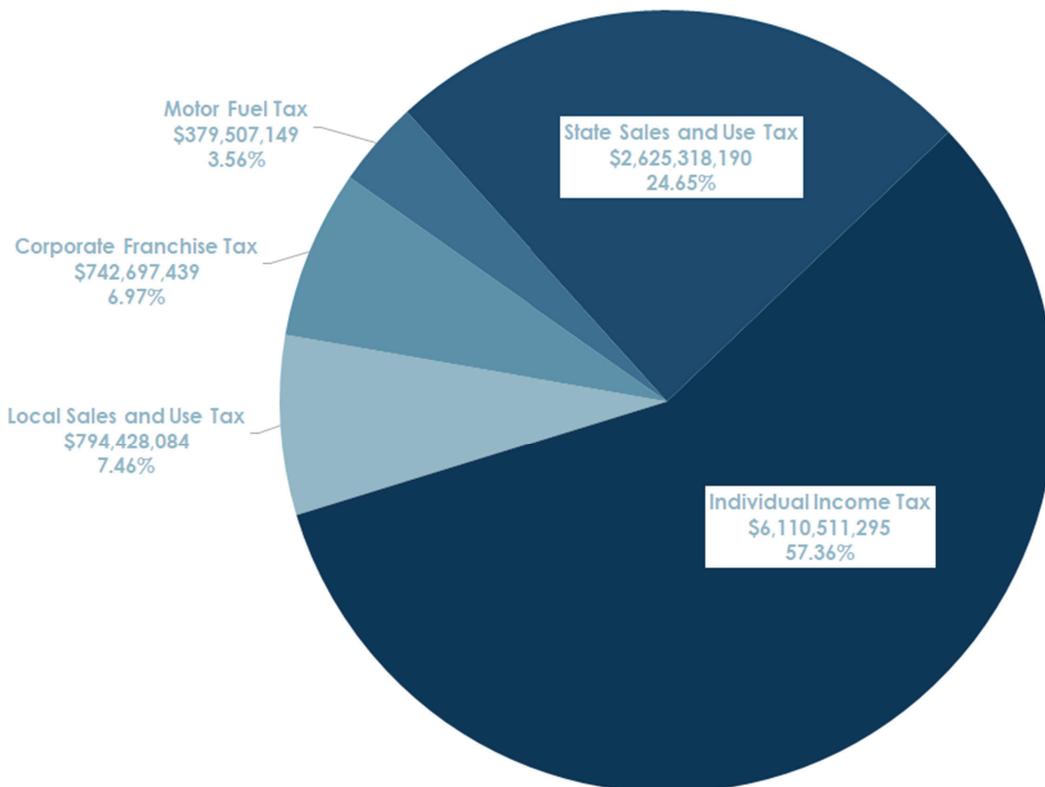
Fiscal Year	State Sales and Use Tax <sup>1</sup>	Individual Income Tax	Local Sales and Use Tax <sup>2</sup>	Motor Fuel Tax <sup>3</sup>	Corporate Franchise Tax <sup>4</sup>
2021	2,625.3	6,110.5	794.4	379.5	742.7
2020	2,265.3	3,985.4	698.2	351.0	355.9
2019	2,116.3	4,320.0	641.5	371.6	520.9
2018	2,018.7	3,999.0	603.2	354.0	447.9
2017	1,856.8	3,609.5	568.6	348.8	328.5
2016	1,778.5	3,370.3	539.8	305.2	338.3
2015	1,715.0	3,157.7	515.0	261.7	373.9
2014	1,656.8	2,889.8	496.4	256.8	313.5
2013	1,615.9	2,852.0	474.4	256.9	338.2
2012	1,582.5	2,459.4	441.5	253.0	268.9
2011	1,601.4	2,298.2	415.4	252.5	260.7

<sup>1</sup>Excludes earmarks for transportation, water and other projects

<sup>2</sup>Only includes amounts distributed to local governments.

<sup>3</sup>Only includes Transportation Fund amounts.

<sup>4</sup>Includes radioactive waste and gross receipts taxes.

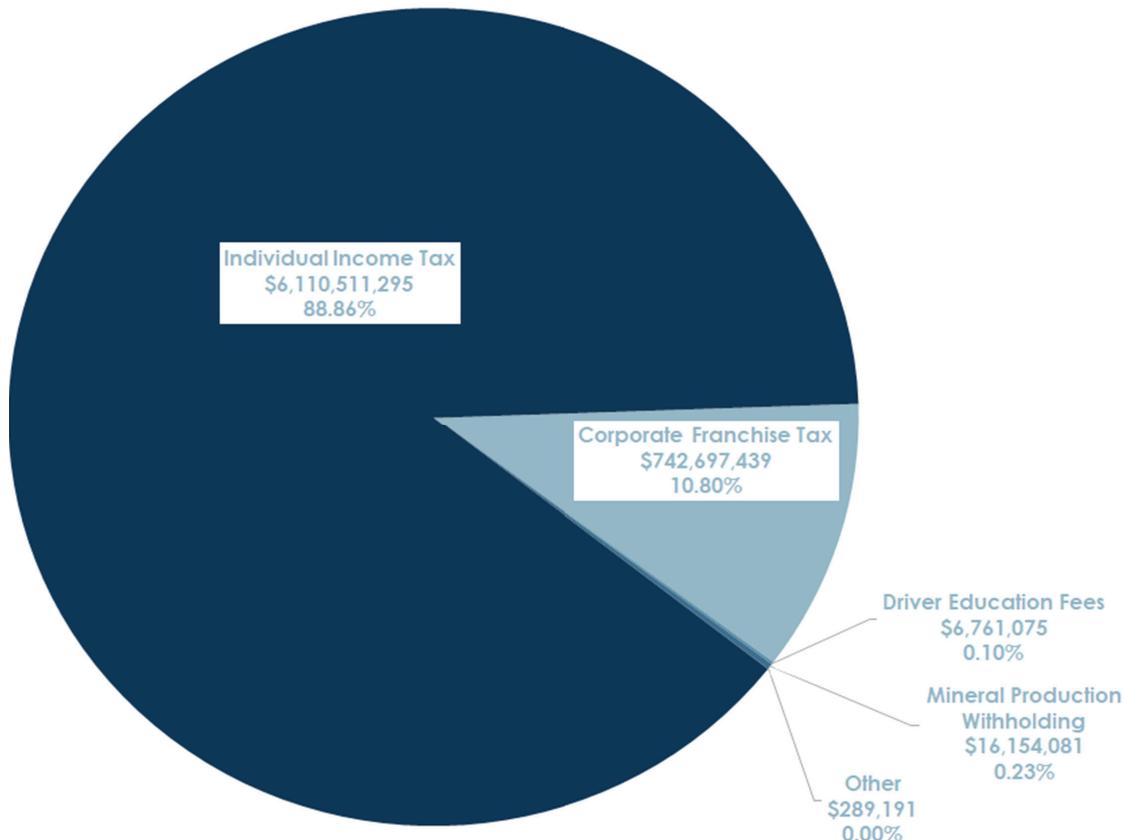






## Education Fund

Education Fund collections totaled more than \$6.8 billion in FY 2021, which was an increase of 57.2 percent over FY 2020.



## Individual and Corporate Income Taxes

FY 2021 Individual income tax revenue rose 53.3 percent, or \$2,125.1 million, to \$6,110.5 million as the deadline for filing taxes was extended from April 15, 2020 to July 15, 2020, which shifted revenues from FY 2020 into FY 2021. Gross final payments, which are generally a function of non-wage income, jumped 269.5 percent, to \$2,624.2 million in FY 2021 as a result of the filing extension. FY 2021 withholding taxes held up despite the pandemic and grew 8.2 percent to \$4,153.8 million. Corporate franchise tax revenues increased 108.7 percent to \$742.7 million in FY 2021. As with individual income taxes, revenues were shifted from FY 2020 into FY 2021 due to the delayed filing deadline. An estimated \$735 million of individual income and \$60 million of corporate income tax revenue was shifted from FY 2020 into FY 2021 as a result of the filing extension. Were it not for the income tax filing extension, it is estimated that individual income taxes would have grown 13.9 percent in FY 2021 and that corporate income taxes would have grown 64.2 percent.

## Sales Tax

Total state sales and use tax revenue, before earmarks were taken out, increased 15.4 percent to \$3,554.6 million, in FY 2021. Unrestricted state sales and use tax collections rose 15.9 percent in FY 2021 to \$2,625.3 million, while restricted earmarks increased by 14.0 percent to \$929.3 million. FY 2021 sales tax collections performed surprisingly well, due to broad based growth across most categories resulting from strong consumer and business spending, rebound in tourism related sectors, strong auto sales and federal measures including fiscal stimulus and extended unemployment benefits. Also contributing to the growth in sales tax was new revenue from marketplace facilitators, who began collecting sales tax on Oct. 1, 2019 (affecting part of FY 2020 and all of FY 2021).

## Severance and Excise Taxes

Total severance tax revenue fell 30.4 percent to \$33.1 million in FY 2021. Of that total, oil and gas severance tax revenue dropped 40.7 percent in FY 2021 while mining severance tax declined 6.8 percent.

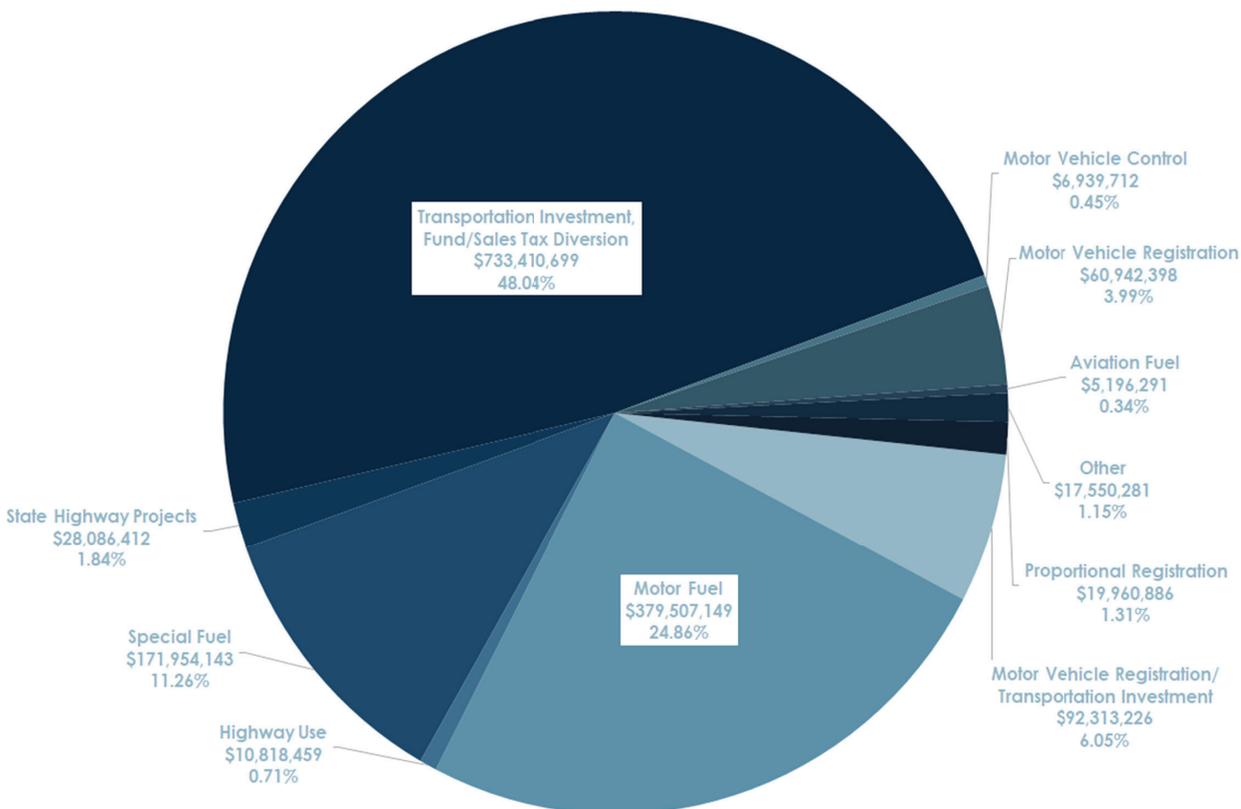
Total beer, cigarette, and tobacco tax revenue declined 4 percent to \$117.1 million in FY 2021. Beer tax, which is the smallest source of the three, increased by

11.8 percent, partially due to a November 1, 2019 tax increase on beer from \$12.80 to \$13.10 per 31-gallon barrel. Conversely, cigarette and tobacco taxes dropped in 2021, declining by 7.4 percent and 2.5 percent respectively. Declines in these revenues are partially due to consumption declines and changing consumer preferences away from traditional tobacco products towards e-cigarettes.

## Transportation Fund

Motor fuel tax revenue grew 8 percent to \$384.5 million in FY 2021, as individuals returned to in-person work and engaged in increased travel. Special fuel taxes, which include diesel, CNG, and LNG, rose 12.1 percent to \$172 million. Revenue collections from total motor vehicle registration fees increased 4.1

percent in FY 2021. Tax rates for motor and special fuel as well as registration fees for most vehicles are increased annually by the previous year's change in the Consumer Price Index, which partially contributed to revenue growth for transportation taxes.





# Revenue by Source and Fund

Categorized by Revenue Source / Fund Type / Tax or Fee

	FY 2020 Net Revenue	FY 2021 Net Revenue	Net Amount Change	Net Change %
<b>911 Telephone Charge</b>				
<b>Total 911 Emergency Services Telephone Charge:</b>	<b>55,200,210</b>	<b>58,539,245</b>	<b>3,339,034</b>	<b>6.0%</b>
<b>General Fund Restricted</b>				
Computer Aided Dispatch	45	0	(45)	-100.0%
Statewide Unified E-911 Emergency Services	8,519,523	9,879,516	1,359,992	16.0%
Utah Statewide Radio System Emergency Services	19,732,974	20,848,681	1,115,707	5.7%
<b>General Fund Unrestricted</b>				
Public Safety Answering Point - Public Safety	1,860,011	1,811,635	(48,376)	-2.6%
<b>Special Revenue</b>				
Public Safety Answering Point - Local Dispatch	25,087,657	25,999,413	911,756	3.6%
<b>Aviation Fuel Tax</b>				
<b>Total Aviation Fuel Tax</b>	<b>5,505,278</b>	<b>5,196,291</b>	<b>(308,987)</b>	<b>-5.6%</b>
<b>Transportation Fund</b>				
Aviation Fuel Tax	5,505,278	5,196,291	(308,987)	-5.6%
<b>Beer Tax</b>				
<b>Total Beer Tax</b>	<b>15,987,392</b>	<b>17,880,108</b>	<b>1,892,715</b>	<b>11.8%</b>
<b>General Fund Restricted</b>				
Alcohol Beverage Enforcement & Treatment Account	5,577,300	6,024,406	447,106	8.0%
<b>General Fund Unrestricted</b>				
Beer Tax	10,410,092	11,855,702	1,445,610	13.9%
<b>Cable/Satellite Excise Tax</b>				
<b>Total Cable/Satellite Excise Tax</b>	<b>28,366,874</b>	<b>26,699,366</b>	<b>(1,667,508)</b>	<b>-5.9%</b>
<b>General Fund Unrestricted</b>				
Multi-Channel Video or Audio Service	28,366,874	26,699,366	(1,667,508)	-5.9%
<b>Cigarette Tax</b>				
<b>Total Cigarette Tax</b>	<b>84,843,627</b>	<b>78,539,142</b>	<b>(6,304,485)</b>	<b>-7.4%</b>
<b>General Fund Restricted</b>				
Cigarette Tax - Tobacco Prevention	7,950,000	7,950,000	-	0.0%

	FY2020 Net Revenue	FY2021 Net Revenue	Net Amount Change	Net Change %
<b>General Fund Unrestricted</b>				
Cigarette Stamp Tax	76,893,627	70,589,142	(6,304,485)	-8.2%
<b>Corporate Tax</b>				
<b>Total Corporate Tax</b>	<b>355,874,698</b>	<b>742,697,439</b>	<b>386,822,742</b>	<b>108.7%</b>
<b>Education/Uniform School</b>				
Corporate Tax	355,874,698	742,697,439	386,822,742	108.7%
Corporate Tax transfers - Education Fund	-	(14,966,370)	(14,966,370)	
Corporate Tax transfers - Uniform School Fund	-	14,966,370	14,966,370	
<b>Individual Income Tax</b>				
<b>Total Individual Income Tax</b>	<b>3,985,400,426</b>	<b>6,110,511,295</b>	<b>2,125,110,869</b>	<b>53.3%</b>
<b>Education/Uniform School</b>				
Individual Income Tax - Final Payments	145,706,478	1,956,719,638	1,811,013,159	1,242.9%
Individual Income Tax - Withholding	3,839,693,948	4,153,791,657	314,097,710	8.2%
Individual Income Tax transfers - Education Fund	-	(124,521,792)	(124,521,792)	
Individual Income Tax transfers - Uniform School Fund	-	124,521,792	124,521,792	
<b>Insurance Premium Tax</b>				
<b>Total Insurance Premium Tax</b>	<b>169,833,963</b>	<b>183,557,849</b>	<b>13,723,886</b>	<b>8.1%</b>
<b>Fiduciary Fund</b>				
Employers Reinsurance & Uninsured Employers	11,486,649	8,530,660	(2,955,988)	-25.7%
Fireman's Pension Fund	7,948,047	9,032,568	1,084,521	13.6%
<b>General Fund Restricted</b>				
Fire Academy Support Fund	3,974,059	4,516,251	542,192	13.6%
Industrial Accident Fund	2,730,545	2,606,422	(124,123)	-4.5%
Relative Value Study Fund	159,297	172,038	12,740	8.0%
Workplace Safety Account	1,365,288	1,303,215	(62,073)	-4.5%
<b>General Fund Unrestricted</b>				
Insurance Premium Tax	142,170,077	157,396,694	15,226,616	10.7%
<b>Local Option Sales and Use Taxes</b>				
<b>Total Local Option Sales and Use Taxes</b>	<b>1,776,964,578</b>	<b>1,990,686,084</b>	<b>213,721,506</b>	<b>12.0%</b>
<b>Fiduciary Fund</b>				
Botanical, Cultural, Recreational and Zoo	54,417,567	61,994,072	7,576,505	13.9%
Correctional Facility Sales and Use Tax	38,711,116	39,229,454	518,337	1.3%
County of the 2nd Class State Highways Projects	25,347,285	30,408,762	5,061,477	20.0%

	FY2020 Net Revenue	FY2021 Net Revenue	Net Amount Change	Net Change %
County Option Fixed Guideway Tax	28,031,222	33,606,813	5,575,591	19.9%
County Option for Public Transit	3,901,959	4,413,520	511,561	13.1%
County Option Sales & Use Tax	175,746,247	199,856,946	24,110,699	13.7%
County Option Sales/Use for Highways/Public Transit Tax	143,832,575	168,487,055	24,654,480	17.1%
Highways Sales & Use Tax	18,182,946	22,263,258	4,080,312	22.4%
Local Sales & Use Tax	698,191,329	794,428,084	96,236,755	13.8%
Local Transportation Corridor Preservation - 2nd Class County	2,708,322	3,222,928	514,605	19.0%
Municipal Energy Sales & Use Tax	7,553,932	6,880,844	(673,088)	-8.9%
Municipal Telecommunications License Tax	21,299,323	16,784,963	(4,514,360)	-21.2%
Public Transit Tax	314,578,628	354,666,206	40,087,579	12.7%
Resort Communities Tax	27,974,966	33,368,712	5,393,746	19.3%
Rural County Hospital Tax	6,349,636	8,248,900	1,899,264	29.9%
State Highways Projects - Fixed Guideway	2,393,894	2,892,113	498,219	20.8%
Town Option Sales & Use Tax	10,905,639	11,945,661	1,040,022	9.5%
Transient Room Tax - County	62,981,267	66,394,716	3,413,449	5.4%
Transient Room Tax - First Class County Fund	3,293,167	1,831,042	(1,462,125)	-44.4%
Transient Room Tax - MIDA	-	119,529	119,529	
Transient Room Tax - Municipality	13,998,716	13,939,806	(58,909)	-0.4%
TRCC Restaurant Tax	57,468,098	61,066,008	3,597,910	6.3%
TRCC Short Term Leasing Tax - Tourism	16,778,990	14,197,138	(2,581,852)	-15.4%
TRCC Transient Room Tax - Tourism	2,506,798	1,528,257	(978,541)	-39.0%
<b>General Fund Restricted</b>				
Homeless Shelter Mitigation	4,802,314	4,743,526	(58,788)	-1.2%
<b>Special Revenue</b>				
Qualified Emergency Food Agencies Fund	381,252	381,252	-	0.0%
State Imposed Mass Transit Tax	4,926,231	5,700,109	773,878	15.7%
<b>Transportation Fund</b>				
State Highways Projects - 2nd Class County	143	(85)	(229)	
State Highways Projects - Public Transit Tax	29,701,017	28,086,497	(1,614,520)	-5.4%

## Local Transportation Corridor Preservation Fee

<b>Total Local Transportation Corridor Preservation Fee</b>	<b>29,417,515</b>	<b>29,674,426</b>	<b>256,911</b>	<b>0.9%</b>
<b>Fiduciary Fund</b>				
County of the 1st Class State Highways Projects	10,139,786	10,074,883	(64,903)	-0.6%
Local Transportation Corridor Preservation - 1st Class City	(2)	(4)	(2)	77.5%

	FY2020 Net Revenue	FY2021 Net Revenue	Net Amount Change	Net Change %
Local Transportation Corridor Preservation - 1st Class County	-	163,554	163,554	
Local Transportation Corridor Preservation - MV	17,333,793	17,847,782	513,989	3.0%
<b>Transportation Fund</b>				
County of the 1st Class State Highways Projects	1,943,939	1,588,212	(355,727)	-18.3%
<b>Mineral Production Withholding</b>				
<b>Total Mineral Production Withholding</b>	<b>26,034,216</b>	<b>16,154,081</b>	<b>(9,880,135)</b>	<b>-38.0%</b>
<b>Education/Uniform School</b>				
Mineral Production Tax Withholding	26,034,216	16,154,081	(9,880,135)	-38.0%
<b>Mining Severance Tax</b>				
<b>Total Mining Severance Tax</b>	<b>14,347,857</b>	<b>13,373,405</b>	<b>(974,452)</b>	<b>-6.8%</b>
<b>General Fund Unrestricted</b>				
Mining Severance Tax	10,760,893	10,030,054	(730,839)	-6.8%
<b>Special Revenue</b>				
Mining Severance Tax Permanent State Trust Fund	3,586,964	3,343,351	(243,613)	-6.8%
<b>Motor Fuel Tax</b>				
<b>Total Motor Fuel Tax</b>	<b>355,905,455</b>	<b>384,540,141</b>	<b>28,634,686</b>	<b>8.0%</b>
<b>General Fund Restricted</b>				
Boat Fuel Tax	3,020,129	3,304,790	284,662	9.4%
Off Highway Vehicle Fuel Tax	1,855,303	1,728,202	(127,102)	-6.9%
<b>Transportation Fund</b>				
Motor Fuel Tax	351,030,023	379,507,149	28,477,126	8.1%
<b>Motor Vehicle Registration Fees</b>				
<b>Total Motor Vehicle Registration Fees</b>	<b>163,122,275</b>	<b>169,870,758</b>	<b>6,748,484</b>	<b>4.1%</b>
<b>General Fund Restricted</b>				
Boat Registration Fees	2,701,132	1,946,019	(755,113)	-28.0%
Motor Vehicle Safety Impact Restricted Account	2,736,683	2,801,623	64,940	2.4%
Off Highway Vehicle Registration Fees	8,349,232	8,149,534	(199,699)	-2.4%
Snowmobile Registration Fees	363,786	316,894	(46,893)	-12.9%
<b>Proprietary Fund</b>				
Land Grant Management Fund Registration Fees	343,314	322,661	(20,652)	-6.0%
<b>Transportation Fund</b>				
Motor Vehicle Registration Fees	55,347,122	60,942,398	5,595,276	10.1%

	FY2020 Net Revenue	FY2021 Net Revenue	Net Amount Change	Net Change %
Motorcycle Safety Fees - Dedicated Credit	437,915	445,067	7,152	1.6%
MV Public Safety for Highway Patrol	2,572,411	2,633,337	60,925	2.4%
<b>Transportation Investment Fund</b>				
Transportation Inv. Fund - MV Registration Fees	90,270,679	92,313,226	2,042,548	2.3%
<b>Oil and Gas Conservation Fee</b>				
<b>Total Oil and Gas Conservation Fee</b>	<b>3,663,583</b>	<b>2,654,179</b>	<b>(1,009,404)</b>	<b>-27.6%</b>
<b>General Fund Restricted</b>				
Oil & Gas Conservation Fee	3,663,583	2,654,179	(1,009,404)	-27.6%
<b>Oil and Gas Severance Tax</b>				
<b>Total Oil and Gas Severance Tax</b>	<b>33,198,070</b>	<b>19,702,719</b>	<b>(13,495,350)</b>	<b>-40.7%</b>
<b>General Fund Unrestricted</b>				
Oil & Gas Severance Tax	19,531,477	11,432,771	(8,098,706)	-41.5%
<b>Special Revenue</b>				
Oil & Gas Severance Tax Permanent State Trust Fund	6,510,492	3,810,924	(2,699,569)	-41.5%
Revitalization Fund - Navajo	631,934	423,061	(208,873)	-33.1%
Revitalization Fund - Uintah Basin	6,524,166	4,035,963	(2,488,203)	-38.1%
<b>Other Motor Vehicle Taxes and Fees</b>				
<b>Total Other Motor Vehicle Taxes and Fees</b>	<b>288,019,090</b>	<b>306,227,920</b>	<b>18,208,830</b>	<b>6.3%</b>
<b>Education/Uniform School</b>				
Driver Education Fees - Dedicated Credits	6,590,719	6,761,075	170,356	2.6%
<b>Fiduciary Fund</b>				
Collegiate License Plate Fees	1,093,110	1,073,435	(19,675)	-1.8%
Motor Vehicle Blindness Prevention Checkoff	36,531	37,040	509	1.4%
MV County Collections	207,315,404	214,898,295	7,582,891	3.7%
Other License Plate and Contributions	129,481	128,791	(690)	-0.5%
Tax Commission Suspense	9,295,061	11,135,139	1,840,078	19.8%
<b>General Fund Restricted</b>				
Aquatic Invasive Species	-	882,328	882,328	
Electronic Payments Fee	6,116,209	7,398,585	1,282,376	21.0%
MV Automobile 45-Day Permits	4,786,110	5,636,354	850,244	17.8%
MV Contribution - Special Group License Plates	637,757	692,127	54,371	8.5%
MV Contribution - Voluntary Checkoffs	51,293	55,063	3,770	7.3%
Other License Plate and Contributions	305,150	337,000	31,850	10.4%

	FY2020 Net Revenue	FY2021 Net Revenue	Net Amount Change	Net Change %
<b>General Fund Unrestricted</b>				
DUI Impound Fees	1,641,741	1,692,971	51,230	3.1%
Misc. Dedicated Credits - Other Agencies	521,177	664,679	143,502	27.5%
Misc. Dedicated Credits - Tax Commission	2,453,368	2,482,691	29,323	1.2%
MV Registration/Plate Fees - Plate, Admin Fee	3,596,896	4,488,450	891,554	24.8%
MVED Business Regulation Fees	2,074,129	2,079,227	5,098	0.2%
Other License Plate and Contributions	449	566	117	26.1%
Search and Rescue - Dedicated Credits	91,805	80,890	(10,915)	-11.9%
<b>Special Revenue</b>				
Traumatic Head and Spinal Cord Injury Rehab.	435,713	425,682	(10,031)	-2.3%
<b>Transportation Fund</b>				
DUI Impound Fees	1,210,614	1,220,480	9,866	0.8%
Motor Carrier Fee	2,589,594	2,615,155	25,561	1.0%
Motor Vehicle Control Fees	6,321,262	6,939,712	618,450	9.8%
Proportional Registration - Highway Use Tax	8,922,003	10,818,459	1,896,456	21.3%
Proportional Registration Fees	18,312,638	19,960,886	1,648,247	9.0%
Temporary Permits	187,484	224,570	37,086	19.8%
Uninsured Motorist Fees	3,303,393	3,498,272	194,879	5.9%
<b>Other Taxes and Fees</b>				
<b>Total Other Taxes and Fees</b>	<b>54,888,820</b>	<b>62,103,584</b>	<b>7,214,764</b>	<b>13.1%</b>
<b>Education/Uniform School</b>				
IIT Contributions - Invest More for Education	427	6	(421)	-98.6%
State Transient Room Tax - Hospitality Tourism	300,000	289,185	(10,815)	-3.6%
<b>Fiduciary Fund</b>				
Car & Bus Tax	9,937,623	9,344,788	(592,835)	-6.0%
Environmental Assurance Fee	7,061,263	7,111,384	50,121	0.7%
Income Tax Contributions - Education	31,676	46,692	15,016	47.4%
Income Tax Contributions - Election Campaign	98,906	127,392	28,486	28.8%
Tax Cash Bonds	34,500	56,500	22,000	63.8%
<b>General Fund Restricted</b>				
Admin. Allowance Service Charge - Sales Tax & Misc.	12,573,576	13,374,828	801,252	6.4%
Brine Shrimp Royalty Tax	1,403,923	779,046	(624,877)	-44.5%
Commerce Charges	417,491	445,816	28,325	6.8%
Court Complex Fees	4,494,666	4,348,838	(145,828)	-3.2%

	FY2020 Net Revenue	FY2021 Net Revenue	Net Amount Change	Net Change %
E-Cigarette Substance & Nicotine Product Tax	-	7,431,350	7,431,350	
Income Tax Contributions - Homeless, Children's Organ, Etc.	80,883	149,137	68,254	84.4%
Lubricating Oil Fee - Used Oil	518,679	607,116	88,437	17.1%
Other Misc.	264,505	-	(264,505)	-100.0%
Sovereign Lands Management Account	125,000	125,000	-	0.0%
<b>General Fund Unrestricted</b>				
Cigarette/E-Cig Licenses & Fees	550	350	(200)	-36.4%
County Property Tax Transaction Fees	3,472,122	3,560,193	88,071	2.5%
Court Fees	3,473,643	3,222,897	(250,746)	-7.2%
Farm Tool Tax Credit	1,618	(66,252)	(67,870)	
Federal Revenues & Grants	559,714	546,084	(13,630)	-2.4%
Misc. Dedicated Credits - Electronic Convenience Fees	1,029,038	1,537,350	508,313	49.4%
Misc. Dedicated Credits - MV Sale of Info	203,712	208,808	5,096	2.5%
Misc. Dedicated Credits - Tax Commission	44,415	39,634	(4,781)	-10.8%
Other Misc.	38,202	235,766	197,564	
Property Tax Relief Credits - Circuit Breaker	(5,856,801)	(5,907,664)	(50,863)	0.9%
<b>Special Revenue</b>				
Clean Air Fund Contributions	30,951	48,820	17,870	57.7%
Misc. Special Revenues	17,587	(2,022)	(19,608)	
Private Organ Donation Contributions	50,424	50,584	160	0.3%
State Transient Room Tax - Outdoor Recreation Infrastructure	4,605,122	4,860,731	255,609	5.6%
Suicide Prevention	21,431	43,357	21,926	102.3%
Universal Public Telecommunications Service	-	323,675	323,675	
Waste Tire Recycling Fees	3,739,201	3,839,007	99,806	2.7%
<b>Transportation Fund</b>				
Motor Vehicle Rental Tax	6,114,774	5,325,188	(789,586)	-12.9%
<b>Special Fuel Tax</b>				
<b>Total Special Fuel Tax</b>	<b>153,380,202</b>	<b>171,954,143</b>	<b>18,573,940</b>	<b>12.1%</b>
<b>Transportation Fund</b>				
Special Fuel Tax	152,251,851	170,785,260	18,533,409	12.2%
Special Fuel Tax - CNG / LNG	1,128,351	1,168,883	40,532	3.6%
<b>State Sales and Use Tax</b>				
<b>Total State Sales and Use Tax</b>	<b>3,080,291,553</b>	<b>3,554,618,244</b>	<b>474,326,692</b>	<b>15.4%</b>

	FY2020 Net Revenue	FY2021 Net Revenue	Net Amount Change	Net Change %
<b>General Fund Restricted</b>				
Water Infrastructure Restricted 1/16% Sales Tax Diversion	26,097,068	40,042,917	13,945,849	53.4%
<b>General Fund Unrestricted</b>				
Dedicated Credits - DNR Plants/ Animal Protect - Sales	2,450,000	2,450,000	-	0.0%
Dedicated Credits - DNR Watershed Rehab/Cloud Seed	650,000	650,000	-	0.0%
Dedicated Credits - Search and Rescue	-	200,000	200,000	
State Sales Tax	2,265,292,862	2,625,318,190	360,025,327	15.9%
Water & Wastewater Projects - Division of Water Rights	3,976,767	4,960,548	983,781	24.7%
<b>Proprietary Fund</b>				
Water & Wastewater Projects - Sales	36,418,346	41,993,100	5,574,754	15.3%
<b>Special Revenue</b>				
Medicaid Expansion	94,686,327	105,059,041	10,372,714	11.0%
Qualified Emergency Food Agencies Fund	533,750	533,750	-	0.0%
<b>Transportation Investment Fund</b>				
Cottonwood Canyon Transportation Investment Fund	-	19,355,640	19,355,640	
Transit Transportation Investment Fund	6,199,480	11,403,326	5,203,846	83.9%
Transportation Investment Fund - 30% Sales Growth Diversion	259,747,829	291,968,803	32,220,975	12.4%
Transportation Investment Fund - 0.05% Diversion	15,364,813	11,844,526	(3,520,287)	-22.9%
Transportation Investment Fund - 1/16% Sales Diversion	17,398,045	10,010,729	(7,387,316)	-42.5%
Transportation Investment Fund - 3.68% Vehicle Related Products	103,670,866	112,096,123	8,425,257	8.1%
Transportation Investment Fund - 8.3% Vehicle Related Products	247,805,400	278,544,951	30,739,551	12.4%
Transportation Investment Transfers to General Fund	-	(1,813,400)	(1,813,400)	
<b>Tobacco Tax</b>				
<b>Total Tobacco Tax</b>	<b>21,181,399</b>	<b>20,662,182</b>	<b>(519,217)</b>	<b>-2.5%</b>
<b>General Fund Unrestricted</b>				
Tobacco Products Tax	21,181,399	20,662,182	(519,217)	-2.5%
<b>Net Revenue</b>				
	<b>10,701,427,081</b>	<b>13,965,842,601</b>	<b>3,264,415,520</b>	<b>30.5%</b>

# INCOME TAX

The Utah Constitution was amended in 2021 to expand the use of state income tax revenue. Prior to the amendment, individual income and corporate franchise and income taxes could be used only for public and higher education. Effective Jan. 1, 2021, those revenues may also be used to support children and persons with a disability.

The state income tax rate is 4.95 percent. Most taxpayers are able to claim one or more nonrefundable credits, including a taxpayer tax credit and retirement tax credit. Some taxpayers may also be eligible for other refundable or nonrefundable credits.

The taxpayer credit calculation incorporates a taxpayer’s federal standard deduction or itemized deductions and a Utah personal exemption for qualifying dependents. The retirement tax credit applies to those born on or before December 31, 1952. These credits phase out as income increases above certain income levels.

## Corporate Income Tax

The state corporate franchise and income tax rate is 4.95 percent. There is a minimum \$100 tax per corporation.

The gross receipts tax is an in-lieu tax imposed on the gross receipts of corporations — other than religious or charitable institutions — operating in Utah that are not otherwise required to pay state income or franchise taxes. The Legislature also imposes the gross receipts tax on electrical corporations whose property tax liability was decreased as a result of property tax reductions authorized by the 1995 Legislature.

The radioactive waste tax is assessed on facilities that store, process or recycle radioactive waste in Utah. The tax is a percentage of gross receipts, ranging from 5 to 12 percent depending on the specific type of waste received.

## Individual Income Tax Withholding

An employer must withhold state income tax from employee earnings if the employer:

1. pays wages to any employee for work done in Utah, or
2. pays wages to Utah resident employees for work done outside Utah.

<i>Individual Income Tax</i>	<i>Corporate Franchise Tax</i>	<i>Mineral Withholding Tax</i>
2021.....\$6,110,511,295	2021.....\$742,697,439	2021.....\$16,154,081
2020.....\$3,985,400,426	2020.....\$355,874,698	2020.....\$26,034,216
2019.....\$4,320,042,492	2019.....\$520,917,624	2019.....\$28,752,885
2018.....\$3,998,995,761	2018.....\$447,934,375	2018.....\$21,564,072
2017.....\$3,609,453,719	2017.....\$328,468,046	2017.....\$15,110,562
2016.....\$3,370,322,037	2016.....\$338,333,794	2016.....\$15,585,002
2015.....\$3,157,668,910	2015.....\$373,938,199	2015.....\$27,145,522
2014.....\$2,889,791,901	2014.....\$313,536,797	2014.....\$32,361,752
2013.....\$2,852,022,185	2013.....\$338,173,415	2013.....\$26,075,556
2012.....\$2,459,432,168	2012.....\$268,893,788	2012.....\$28,342,125
2011.....\$2,298,175,190	2011.....\$260,739,149	2011.....\$26,691,525
2010.....\$2,104,592,129	2010.....\$258,444,866	2010.....\$24,556,444
2009.....\$2,319,572,086	2009.....\$255,406,131	2009.....\$32,479,957
2008.....\$2,593,170,632	2008.....\$404,017,558	2008.....\$23,381,590
2007.....\$2,561,398,155	2007.....\$414,129,718	2007.....\$23,056,151
2006.....\$2,277,611,642	2006.....\$366,625,805	2006.....\$22,734,690
2005.....\$1,926,595,614	2005.....\$204,186,981	2005.....\$16,736,761
2004.....\$1,692,276,664	2004.....\$158,151,733	2004.....\$17,266,409

Find more information about Utah income tax at [tax.utah.gov/econstats/income](http://tax.utah.gov/econstats/income)



## State Income Tax Contributions

Category	2015		2016		2017		2018		2019	
	Returns	Amount								
Homeless Assistance	2,555	\$69,573	2,740	\$74,102	2,561	\$71,740	2,333	\$55,642	2,325	\$60,600
Children's Organ Transplant	2,002	\$38,042	2,301	\$44,850	2,765	\$54,847	2,068	\$38,983	1,989	\$39,268
School District Foundations	1,014	\$24,921	1,180	\$30,090	1,590	\$46,178	1,410	\$35,139	1,445	\$38,891
Spay and Neuter	1,586	\$27,715								
Canine Body Armor	898	\$15,364	1,381	\$24,336						
Invest More for Education	701	\$9,868	1,000	\$15,013						
Youth Development	250	\$3,860	312	\$5,477						
Youth Character	151	\$1,786	188	\$2,352						
Clean Air					2,457	\$42,559	2,337	\$39,399	2,349	\$38,815
Suicide Prevention							1,673	\$26,184	1,730	\$27,970
<b>Totals</b>	<b>9,157</b>	<b>\$191,129</b>	<b>9,102</b>	<b>\$196,220</b>	<b>9,373</b>	<b>\$215,324</b>	<b>9,821</b>	<b>\$195,347</b>	<b>9,838</b>	<b>\$205,544</b>

Find additional information about Utah income tax contributions at [tax.utah.gov/ecostats/income/statereturns](http://tax.utah.gov/ecostats/income/statereturns)

## State Corporate Taxable Income Groups (Non-minimum taxpayers\*)

Taxable Income Group	Returns	% of Total Returns	Tax Amount	% of Total Corporate Tax Paid	Net Taxable Income
Under \$10,000	1,433	21.13%	\$374,237	0.08%	\$7,559,844
\$10,000 - \$50,000	1,852	27.31%	\$2,331,192	0.48%	\$47,094,611
\$50,001 - \$100,000	754	11.12%	\$2,671,677	0.55%	\$53,973,540
\$100,001 - \$1,000,000	1,818	26.81%	\$31,057,109	6.43%	\$627,416,628
\$1,000,001 - \$10,000,000	757	11.16%	\$125,233,810	25.92%	\$2,529,975,632
Over \$10,000,000	167	2.46%	\$321,518,255	66.54%	\$6,495,318,191
<b>Total</b>	<b>6,781</b>	<b>100.00%</b>	<b>\$483,186,280</b>	<b>100.00%</b>	<b>\$9,761,338,446</b>

\*This table represents corporations that pay more than the minimum \$100 tax.

## State Corporate Taxes Paid by Industry Groups

Industry (NAICS)	Returns	Franchise Tax	Share
Agriculture, Forestry, Fishing and Hunting	125	\$269,264	0.1%
Mining	355	\$1,172,489	0.2%
Utilities	80	\$1,519,745	0.3%
Construction	1,088	\$7,608,542	1.6%
Manufacturing	2,405	\$126,698,682	26.1%
Wholesale Trade	1,753	\$27,555,766	5.7%
Retail Trade	1,239	\$52,749,745	10.9%
Transportation and Warehousing	414	\$13,246,798	2.7%
Information	1,082	\$37,294,761	7.7%



## Federal Income Tax Data

### Select Return Data

	2015	2016	2017	2018	2019	% Change 2018-2019
Returns	1,253,304	1,272,765	1,308,980	1,344,675	1,382,681	2.83%
Adjusted Gross Income (\$million)	\$78,594	\$82,267	\$88,198	\$95,389	\$99,566	4.38%
Personal Exemptions	2,840,337	2,852,954	2,892,737	2,911,340	2,905,548	-0.20%
Federal Taxes (\$million)	\$9,436	\$9,981	\$10,990	\$10,875	\$11,302	3.93%
Itemized Deductions (\$million)	\$11,683	\$12,246	\$13,847	\$8,258	\$7,988	-3.27%
Itemized Deductions (# of returns)	447,039	461,882	477,342	215,343	203,439	-5.53%
Share Itemized	35.67%	36.29%	36.47%	16.01%	14.71%	-8.12%
Itemized/AGI	14.86%	14.89%	15.70%	8.66%	8.02%	-7.33%
AGI /return	\$62,709	\$64,636	\$67,379	\$70,938	\$72,010	1.51%

### Sources of Income (in millions of dollars)

Wages	\$57,319	\$59,832	\$63,390	\$67,894	\$70,674	4.09%
Interest	\$670	\$707	\$752	\$849	\$1,060	24.87%
Dividends	\$1,212	\$1,292	\$1,409	\$1,502	\$1,692	12.66%
Sole Proprietors	\$1,667	\$1,696	\$1,782	\$1,830	\$1,807	-1.27%
Capital Gains	\$4,439	\$4,557	\$5,942	\$7,253	\$7,364	1.53%
Partnerships	\$7,110	\$7,558	\$8,111	\$8,324	\$9,181	10.30%
Taxable Pensions & IRAs	\$6,557	\$6,743	\$7,124	\$7,658	\$7,515	-1.87%
Taxable Social Security	\$1,937	\$2,034	\$2,198	\$2,433	\$2,478	1.84%
Other	-\$1,223	-\$1,016	-\$1,284	-\$1,230	-\$1,159	5.77%
<b>Total Income</b>	<b>\$79,688</b>	<b>\$83,404</b>	<b>\$89,424</b>	<b>\$96,514</b>	<b>\$100,612</b>	<b>4.25%</b>

### Federal Income Taxes Paid by Adjusted Gross Income Group

Adjusted Gross Income Group	Number of Returns	Federal Adjusted Gross Income	Federal Tax Paid	Percent of Returns	Percent of Tax paid
\$25,000 or less	452,420	\$3,029,324,459	\$77,059,148	32.72%	0.68%
\$25,001 - \$75,000	524,119	\$24,243,794,584	\$1,223,725,604	37.91%	10.83%
\$75,001 - \$125,000	232,208	\$22,427,396,668	\$1,588,612,917	16.79%	14.06%
\$125,001 - \$250,000	131,728	\$21,768,355,593	\$2,464,991,839	9.53%	21.81%
\$250,001 - \$500,000	29,827	\$9,990,050,585	\$1,622,811,480	2.16%	14.36%
\$500,001 - \$1,000,000	8,245	\$5,536,819,130	\$1,196,200,000	0.60%	10.58%
Over \$1,000,000	4,134	\$12,570,597,534	\$3,129,078,943	0.30%	27.68%
<b>Total</b>	<b>1,382,681</b>	<b>\$99,566,338,553</b>	<b>\$11,302,479,931</b>	<b>100.00%</b>	<b>100.00%</b>

## Federal Income Tax County Comparison

(Ranked by Adjusted Gross Income for 2019 tax year)

County	Number of Returns	Average Adjusted Gross Income	Average Federal Tax	Average Net Exemptions
Summit	20,372	\$131,558	\$34,825	1.97
Morgan	4,498	\$89,922	\$14,442	2.72
Wasatch	11,907	\$82,073	\$14,429	2.41
Davis	137,946	\$71,626	\$9,907	2.43
Salt Lake	502,710	\$66,498	\$10,246	2.06
Utah	231,376	\$65,732	\$9,594	2.54
Washington	69,103	\$60,051	\$8,922	2.22
Tooele	29,025	\$59,662	\$6,799	2.42
Weber	114,633	\$58,558	\$7,518	2.17
Rich	851	\$58,010	\$8,180	2.53
Box Elder	22,668	\$56,660	\$6,403	2.44
Cache	49,178	\$56,627	\$7,268	2.39
Grand	4,835	\$56,385	\$8,199	1.8
Juab	4,420	\$56,050	\$6,348	2.66
Duchesne	7,678	\$54,148	\$7,071	2.53
Daggett	376	\$53,585	\$6,432	2.28
Sevier	8,256	\$52,949	\$6,783	2.43
Uintah	12,047	\$52,662	\$6,645	2.49
Kane	3,191	\$52,500	\$7,067	2.06
Millard	4,772	\$52,436	\$6,248	2.56
Emery	3,820	\$50,520	\$5,391	2.42
Carbon	8,371	\$49,089	\$6,581	2.16
Beaver	2,776	\$48,095	\$5,692	2.47
Sanpete	9,560	\$47,773	\$5,584	2.59
Iron	20,725	\$47,152	\$5,902	2.32
Wayne	1,049	\$46,248	\$5,901	2.23
Garfield	2,005	\$45,121	\$5,222	2.19
San Juan	4,533	\$42,342	\$5,341	2.35
Piute	508	\$36,581	\$5,062	2.25
<b>Total</b>	<b>1,382,681</b>	<b>\$72,132</b>	<b>\$12,282</b>	<b>2.28</b>

# SALES TAX

In 1933, Utah sales tax was first introduced as a revenue source after property tax collections dropped dramatically during the Great Depression. Use tax was added in 1937 to compliment the sales tax. The state currently imposes a sales and use tax at a maximum rate of 4.85 percent. Fuel used for residential purposes and grocery food are taxed at a lower rate of 2.0 percent and 1.75 percent respectively. Revenues from this tax that are not earmarked to other funds or purposes are deposited into the General Fund.

Utah Code §59-12-103

**FY 2021 Revenues \$3,554,681,244**

## State Sales and Use Tax (Net FY00 - FY 21)

Fiscal Year	Unrestricted General Fund Revenue	Earmarked Revenue	Total State Sales and Use Tax Revenues
2021	\$2,625,318,190	\$929,300,054	\$3,554,618,244
2020	\$2,265,292,862	\$814,998,690	\$3,080,291,553
2019	\$2,116,255,116	\$690,606,760	\$2,806,861,876
2018	\$2,018,746,777	\$643,533,215	\$2,662,279,992
2017	\$1,856,753,521	\$585,363,441	\$2,442,116,962
2016	\$1,778,524,230	\$543,076,307	\$2,321,600,537
2015	\$1,714,954,376	\$495,752,517	\$2,210,706,893
2014	\$1,656,806,222	\$452,477,897	\$2,109,284,119
2013	\$1,615,936,497	\$422,118,587	\$2,038,055,084
2012	\$1,582,530,206	\$332,063,112	\$1,914,593,318
2011	\$1,601,399,490	\$189,166,700	\$1,790,566,190
2010	\$1,402,670,262	\$300,666,300	\$1,703,336,562
2009	\$1,547,472,747	\$276,544,200	\$1,824,016,947
2008	\$1,739,384,630	\$328,745,800	\$2,068,130,430
2007	\$1,857,813,410	\$246,902,200	\$2,104,715,610
2006	\$1,806,264,423	\$102,094,400	\$1,908,358,823
2005	\$1,634,522,084	\$41,761,700	\$1,676,283,784
2004	\$1,501,937,738	\$40,817,200	\$1,542,754,938
2003	\$1,443,974,180	\$31,038,715	\$1,475,012,895
2002	\$1,441,318,271	\$44,257,448	\$1,485,575,719
2001	\$1,431,419,465	\$45,175,346	\$1,476,594,811
2000	\$1,369,637,021	\$21,473,892	\$1,391,110,913

# Local Sales and Use Tax

All counties, cities and towns in Utah have adopted ordinances to impose a 1 percent option of the local sales and use tax. This tax applies to the purchase price on the same transactions as the state sales and use tax and is collected in the same way as the state sales tax.

Utah Code §59-12-204

**FY 2021 Revenues / \$794,428,084**

## Local Sales and Use Tax Collected

(Net FY 04 - FY 21)

2021.....	<b>\$794,428,084</b>
2020.....	\$698,191,329
2019.....	\$641,500,179
2018.....	\$603,237,404
2017.....	\$568,616,649
2016.....	\$539,831,566
2015.....	\$514,958,652
2014.....	\$496,435,229
2013.....	\$474,430,572
2012.....	\$441,463,572
2011.....	\$415,441,413
2010.....	\$398,888,385
2009.....	\$425,127,553
2008.....	\$469,428,948
2007.....	\$463,310,356
2006.....	\$415,904,148
2005.....	\$361,096,500
2004.....	\$331,554,140

# Local Sales Tax Distribution

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY 19 - FY 20 % Change	FY 2021 Jul 20 - Jun 21	FY 20 - FY 21 % Change
<b>Beaver County</b>					
Beaver City	628,210.37	672,329.48	7.0%	809,175.39	20.4%
Milford	264,264.17	288,117.05	9.0%	316,784.41	9.9%
Minersville	109,307.03	117,753.54	7.7%	140,081.57	19.0%
<b>Total Cities and Towns</b>	<b>1,001,781.57</b>	<b>1,078,200.07</b>	<b>7.6%</b>	<b>1,266,041.37</b>	<b>17.4%</b>
Beaver County	189,556.70	207,654.78	9.5%	264,136.26	27.2%
<b>Total County, Cities and Towns</b>	<b>1,191,338.27</b>	<b>1,285,854.85</b>	<b>7.9%</b>	<b>1,530,177.63</b>	<b>19.0%</b>

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
<b>Box Elder County</b>					
Bear River	115,568.59	121,726.90	5.3%	140,593.35	15.5%
Brigham	3,426,804.77	3,618,951.39	5.6%	4,167,749.33	15.2%
Corinne	204,073.96	193,450.65	-5.2%	228,577.66	18.2%
Deweyville	47,292.46	52,523.18	11.1%	64,121.24	22.1%
Elwood	156,660.92	225,138.16	43.7%	261,232.14	16.0%
Fielding	57,913.07	67,544.58	16.6%	92,150.40	36.4%
Garland	315,569.97	338,240.79	7.2%	395,324.05	16.9%
Honeyville	216,855.61	235,341.10	8.5%	284,784.83	21.0%
Howell	28,045.77	30,613.12	9.2%	34,823.24	13.8%
Mantua	100,986.79	115,021.82	13.9%	149,811.55	30.2%
Perry	1,061,177.82	1,196,042.76	12.7%	1,403,090.65	17.3%
Plymouth	181,574.68	88,253.79	-51.4%	104,189.83	18.1%
Portage	30,624.44	32,566.88	6.3%	39,384.45	20.9%
Snowville	45,971.81	50,206.57	9.2%	54,518.74	8.6%
Tremonton	1,765,591.75	1,856,273.24	5.1%	2,224,226.92	19.8%
Willard	279,605.73	306,439.49	9.6%	386,958.43	26.3%
<b>Total Cities and Towns</b>	<b>8,034,318.14</b>	<b>8,528,334.42</b>	<b>6.1%</b>	<b>10,031,536.81</b>	<b>17.6%</b>
Box Elder County	1,525,676.11	1,601,868.21	5.0%	1,867,612.57	16.6%
<b>Total County, Cities and Towns</b>	<b>9,559,994.25</b>	<b>10,130,202.63</b>	<b>6.0%</b>	<b>11,899,149.38</b>	<b>17.5%</b>

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
<b>Cache County</b>					
Amalga	77,527.39	82,099.21	5.9%	92,902.97	13.2%
Clarkston	85,217.51	87,163.60	2.3%	103,825.15	19.1%
Cornish	36,490.81	40,083.53	9.8%	47,975.95	19.7%
Hyde Park	819,906.94	926,266.32	13.0%	1,204,552.87	30.0%
Hyrum	1,166,328.26	1,285,753.75	10.2%	1,550,837.75	20.6%
Lewiston	245,537.16	260,770.24	6.2%	299,987.63	15.0%
Logan	11,488,952.03	12,113,628.65	5.4%	14,224,133.14	17.4%
Mendon	165,461.89	182,793.54	10.5%	209,728.66	14.7%
Millville	248,886.78	274,164.06	10.2%	329,485.71	20.2%
Newton	96,171.52	103,164.69	7.3%	119,598.45	15.9%
North Logan	2,374,278.21	2,586,379.59	8.9%	3,016,603.25	16.6%
Paradise	115,967.34	130,147.47	12.2%	154,806.35	18.9%
Providence	1,097,475.21	1,207,747.70	10.0%	1,418,078.04	17.4%
Richmond	377,544.60	408,828.96	8.3%	484,257.72	18.4%
River Heights	243,401.00	256,075.32	5.2%	298,975.10	16.8%
Smithfield	1,656,937.52	1,809,146.83	9.2%	2,139,382.82	18.3%
Wellsville	473,950.79	517,683.75	9.2%	610,116.00	17.9%
Trenton	60,376.24	64,475.79	6.8%	77,260.78	19.8%
Nibley	859,182.16	919,966.30	7.1%	1,092,267.43	18.7%
<b>Total Cities and Towns</b>	<b>21,689,593.36</b>	<b>23,256,339.30</b>	<b>7.2%</b>	<b>27,474,775.77</b>	<b>18.1%</b>
Cache County	914,951.57	1,006,784.17	10.0%	1,193,365.80	18.5%
<b>Total County, Cities and Towns</b>	<b>22,604,544.93</b>	<b>24,263,123.47</b>	<b>7.3%</b>	<b>28,668,141.57</b>	<b>18.2%</b>

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
<b>Carbon County</b>					
Helper	322,710.94	341,859.22	5.9%	389,012.61	13.8%
Price	2,203,219.52	2,323,691.60	5.5%	2,585,804.98	11.3%
Scofield	7,917.36	4,289.69	-45.8%	5,224.45	21.8%
Wellington	306,168.20	314,403.20	2.7%	347,918.46	10.7%
East Carbon	198,099.55	216,102.51	9.1%	240,597.58	11.3%
<b>Total Cities and Towns</b>	<b>3,038,115.57</b>	<b>3,200,346.22</b>	<b>5.3%</b>	<b>3,568,558.08</b>	<b>11.5%</b>
Carbon County	1,199,145.62	1,201,502.38	0.2%	1,305,615.81	8.7%
<b>Total County, Cities and Towns</b>	<b>4,237,261.19</b>	<b>4,401,848.60</b>	<b>3.9%</b>	<b>4,874,173.89</b>	<b>10.7%</b>
<b>Daggett County</b>					
Dutch John	37,734.97	39,051.87	3.5%	58,697.71	50.3%
Manila	60,702.01	63,389.32	4.4%	71,456.11	12.7%
<b>Total Cities and Towns</b>	<b>98,436.98</b>	<b>102,441.19</b>	<b>4.1%</b>	<b>130,153.82</b>	<b>27.1%</b>
Daggett County	105,113.28	113,892.63	8.4%	125,349.28	10.1%
<b>Total County, Cities and Towns</b>	<b>203,550.26</b>	<b>216,333.82</b>	<b>6.3%</b>	<b>255,503.10</b>	<b>18.1%</b>
<b>Davis County</b>					
Bountiful	7,680,615.86	8,067,562.10	5.0%	9,051,169.69	12.2%
Centerville	4,202,649.83	4,424,540.15	5.3%	4,882,711.11	10.4%
Clearfield	4,618,625.22	4,981,823.59	7.9%	5,731,745.37	15.1%
Fruit Heights	750,965.75	796,369.60	6.0%	922,887.81	15.9%
Farmington	5,025,175.12	5,271,094.37	4.9%	5,932,033.50	12.5%
Kaysville	4,839,772.62	5,446,378.16	12.5%	6,364,909.57	16.9%
Layton	15,911,337.79	16,562,126.40	4.1%	19,319,867.35	16.7%
North Salt Lake	4,438,501.48	4,467,980.87	0.7%	4,761,271.80	6.6%
South Weber	965,680.92	1,078,870.45	11.7%	1,293,177.83	19.9%
Sunset	768,145.21	815,165.21	6.1%	951,924.04	16.8%
Syracuse	4,295,873.21	4,703,339.39	9.5%	5,502,802.97	17.0%
West Point	1,456,853.32	1,592,986.97	9.3%	1,874,235.86	17.7%
Woods Cross	2,886,972.50	3,081,169.90	6.7%	3,762,531.57	22.1%
Clinton	3,610,101.13	3,851,106.65	6.7%	4,418,582.26	14.7%
West Bountiful	2,007,937.63	2,150,281.40	7.1%	2,477,351.38	15.2%
Falcon Hill Davis	20,634.66	23,541.00	14.1%	38,615.32	64.0%
<b>Total Cities and Towns</b>	<b>63,479,842.25</b>	<b>67,314,336.21</b>	<b>6.0%</b>	<b>77,285,817.43</b>	<b>14.8%</b>
Davis County	666,934.66	773,293.39	15.9%	834,656.28	7.9%
<b>Total County, Cities and Towns</b>	<b>64,146,776.91</b>	<b>68,087,629.60</b>	<b>6.1%</b>	<b>78,120,473.71</b>	<b>14.7%</b>

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
<b>Duchesne County</b>					
Altamont	98,600.45	122,117.98	23.9%	118,852.26	-2.7%
Duchesne	326,772.68	371,893.71	13.8%	413,787.06	11.3%
Myton	144,790.14	132,041.88	-8.8%	130,215.69	-1.4%
Roosevelt	1,973,999.40	1,942,661.06	-1.6%	1,978,207.34	1.8%
Tabiona	21,531.60	23,933.61	11.2%	27,744.73	15.9%
<b>Total Cities and Towns</b>	<b>2,565,694.27</b>	<b>2,592,648.24</b>	<b>1.1%</b>	<b>2,668,807.08</b>	<b>2.9%</b>
Duchesne County	2,141,007.54	2,192,933.40	2.4%	2,149,782.02	-2.0%
<b>Total County, Cities and Towns</b>	<b>4,706,701.81</b>	<b>4,785,581.64</b>	<b>1.7%</b>	<b>4,818,589.10</b>	<b>0.7%</b>

<b>Emery County</b>					
Castle Dale	277,317.70	313,778.02	13.1%	333,502.90	6.3%
Clawson	20,572.78	24,130.99	17.3%	33,227.21	37.7%
Cleveland	61,309.73	64,581.48	5.3%	72,892.92	12.9%
Elmo	46,166.16	49,380.51	7.0%	56,989.11	15.4%
Emery City	40,182.53	46,510.61	15.7%	52,210.87	12.3%
Ferron	190,340.88	200,842.02	5.5%	227,989.44	13.5%
Green River	256,962.76	259,378.98	0.9%	297,154.75	14.6%
Huntington	422,180.71	469,049.41	11.1%	461,264.63	-1.7%
Orangeville	178,919.06	175,780.85	-1.8%	204,109.58	16.1%
<b>Total Cities and Towns</b>	<b>1,493,952.31</b>	<b>1,603,432.87</b>	<b>7.3%</b>	<b>1,739,341.41</b>	<b>8.5%</b>
Emery County	411,362.27	365,068.63	-11.3%	386,653.52	5.9%
<b>Total County, Cities and Towns</b>	<b>1,905,314.58</b>	<b>1,968,501.50</b>	<b>3.3%</b>	<b>2,125,994.93</b>	<b>8.0%</b>

<b>Garfield County</b>					
Antimony	24,591.23	23,866.04	-2.9%	25,597.86	7.3%
Boulder	55,980.17	56,823.03	1.5%	59,995.50	5.6%
Bryce Canyon	240,334.76	224,219.80	-6.7%	191,034.71	-14.8%
Cannonville	31,437.47	32,123.42	2.2%	37,356.80	16.3%
Escalante	152,786.51	162,263.24	6.2%	185,749.14	14.5%
Hatch	32,742.90	39,016.86	19.2%	40,604.13	4.1%
Henrieville	26,127.60	27,900.64	6.8%	32,383.86	16.1%
Panguitch	312,848.01	356,862.14	14.1%	395,001.88	10.7%
Tropic	120,635.44	124,072.02	2.8%	149,379.65	20.4%
<b>Total Cities and Towns</b>	<b>997,484.09</b>	<b>1,047,147.19</b>	<b>5.0%</b>	<b>1,117,103.53</b>	<b>6.7%</b>
Garfield County	336,336.99	337,169.39	0.2%	337,295.77	0.0%
<b>Total County, Cities and Towns</b>	<b>1,333,821.08</b>	<b>1,384,316.58</b>	<b>3.8%</b>	<b>1,454,399.30</b>	<b>5.1%</b>

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
<b>Grand County</b>					
Castle Valley	48,574.69	61,248.68	26.1%	66,578.05	8.7%
Moab	2,181,296.55	2,163,748.72	-0.8%	2,647,610.09	22.4%
<b>Total Cities and Towns</b>	<b>2,229,871.24</b>	<b>2,224,997.40</b>	<b>-0.2%</b>	<b>2,714,188.14</b>	<b>22.0%</b>
Grand County	1,015,289.13	1,036,311.44	2.1%	1,260,281.46	21.6%
<b>Total County, Cities and Towns</b>	<b>3,245,160.37</b>	<b>3,261,308.84</b>	<b>0.5%</b>	<b>3,974,469.60</b>	<b>21.9%</b>
<b>Iron County</b>					
Cedar City	7,284,124.18	7,912,651.30	8.6%	9,503,013.90	20.1%
Enoch	774,713.69	859,142.16	10.9%	1,028,353.13	19.7%
Kanarrville	67,278.89	59,743.31	-11.2%	71,393.90	19.5%
Paragonah	68,026.09	72,041.24	5.9%	78,812.06	9.4%
Parowan	453,191.69	484,587.56	6.9%	574,615.37	18.6%
Brian Head	153,023.97	148,468.56	-3.0%	259,403.36	74.7%
Cedar Highlands <sup>1</sup>	11,938.86	8,117.42	-32.0%	1,535.04	-81.1%
<b>Total Cities and Towns</b>	<b>8,812,297.37</b>	<b>9,544,751.55</b>	<b>8.3%</b>	<b>11,517,126.76</b>	<b>20.7%</b>
Iron County	1,100,034.07	1,273,764.59	15.8%	1,441,963.20	13.2%
<b>Total County, Cities and Towns</b>	<b>9,912,331.44</b>	<b>10,818,516.14</b>	<b>9.1%</b>	<b>12,959,089.96</b>	<b>19.8%</b>
<sup>1</sup> Disincorporated January 1, 2021					
<b>Juab County</b>					
Eureka	82,849.41	90,157.34	8.8%	100,868.65	11.9%
Levan	109,347.01	119,702.52	9.5%	141,776.93	18.4%
Mona	248,949.64	275,764.24	10.8%	327,892.74	18.9%
Nephi	1,051,529.52	1,122,066.59	6.7%	1,312,731.27	17.0%
Rocky Ridge	120,572.86	135,395.66	12.3%	169,069.44	24.9%
<b>Total Cities and Towns</b>	<b>1,613,248.44</b>	<b>1,743,086.35</b>	<b>8.0%</b>	<b>2,052,339.03</b>	<b>17.7%</b>
Juab County	201,152.91	222,660.92	10.7%	284,022.68	27.6%
<b>Total County, Cities and Towns</b>	<b>1,814,401.35</b>	<b>1,965,747.27</b>	<b>8.3%</b>	<b>2,336,361.71</b>	<b>18.9%</b>
<b>Kane County</b>					
Alton	19,914.94	22,956.28	15.3%	29,845.61	30.0%
Glendale	50,165.87	55,802.90	11.2%	68,608.67	22.9%
Kanab	1,005,836.49	1,070,261.99	6.4%	1,224,063.52	14.4%
Orderville	137,902.39	144,014.96	4.4%	180,249.96	25.2%
Big Water	201,671.11	81,569.28	-59.6%	102,921.16	26.2%
<b>Total Cities and Towns</b>	<b>1,415,490.80</b>	<b>1,374,605.41</b>	<b>-2.9%</b>	<b>1,605,688.92</b>	<b>16.8%</b>
Kane County	570,881.69	720,851.12	26.3%	916,572.86	27.2%
<b>Total County, Cities and Towns</b>	<b>1,986,372.49</b>	<b>2,095,456.53</b>	<b>5.5%</b>	<b>2,522,261.78</b>	<b>20.4%</b>

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
<b>Millard County</b>					
Delta	786,474.59	838,596.12	6.6%	953,525.05	13.7%
Fillmore	508,322.55	561,035.31	10.4%	643,037.74	14.6%
Hinckley	79,406.66	83,983.76	5.8%	98,102.80	16.8%
Holden	45,798.94	51,844.25	13.2%	61,611.99	18.8%
Kanosh	57,844.48	63,192.67	9.2%	74,642.78	18.1%
Leamington	30,829.57	32,449.90	5.3%	36,989.39	14.0%
Lynndyl	13,102.40	14,142.53	7.9%	18,733.46	32.5%
Meadow	71,034.32	49,214.91	-30.7%	59,796.90	21.5%
Oak City	74,820.72	81,036.97	8.3%	94,856.05	17.1%
Scipio	67,332.77	67,143.84	-0.3%	81,482.37	21.4%
<b>Total Cities and Towns</b>	<b>1,734,967.00</b>	<b>1,842,640.26</b>	<b>6.2%</b>	<b>2,122,778.53</b>	<b>15.2%</b>
Millard County	551,472.31	608,389.64	10.3%	675,936.56	11.1%
<b>Total County, Cities and Towns</b>	<b>2,286,439.31</b>	<b>2,451,029.90</b>	<b>7.2%</b>	<b>2,798,715.09</b>	<b>14.2%</b>

<b>Morgan County</b>					
Morgan	832,682.79	904,632.85	8.6%	1,120,224.21	23.8%
<b>Total Cities and Towns</b>	<b>832,682.79</b>	<b>904,632.85</b>	<b>8.6%</b>	<b>1,120,224.21</b>	<b>23.8%</b>
Morgan County	1,013,680.94	1,117,518.05	10.2%	1,329,600.62	19.0%
<b>Total County, Cities and Towns</b>	<b>1,846,363.73</b>	<b>2,022,150.90</b>	<b>9.5%</b>	<b>2,449,824.83</b>	<b>21.1%</b>

<b>Piute County</b>					
Circleville	64,005.23	68,395.23	6.9%	79,689.45	16.5%
Junction	24,347.92	26,620.46	9.3%	31,790.70	19.4%
Kingston	17,260.93	18,283.41	5.9%	21,333.64	16.7%
Marysvale	64,560.43	67,946.57	5.2%	86,737.10	27.7%
<b>Total Cities and Towns</b>	<b>170,174.51</b>	<b>181,245.67</b>	<b>6.5%</b>	<b>219,550.89</b>	<b>21.1%</b>
Piute County	36,203.68	44,670.15	23.4%	43,471.23	-2.7%
<b>Total County, Cities and Towns</b>	<b>206,378.19</b>	<b>225,915.82</b>	<b>9.5%</b>	<b>263,022.12</b>	<b>16.4%</b>

<b>Rich County</b>					
Garden City	242,364.54	260,198.92	7.4%	349,602.30	34.4%
Laketown	42,121.02	49,409.24	17.3%	57,239.32	15.8%
Randolph	69,754.63	78,002.11	11.8%	89,660.70	14.9%
Woodruff	49,786.27	38,681.33	-22.3%	42,688.05	10.4%
<b>Total Cities and Towns</b>	<b>404,026.46</b>	<b>426,291.60</b>	<b>5.5%</b>	<b>539,190.37</b>	<b>26.5%</b>
Rich County	142,798.54	141,770.11	-0.7%	177,475.24	25.2%
<b>Total County, Cities and Towns</b>	<b>546,825.00</b>	<b>568,061.71</b>	<b>3.9%</b>	<b>716,665.61</b>	<b>26.2%</b>

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
<b>Salt Lake County</b>					
Alta	359,427.15	348,867.75	-2.9%	341,087.54	-2.2%
Brighton <sup>1</sup>		219,987.31	N.A.	379,898.71	72.7%
Bluffdale	2,335,946.65	2,714,903.56	16.2%	3,324,133.58	22.4%
Cottonwood Heights	6,300,873.74	6,686,338.78	6.1%	7,587,332.91	13.5%
Draper	13,357,892.79	14,102,032.10	5.6%	16,188,887.04	14.8%
Herriman	5,196,185.16	6,337,541.18	22.0%	8,395,937.51	32.5%
Holladay	4,599,541.27	4,869,655.36	5.9%	5,590,438.34	14.8%
Midvale	7,605,063.74	8,214,628.16	8.0%	9,150,728.85	11.4%
Millcreek	10,478,475.09	11,053,203.63	5.5%	12,781,193.40	15.6%
Murray	16,255,270.66	16,480,025.66	1.4%	18,004,644.51	9.3%
Riverton	7,474,603.47	8,163,838.19	9.2%	9,506,880.06	16.5%
Salt Lake City	64,449,802.23	66,964,337.91	3.9%	70,261,647.11	4.9%
Sandy	22,370,166.44	22,941,579.28	2.6%	25,687,512.77	12.0%
South Jordan	15,325,281.69	16,600,261.12	8.3%	18,961,610.23	14.2%
South Salt Lake	11,832,478.54	12,997,906.11	9.8%	14,404,238.86	10.8%
Taylorsville	9,095,308.54	9,542,497.28	4.9%	10,766,699.24	12.8%
West Jordan	20,800,697.00	22,240,550.96	6.9%	25,725,835.66	15.7%
West Valley	27,482,186.58	29,125,596.95	6.0%	32,300,440.61	10.9%
Utah Data Center SL Co.	2,658.97	11,969.48	350.2%	9,512.24	-20.5%
Copperton Township	93,818.49	109,838.53	17.1%	136,841.42	24.6%
Emigration Canyon Township	205,267.12	231,791.20	12.9%	257,322.39	11.0%
Kearns Township	4,324,558.39	4,561,061.73	5.5%	5,421,967.88	18.9%
Magna Township	3,623,732.30	3,931,825.00	8.5%	4,623,136.08	17.6%
White City Township	621,765.40	653,874.85	5.2%	770,518.58	17.8%
<b>Total Cities and Towns</b>	<b>254,191,001.41</b>	<b>269,104,112.08</b>	<b>5.9%</b>	<b>300,578,445.52</b>	<b>11.7%</b>
Salt Lake County	5,282,599.60	4,788,962.11	-9.3%	4,093,332.08	-14.5%
<b>Total County, Cities &amp; Towns</b>	<b>259,473,601.01</b>	<b>273,893,074.19</b>	<b>5.6%</b>	<b>304,671,777.60</b>	<b>11.2%</b>

<sup>1</sup> Incorporated January 1, 2020

<b>San Juan County</b>					
Blanding	604,410.58	644,603.30	6.6%	734,744.25	14.0%
Bluff <sup>1</sup>	4,873.68	71,950.26	1376.3%	62,625.07	-13.0%
Monticello	352,967.07	391,015.83	10.8%	411,317.08	5.2%
<b>Total Cities and Towns</b>	<b>962,251.33</b>	<b>1,107,569.39</b>	<b>15.1%</b>	<b>1,208,686.40</b>	<b>9.1%</b>
San Juan County	1,586,873.59	1,492,899.72	-5.9%	1,523,872.23	2.1%
<b>Total County, Cities and Towns</b>	<b>2,549,124.92</b>	<b>2,600,469.11</b>	<b>2.0%</b>	<b>2,732,558.63</b>	<b>5.1%</b>

<sup>1</sup> Incorporated April 1, 2019

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
<b>Sanpete County</b>					
Centerfield	190,938.21	206,537.32	8.2%	236,912.28	14.7%
Ephraim	1,345,300.10	1,403,601.88	4.3%	1,664,134.51	18.6%
Fairview	212,762.90	233,460.41	9.7%	296,908.23	27.2%
Fayette	29,791.86	34,718.07	16.5%	41,264.90	18.9%
Fountain Green	133,231.32	142,588.51	7.0%	167,403.19	17.4%
Gunnison	530,169.64	573,816.60	8.2%	661,921.15	15.4%
Manti	457,638.91	492,306.44	7.6%	583,595.90	18.5%
Mayfield	61,865.08	68,410.68	10.6%	79,348.22	16.0%
Moroni	220,044.46	237,865.85	8.1%	283,257.94	19.1%
Mount Pleasant	556,050.29	620,091.47	11.5%	733,676.90	18.3%
Spring City	124,832.18	143,076.04	14.6%	173,298.59	21.1%
Sterling	39,205.40	44,525.20	13.6%	51,352.40	15.3%
Wales	41,586.47	45,013.31	8.2%	51,718.48	14.9%
<b>Total Cities and Towns</b>	<b>3,943,416.82</b>	<b>4,246,011.78</b>	<b>7.7%</b>	<b>5,024,792.69</b>	<b>18.3%</b>
Sanpete County	592,916.42	646,330.19	9.0%	736,989.23	14.0%
<b>Total County, Cities and Towns</b>	<b>4,536,333.24</b>	<b>4,892,341.97</b>	<b>7.8%</b>	<b>5,761,781.92</b>	<b>17.8%</b>

<b>Sevier County</b>					
Annabella	95,416.60	103,739.26	8.7%	121,922.57	17.5%
Aurora	143,457.49	155,037.85	8.1%	175,458.99	13.2%
Central Valley	66,408.12	68,848.74	3.7%	80,720.23	17.2%
Elsinore	119,251.62	130,087.04	9.1%	150,869.37	16.0%
Glenwood	57,515.76	61,455.65	6.9%	76,171.80	23.9%
Joseph	42,826.99	45,589.15	6.4%	53,069.36	16.4%
Koosharem	40,349.33	43,397.36	7.6%	50,587.71	16.6%
Monroe	294,736.29	322,585.23	9.4%	385,056.03	19.4%
Redmond	104,411.72	113,053.31	8.3%	128,681.06	13.8%
Richfield	2,210,123.30	2,339,281.15	5.8%	2,707,587.13	15.7%
Salina	574,754.41	614,840.33	7.0%	717,631.02	16.7%
Sigurd	61,327.04	63,120.32	2.9%	80,017.78	26.8%
<b>Total Cities and Towns</b>	<b>3,810,578.67</b>	<b>4,061,035.39</b>	<b>6.6%</b>	<b>4,727,773.05</b>	<b>16.4%</b>
Sevier County	565,320.71	536,629.87	-5.1%	526,653.52	-1.9%
<b>Total County, Cities and Towns</b>	<b>4,375,899.38</b>	<b>4,597,665.26</b>	<b>5.1%</b>	<b>5,254,426.57</b>	<b>14.3%</b>

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
<b>Summit County</b>					
Coalville	281,905.87	307,463.65	9.1%	345,120.94	12.2%
Francis	222,492.07	210,552.49	-5.4%	259,591.39	23.3%
Henefer	116,730.27	129,016.35	10.5%	148,577.33	15.2%
Kamas	574,185.60	634,230.93	10.5%	753,912.63	18.9%
Oakley	227,409.32	249,301.24	9.6%	293,641.11	17.8%
Park City	6,341,088.53	6,522,527.33	2.9%	6,739,474.33	3.3%
<b>Total Cities and Towns</b>	<b>7,763,811.66</b>	<b>8,053,091.99</b>	<b>3.7%</b>	<b>8,540,317.73</b>	<b>6.1%</b>
Summit County	7,387,362.12	7,678,750.86	3.9%	8,584,003.36	11.8%
<b>Total County, Cities and Towns</b>	<b>15,151,173.78</b>	<b>15,731,842.85</b>	<b>3.8%</b>	<b>17,124,321.09</b>	<b>8.9%</b>
<b>Tooele County</b>					
Grantsville	1,522,354.56	1,700,633.26	11.7%	2,125,813.23	25.0%
Stockton	89,224.28	93,396.60	4.7%	113,009.50	21.0%
Tooele	6,141,300.37	6,783,384.64	10.5%	7,971,555.63	17.5%
Vernon	38,402.79	42,501.81	10.7%	49,778.14	17.1%
Wendover	226,242.37	246,239.19	8.8%	268,507.36	9.0%
Rush Valley	57,488.99	61,153.45	6.4%	71,368.10	16.7%
<b>Total Cities and Towns</b>	<b>8,075,013.36</b>	<b>8,927,308.95</b>	<b>10.6%</b>	<b>10,600,031.96</b>	<b>18.7%</b>
Tooele County	2,890,037.22	3,282,798.65	13.6%	3,886,213.54	18.4%
<b>Total County, Cities and Towns</b>	<b>10,965,050.58</b>	<b>12,210,107.60</b>	<b>11.4%</b>	<b>14,486,245.50</b>	<b>18.6%</b>
<b>Uintah County</b>					
Naples	1,109,282.39	959,143.60	-13.5%	801,378.61	-16.4%
Vernal	3,550,401.23	3,479,468.24	-2.0%	3,832,334.18	10.1%
Ballard	329,111.71	334,957.13	1.8%	325,141.78	-2.9%
<b>Total Cities and Towns</b>	<b>4,988,795.33</b>	<b>4,773,568.97</b>	<b>-4.3%</b>	<b>4,958,854.57</b>	<b>3.9%</b>
Uintah County	3,153,901.74	3,312,101.65	5.0%	3,612,771.10	9.1%
<b>Total County, Cities and Towns</b>	<b>8,142,697.07</b>	<b>8,085,670.62</b>	<b>-0.7%</b>	<b>8,571,625.67</b>	<b>6.0%</b>

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
<b>Utah County</b>					
Alpine	1,375,972.75	1,518,315.00	10.3%	1,747,981.58	15.1%
American Fork	8,725,122.32	9,803,748.11	12.4%	11,636,243.43	18.7%
Cedar Fort	56,464.34	57,111.69	1.1%	73,701.25	29.0%
Eagle Mountain	4,193,444.95	5,111,257.24	21.9%	6,643,253.62	30.0%
Fairfield	23,126.42	27,903.35	20.7%	39,860.73	42.9%
Genola	226,550.87	266,050.42	17.4%	292,753.11	10.0%
Goshen	107,738.88	112,439.60	4.4%	128,450.17	14.2%
Lehi	12,962,443.52	14,430,859.45	11.3%	16,976,870.52	17.6%
Lindon	4,392,352.94	4,552,565.90	3.6%	5,611,748.50	23.3%
Mapleton	1,260,850.96	1,406,286.48	11.5%	1,762,582.06	25.3%
Orem	22,643,920.16	23,550,807.12	4.0%	26,892,884.80	14.2%
Payson	3,474,453.20	3,771,906.17	8.6%	4,364,336.84	15.7%
Pleasant Grove	6,089,203.81	6,552,732.90	7.6%	7,296,304.00	11.3%
Provo	19,466,026.56	20,585,336.47	5.8%	22,886,597.74	11.2%
Salem	1,135,126.80	1,244,527.21	9.6%	1,478,718.40	18.8%
Santaquin	1,466,724.58	1,646,450.65	12.3%	2,048,079.63	24.4%
Saratoga Springs	4,608,808.45	5,332,940.74	15.7%	6,941,266.04	30.2%
Highland	2,472,733.56	2,691,777.83	8.9%	3,131,028.69	16.3%
Spanish Fork	7,975,127.97	8,850,163.95	11.0%	10,731,036.08	21.3%
Springville	5,872,100.41	6,267,947.01	6.7%	7,313,514.62	16.7%
Vineyard	1,016,578.07	1,659,957.26	63.3%	2,179,520.91	31.3%
Cedar Hills	1,446,431.30	1,520,064.28	5.1%	1,744,629.19	14.8%
Elk Ridge	436,218.85	496,590.55	13.8%	619,280.21	24.7%
Woodland Hills	185,057.51	197,383.74	6.7%	230,829.57	16.9%
<b>Total Cities and Towns</b>	<b>111,612,579.18</b>	<b>121,655,123.12</b>	<b>9.0%</b>	<b>142,771,471.69</b>	<b>17.4%</b>
Utah County	1,778,205.52	1,996,640.77	12.3%	2,175,932.35	9.0%
<b>Total County, Cities &amp; Towns</b>	<b>113,390,784.70</b>	<b>123,651,763.89</b>	<b>9.0%</b>	<b>144,947,404.04</b>	<b>17.2%</b>

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
<b>Wasatch County</b>					
Charleston	126,753.16	141,959.48	12.0%	176,238.35	24.1%
Daniel	128,442.13	137,183.78	6.8%	160,755.58	17.2%
Heber	3,817,426.95	4,232,932.87	10.9%	5,117,517.47	20.9%
Independence	49,061.42	56,671.77	15.5%	71,922.98	26.9%
Interlaken	24,880.90	28,185.74	13.3%	31,524.47	11.8%
Midway	879,366.62	949,048.68	7.9%	1,118,079.80	17.8%
Wallsburg	49,867.20	53,937.44	8.2%	64,720.84	20.0%
Hideout	108,060.55	118,334.24	9.5%	145,189.36	22.7%
Military Recreation Wasatch <sup>1</sup>			N.A.	3,347.19	N.A.
Military Recreation Hideout <sup>1</sup>		98.55	N.A.	481.24	388.3%
<b>Total Cities and Towns</b>	<b>5,183,858.93</b>	<b>5,718,352.55</b>	<b>10.3%</b>	<b>6,889,777.28</b>	<b>20.5%</b>
Wasatch County	1,227,698.44	1,406,866.33	14.6%	1,804,801.55	28.3%
<b>Total County, Cities and Towns</b>	<b>6,411,557.37</b>	<b>7,125,218.88</b>	<b>11.1%</b>	<b>8,694,578.83</b>	<b>22.0%</b>

<sup>1</sup> Entity created 04/01/2021

## Washington County

Apple Valley	104,465.59	117,238.28	12.2%	153,794.32	31.2%
Enterprise	250,994.56	278,767.93	11.1%	322,912.00	15.8%
Hurricane	3,500,946.42	3,869,519.35	10.5%	4,842,879.78	25.2%
Ivins	1,186,647.39	1,279,495.44	7.8%	1,505,894.73	17.7%
La Verkin	648,684.36	684,374.49	5.5%	815,979.06	19.2%
Leeds	112,392.62	120,587.54	7.3%	149,060.92	23.6%
New Harmony	65,492.78	43,027.88	-34.3%	53,098.27	23.4%
Rockville	34,202.89	36,917.46	7.9%	44,516.18	20.6%
St George	22,094,744.54	23,828,282.52	7.8%	28,770,230.63	20.7%
Santa Clara	1,066,816.39	1,218,069.35	14.2%	1,524,969.51	25.2%
Springdale	657,698.44	615,535.59	-6.4%	801,564.63	30.2%
Toquerville	192,364.29	214,637.94	11.6%	276,987.79	29.0%
Virgin	103,576.73	127,475.76	23.1%	168,338.61	32.1%
Washington	5,258,676.71	5,709,400.02	8.6%	7,006,562.65	22.7%
Hildale	353,366.31	366,942.57	3.8%	453,088.55	23.5%
<b>Total Cities and Towns</b>	<b>35,631,070.02</b>	<b>38,510,272.12</b>	<b>8.1%</b>	<b>46,889,877.63</b>	<b>21.8%</b>
Washington County	1,207,503.41	1,307,168.30	8.3%	1,548,110.77	18.4%
<b>Total County, Cities and Towns</b>	<b>36,838,573.43</b>	<b>39,817,440.42</b>	<b>8.1%</b>	<b>48,437,988.40</b>	<b>21.7%</b>

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
<b>Wayne County</b>					
Bicknell	64,497.95	68,394.19	6.0%	81,387.78	19.0%
Hanksville	47,502.25	51,019.52	7.4%	61,595.00	20.7%
Loa	152,729.65	162,512.79	6.4%	199,360.65	22.7%
Lyman	30,429.17	32,624.11	7.2%	40,787.96	25.0%
Torrey	68,198.14	72,214.44	5.9%	85,627.47	18.6%
<b>Total Cities and Towns</b>	<b>363,357.16</b>	<b>386,765.05</b>	<b>6.4%</b>	<b>468,758.86</b>	<b>21.2%</b>
Wayne County	207,274.35	205,610.29	-0.8%	240,964.69	17.2%
<b>Total County, Cities and Towns</b>	<b>570,631.51</b>	<b>592,375.34</b>	<b>3.8%</b>	<b>709,723.55</b>	<b>19.8%</b>
<b>Weber County</b>					
Farr West	1,264,753.05	1,404,468.28	11.0%	1,643,777.19	17.0%
Harrisville	1,427,188.80	1,549,909.84	8.6%	1,742,428.51	12.4%
Hooper	1,054,761.62	1,162,658.28	10.2%	1,395,213.89	20.0%
Huntsville	103,013.38	116,386.38	13.0%	139,949.75	20.2%
Marriott-Slaterville	616,047.81	737,874.71	19.8%	891,395.88	20.8%
North Ogden	2,847,222.06	3,141,234.12	10.3%	3,714,728.28	18.3%
Ogden	18,689,382.09	19,329,679.37	3.4%	22,154,157.62	14.6%
Plain City	879,703.35	980,895.36	11.5%	1,217,728.43	24.1%
Pleasant View	1,394,107.27	1,540,872.84	10.5%	1,797,385.19	16.6%
Riverdale	5,148,114.54	5,273,519.23	2.4%	6,180,420.27	17.2%
Roy	5,553,956.02	5,894,601.39	6.1%	6,910,057.44	17.2%
South Ogden	3,801,438.35	4,062,177.29	6.9%	4,628,329.65	13.9%
Uintah	201,548.01	229,810.45	14.0%	265,430.91	15.5%
Washington Terrace	1,115,245.80	1,190,474.13	6.7%	1,365,814.89	14.7%
West Haven	2,732,025.49	3,192,370.46	16.8%	3,800,733.53	19.1%
<b>Total Cities and Towns</b>	<b>46,828,507.64</b>	<b>49,806,932.13</b>	<b>6.4%</b>	<b>57,847,551.43</b>	<b>16.1%</b>
Weber County	2,463,910.04	2,682,035.00	8.9%	3,017,086.63	12.5%
<b>Total County, Cities and Towns</b>	<b>49,292,417.68</b>	<b>52,488,967.13</b>	<b>6.5%</b>	<b>60,864,638.06</b>	<b>16.0%</b>
<b>Grand Total Cities &amp; Towns</b>	<b>602,966,218.66</b>	<b>643,315,620.32</b>	<b>6.7%</b>	<b>737,679,560.96</b>	<b>14.7%</b>
<b>Grand Total Counties, Cities and Towns</b>	<b>643,431,419.83</b>	<b>685,618,517.06</b>	<b>6.6%</b>	<b>784,024,083.17</b>	<b>14.4%</b>

# County Option Sales Tax

All counties in Utah have adopted ordinances to impose a 0.25 percent optional sales and use tax. This tax applies to the same transactions as the state sales and use tax and is collected in the same way.

Utah Code §59-12-1102

**FY 2021 Revenues / \$199,856,946**

Tax Collected	
(Net FY 09 - FY 21)	
2021.....	<b>\$199,856,946</b>
2020.....	\$175,746,247
2019.....	\$161,033,594
2018.....	\$150,809,281
2017.....	\$142,152,579
2016.....	\$134,955,425
2015.....	\$128,721,260
2014.....	\$124,399,383
2013.....	\$118,619,602
2012.....	\$110,320,024
2011.....	\$104,012,820
2010.....	\$99,858,519
2009.....	\$106,801,736

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY 19 - FY 20 % Change	FY 2021 Jul 20 – Jun 21	FY 20 – FY 21 % Change
Beaver County	299,407.94	324,560.11	8.4%	385,829.83	18.9%
Box Elder County	2,402,956.85	2,558,422.03	6.5%	3,002,381.04	17.4%
Cache County	5,681,076.95	6,125,439.06	7.8%	7,230,709.64	18.0%
Carbon County	1,032,869.60	1,078,844.23	4.5%	1,197,382.03	11.0%
Daggett County	72,646.01	76,075.98	4.7%	80,123.94	5.3%
Davis County	16,117,538.98	17,184,375.83	6.6%	19,699,866.34	14.6%
Duchesne County	1,181,640.15	1,206,127.13	2.1%	1,214,754.13	0.7%
Emery County	451,844.80	470,035.87	4.0%	509,602.61	8.4%
Garfield County	326,972.25	336,888.99	3.0%	355,265.31	5.5%
Grand County	813,465.01	819,802.16	0.8%	998,367.21	21.8%
Iron County	2,490,271.56	2,721,490.68	9.3%	3,250,340.62	19.4%
Juab County	457,007.76	497,972.92	9.0%	591,349.51	18.8%
Kane County	498,344.64	527,420.44	5.8%	634,392.13	20.3%
Millard County	574,702.90	618,919.74	7.7%	706,220.20	14.1%
Morgan County	464,379.60	511,165.77	10.1%	618,504.28	21.0%
Piute County	76,062.48	75,385.73	-0.9%	78,211.55	3.7%
Rich County	132,905.11	143,132.37	7.7%	180,375.39	26.0%
Salt Lake County	65,003,460.88	68,804,928.97	5.8%	76,506,323.39	11.2%
San Juan County	641,357.70	657,841.09	2.6%	690,916.16	5.0%
Sanpete County	1,137,002.76	1,233,174.53	8.5%	1,451,537.89	17.7%
Sevier County	1,077,711.19	1,136,417.08	5.4%	1,299,313.24	14.3%
Summit County	3,733,603.52	3,892,875.49	4.3%	4,252,390.60	9.2%
Tooele County	2,757,081.42	3,084,503.27	11.9%	3,656,385.03	18.5%
Uintah County	2,044,120.67	2,035,783.00	-0.4%	2,155,354.62	5.9%
Utah County	28,564,002.10	31,274,308.78	9.5%	36,632,051.68	17.1%
Wasatch County	1,674,151.15	1,855,958.28	10.9%	2,239,466.94	20.7%
Washington County	9,223,026.77	9,994,485.12	8.4%	12,153,558.38	21.6%
Wayne County	143,327.71	149,400.50	4.2%	178,797.45	19.7%
Weber County	12,365,588.51	13,205,651.88	6.8%	15,308,969.63	15.9%
<b>Total County Option</b>	<b>161,438,526.97</b>	<b>172,601,387.03</b>	<b>6.9%</b>	<b>197,258,740.77</b>	<b>14.3%</b>

# Municipal Highways Sales Tax

A municipality that does not levy the public transit tax may impose a sales and use tax of up to 0.30 percent on transactions subject to the state sales tax. Voter approval may be required under certain circumstances. Revenues from this tax must be used for the construction and maintenance of highways under the jurisdiction of the municipality.

Retailers are responsible to collect the tax under the same conditions as the sales and use tax. The Tax Commission collects and distributes this tax for participating localities. Currently, 27 cities and towns have imposed the tax.

Utah Code §59-12-2215

**FY 2021 Revenues / \$22,263,258**

Tax Collected	
(Net FY 07 - FY 21)	
2021.....	\$22,263,258
2020.....	\$18,182,946
2019.....	\$17,049,196
2018.....	\$15,903,959
2017.....	\$14,537,212
2016.....	\$13,440,559
2015.....	\$14,077,645
2014.....	\$13,734,847
2013.....	\$13,024,439
2012.....	\$12,160,309
2011.....	\$10,913,121
2010.....	\$9,861,529
2009.....	\$11,608,893
2008.....	\$11,956,979
2007.....	\$11,324,318

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY 19 - FY 20 % Change	FY 2021 Jul 20 – Jun 21	FY 20 – FY 21 % Change
Mantua <sup>1</sup>		1,212.24	N.A.	19,185.17	1482.6%
Price	679,570.05	717,315.77	5.6%	782,711.89	9.1%
Wellington	48,949.97	48,435.91	-1.1%	50,377.83	4.0%
Roosevelt	681,912.69	625,378.42	-8.3%	574,127.34	-8.2%
Green River	89,068.36	83,432.45	-6.3%	95,526.25	14.5%
Moab	856,019.37	825,343.51	-3.6%	1,054,758.90	27.8%
Brian Head	83,756.87	80,989.11	-3.3%	145,472.51	79.6%
Nephi	224,607.40	235,344.78	4.8%	278,012.43	18.1%
Morgan <sup>2</sup>				82,986.23	N.A.
Blanding	109,518.38	122,118.52	11.5%	145,385.63	19.1%
Monticello	73,758.55	89,950.47	22.0%	86,098.51	-4.3%
Ephraim	294,305.69	299,558.91	1.8%	385,983.51	28.9%
Fairview	46,671.29	51,829.17	11.1%	73,655.12	42.1%
Gunnison	84,908.69	97,195.70	14.5%	114,656.37	18.0%
Mt. Pleasant	95,959.19	116,227.60	21.1%	149,751.91	28.8%
Richfield	730,657.44	762,098.07	4.3%	898,024.54	17.8%
Salina	166,220.72	181,299.47	9.1%	215,215.42	18.7%
Naples	533,247.17	436,058.87	-18.2%	323,096.12	-25.9%
Vernal	1,283,188.81	1,175,432.40	-8.4%	1,264,072.09	7.5%
Heber	1,122,524.88	1,276,316.77	13.7%	1,601,847.34	25.5%
Midway	198,342.45	215,535.85	8.7%	267,418.65	24.1%
Hurricane	896,034.00	980,610.05	9.4%	1,321,341.75	34.7%
Ivins	164,619.05	183,298.77	11.3%	223,922.43	22.2%
La Verkin	94,893.11	98,931.81	4.3%	131,917.95	33.3%
St George	7,106,791.57	7,581,675.05	6.7%	9,470,994.09	24.9%
Santa Clara	122,076.30	154,777.51	26.8%	219,657.51	41.9%
Washington	1,319,433.87	1,407,063.60	6.6%	1,825,558.62	29.7%
<b>Total Highway</b>	<b>17,107,035.87</b>	<b>17,847,430.78</b>	<b>4.3%</b>	<b>21,801,756.11</b>	<b>22.2%</b>

<sup>1</sup> Tax imposed 04/01/2020  
<sup>2</sup> Tax imposed 01/01/2021

# Mass Transit Tax

A county, city or town may impose mass transit taxes of up to 0.80 percent to fund statutorily specific transit needs.

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY 19 - FY 20 % Change	FY 2021 Jul 20 – Jun 21	FY 20 – FY 21 % Change
Brigham	1,407,486.33	1,493,370.69	6.1%	1,757,169.13	17.7%
Perry	451,203.15	518,126.28	14.8%	612,717.98	18.3%
Willard	87,347.24	100,861.23	15.5%	153,075.41	51.8%
Cache County	4,239,419.38	4,598,616.91	8.5%	5,768,171.96	25.4%
Hyde Park	170,842.14	207,179.10	21.3%	308,009.38	48.7%
Hyrum	171,077.65	207,339.67	21.2%	279,085.99	34.6%
Lewiston	24,639.24	27,537.26	11.8%	33,664.97	22.3%
Logan	3,268,200.79	3,426,384.56	4.8%	4,200,596.17	22.6%
Millville	19,583.32	25,087.79	28.1%	34,046.78	35.7%
North Logan	634,392.86	675,715.54	6.5%	823,122.05	21.8%
Providence	140,907.83	169,524.65	20.3%	211,694.89	24.9%
Richmond	52,623.30	61,276.77	16.4%	80,128.39	30.8%
River Heights	23,208.92	22,641.06	-2.4%	28,068.43	24.0%
Smithfield	215,419.72	259,054.90	20.3%	332,569.99	28.4%
Nibley	84,195.83	92,077.92	9.4%	132,351.65	43.7%
Davis County	24,816,963.28	37,398,965.66	50.7%	46,366,142.03	24.0%
Salt Lake County	175,950,645.06	184,181,846.39	4.7%	201,582,069.02	9.4%
Summit County	12,089,610.94	12,391,217.64	2.5%	13,268,364.46	7.1%
Park City	3,172,496.94	3,239,698.20	2.1%	3,276,328.22	1.1%
Tooele County	1,520,783.95	2,674,650.45	75.9%	3,377,129.39	26.3%
Tooele	1,257,185.08	1,483,589.98	18.0%	1,825,481.20	23.0%
Utah County <sup>1</sup>	22,274,149.00	24,789,582.08	11.3%	29,931,222.38	20.7%
Alpine <sup>1</sup>	0.00	2.01	N.A.	0.00	-100.0%
American Fork <sup>1</sup>	114.42	115.38	0.8%	197.21	70.9%
Lehi <sup>1</sup>	883.43	239.08	-72.9%	5.29	-97.8%
Lindon <sup>1</sup>	478.30	195.75	-59.1%	93.68	-52.1%
Mapleton <sup>1</sup>	0.00	1.29	N.A.	0.00	-100.0%
Orem <sup>1</sup>	1,191.38	1,165.08	-2.2%	779.68	-33.1%
Payson <sup>1</sup>	87.51	41.22	-52.9%	34.98	-15.1%
Pleasant Grove <sup>1</sup>	1,520.71	0.00	-100.0%	0.00	N.A.
Salem <sup>1</sup>	0.00	240.91	N.A.	198.42	-17.6%
Santaquin <sup>1</sup>	1,635.96	2,319.18	41.8%	2,916.98	25.8%
Highland <sup>1</sup>	369.68	2.95	-99.2%	26.90	811.9%
Spanish Fork <sup>1</sup>	162.18	189.79	17.0%	74.85	-60.6%
Springville <sup>1</sup>	246.01	167.71	-31.8%	201.19	20.0%
Cedar Hills <sup>1</sup>	33.49	39.90	19.1%	32.07	-19.6%
Weber County	27,953,442.74	29,691,363.30	6.2%	35,282,648.28	18.8%
<b>Total Mass Transit</b>	<b>280,032,547.76</b>	<b>307,740,428.28</b>	<b>9.9%</b>	<b>349,668,419.40</b>	<b>13.6%</b>

<sup>1</sup> Utah County imposes the mass transit tax county-wide effective 10/01/2011

# Arts and Zoological Sales Tax

The botanical, cultural, recreational and zoological tax, often called “ZAP” (zoo arts and parks), “RAP” (recreation, arts and parks) and various other acronyms, may be imposed at a rate of 0.10 percent on transactions taxed under the state’s sales and use tax law.

This tax may be adopted by any county or city in which voters have approved the tax to fund recreational facilities and botanical, cultural and zoological organizations.

Utah Code §§59-12-703 and 59-12-1402

**FY 2021 Revenues / \$61,994,072**

Tax Collected	
(Net FY 09 - FY 21)	
2021.....	\$61,994,072
2020.....	\$54,417,567
2019.....	\$49,481,204
2018.....	\$46,289,158
2017.....	\$43,490,906
2016.....	\$39,258,967
2015.....	\$34,097,604
2014.....	\$32,550,438
2013.....	\$30,696,717
2012.....	\$28,834,681
2011.....	\$26,787,519
2010.....	\$25,850,763
2009.....	\$27,065,125

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY 19 - FY 20 % Change	FY 2021 Jul 20 – Jun 21	FY 20 – FY 21 % Change
Cache County	1,694,006.40	1,836,896.91	8.4%	2,301,631.40	25.3%
Helper	16,069.92	17,854.10	11.1%	20,845.71	16.8%
Price	226,574.22	239,148.24	5.5%	260,939.99	9.1%
Bountiful	566,971.74	602,036.16	6.2%	675,270.44	12.2%
Centerville	412,997.84	435,070.42	5.3%	477,473.82	9.7%
Clearfield	255,465.42	289,604.69	13.4%	343,673.67	18.7%
Farmington	456,622.40	471,429.42	3.2%	510,736.57	8.3%
Layton	1,422,784.57	1,456,318.44	2.4%	1,763,067.30	21.1%
North Salt Lake	447,975.43	426,752.36	-4.7%	422,328.74	-1.0%
Syracuse	197,308.44	223,058.68	13.1%	266,834.18	19.6%
Woods Cross	311,661.47	339,115.45	8.8%	436,123.85	28.6%
West Bountiful	208,154.84	222,099.43	6.7%	260,497.05	17.3%
Duchesne City	21,960.98	29,073.77	32.4%	33,424.81	15.0%
Roosevelt	227,361.32	208,493.59	-8.3%	191,399.55	-8.2%
Green River	30,054.77	27,813.54	-7.5%	31,846.25	14.5%
Bryce Canyon <sup>2</sup>		291.57	N.A.	30,067.05	10212.1%
Moab <sup>3</sup>				46,253.13	N.A.
Cedar City	690,794.88	739,364.97	7.0%	900,038.28	21.7%
Brian Head	27,929.33	27,006.79	-3.3%	48,494.36	79.6%
Nephi <sup>1</sup>	5,264.87	78,222.86	1385.8%	92,688.95	18.5%
Fillmore <sup>2</sup>		4,192.61	N.A.	52,959.38	1163.2%
Morgan County <sup>1</sup>	9,486.19	131,606.14	1287.3%	180,861.19	37.4%
Salt Lake County	25,601,148.05	26,794,935.83	4.7%	29,310,062.12	9.4%
Blanding	36,514.99	40,712.79	11.5%	48,467.93	19.0%
Monticello	24,590.64	29,989.07	22.0%	28,703.11	-4.3%
Centerfield	8,373.48	9,477.09	13.2%	10,796.92	13.9%
Ephraim <sup>3</sup>				10,657.45	N.A.
Fairview	15,309.08	17,186.93	12.3%	24,413.29	42.0%
Gunnison	28,307.40	32,403.32	14.5%	38,224.02	18.0%
Mayfield	1,218.79	1,802.55	47.9%	2,439.99	35.4%
Aurora	7,175.79	8,461.81	17.9%	9,538.50	12.7%

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
Redmond	5,475.46	6,600.45	20.5%	7,503.83	13.7%
Richfield	243,400.74	254,071.38	4.4%	299,377.37	17.8%
Salina	55,417.86	60,442.96	9.1%	71,747.26	18.7%
Summit County	1,983,103.63	2,035,623.67	2.6%	2,171,921.45	6.7%
Tooele City	419,041.28	494,500.67	18.0%	608,638.69	23.1%
Uintah County	827,168.45	767,461.12	-7.2%	747,411.91	-2.6%
American Fork	1,056,424.20	1,171,274.15	10.9%	1,419,267.70	21.2%
Lindon	618,500.68	633,322.28	2.4%	796,732.66	25.8%
Orem	2,199,745.26	2,265,810.40	3.0%	2,630,562.04	16.1%
Payson	224,677.49	255,310.31	13.6%	301,825.90	18.2%
Pleasant Grove <sup>1</sup>	28,520.92	394,026.77	1281.5%	464,292.96	17.8%
Provo	1,329,662.78	1,435,706.99	8.0%	1,575,527.43	9.7%
Santaquin <sup>1</sup>	3,775.17	58,241.86	1442.8%	80,311.73	37.9%
Spanish Fork <sup>1</sup>	53,851.90	742,077.90	1278.0%	968,077.23	30.5%
Vineyard <sup>2</sup>		11,219.03	N.A.	142,708.99	1172.0%
Cedar Hills	55,337.86	60,065.67	8.5%	74,488.41	24.0%
Washington County	3,475,196.25	3,722,920.95	7.1%	4,743,232.52	27.4%
Weber County	4,065,501.29	4,317,622.32	6.2%	5,129,984.53	18.8%
Total Arts & Zoo	49,596,884.47	53,426,718.41	7.7%	61,064,371.61	14.3%

<sup>1</sup> Tax imposed effective 04/01/2019

<sup>2</sup> Tax imposed effective 04/01/2020

<sup>3</sup> Tax imposed effective 04/01/2021

## Tourism-Related Sales Taxes (TRCC)

Under the tourism, recreation, cultural, convention and airport facilities tax law, counties may impose any or all of the following options:

1. Restaurant - A tax of up to 1 percent on sales of prepared foods and beverages by a restaurant for immediate consumption.
2. Motor Vehicle Leasing - A tax of up to 3 percent on all short-term leases and rentals of motor vehicles not exceeding 30 days. There is an exception when the rental vehicle replaces a motor vehicle that is being repaired under an insurance agreement. Counties that have imposed the motor vehicle short-term lease and rental tax may also impose an additional 4 percent tax on these transactions.
3. Room Rental - A tax of up to 0.50 percent of the rent for every occupancy of a suite, room or rooms in motels or similar public accommodations. Currently, only Salt Lake County imposes this tax.

Utah Code §59-12-603

**FY 2021 Revenues / \$76,791,402**

Tax Collected	
(Net FY 09 - FY 21)	
2021.....	\$76,791,402
2020.....	\$76,753,886
2019.....	\$78,905,465
2018.....	\$73,083,512
2017.....	\$71,042,885
2016.....	\$66,854,270
2015.....	\$61,871,642
2014.....	\$58,305,231
2013.....	\$53,125,383
2012.....	\$50,134,347
2011.....	\$47,351,230
2010.....	\$45,258,481
2009.....	\$45,251,119

## Motor Vehicle Leasing Tax

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY 19 - FY 20 % Change	FY 2021 Jul 20 – Jun 21	FY 20 – FY 21 % Change
Davis County	662,030.99	604,359.79	-8.7%	519,042.38	-14.1%
Duchesne County	653.91	189.43	-71.0%	0.00	-100.0%
Grand County	349,656.72	334,415.68	-4.4%	563,057.56	68.4%
Morgan County	14,950.54	14,093.20	-5.7%	11,620.99	-17.5%
Salt Lake County	15,314,093.42	14,344,994.01	-6.3%	10,148,499.81	-29.3%
Sevier County	41,666.50	38,732.04	-7.0%	19,018.37	-50.9%
Uintah County	14,630.57	15,833.91	8.2%	8,497.52	-46.3%
Utah County	1,221,608.01	1,220,633.24	-0.1%	1,055,175.96	-13.6%
Washington County	617,519.49	544,446.63	-11.8%	579,478.98	6.4%
Weber County	518,048.49	504,656.46	-2.6%	444,480.01	-11.9%
<b>Total Leasing</b>	<b>18,754,858.64</b>	<b>17,622,354.39</b>	<b>-6.0%</b>	<b>13,348,871.58</b>	<b>-24.3%</b>

## Room Rental Tax

Salt Lake County	2,825,529.26	2,616,686.57	-7.4%	1,470,699.68	-43.8%
<b>Total Tourism Transient</b>	<b>2,825,529.26</b>	<b>2,616,686.57</b>	<b>-7.4%</b>	<b>1,470,699.68</b>	<b>-43.8%</b>

## Restaurant Sales Tax

Beaver County	132,465.28	140,941.80	6.4%	170,217.33	20.8%
Box Elder County	613,969.50	662,883.25	8.0%	725,264.52	9.4%
Cache County	1,592,485.52	1,670,445.48	4.9%	1,801,377.38	7.8%
Carbon County	255,657.51	253,098.85	-1.0%	292,417.00	15.5%
Daggett County	19,323.23	22,103.42	14.4%	23,396.88	5.9%
Davis County	4,853,817.77	5,055,193.92	4.1%	5,424,518.50	7.3%
Duchesne County	193,540.02	200,472.57	3.6%	216,078.88	7.8%
Emery County	86,356.59	76,051.25	-11.9%	88,279.53	16.1%
Garfield County	286,783.16	262,314.52	-8.5%	193,845.93	-26.1%
Grand County	626,937.87	635,116.19	1.3%	730,987.40	15.1%
Iron County	843,618.76	884,520.65	4.8%	1,011,352.49	14.3%
Juab County	130,255.20	124,069.23	-4.7%	140,070.33	12.9%
Kane County	280,508.21	271,535.41	-3.2%	292,481.07	7.7%
Millard County	117,723.09	118,427.36	0.6%	126,093.42	6.5%
Morgan County	55,476.15	52,630.52	-5.1%	54,163.00	2.9%
Rich County	84,496.38	118,324.50	40.0%	103,259.04	-12.7%
Salt Lake County	25,621,786.17	25,262,936.15	-1.4%	23,570,159.23	-6.7%
San Juan County	118,557.95	115,579.18	-2.5%	70,811.64	-38.7%
Sanpete County	169,319.68	172,396.89	1.8%	190,866.66	10.7%
Sevier County	313,744.79	317,139.74	1.1%	352,380.59	11.1%
Summit County	3,212,771.96	3,031,981.28	-5.6%	2,649,016.70	-12.6%
Tooele County	656,281.42	705,181.82	7.5%	840,245.29	19.2%
Uintah County	448,232.20	482,231.74	7.6%	518,380.78	7.5%
Utah County	8,762,222.29	9,193,494.22	4.9%	10,006,544.75	8.8%
Wasatch County	690,026.29	699,891.56	1.4%	752,624.51	7.5%
Washington County	3,384,201.12	3,466,405.94	2.4%	4,058,888.04	17.1%
Wayne County	78,168.80	71,664.80	-8.3%	83,029.14	15.9%
Weber County	3,718,739.65	3,900,202.74	4.9%	4,174,176.32	7.0%
<b>Total Restaurant</b>	<b>57,347,466.56</b>	<b>57,967,234.98</b>	<b>1.1%</b>	<b>58,660,926.35</b>	<b>1.2%</b>

# Rural Hospital Sales Tax

A county of the third, fourth, fifth or sixth class (or cities located within those counties) may impose a sales tax of up to 1 percent to fund rural county or city health care facilities. Cities located in counties of the third, fourth, fifth or sixth class that are not in standard metropolitan areas may also impose the tax. Daggett, Garfield, Grand and Kane counties, and Beaver City impose this tax.

Utah Code §59-12-802

**FY 2021 Revenues / \$8,248,900**

## Tax Collected

(Net FY 10 – FY 21)

2021.....	<b>\$8,248,900</b>
2020.....	\$6,349,636
2019.....	\$5,977,640
2018.....	\$4,112,471
2016.....	\$3,443,599
2015.....	\$3,177,859
2014.....	\$3,101,405
2013.....	\$2,951,635
2012.....	\$2,827,025
2011.....	\$2,404,742
2010.....	\$5,670,159

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY 19 - FY 20 % Change	FY 2021 Jul 20 – Jun 21	FY 20 – FY 21 % Change
Beaver City	521,816.36	533,478.71	2.2%	681,783.54	27.8%
Daggett County	179,027.26	210,320.60	17.5%	263,970.08	25.5%
Garfield County	1,437,839.93	1,460,858.26	1.6%	1,442,137.45	-1.3%
Grand County	2,021,483.05	1,969,571.67	-2.6%	2,526,893.44	28.3%
Kane County	2,201,334.10	2,300,891.72	4.5%	2,866,773.74	24.6%
Uintah County <sup>1</sup>	766.51	995.09	29.8%	53.77	-94.6%
<b>Total Hospital</b>	<b>6,362,267.21</b>	<b>6,476,116.05</b>	<b>1.8%</b>	<b>7,781,612.02</b>	<b>20.2%</b>

<sup>1</sup> Effective 04/01/2010, Uintah County repealed the Rural Hospital tax.

# Resort Communities Sales Tax

A municipality may levy a resort communities tax if its transient room capacity is greater than or equal to 66 percent of its U.S. Census population.

Qualifying municipalities may impose a tax of up to 1.1 percent on transactions subject to the state sales tax. An additional 0.5 percent may be imposed upon voter approval, or if a municipality imposed a license fee or tax based on gross receipts under Utah Code §10-1-203 on or before Jan. 1, 1996. Those municipalities may impose the additional 0.5 percent with voter approval if they meet certain statutory criteria. Retailers are liable for the collection of the taxes. The Tax Commission collects and distributes the tax for local governments.

Utah Code §59-12-401

**FY 2021 Revenues / \$33,368,712**

Tax Collected	
(Net FY 09 - FY 21)	
2021.....	\$33,368,712
2020.....	\$27,974,966
2019.....	\$28,198,858
2018.....	\$25,559,888
2017.....	\$24,576,754
2016.....	\$22,251,055
2015.....	\$20,436,237
2014.....	\$18,900,246
2013.....	\$14,388,889
2012.....	\$13,485,629
2011.....	\$12,691,911
2010.....	\$11,826,984
2009.....	\$11,675,733

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY 19 - FY 20 % Change	FY 2021 Jul 20 – Jun 21	FY 20 – FY 21 % Change
Dutch John	42,963.95	47,440.97	10.4%	86,114.64	81.5%
Green River	439,258.66	411,236.25	-6.4%	465,017.43	13.1%
Boulder	57,522.56	56,636.13	-1.5%	55,518.39	-2.0%
Bryce Canyon	447,466.58	413,281.93	-7.6%	330,184.21	-20.1%
Escalante	135,035.63	145,174.04	7.5%	165,525.27	14.0%
Panguitch	230,439.22	300,029.24	30.2%	317,979.48	6.0%
Tropic	118,896.70	117,826.84	-0.9%	142,819.38	21.2%
Moab	4,380,605.10	4,223,615.17	-3.6%	5,427,044.33	28.5%
Brian Head	444,537.55	430,638.32	-3.1%	766,094.09	77.9%
Kanab	848,026.65	895,082.68	5.5%	1,002,024.03	11.9%
Orderville	129,014.82	134,643.68	4.4%	186,739.71	38.7%
Garden City	527,143.69	566,823.97	7.5%	801,140.99	41.3%
Alta	951,768.85	916,743.48	-3.7%	877,970.72	-4.2%
Brighton <sup>2</sup>		11,140.29	N.A.	746,946.05	6604.9%
Bluff <sup>1</sup>		64,307.82	N.A.	64,481.01	0.3%
Park City	16,735,446.44	17,101,811.43	2.2%	17,245,826.37	0.8%
Independence	57,747.91	73,026.99	26.5%	99,508.83	36.3%
Midway	685,877.25	749,720.74	9.3%	907,149.94	21.0%
Springdale	1,826,001.27	1,676,674.78	-8.2%	2,197,032.29	31.0%
Virgin <sup>2</sup>		6,364.93	N.A.	164,792.91	2489.1%
<b>Total Resort</b>	<b>28,057,752.83</b>	<b>28,342,219.68</b>	<b>1.0%</b>	<b>32,049,910.07</b>	<b>13.1%</b>

<sup>1</sup> Tax imposed 07/01/2019

<sup>2</sup> Tax imposed 04/01/2020

# County Transient Room Tax

The county transient room tax is applied to the rental charge for any suite, room or rooms in a motel, motor court, inn, campground or similar public accommodation for fewer than 30 consecutive days. A tax of up to 4.25 percent is in addition to the applicable sales tax.

Utah Code §59-12-301

**FY 2021 Revenues / \$66,394,716**

## Tax Collected

(Net FY 10 - FY 21)

2021.....	<b>\$66,394,716</b>
2020.....	\$62,981,267
2019.....	\$68,146,437
2018.....	\$64,165,599
2017.....	\$60,453,328
2016.....	\$53,229,020
2015.....	\$47,587,384
2014.....	\$43,211,743
2013.....	\$39,226,854
2012.....	\$34,937,494
2011.....	\$26,893,159
2010.....	\$26,007,496

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY 19 - FY 20 % Change	FY 2021 Jul 20 – Jun 21	FY 20 – FY 21 % Change
Beaver County	279,829.58	260,608.83	-6.9%	313,015.80	20.1%
Box Elder County	409,600.07	425,021.21	3.8%	375,489.30	-11.7%
Cache County	854,621.91	874,023.43	2.3%	862,638.56	-1.3%
Carbon County	291,338.92	308,842.23	6.0%	300,865.97	-2.6%
Daggett County	140,449.96	163,889.19	16.7%	217,694.57	32.8%
Davis County	1,860,699.07	1,864,635.67	0.2%	1,386,109.36	-25.7%
Duchesne County	76,249.69	87,400.96	14.6%	93,347.83	6.8%
Emery County	431,519.07	388,086.06	-10.1%	378,122.45	-2.6%
Garfield County	2,201,681.73	2,018,820.78	-8.3%	1,749,876.22	-13.3%
Grand County	5,476,311.38	4,781,867.11	-12.7%	6,372,841.83	33.3%
Iron County	1,419,136.81	1,409,268.94	-0.7%	1,910,377.73	35.6%
Juab County <sup>1</sup>	79,519.84	87,688.44	10.3%	116,723.86	33.1%
Kane County	2,984,804.90	2,864,375.99	-4.0%	3,783,371.97	32.1%
Millard County	139,820.87	133,891.89	-4.2%	157,061.95	17.3%
Morgan County	15,700.09	20,857.34	32.8%	35,417.97	69.8%
Piute County	60,036.69	48,585.14	-19.1%	77,540.03	59.6%
Rich County	378,008.51	424,658.97	12.3%	637,793.46	50.2%
Salt Lake County	20,414,447.13	18,905,560.78	-7.4%	10,625,804.93	-43.8%
San Juan County	1,081,029.22	1,232,876.43	14.0%	700,751.14	-43.2%
Sanpete County	138,254.30	138,128.47	-0.1%	158,266.17	14.6%
Sevier County	544,741.07	548,661.62	0.7%	658,242.39	20.0%
Summit County	10,399,529.28	10,863,580.04	4.5%	10,019,772.57	-7.8%
Tooele County <sup>1</sup>	453,914.82	451,371.95	-0.6%	495,146.60	9.7%
Uintah County	565,943.59	592,568.10	4.7%	526,983.86	-11.1%
Utah County	3,908,180.67	3,902,108.12	-0.2%	3,363,225.42	-13.8%
Wasatch County	2,459,544.96	2,262,114.81	-8.0%	2,306,883.30	2.0%
Washington County	8,703,886.71	7,912,179.79	-9.1%	11,773,437.60	48.8%
Wayne County	562,213.52	531,989.56	-5.4%	626,789.87	17.8%
Weber County	1,744,981.65	1,825,312.42	4.6%	1,707,150.65	-6.5%
<b>Total County Transient</b>	<b>68,075,996.01</b>	<b>65,328,974.27</b>	<b>-4.0%</b>	<b>61,730,743.36</b>	<b>-5.5%</b>

<sup>1</sup> Rate increased to 4.25% 07/01/2020

# Municipality Transient Room Tax

The municipal transient room tax is applied to the rental charge for any suite, room or rooms in a motel, motor court, inn, campground or similar public accommodation for fewer than 30 consecutive days. A tax of up to 1.50 percent is in addition to the applicable sales tax.

Utah Code §§59-12-352 and 59-12-353

**FY 2021 Revenues / \$13,969,806**

## Municipality Transient Room Tax Collected

(Net FY 12 - FY 21)

2021.....	\$13,969,806
2020.....	\$13,998,716
2019.....	\$14,853,007
2018.....	\$13,144,047
2017.....	\$10,875,481
2016.....	\$9,600,278
2015.....	\$8,718,456
2014.....	\$7,773,552
2013.....	\$7,017,949
2012.....	\$6,142,971

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY 19 - FY 20 % Change	FY 2021 Jul 20 – Jun 21	FY 20 – FY 21 % Change
Beaver <sup>5</sup>		34,601.94	N.A.	56,954.91	64.6%
Milford	4,285.10	4,824.66	12.6%	5,021.32	4.1%
Brigham	48,927.11	49,431.93	1.0%	38,402.39	-22.3%
Perry	9,340.94	9,866.41	5.6%	9,093.35	-7.8%
Tremonton	30,275.22	31,905.31	5.4%	31,290.17	-1.9%
Logan	161,909.45	169,264.93	4.5%	162,340.46	-4.1%
North Logan	25,198.53	20,879.40	-17.1%	19,201.73	-8.0%
Helper	797.96	2,265.58	183.9%	5,705.61	151.8%
Price	60,726.25	62,233.56	2.5%	58,033.50	-6.7%
Manila <sup>5</sup>		4,978.31	N.A.	9,318.79	87.2%
Clearfield	8,024.02	10,278.19	28.1%	10,848.96	5.6%
Farmington	66,612.24	67,248.69	1.0%	48,925.54	-27.2%
Layton	246,791.58	228,657.45	-7.3%	151,633.17	-33.7%
North Salt Lake	30,391.93	38,459.18	26.5%	34,029.24	-11.5%
South Weber <sup>4</sup>	106.31	2,217.74	1986.1%	2,429.79	9.6%
Sunset	4,620.86	5,308.77	14.9%	4,952.80	-6.7%
Woods Cross	48,079.80	50,345.77	4.7%	37,968.12	-24.6%
West Bountiful	19,855.44	21,527.15	8.4%	14,884.91	-30.9%
Roosevelt	7,136.22	8,443.79	18.3%	5,159.82	-38.9%
Castle Dale <sup>7</sup>		139.23	N.A.	764.59	449.2%
Ferron <sup>9</sup>				1,662.83	N.A.
Green River	94,789.51	82,774.55	-12.7%	78,064.72	-5.7%
Boulder <sup>5</sup>		7,094.95	N.A.	13,290.66	87.3%
Bryce Canyon <sup>5</sup>		136,077.68	N.A.	143,571.75	5.5%
Cannonville <sup>5</sup>		5,668.88	N.A.	9,850.91	73.8%
Escalante	36,760.94	34,927.34	-5.0%	41,635.42	19.2%
Hatch <sup>7</sup>		1,294.36	N.A.	18,562.82	1334.1%
Panguitch <sup>7</sup>		4,437.47	N.A.	50,635.14	1041.1%
Tropic <sup>2</sup>	19,267.76	50,345.68	161.3%	44,900.34	-10.8%
Moab	1,247,627.81	1,097,967.58	-12.0%	1,374,455.23	25.2%
Cedar City	243,725.31	235,299.44	-3.5%	254,388.89	8.1%
Brian Head	80,230.62	86,109.49	7.3%	175,887.50	104.3%
Nephi <sup>1</sup>	17,068.71	23,430.44	37.3%	23,569.19	0.6%
Glendale	9,952.59	9,149.62	-8.1%	16,538.52	80.8%

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
Kanab	240,614.11	210,887.06	-12.4%	197,981.64	-6.1%
Orderville <sup>11</sup>				7,446.29	N.A.
Big Water <sup>5</sup>		3,535.19	N.A.	5,251.66	48.6%
Delta	15,029.49	16,076.14	7.0%	19,659.24	22.3%
Fillmore	27,042.11	25,979.93	-3.9%	26,237.57	1.0%
Morgan City	560.82	507.93	-9.4%	2,069.67	307.5%
Marysville <sup>8</sup>		30.36	N.A.	9,594.83	31503.5%
Garden City <sup>6</sup>		24,319.08	N.A.	186,360.01	666.3%
Brighton <sup>8</sup>		161.59	N.A.	63,366.92	39114.6%
Bluffdale <sup>2</sup>	636.02	1,434.79	125.6%	2,538.79	76.9%
Cottonwood Heights	51,597.96	58,714.16	13.8%	63,702.35	8.5%
Draper	119,891.94	126,422.72	5.4%	102,079.37	-19.3%
Herriman <sup>9</sup>				7,040.46	N.A.
Holladay	126,857.22	113,146.84	-10.8%	80,944.81	-28.5%
Midvale	171,153.40	159,580.51	-6.8%	111,512.82	-30.1%
Millcreek	2,724.56	3,097.40	13.7%	2,498.91	-19.3%
Murray	221,732.38	196,803.35	-11.2%	115,851.27	-41.1%
Salt Lake City	3,643,178.64	3,343,848.70	-8.2%	1,566,077.17	-53.2%
Sandy	450,584.07	395,887.90	-12.1%	246,399.09	-37.8%
South Jordan	159,502.50	159,064.45	-0.3%	96,568.76	-39.3%
South Salt Lake	39,978.76	40,332.32	0.9%	37,895.84	-6.0%
Taylorsville <sup>7</sup>		5,469.91	N.A.	13,552.05	147.8%
West Jordan	64,712.87	64,522.54	-0.3%	56,721.59	-12.1%
West Valley City	432,422.38	398,351.45	-7.9%	297,521.50	-25.3%
Blanding	38,490.74	48,324.92	25.5%	22,731.20	-53.0%
Bluff <sup>5</sup>		26,915.13	N.A.	24,614.25	-8.5%
Monticello	36,102.20	73,207.80	102.8%	31,484.95	-57.0%
Spring City	1,253.74	1,270.45	1.3%	2,596.75	104.4%
Joseph	450.17	617.90	37.3%	841.29	36.2%
Monroe <sup>10</sup>				1,986.58	N.A.
Richfield	91,945.68	88,853.30	-3.4%	102,875.60	15.8%
Salina	19,530.21	18,005.10	-7.8%	18,255.15	1.4%
Coalville <sup>3</sup>	2,244.23	16,774.59	647.5%	18,667.45	11.3%
Henefer <sup>3</sup>	10.30	989.42	9506.0%	1,152.33	16.5%
Park City	2,724,914.75	2,801,927.08	2.8%	2,478,002.20	-11.6%
Tooele	47,633.36	43,105.59	-9.5%	39,549.82	-8.2%
Naples	2,883.01	12,750.78	342.3%	9,648.63	-24.3%
Vernal	90,839.29	95,976.25	5.7%	74,751.31	-22.1%
Ballard	30,065.81	26,122.49	-13.1%	25,950.91	-0.7%
Lehi	210,106.93	224,739.91	7.0%	170,220.82	-24.3%
Lindon	746.97	2,024.14	171.0%	4,232.56	109.1%
Orem	172,482.05	159,049.62	-7.8%	129,149.61	-18.8%
Payson	11,462.97	12,057.06	5.2%	13,892.13	15.2%
Pleasant Grove <sup>3</sup>	3,950.01	24,489.52	520.0%	18,713.36	-23.6%
Provo	502,334.23	471,996.01	-6.0%	364,720.82	-22.7%
Spanish Fork	8,160.34	9,179.60	12.5%	29,695.19	223.5%
Springville	84,432.62	84,790.29	0.4%	79,230.31	-6.6%
Vineyard <sup>8</sup>		51.53	N.A.	4,172.65	7997.5%
Heber	91,421.30	82,547.84	-9.7%	96,222.15	16.6%
Midway	121,512.85	100,387.09	-17.4%	98,447.38	-1.9%
Apple Valley	1,998.97	1,961.00	-1.9%	7,144.56	264.3%

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
Hurricane	168,982.24	163,135.24	-3.5%	310,993.24	90.6%
Ivins	125,521.11	107,368.32	-14.5%	79,515.79	-25.9%
LaVerkin	83,279.78	69,436.22	-16.6%	105,147.76	51.4%
Rockville	4,430.42	5,558.39	25.5%	10,009.84	80.1%
St George	793,926.08	697,378.18	-12.2%	975,144.08	39.8%
Santa Clara	50,453.24	55,166.62	9.3%	118,945.96	115.6%
Springdale	573,130.16	500,275.23	-12.7%	625,299.10	25.0%
Toquerville	4,001.70	3,276.57	-18.1%	7,302.55	122.9%
Virgin	9,292.44	37,588.95	304.5%	87,869.61	133.8%
Washington <sup>3</sup>	32,502.01	93,102.67	186.5%	256,675.25	175.7%
Hildale	2,580.29	2,229.02	-13.6%	4,850.96	117.6%
Hanksville	10,377.44	9,823.76	-5.3%	12,186.49	24.1%
Farr West	11,790.26	10,931.11	-7.3%	9,114.13	-16.6%
Marriott-Slaterville	33,859.73	37,568.79	11.0%	36,863.85	-1.9%
Ogden	198,449.33	200,694.67	1.1%	156,298.64	-22.1%
Riverdale	15,383.34	15,465.68	0.5%	13,872.66	-10.3%
Uintah	12,572.35	13,211.77	5.1%	8,735.10	-33.9%
West Haven	61,178.69	56,977.05	-6.9%	41,978.44	-26.3%
<b>Total Municipality</b>					
<b>Transient</b>	<b>14,777,404.78</b>	<b>14,452,932.44</b>	<b>-2.2%</b>	<b>13,002,599.11</b>	<b>-10.0%</b>

- <sup>1</sup> Tax imposed 07/01/2018
- <sup>2</sup> Tax imposed 10/01/2018
- <sup>3</sup> Tax imposed 01/01/2019
- <sup>4</sup> Tax imposed 04/01/2019
- <sup>5</sup> Tax imposed 07/01/2019
- <sup>6</sup> Tax imposed 10/01/2019
- <sup>7</sup> Tax imposed 01/01/2020
- <sup>8</sup> Tax imposed 04/01/2020
- <sup>9</sup> Tax imposed 07/01/2020
- <sup>10</sup> Tax imposed 01/01/2021
- <sup>11</sup> Tax imposed 04/01/2021

## Statewide Motor Vehicle Rental Tax

The Statewide Motor Vehicle Rental Tax is applied to short-term leases and rentals of motor vehicles for fewer than 30 consecutive days, unless the vehicle 1) temporarily replaces a motor vehicle being repaired under a repair of insurance agreement, 2) is registered for a gross laden weight of 12,001 or more pounds, or 3) is a moving van for personal household goods. A tax of 2.50 percent is in addition to the applicable sales tax.

Utah Code §59-12-1201

**FY 2021 Revenues / \$5,325,188**

### Tax Collected

(Net FY 13 - FY 21)

2021.....	\$5,325,188
2020.....	\$6,114,774
2019.....	\$7,003,667
2018.....	\$6,690,297
2017.....	\$6,317,931
2016.....	\$5,896,589
2015.....	\$5,409,519
2014.....	\$5,295,219
2013.....	\$4,730,995

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY 19 - FY 20 % Change	FY 2021 Jul 20 - Jun 21	FY 20 - FY 21 % Change
State-Wide MV Rental	6,943,646.76	6,553,411.48	-5.6%	5,022,154.53	-23.4%
<b>Total MV Rental</b>	<b>6,943,646.76</b>	<b>6,553,411.48</b>	<b>-5.6%</b>	<b>5,022,154.53</b>	<b>-23.4%</b>

# County Highways and Public Transit

A county may impose a sales and use tax of 0.25 percent increase to fund highways and public transit. Revenues from this tax are distributed to cities, counties and local transit districts based on formulas found in Utah code.

Utah Code §59-12-2219

## FY 2021 Revenues / \$168,487,055

Tax Collected	
(Net FY 16 - FY 21)	
2021.....	\$168,487,055
2020.....	\$143,832,575
2019.....	\$82,669,474
2018.....	\$28,113,657
2017.....	\$27,525,028
2016.....	\$3,205,723

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY 19 – FY 20 % Change	FY 2021 July '20 - Jun '21	FY 20 - FY 21 % Change
Beaver County <sup>2</sup>	67,941.91	179,544.66	164.3%	210,304.63	17.1%
Beaver City <sup>5</sup>		47,360.04	N.A.	69,438.42	46.6%
Milford <sup>5</sup>		21,550.36	N.A.	29,195.13	35.5%
Minersville <sup>5</sup>		8,654.35	N.A.	12,527.97	44.8%
Cache County <sup>1</sup>	2,428,673.70	2,584,537.67	6.4%	2,748,642.88	6.3%
Amalga <sup>5</sup>		6,308.15	N.A.	8,713.95	38.1%
Clarkston <sup>5</sup>		6,728.03	N.A.	9,647.06	43.4%
Cornish <sup>5</sup>		3,078.24	N.A.	4,465.46	45.1%
Hyde Park <sup>5</sup>		89,326.40	N.A.	138,303.07	54.8%
Hyrum <sup>5</sup>		110,266.37	N.A.	159,850.92	45.0%
Lewiston <sup>5</sup>		21,210.26	N.A.	29,295.10	38.1%
Logan <sup>5</sup>		1,076,107.97	N.A.	1,534,818.94	42.6%
Mendon <sup>5</sup>		14,102.05	N.A.	19,561.30	38.7%
Millville <sup>5</sup>		22,839.31	N.A.	33,323.25	45.9%
Newton <sup>5</sup>		7,796.68	N.A.	11,027.42	41.4%
North Logan <sup>5</sup>		221,078.25	N.A.	313,545.29	41.8%
Paradise <sup>5</sup>		10,068.66	N.A.	14,402.62	43.0%
Providence <sup>5</sup>		95,426.09	N.A.	135,178.21	41.7%
Richmond <sup>5</sup>		34,059.75	N.A.	49,610.42	45.7%
River Heights <sup>5</sup>		20,913.90	N.A.	29,553.77	41.3%
Smithfield <sup>5</sup>		145,715.69	N.A.	210,274.87	44.3%
Wellsville <sup>5</sup>		39,376.98	N.A.	56,112.43	42.5%
Trenton <sup>5</sup>		4,946.13	N.A.	7,167.28	44.9%
Nibley <sup>5</sup>		75,163.40	N.A.	109,477.39	45.7%
Carbon County	621,891.75	656,337.40	5.5%	714,897.58	8.9%
Helper	23,684.70	28,746.65	21.4%	33,893.61	17.9%
Price	174,783.52	197,518.23	13.0%	223,490.59	13.1%
Scofield	705.25	376.85	-46.6%	443.64	17.7%
Wellington	20,173.60	23,273.68	15.4%	28,309.37	21.6%
East Carbon	14,215.22	18,383.96	29.3%	21,255.65	15.6%
Daggett County <sup>8</sup>		4,201.44	N.A.	51,313.32	1121.3%
Dutch John <sup>8</sup>		407.88	N.A.	5,525.23	1254.6%
Manila <sup>8</sup>		878.52	N.A.	6,381.27	626.4%
Davis County	7,492,798.80	8,043,274.80	7.3%	9,349,307.97	16.2%
Bountiful	612,689.68	717,987.77	17.2%	828,048.08	15.3%
Centerville	338,381.12	384,847.23	13.7%	434,852.77	13.0%
Clearfield	362,778.74	448,346.06	23.6%	530,557.59	18.3%
Fruit Heights	57,447.32	71,588.88	24.6%	85,909.90	20.0%
Farmington	408,033.84	468,737.78	14.9%	538,004.05	14.8%
Kaysville	367,668.11	475,167.12	29.2%	572,935.11	20.6%

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
Layton	1,284,783.60	1,461,363.07	13.7%	1,751,961.16	19.9%
North Salt Lake	377,078.23	425,054.25	12.7%	457,579.09	7.7%
South Weber	75,047.08	97,402.76	29.8%	120,538.94	23.8%
Sunset	54,300.72	66,510.52	22.5%	79,744.55	19.9%
Syracuse	319,920.03	400,739.12	25.3%	484,257.91	20.8%
West Point	99,566.89	127,595.87	28.2%	155,626.68	22.0%
Woods Cross	239,993.52	276,842.17	15.4%	345,561.91	24.8%
Clinton	276,518.44	331,087.73	19.7%	391,329.12	18.2%
West Bountiful	146,331.47	165,433.58	13.1%	195,017.47	17.9%
Duchesne County	922,974.54	938,455.77	1.7%	859,512.86	-8.4%
Altamont	8,146.35	10,719.90	31.6%	9,520.30	-11.2%
Duchesne City	24,259.92	31,242.33	28.8%	35,790.74	14.6%
Myton	12,282.87	12,010.51	-2.2%	12,015.36	0.0%
Roosevelt	164,688.86	171,393.31	4.1%	176,409.10	2.9%
Tabiona	1,637.03	2,100.89	28.3%	2,512.69	19.6%
Emery County	238,943.75	241,153.40	0.9%	245,673.21	1.9%
Castle Dale	20,972.63	26,488.99	26.3%	29,018.16	9.5%
Clawson	1,531.39	2,175.64	42.1%	3,139.11	44.3%
Cleveland	4,825.86	5,815.31	20.5%	6,770.66	16.4%
Elmo	3,464.86	4,429.83	27.9%	5,297.08	19.6%
Emery City	2,934.28	3,988.46	35.9%	4,618.90	15.8%
Ferron	14,193.26	17,627.30	24.2%	20,581.53	16.8%
Green River	22,066.17	22,768.87	3.2%	26,362.83	15.8%
Huntington	31,272.20	38,622.43	23.5%	38,346.87	-0.7%
Orangeville	13,546.61	15,883.16	17.2%	18,596.17	17.1%
Grand County	696,595.04	690,564.61	-0.9%	878,751.41	27.3%
Castle Valley	3,854.55	5,679.83	47.4%	6,303.53	11.0%
Moab	182,061.56	187,769.68	3.1%	235,497.83	25.4%
Millard County	294,973.74	330,491.97	12.0%	377,835.15	14.3%
Delta	62,161.31	72,326.52	16.4%	83,951.42	16.1%
Fillmore	39,053.72	47,575.35	21.8%	56,087.63	17.9%
Hinckley	5,934.54	7,504.28	26.5%	9,099.11	21.3%
Holden	3,493.94	4,661.97	33.4%	5,742.10	23.2%
Kanosh	4,384.10	5,608.24	27.9%	6,871.52	22.5%
Leamington	2,424.50	2,943.24	21.4%	3,454.54	17.4%
Lynndyl	985.91	1,269.82	28.8%	1,752.66	38.0%
Meadow	5,696.50	4,180.04	-26.6%	5,265.42	26.0%
Oak City	5,658.33	7,275.32	28.6%	8,811.94	21.1%
Scipio	4,900.53	5,397.79	10.1%	6,727.76	24.6%
Rich County	90,992.92	97,725.27	7.4%	133,082.63	36.2%
Garden City	20,980.96	23,613.87	12.5%	32,030.49	35.6%
Laketown	3,313.38	4,387.24	32.4%	5,178.18	18.0%
Randolph	5,480.10	7,003.00	27.8%	8,303.73	18.6%
Woodruff	2,632.03	3,532.49	34.2%	4,004.61	13.4%
Salt Lake County <sup>1</sup>	36,899,405.23	44,801,806.64	21.4%	44,443,304.70	-0.8%
Alta <sup>5</sup>		32,012.03	N.A.	33,663.10	5.2%
Brighton <sup>5</sup>		21,887.61	N.A.	37,625.86	71.9%
Bluffdale <sup>5</sup>	0.19	213,370.16	112299984.2%	314,691.35	47.5%
Cottonwood Heights <sup>5</sup>	1.00	487,965.42	48796442.0%	667,570.28	36.8%
Draper <sup>5</sup>	2.10	1,085,590.43	51694682.4%	1,493,985.32	37.6%
Herriman <sup>5</sup>	0.61	474,743.67	77826731.1%	748,805.16	57.7%

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
Holladay <sup>5</sup>	2.20	365,970.61	16634927.7%	509,149.88	39.1%
Midvale <sup>5</sup>	0.41	604,743.16	147498231.7%	828,014.02	36.9%
Millcreek <sup>5</sup>	1.55	801,062.44	51681347.7%	1,133,789.10	41.5%
Murray <sup>5</sup>	1.89	1,271,586.85	67279627.5%	1,653,205.82	30.0%
Riverton <sup>5</sup>	0.38	605,007.80	159212478.9%	852,089.69	40.8%
Salt Lake City <sup>5</sup>	14.56	5,109,107.19	35089921.9%	6,398,950.62	25.2%
Sandy <sup>5</sup>	1.27	1,722,936.89	135664222.0%	2,324,754.36	34.9%
South Jordan <sup>5</sup>	1.58	1,189,194.62	75265382.3%	1,681,139.53	41.4%
South Salt Lake <sup>5</sup>	0.53	1,026,378.16	193656156.6%	1,373,692.57	33.8%
Taylorsville <sup>5</sup>	0.39	710,710.58	182233382.1%	970,978.82	36.6%
West Jordan <sup>5</sup>	1.10	1,638,215.60	148928590.9%	2,295,573.87	40.1%
West Valley City <sup>5</sup>	1.13	2,171,163.73	192138283.2%	2,890,363.02	33.1%
Copperton Township <sup>5</sup>		8,433.18	N.A.	12,862.32	52.5%
Emigration Canyon Township <sup>5</sup>		18,036.48	N.A.	23,957.80	32.8%
Kearns Township <sup>5</sup>	0.22	336,055.09	152752213.6%	485,310.14	44.4%
Magna Township <sup>5</sup>	0.15	289,433.46	192955540.0%	412,437.99	42.5%
White City Township <sup>5</sup>		49,828.99	N.A.	71,366.05	43.2%
San Juan County	394,005.70	392,350.03	-0.4%	377,859.29	-3.7%
Blanding	45,958.62	55,321.66	20.4%	64,749.84	17.0%
Bluff <sup>4</sup>	416.07	6,596.89	1485.5%	5,797.20	-12.1%
Monticello	26,499.73	33,130.71	25.0%	36,305.87	9.6%
Sanpete County	409,156.05	461,386.39	12.8%	587,750.95	27.4%
Centerfield	14,993.24	18,710.70	24.8%	22,065.45	17.9%
Ephraim	102,552.26	119,028.14	16.1%	145,859.00	22.5%
Fairview	17,473.78	21,349.26	22.2%	27,426.61	28.5%
Fayette	2,253.81	3,138.75	39.3%	3,857.70	22.9%
Fountain Green	10,102.88	12,744.89	26.2%	15,559.00	22.1%
Gunnison	40,388.34	49,670.20	23.0%	59,085.62	19.0%
Manti	34,875.47	43,479.85	24.7%	53,238.30	22.4%
Mayfield	4,647.55	6,129.41	31.9%	7,372.70	20.3%
Moroni	16,974.91	21,169.71	24.7%	26,081.66	23.2%
Mt. Pleasant	41,507.99	52,016.60	25.3%	64,745.08	24.5%
Spring City	9,440.18	12,855.43	36.2%	16,119.67	25.4%
Sterling	3,040.48	4,047.50	33.1%	4,794.82	18.5%
Wales	3,128.58	4,026.56	28.7%	4,797.23	19.1%
Sevier County	588,121.01	617,541.98	5.0%	708,584.70	14.7%
Annabella	7,256.90	9,342.01	28.7%	11,382.25	21.8%
Aurora	11,382.66	14,157.98	24.4%	16,498.04	16.5%
Central Valley	5,047.40	6,178.32	22.4%	7,514.85	21.6%
Elsinore	9,237.74	11,659.96	26.2%	13,724.03	17.7%
Glenwood	4,412.53	5,547.05	25.7%	7,146.61	28.8%
Joseph	3,220.84	4,076.58	26.6%	4,889.58	19.9%
Koosharem	3,020.52	3,831.92	26.9%	4,621.88	20.6%
Monroe	22,008.88	28,217.57	28.2%	34,489.66	22.2%
Redmond	8,282.01	10,312.02	24.5%	12,081.12	17.2%
Richfield	179,604.67	201,675.85	12.3%	237,754.13	17.9%
Salina	46,825.58	54,530.74	16.5%	64,995.35	19.2%
Sigurd	4,928.79	5,753.78	16.7%	7,563.85	31.5%
Summit County <sup>1</sup>	3,296,767.68	2,976,532.68	-9.7%	2,979,744.50	0.1%
Coalville <sup>5</sup>		23,040.94	N.A.	31,319.39	35.9%
Francis <sup>5</sup>		16,250.18	N.A.	24,311.47	49.6%

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
Henefer <sup>5</sup>		10,033.04	N.A.	13,861.69	38.2%
Kamas <sup>5</sup>		45,485.54	N.A.	66,039.52	45.2%
Oakley <sup>5</sup>		19,291.03	N.A.	27,213.09	41.1%
Park City <sup>5</sup>	0.96	1,438,317.10	149824597.9%	1,667,496.40	15.9%
Tooele County	1,254,069.99	1,505,016.53	20.0%	1,858,039.13	23.5%
Grantsville	116,821.57	150,424.41	28.8%	194,162.26	29.1%
Stockton	6,842.65	8,411.37	22.9%	10,464.49	24.4%
Tooele City	467,725.28	581,308.27	24.3%	706,020.49	21.5%
Vernon	2,881.74	3,764.19	30.6%	4,565.99	21.3%
Wendover	17,954.41	21,913.26	22.0%	24,371.96	11.2%
Rush Valley	4,374.39	5,492.20	25.6%	6,643.58	21.0%
Uintah County <sup>7</sup>		393,971.65	N.A.	1,331,094.17	237.9%
Naples <sup>7</sup>		30,590.22	N.A.	86,489.62	182.7%
Vernal <sup>7</sup>		99,683.60	N.A.	364,090.11	265.2%
Ballard <sup>7</sup>		11,981.48	N.A.	33,935.47	183.2%
Utah County <sup>3</sup>	1,853,669.68	16,484,580.33	789.3%	18,126,363.30	10.0%
Alpine <sup>5</sup>	0.13	117,671.48	90516423.1%	163,236.13	38.7%
American Fork <sup>5</sup>	1.43	750,936.39	52512934.3%	1,079,614.27	43.8%
Cedar Fort <sup>5</sup>		4,362.46	N.A.	6,958.18	59.5%
Draper City South <sup>5</sup>		430.07	N.A.	0.00	-100.0%
Eagle Mountain <sup>5</sup>	14.10	391,239.33	2774647.0%	613,092.59	56.7%
Fairfield <sup>5</sup>		2,105.19	N.A.	3,684.38	75.0%
Genola <sup>5</sup>		20,545.51	N.A.	27,717.00	34.9%
Goshen <sup>5</sup>		8,605.34	N.A.	11,920.97	38.5%
Lehi <sup>5</sup>	2.09	1,054,348.82	50447212.0%	1,506,163.79	42.9%
Lindon <sup>5</sup>	0.23	350,329.40	152317030.4%	518,980.45	48.1%
Mapleton <sup>5</sup>	0.22	108,730.50	49422854.5%	163,737.87	50.6%
Orem <sup>5</sup>	2.97	1,750,396.54	58935810.4%	2,400,425.41	37.1%
Payson <sup>5</sup>	0.03	265,248.01	884159933.3%	377,089.12	42.2%
Pleasant Grove <sup>5</sup>	1.39	479,625.20	34505310.1%	658,451.68	37.3%
Provo <sup>5</sup>	2.59	1,538,338.19	59395196.9%	2,087,293.29	35.7%
Salem <sup>5</sup>	0.03	91,436.32	304787633.3%	133,262.60	45.7%
Santaquin <sup>5</sup>	0.22	124,672.28	56669118.2%	183,546.01	47.2%
Saratoga Springs <sup>5</sup>	0.68	373,400.48	54911735.3%	576,538.39	54.4%
Highland <sup>5</sup>	0.10	201,056.78	201056680.0%	283,250.64	40.9%
Spanish Fork <sup>5</sup>	0.45	640,726.68	142383606.7%	940,261.10	46.7%
Springville <sup>5</sup>	0.52	455,313.38	87560165.4%	644,914.39	41.6%
Vineyard <sup>5</sup>	0.06	129,684.18	216140200.0%	203,983.88	57.3%
Cedar Hills <sup>5</sup>	0.17	108,282.39	63695423.5%	149,497.58	38.1%
Elk Ridge <sup>5</sup>		38,091.60	N.A.	57,387.86	50.7%
Woodland Hills <sup>5</sup>		15,173.75	N.A.	21,408.42	41.1%
Washington County <sup>6</sup>		1,634,914.64	N.A.	3,410,862.28	108.6%
Apple Valley <sup>6</sup>		6,316.70	N.A.	14,258.11	125.7%
Enterprise <sup>6</sup>		14,179.29	N.A.	28,071.96	98.0%
Hurricane <sup>6</sup>		201,981.00	N.A.	431,388.21	113.6%
Ivins <sup>6</sup>		104,873.06	N.A.	214,360.55	104.4%
La Verkin <sup>6</sup>		33,943.65	N.A.	71,348.08	110.2%
Leeds <sup>6</sup>		6,410.32	N.A.	13,430.25	109.5%
New Harmony <sup>6</sup>		2,239.23	N.A.	4,834.51	115.9%
Rockville <sup>6</sup>		1,953.56	N.A.	4,174.54	113.7%
St George <sup>6</sup>		2,720,726.77	N.A.	5,721,114.97	110.3%

● SALES TAX

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change	FY 2021 July '20 - Jun '21	FY20 - FY21 % Change
Santa Clara <sup>6</sup>		61,300.04	N.A.	130,042.07	112.1%
Springdale <sup>6</sup>		25,262.51	N.A.	76,059.22	201.1%
Toquerville <sup>6</sup>		11,800.14	N.A.	25,868.82	119.2%
Virgin <sup>6</sup>		6,200.22	N.A.	15,951.82	157.3%
Washington City <sup>6</sup>		456,749.19	N.A.	1,235,608.64	170.5%
Hildale <sup>6</sup>		19,185.36	N.A.	41,600.22	116.8%
Weber County	6,296,100.85	6,720,932.54	6.7%	7,982,050.62	18.8%
Farr West	104,307.11	128,963.44	23.6%	154,449.24	19.8%
Harrisville	105,611.80	124,680.47	18.1%	143,576.40	15.2%
Hooper	80,567.26	104,530.63	29.7%	129,986.74	24.4%
Huntsville	8,504.06	10,778.51	26.7%	13,299.57	23.4%
Marriott-Slaterville	54,746.07	69,649.33	27.2%	85,335.24	22.5%
North Ogden	201,487.41	257,867.39	28.0%	316,908.51	22.9%
Ogden	1,528,276.88	1,716,825.46	12.3%	2,016,042.63	17.4%
Plain City	61,890.18	82,741.42	33.7%	107,028.23	29.4%
Pleasant View	109,064.22	139,293.65	27.7%	167,777.68	20.4%
Riverdale	450,100.85	470,952.05	4.6%	558,679.24	18.6%
Roy	404,638.25	495,044.67	22.3%	605,313.98	22.3%
South Ogden	273,538.91	319,519.32	16.8%	373,293.95	16.8%
Uintah	16,269.43	21,210.84	30.4%	24,928.78	17.5%
Washington Terrace	84,738.18	107,388.55	26.7%	126,604.61	17.9%
West Haven	231,717.37	297,714.75	28.5%	361,945.31	21.6%
<b>Total</b>	<b>74,791,621.73</b>	<b>139,340,835.56</b>	<b>86.3%</b>	<b>166,000,928.59</b>	<b>19.1%</b>

<sup>1</sup> Tax imposed 10/01/2018

<sup>2</sup> Tax imposed 01/01/2019

<sup>3</sup> Tax imposed 04/01/2019

<sup>4</sup> Incorporated 04/01/2019

<sup>5</sup> Tax imposed 07/01/2019

<sup>6</sup> Tax imposed 10/01/2019

<sup>7</sup> Tax imposed 01/01/2020

<sup>8</sup> Tax imposed 04/01/2020

# Other Local Sales Tax Options

	FY 2019 July '18 - Jun '19	FY 2020 July '19 - Jun '20	FY 19 - FY 20 % Change	FY 2021 Jul 20 - June 21	FY 20 - FY 21 % Change
<b>Fixed Guideway Sales Tax</b>					
Utah County	24,592,591.39	27,373,548.01	11.3%	33,057,253.58	20.8%
<b>Total Fixed Guideway</b>	<b>24,592,591.39</b>	<b>27,373,548.01</b>	<b>11.3%</b>	<b>33,057,253.58</b>	<b>20.8%</b>
<b>County of the 2nd Class Airport, Highway &amp; Transit</b>					
Utah County	22,272,754.74	24,788,437.66	11.3%	29,936,040.09	20.8%
<b>Total Airport, Highway, Public Transit</b>	<b>22,272,754.74</b>	<b>24,788,437.66</b>	<b>11.3%</b>	<b>29,936,040.09</b>	<b>20.8%</b>
<b>Supplemental State Sales and Use Tax</b>					
Davis County	2,481,081.04	2,643,220.60	6.5%	3,073,935.45	16.3%
Weber County	2,032,460.59	2,158,697.72	6.2%	2,565,189.85	18.8%
<b>Total Supp. State</b>	<b>4,513,541.63</b>	<b>4,801,918.32</b>	<b>6.4%</b>	<b>5,639,125.30</b>	<b>17.4%</b>
<b>City or Town Option Sales Tax</b>					
Murray	4,139,777.11	4,128,516.38	-0.3%	4,450,681.30	7.8%
South Salt Lake	3,582,915.68	3,963,541.19	10.6%	4,371,561.85	10.3%
Naples	355,434.03	290,127.01	-18.4%	215,445.61	-25.7%
Vernal	856,652.37	782,437.31	-8.7%	840,985.70	7.5%
Riverdale	1,538,376.70	1,550,517.34	0.8%	1,838,215.48	18.6%
<b>Total City or Town Option</b>	<b>10,473,155.89</b>	<b>10,715,139.23</b>	<b>2.3%</b>	<b>11,716,889.94</b>	<b>9.3%</b>
<b>Town Option Sales Tax</b>					
Snowville	41,637.56	49,202.04	18.2%	51,988.60	5.7%
<b>Total Town Option</b>	<b>41,637.56</b>	<b>49,202.04</b>	<b>18.2%</b>	<b>51,988.60</b>	<b>5.7%</b>
<b>Correctional Facility</b>					
Salt Lake City <sup>1</sup>	21,550,831.48	38,721,076.53	79.7%	38,729,783.51	0.0%
<b>Total Correctional Facility</b>	<b>21,550,831.48</b>	<b>38,721,076.53</b>	<b>79.7%</b>	<b>38,729,783.51</b>	<b>0.0%</b>

<sup>1</sup> Tax imposed effective 10/01/2018

# Taxable Sales & Purchases by Industry

	CY 2019 Taxable Sales	CY 2020 Taxable Sales	Percent Change
<b>General</b>			
Agriculture, Forest, Fishing, Hunting (110000-119999)	22,535,497	36,410,842	61.57%
Mining, Quarrying, Oil & Gas Extraction (210000-219999)	320,753,413	231,014,987	-27.98%
Utilities (220000-229999)	2,281,045,112	2,379,746,786	4.33%
Construction (230000-239999)	1,147,118,520	1,281,215,938	11.69%
Manufacturing (310000-339999)	2,942,959,266	3,389,590,068	15.18%
<b>Wholesale</b>			
Durable Goods (423000-423999)	4,861,453,546	5,331,189,312	9.66%
Non-Durable Goods (424000-42499)	869,312,703	895,870,760	3.06%
Electronic Markets (435000-425999)	43,869,892	104,737,772	138.75%
<b>Retail</b>			
Miscellaneous Retail Trade	1,868,068,965	1,954,960,785	4.65%
Motor Vehicles & Parts Dealers (441000-442999)	7,584,459,764	8,393,189,839	10.66%
Furniture & Home Furnishings Stores (442000-442999)	1,134,360,708	1,216,442,085	7.24%
Electronics & Appliance Stores (443000-443999)	1,297,394,334	1,263,703,047	-2.60%
Bldg. Material, Garden Equipment & Supplies Dealers (444000-444999)	3,970,619,420	4,911,394,874	23.69%
Food & Beverage Stores (445000-445999)	5,098,982,321	5,876,073,643	15.24%
Health & Personal Care (446000-44699)	619,720,377	624,045,585	0.70%
Gasoline Stations (447000-447999)	1,354,747,916	1,480,997,001	9.32%
Clothing & Clothing Accessories Stores (448000-448999)	2,041,549,215	1,788,416,618	-12.40%
Sporting Goods, Hobby, Music & Book Stores (451000-451999)	1,146,398,455	1,379,080,952	20.30%
General Merchandise Stores (452000-452999)	7,352,084,313	8,082,909,813	9.94%
Nonstore Retailers (454000-454999)	3,316,957,667	5,685,035,317	71.39%
<b>Transportation</b>			
Transportation & Warehousing (480000-4899999)	150,514,993	1,47,660,561	-1.90%
<b>Finance and Real Estate</b>			
Finance & Insurance (520000-529999)	363,687,185	371,391,336	2.12%
Real Estate, Rental & Leasing (520000-539999)	1,808,029,730	1,736,032,746	-3.98%
Professional, Scientific & Technical Services (540000-549999)	1,165,920,476	1,400,434,738	20.11%
Management of Companies & Enterprises (550000-559999)	26,684,209	29,295,736	9.79%
<b>Services</b>			
Information (510000-519999)	2,516,234,781	2,483,089,335	-1.32%
Admin. & Support & Waste Mngmt & Remed. Svcs. (560000-569999)	301,901,300	319,207,154	5.73%
Educational Services (610000-619999)	125,139,460	86,953,110	-30.52%
Healthcare & Social Asst. (620000-629999)	145,888,072	156,799,726	7.48%
Arts, Entertainment & Recreation (710000-719999)	988,430,104	732,408,590	-25.90%
Accommodation (7210000-721999)	2,182,979,498	1,630,271,510	-25.32%
Food Services & Drinking Places (722000-722999)	5,474,927,271	5,008,973,544	-8.51%
Other Services-Except Public Administration (810000-819999)	1,726,289,297	1,749,342,899	1.34%
<b>Miscellaneous</b>			
Public Administration (920000-929999)	272,758,835	278,380,203	2.06%
Private Motor Vehicle Sales	1,369,491,013	1,666,864,763	21.71%
Special Event Sales	101,830,153	41,701,396	-59.05%
Occasional/Nonclassifiable	4,550,070	281,982	-93.80%
Prior-Period Payments & Refunds	923,492,217	585,590,431	-36.59%
<b>Total</b>	<b>68,923,140,068</b>	<b>74,730,705,784</b>	<b>8.43%</b>

Additional details of taxable purchases by industry can be found at [tax.utah.gov/econstats/sales/yearly](http://tax.utah.gov/econstats/sales/yearly)

# Taxable Sales & Purchases by County

County	CY 2019 Taxable Sales	CY 2020 Taxable Sales	Percent Change
Beaver	114,805,870	134,224,442	16.91%
Box Elder	828,515,335	970,868,235	17.18%
Cache	2,090,900,566	2,452,382,057	17.29%
Carbon	420,111,703	439,121,047	4.52%
Daggett	21,641,266	24,987,370	15.46%
Davis	6,028,609,340	6,665,893,431	10.57%
Duchesne	537,205,700	476,830,609	-11.24%
Emery	153,977,693	162,366,475	5.45%
Garfield	168,602,559	144,506,151	-14.29%
Grand	485,468,695	467,107,844	-3.78%
Iron	995,364,213	1,153,868,302	15.92%
Juab	142,064,232	164,183,444	15.57%
Kane	264,331,135	271,789,169	2.82%
Millard	201,938,882	235,391,537	16.57%
Morgan	139,896,267	186,370,581	33.22%
Piute	14,338,097	16,109,462	12.35%
Rich	62,663,272	76,423,385	21.96%
Salt Lake	30,093,152,430	31,377,749,196	4.27%
San Juan	198,462,669	164,191,821	-17.27%
Sanpete	305,127,799	373,796,391	22.50%
Sevier	435,243,223	484,551,371	11.33%
Summit	2,286,859,442	2,256,308,913	-1.34%
Tooele	895,263,594	1,080,726,225	20.72%
Uintah	895,690,582	814,944,418	-9.01%
Utah	11,242,703,087	12,811,205,911	13.95%
Wasatch	738,419,860	889,490,369	20.46%
Washington	4,204,644,068	4,886,838,664	16.22%
Wayne	63,112,007	66,793,701	5.83%
Weber	4,923,265,368	5,589,822,052	13.54%
Indeterminate Location	-29,238,886	-108,136,789	269.84%
<b>Total</b>	<b>68,923,140,068</b>	<b>74,730,705,784</b>	<b>8.43%</b>

# Taxable Sales & Purchases by Select Cities

City	CY 2019 Taxable Sales	CY 2020 Taxable Sales	Percent Change
American Fork	1,248,325,145	1,410,126,142	12.96%
Beaver City	67,649,717	79,671,153	17.77%
Blanding	50,662,127	53,652,787	5.90%
Bountiful	670,040,787	728,717,723	8.76%
Brigham	303,844,983	343,460,326	13.04%
Cedar City	842,567,515	976,657,780	15.91%
Centerville	505,867,076	538,284,090	6.41%
Clearfield	301,995,920	348,140,362	15.28%
Cottonwood Heights	605,791,130	663,995,121	9.61%
Delta	87,417,542	103,055,295	17.89%
Draper	1,789,707,004	1,919,558,546	7.26%
Eagle Mountain	230,655,451	351,930,251	52.58%
Farmington	553,027,348	522,278,132	-5.56%
Heber	481,311,685	574,292,040	19.32%
Herriman	262,296,643	397,906,200	51.70%
Holladay	310,795,512	369,778,654	18.98%
Hurricane	370,538,745	458,969,651	23.87%
Kanab	112,495,575	111,781,606	-0.63%
Kaysville	368,112,173	477,070,528	29.60%
Kearns Township	140,926,498	196,311,429	39.30%
Layton	1,656,701,924	1,858,707,143	12.19%
Lehi	1,440,714,424	1,605,399,864	11.43%
Lindon	669,836,453	782,940,474	16.89%
Logan	1,309,352,886	1,495,388,137	14.21%
Magna Township	175,804,769	257,725,805	46.60%
Midvale	903,431,431	933,191,341	3.29%
Millcreek	885,848,154	1,020,365,770	15.19%
Moab	350,634,019	337,356,005	-3.79%
Monticello	33,859,078	34,722,555	2.55%
Morgan City	87,079,626	114,938,742	31.99%
Murray	2,332,893,270	2,286,454,158	-1.99%
Nephi	90,897,018	101,858,071	12.06%
North Salt Lake	457,694,890	408,250,749	-10.80%
Ogden	1,994,165,686	2,149,933,027	7.81%
Orem	2,647,149,955	2,835,291,606	7.11%
Park City	1,143,154,109	1,056,027,941	-7.62%
Payson	316,395,431	367,945,904	16.29%
Pleasant Grove	467,808,892	525,837,080	12.40%
Price	286,295,240	309,373,434	8.06%
Provo	1,621,552,604	1,678,727,658	3.53%
Richfield	292,215,477	334,235,725	14.38%
Riverdale	887,083,452	956,031,880	7.77%
Riverton	661,394,451	788,476,083	19.21%
Roosevelt	245,153,662	218,046,329	-11.06%
Roy	333,128,089	409,130,226	22.81%
Salt Lake City	9,178,096,008	8,866,974,472	-3.39%
Salt Lake County (Unincorporated)	803,934,074	576,985,722	-28.23%
Sandy	2,568,399,137	2,671,424,461	4.01%
Saratoga Springs	365,494,797	519,460,810	42.13%
South Jordan	1,717,107,951	1,845,741,349	7.49%
South Ogden	439,915,779	499,688,571	13.59%
South Salt Lake	2,017,227,461	2,207,232,371	9.42%
Spanish Fork	879,478,062	1,066,988,523	21.32%
Springdale	124,713,392	116,553,473	-6.54%
Springville	526,433,227	629,705,652	19.62%
St George	2,840,431,208	3,270,483,425	15.14%
Syracuse	277,967,928	334,511,656	20.34%

City	CY 2019 Taxable Sales	CY 2020 Taxable Sales	Percent Change
Taylorsville	616,840,268	679,784,557	10.20%
Tooele City	573,562,987	684,878,383	19.41%
Tremonton	176,129,969	213,088,802	20.98%
Vernal	488,289,154	485,956,161	-0.48%
Washington City	534,692,303	639,704,583	19.64%
West Bountiful	306,193,604	338,649,677	10.60%
West Jordan	1,931,147,884	2,230,420,281	15.50%
West Valley City	2,890,464,711	3,073,666,907	6.34%
Woods Cross	367,295,545	440,968,941	20.06%

## Sales Tax Exemptions

Utah law exempts certain purchases from the sales and use tax. The following presents fiscal year 2021 estimated state revenue impacts for each of the sales tax exemptions under Utah Code §59-12-104. These estimates are based on the best information available; however, in some cases data is limited or unavailable. Exceptions are grouped into the same categories identified in the joint report from the Utah State Tax Commission and the Legislative Fiscal Analyst’s Office on fiscal year 2017 sales tax exemption revenue impacts.

Exemptions are grouped into two major categories: 1) business inputs and 2) non-business inputs. Non-business inputs are further categorized into charitable/government, economic development, economic efficiency, healthcare and other.

### Business Inputs

*Exemptions for purchases that are primarily made by or limited to businesses*

Brief description of sales tax exemption	FY 2021 State Revenue Impact
Certain products purchased by airlines for in-flight use or consumption . . . . .	\$2,300,000
Aircraft parts and equipment for installation in certain aircraft . . . . .	\$8,800,000
Commercials, films and other audio/video sold to broadcasters and others . . . . .	\$7,300,000
Pollution control equipment (includes consumables) . . . . .	\$7,500,000
Machinery, equipment or parts to manufacturers and others . . . . .	\$186,700,000
Certain equipment under certain aerospace or electronics contracts with the federal government . . . . .	\$8,600,000
Certain products primarily used in farming operations . . . . .	\$77,600,000
Hay . . . . .	\$15,700,000
Non-returnable containers, labels, casing for use in packaging TPP . . . . .	Insufficient Data
Property stored in state for resale . . . . .	Insufficient Data
Product purchased for resale in its original form or as a component part of a manufactured good . . . . .	Insufficient Data
Intrastate telecommunications services or fuel for use in compounding a taxable service . . . . .	\$9,000,000
Certain products used by a steel mill . . . . .	\$250,000
Telecommunications service for purposes of providing telecommunications service . . . . .	\$4,400,000
Vehicle or products installed on a vehicle used by an authorized carrier . . . . .	\$18,100,000
Electricity to ski resorts for lifts . . . . .	\$300,000
Ski resort equipment and parts . . . . .	\$85,000
Natural gas, electricity, coal, fuel oil and other fuels for industrial use . . . . .	\$43,000,000
Semiconductor fabricating, processing, research or development materials . . . . .	\$8,300,000
Vehicles used for temporary sporting events. . . . .	Less than \$1,000
Sale-leaseback transactions . . . . .	Insufficient Data

Machinery or equipment purchased by the film industry and used to produce certain media . . . . .	\$4,200,000
Certain machinery, equipment, etc., for or by alternative energy electricity production facility . . . . .	Insufficient Data
Certain machinery, equipment, etc., for or by a waste energy production facility . . . . .	Insufficient Data
Certain purchases for or by a facility that produces fuel from alternative energy . . . . .	Insufficient Data
Building materials shipped out of state and incorporated in to real property. . . . .	Insufficient Data
Address list or database used to send direct mail. . . . .	\$1,800,000
Certain machinery, equipment or software purchased by or for a telecom service provider. . . . .	\$14,100,000
Products used in the research and development of alternative energy technology . . . . .	Insufficient Data
Business property purchased outside the state and brought into the state after first use. . . . .	Insufficient Data
Construction materials for Salt Lake International Airport (material converted to real property only) . . . . .	\$6,400,000
Construction materials for new airport in 2nd class country (material converted to real property only) . . . . .	\$0*
Fuel sold to a common carrier railroad and used in a locomotive engine . . . . .	\$1,280,000
Products to an aircraft repair provider if used to repair aircraft not registered in Utah . . . . .	\$293,000
Construction materials for life science research facility (material converted to real property only) . . . . .	\$780,000
Machinery, equipment or parts used in qualified research (three-year life). . . . .	\$16,400,000
Product used in preparation of food if seller and purchaser are the same (seller already paid sales tax) . . . . .	Insufficient Data
Amusement and recreation machinery or equipment (three-year life; business must charge fee to use) . . . . .	\$571,000
Short-term lodging consumables. . . . .	\$2,560,000
Database access (viewing or retrieval of information) . . . . .	\$1,310,000
Machinery, equipment or parts used for electronic financial payment services (three-year life) . . . . .	\$1,970,000
Business property temporarily brought into the state by an out-of-state business for disaster-related work . . . . .	\$0*
Molten magnesium . . . . .	\$730,000
Machinery, equipment, or parts purchased by certain data centers (one-year economic life) . . . . .	Insufficient Data
Machinery, equipment, etc., purchased by a refinery and used in a specified activity . . . . .	\$2,350,000
Medical Laboratories . . . . .	\$210,000

## Non-Business Inputs - Charitable/Government

Brief description of sales tax exemption	FY 2021 State Revenue Impact
State and local government purchases except for certain construction materials. . . . .	\$56,900,000
Sales to or by religious or charitable organizations . . . . .	\$14,100,000
Certain food or alcohol served by religious, charitable, medical or higher education . . . . .	\$2,020,000
Food stamp purchases . . . . .	\$6,800,000
WIC purchases . . . . .	\$308,000
Sales relating to schools and fundraising sales. . . . .	\$170,000
Copies and publications by a government entity . . . . .	\$540,000
Sales to a public transit district (includes construction materials converted to real property) . . . . .	\$369,000
Sales to or by Heber Valley Railroad . . . . .	\$130,000
Sales of goods and services at a National Guard morale, welfare and recreation facility . . . . .	\$24,000

## Non-Business Inputs - Economic Development

Aircraft manufactured in Utah . . . . .	\$42,000
Certain electricity produced from a new alternative energy source. . . . .	\$118,400
Fuel cell. . . . .	\$56,000

## Non-Business Inputs - Economic Efficiency

Aviation, motor, special fuels (jet, gas, diesel, etc.) . . . . .	\$196,400,000
Vending machine food sold for \$1 or less under certain circumstances . . . . .	\$101,000
Primarily unassisted cleaning of property (coin operated laundry, etc.) . . . . .	\$3,640,000
Non-resident vehicle that is not registered or used in Utah except under specified circumstances . . . . .	\$9,200,000
Isolated or occasional sales if not regularly engaged in business. . . . .	Insufficient Data
Vehicle trade-ins or other trades as part payment for a purchase. . . . .	\$82,700,000
Exclusive sale of seasonal crops and plants if sold during the harvest season by the producer . . . . .	\$605,000
Product brought in by a nonresident for use (product may not be used for business in the state) . . . . .	Insufficient Data
Product for which sales tax was paid to another state (must pay difference if Utah tax is greater). . . . .	Insufficient Data
Non-resident boat that is not registered or used in the state except under specified circumstances . . . . .	\$133,000
45% of a new and 100% of a used manufactured home (based on sales price). . . . .	\$4,400,000
Use of unassisted amusement device. . . . .	\$790,000
Hotel accommodations and services taxed by the Navajo Nation. . . . .	\$75,000
Currency or coinage that is legal tender . . . . .	Insufficient Data
Gold, silver, platinum (bars, coins, etc., not legal tender; content 50%+ gold, silver or platinum) . . . . .	Insufficient Data
Pawnbroker repurchases or redemptions . . . . .	\$1,450,000
Municipal taxes or fees levied on purchaser for enhanced level of municipal service. . . . .	\$11,000
Car wash that does not include cleaning the interior of the vehicle. . . . .	\$9,000
MIDA accommodations and services . . . . .	\$40,000

## Non-business Inputs - Healthcare

Prescription drugs, syringes and stoma supplies . . . . .	\$183,900,000
Prescribed durable medical equipment for home use . . . . .	\$5,130,000
Sales to or by a nonprofit that provides certain services to persons age 60+ . . . . .	\$1,670,000
Prescribed mobility enhancing equipment. . . . .	\$1,270,000
Prosthetic device (prescribed or purchased by medical facility) . . . . .	\$950,000
Prescribed disposable home medical supplies . . . . .	\$2,480,000
Medical Cannabis . . . . .	\$1,900,000

## Non-business Inputs/Other

Newspapers or newspaper subscriptions . . . . .	\$2,110,000
Admissions to college athletic events . . . . .	\$1,330,000
Water in a pipe, conduit, ditch or reservoir . . . . .	\$25,700,000
Textbooks purchased by a student (not including a college book store; seller sales primarily textbooks). . . . .	\$230,000

*\*There are no known state revenue impacts from these exemptions in this fiscal year. However, there could be exempt amounts in other years depending on taxpayer behavior.*



# Property Tax Values and Rates

With the exception of state-assessed properties, county assessors value all taxable real property and personal property which are referred to collectively as “locally assessed” property.

All taxable property in Utah is valued at 100 percent of its fair market value, based upon its location and status as of January 1 of each year.

Fair market value, less any exemptions, equals taxable value and is expressed as a percentage of fair market value. Taxable value is the value against which the tax rate is applied to compute taxes charged.

Currently, primary residential properties receive a 45 percent exemption. Primary residential property is any dwelling used as a person’s primary residence, including condominiums, apartments and rental property, and includes up to one acre of land. The taxable value of all other properties, except some agricultural land, is assessed at 100 percent of fair market value.

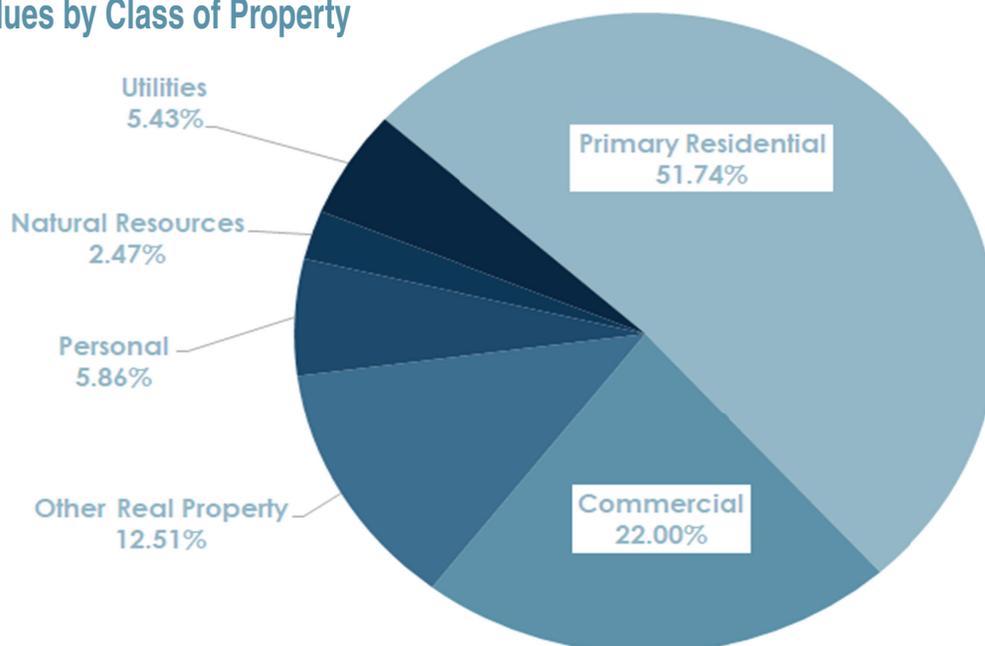
Utah motor vehicles are charged a fee-in-lieu of property taxes based on the age of a vehicle.

## Statewide Valuation by Class of Property

Class of Property	Taxable Value	Market Value	Taxes Charged	Tax Rates	
				Actual	Effective
Primary Residential	176,200,448,570	320,364,451,945	2,100,122,238	1.19%	0.66%
Commercial & Industrial	74,931,532,664	74,931,532,664	895,699,462	1.20%	1.20%
Other Real*	42,610,740,022	42,610,740,022	422,497,373	0.99%	0.99%
Personal	19,945,167,615	19,945,167,615	242,297,959	1.21%	1.21%
Natural Resources	8,408,504,675	8,408,504,675	107,495,713	1.28%	1.28%
Utilities	18,479,464,816	18,479,464,816	215,510,572	1.17%	1.17%
<b>Statewide (without MV)</b>	<b>340,575,858,362</b>	<b>484,739,861,737</b>	<b>3,983,623,316</b>	<b>1.17%</b>	<b>1.17%</b>
Motor Vehicles	13,174,279,162	13,174,279,162	197,614,187	1.50%	1.50%
<b>Statewide (with MV)</b>	<b>353,750,137,524</b>	<b>497,914,140,899</b>	<b>4,181,237,503</b>	<b>1.18%</b>	

\*Other Real includes agricultural land assessed under the Farmland Assessment Act (FAA), and is included in the FAA Taxable Value.

## Taxable Values by Class of Property



## Property Taxes Charged by Entity and County

	General County	%	Schools	%	Cities & Towns	%	Special Districts	%	Total Taxes Charged
Beaver	3,377,732	21%	10,756,660	67%	236,920	1%	1,800,398	11%	16,171,710
Box Elder	11,420,416	18%	40,238,193	64%	6,484,522	10%	4,365,086	7%	62,508,217
Cache	19,400,270	19%	71,881,556	69%	12,152,974	12%	656,808	1%	104,091,608
Carbon	7,060,198	25%	15,907,602	55%	2,030,754	7%	3,790,328	13%	28,788,882
Daggett	1,342,915	43%	1,598,743	51%	94,376	3%	70,212	2%	3,106,246
Davis	53,925,528	15%	217,939,049	62%	37,575,409	11%	40,525,384	12%	349,965,370
Duchesne	8,827,520	25%	23,409,583	65%	1,260,016	4%	2,501,194	7%	35,998,313
Emery	10,321,600	37%	13,098,015	46%	625,752	2%	4,140,754	15%	28,186,121
Garfield	1,051,162	17%	4,532,637	72%	395,116	6%	276,025	4%	6,254,940
Grand	6,378,053	27%	15,325,481	66%	468,922	2%	1,099,241	5%	23,271,697
Iron	8,399,490	15%	32,649,750	58%	8,322,556	15%	6,662,497	12%	56,034,293
Juab	3,467,225	22%	10,146,562	65%	555,952	4%	1,508,468	10%	15,678,207
Kane	6,050,957	37%	8,217,352	51%	974,486	6%	948,015	6%	16,190,810
Millard	9,121,369	32%	17,013,261	60%	621,939	2%	1,625,537	6%	28,382,106
Morgan	4,045,888	22%	12,907,027	72%	450,020	2%	600,388	3%	18,003,323
Piute	497,022	35%	737,596	52%	164,656	12%	27,692	2%	1,426,966
Rich	1,713,661	21%	5,717,633	69%	247,893	3%	592,555	7%	8,271,742
Salt Lake	280,305,682	17%	832,551,972	50%	291,013,477	17%	262,463,863	16%	1,666,334,994
San Juan	3,152,644	26%	6,782,579	57%	566,019	5%	1,497,971	12%	11,999,213
Sanpete	5,578,175	25%	13,846,746	62%	1,604,585	7%	1,204,586	5%	22,234,092
Sevier	7,168,303	33%	12,681,841	58%	1,885,396	9%	-	0%	21,735,540
Summit	20,971,017	11%	106,016,629	56%	22,476,696	12%	38,719,825	21%	188,184,167
Tooele	10,815,032	14%	54,501,975	69%	6,915,623	9%	6,469,879	8%	78,702,509
Uintah	14,363,386	29%	29,815,793	59%	773,326	2%	5,348,427	11%	50,300,932
Utah	64,954,605	11%	399,534,560	69%	85,152,356	15%	30,656,864	5%	580,298,385
Wasatch	15,908,134	17%	62,799,419	67%	4,299,113	5%	10,333,287	11%	93,339,953
Washington	25,002,543	12%	133,817,168	67%	23,782,059	12%	18,207,997	9%	200,809,767
Wayne	804,638	30%	1,840,262	68%	37,251	1%	10,332	0%	2,692,483
Weber	60,265,330	23%	136,575,591	52%	30,961,933	12%	36,857,877	14%	264,660,731
<b>Statewide</b>	<b>665,690,495</b>	<b>17%</b>	<b>2,292,841,235</b>	<b>58%</b>	<b>542,130,097</b>	<b>14%</b>	<b>482,961,490</b>	<b>12%</b>	<b>3,983,623,317</b>

# Property Taxes Charged by Class

Prior to 1930, property tax served as the major source of revenue for both state and local governments in Utah.

Although the property tax has become progressively less important in Utah finances, it still remains the number one source of revenue for most local governments.

In some of the larger cities, however, the property tax is gradually being replaced by the local sales tax as the principal revenue producer.

With the exception of property exempted by the State Constitution or federal laws, all tangible property is subject to property tax. After a property is valued for tax purposes either by the State Tax Commission or the local county assessor, local governments, using the value, establish the rate to be applied to the property. Thus, property taxes imposed on specific properties are the result of the following two main elements:

1. the value that is placed on the property for taxing purposes, and
2. the combined tax rates that are charged by the local governments that levy the tax.

## Locally Assessed

County	Real Property	Personal Property	Total Locally Assessed
Beaver	4,853,782	3,952,588	8,806,371
Box Elder	41,322,887	7,968,126	49,291,013
Cache	92,240,943	7,717,178	99,958,121
Carbon	17,555,561	1,465,675	19,021,235
Daggett	1,754,975	32,249	1,787,224
Davis	308,096,697	31,148,407	339,245,104
Duchesne	17,975,556	1,213,973	19,189,529
Emery	4,259,104	700,751	4,959,855
Garfield	5,434,704	131,560	5,566,264
Grand	17,899,170	638,707	18,537,877
Iron	40,935,155	9,847,585	50,782,740
Juab	8,704,959	663,694	9,368,653
Kane	15,078,763	483,583	15,562,346
Millard	7,988,928	2,322,327	10,311,255
Morgan	14,274,027	669,858	14,943,885
Piute	1,176,873	8,077	1,184,950
Rich	6,650,546	624,608	7,275,154
Salt Lake	1,461,176,293	106,004,041	1,567,180,334
San Juan	6,214,014	1,129,185	7,343,199
Sanpete	19,863,331	664,379	20,527,710
Sevier	15,948,999	696,656	16,645,655
Summit	180,981,194	2,360,543	183,341,737
Tooele	62,598,772	3,890,956	66,489,728
Uintah	23,289,071	1,662,159	24,951,230
Utah	525,149,785	30,517,604	555,667,389
Wasatch	90,615,167	1,024,659	91,639,826
Washington	189,336,906	5,595,066	194,931,972
Wayne	2,503,619	79,085	2,582,704
Weber	234,439,294	19,084,680	253,523,974
<b>Statewide</b>	<b>3,418,319,073</b>	<b>242,297,959</b>	<b>3,660,617,032</b>

## Centrally Assessed and Totals

County	Total Utilities	Total Natural Resources	Total Centrally Assessed	Total Locally & Centrally Assessed
Beaver	6,410,330	955,010	7,365,339	16,171,710
Box Elder	10,905,402	2,311,803	13,217,205	62,508,218
Cache	3,849,180	284,307	4,133,487	104,091,608
Carbon	5,168,797	4,598,850	9,767,648	28,788,883
Daggett	1,234,342	84,679	1,319,021	3,106,245
Davis	9,975,979	744,287	10,720,266	349,965,370
Duchesne	2,577,562	14,231,226	16,808,788	35,998,317
Emery	21,940,317	1,285,949	23,226,265	28,186,120
Garfield	539,606	149,071	688,677	6,254,941
Grand	3,714,817	1,019,002	4,733,820	23,271,697
Iron	5,060,338	191,214	5,251,553	56,034,293
Juab	5,673,292	636,262	6,309,555	15,678,208
Kane	468,500	159,963	628,464	16,190,810
Millard	13,564,716	4,506,135	18,070,852	28,382,106
Morgan	2,770,650	288,788	3,059,438	18,003,322
Piute	213,263	28,754	242,017	1,426,967
Rich	992,230	4,358	996,587	8,271,741
Salt Lake	59,737,814	39,416,840	99,154,654	1,666,334,988
San Juan	2,362,491	2,293,523	4,656,015	11,999,213
Sanpete	994,345	712,037	1,706,382	22,234,092
Sevier	2,074,620	3,015,265	5,089,885	21,735,540
Summit	4,133,190	709,238	4,842,428	188,184,165
Tooele	7,780,155	4,432,627	12,212,782	78,702,509
Uintah	5,482,600	19,867,101	25,349,702	50,300,931
Utah	22,563,760	2,067,236	24,630,996	580,298,385
Wasatch	1,240,832	459,297	1,700,128	93,339,954
Washington	5,527,357	350,438	5,877,795	200,809,767
Wayne	98,636	11,143	109,780	2,692,484
Weber	8,455,450	2,681,307	11,136,757	264,660,731
<b>Statewide</b>	<b>215,510,572</b>	<b>107,495,713</b>	<b>323,006,284</b>	<b>3,983,623,316</b>

## Centrally Assessed Property

The State Tax Commission's Property Tax Division is responsible for the valuation, appraisal and audit of mines, oil and gas, pipelines, power, airlines, motor carriers, telecommunications, railroads and rail cars.

The market value of multi-state utilities is determined by unit value. This approach values all intra-state or interstate properties as a unit.

The value is allocated to the State of Utah and then to the county where a property is located.

Properties of mining, gas and oil companies are physically valued to arrive at fair market value or by capitalizing net revenue. Listed below are the 25 largest centrally-assessed companies for the 2020 assessment year based on values established by the State of Utah. The rankings and values may change following an appeal.

## Utah's 25 Largest Centrally Assessed Companies

- |                                       |                                   |
|---------------------------------------|-----------------------------------|
| 1. PacifiCorp                         | 14. Delta Airlines                |
| 2. Kennecott Utah Copper Corp         | 15. Mid American Pipeline Co      |
| 3. Questar Gas                        | 16. Graymont Western US IN        |
| 4. Union Pacific Railroad Co          | 17. CH4 Finley Operating LLC      |
| 5. Verizon Wireless                   | 18. UNEV Pipeline LLC             |
| 6. Intermountain Power Agency         | 19. Compass Minerals Ogden Inc    |
| 7. Centurylink Inc                    | 20. Skywest Inc                   |
| 8. Ruby Pipeline LLC                  | 21. EP Energy E&P Company         |
| 9. Kern River Gas Trans CP            | 22. T Mobile US Inc               |
| 10. AT&T Inc                          | 23. Kerr-McGee Oil & Gas Onshore  |
| 11. First Wind Energy - Milford, Utah | 24. Ovintiv Production Inc (GMBU) |
| 12. Questar Pipeline Company          | 25. Deseret Generation/Trans Coop |
| 13. Staker & Parson Companies         |                                   |

## Largest Centrally Assessed Companies by County

- |  |  |
|--|--|
| Beaver . . . . . First Wind Energy           | Piute . . . . . PacifiCorp                           |
| Box Elder . . . . . Ruby Pipeline LLC        | Rich . . . . . Ruby Pipeline LLC                     |
| Cache . . . . . PacifiCorp                   | Salt Lake . . . . . Kennecott Utah Copper Corp       |
| Carbon . . . . . Union Pacific Railroad      | San Juan . . . . . Elk Operating Services            |
| Daggett . . . . . Questar Pipelines          | Sanpete . . . . . Redmond Minerals                   |
| Davis . . . . . PacifiCorp                   | Sevier . . . . . Wolverine Operating Company of Utah |
| Duchesne . . . . . EP Energy E&P Company LP  | Summit . . . . . PacifiCorp                          |
| Emery . . . . . PacifiCorp                   | Tooele . . . . . PacifiCorp                          |
| Garfield . . . . . Garkane Energy            | Uintah . . . . . Kerr/McGee Oil & Gas Onshore LP     |
| Grand . . . . . Mid America Pipeline         | Utah . . . . . PacifiCorp                            |
| Iron . . . . . PacifiCorp                    | Wasatch . . . . . PacifiCorp                         |
| Juab . . . . . PacifiCorp                    | Washington . . . . . PacifiCorp                      |
| Kane . . . . . Garkane Energy Coop Inc       | Wayne . . . . . Garkane Energy Coop                  |
| Millard . . . . . Intermountain Power Agency | Weber . . . . . PacifiCorp                           |
| Morgan . . . . . SLC Pipeline LLC            |  |

# Property Tax Relief

The State of Utah and county governments provided \$41,648,363 in property tax relief to 39,561 individuals in 2020. Tax relief is administered by county governments.

County governments provide tax relief to the indigent, blind and veterans. The state funds property tax relief through the Circuit Breaker program. In 2020 the state provided \$5,737,992 in property tax relief.

Brief summaries of the property tax relief categories are discussed below. Details of the law are found in various parts of Utah Code §59-2.

## Blind

For 2021, up to \$11,500 taxable value of real and/or personal property owned by a blind person, their unmarried widow, widower or minor orphan is exempt from property taxation.

## Indigent

An indigent abatement may be granted in an amount of 50 percent of taxes levied, not to exceed \$1,067 for 2020 or 2021. An indigent deferral may also be granted for all or any portion of the tax; however, interest accrues.

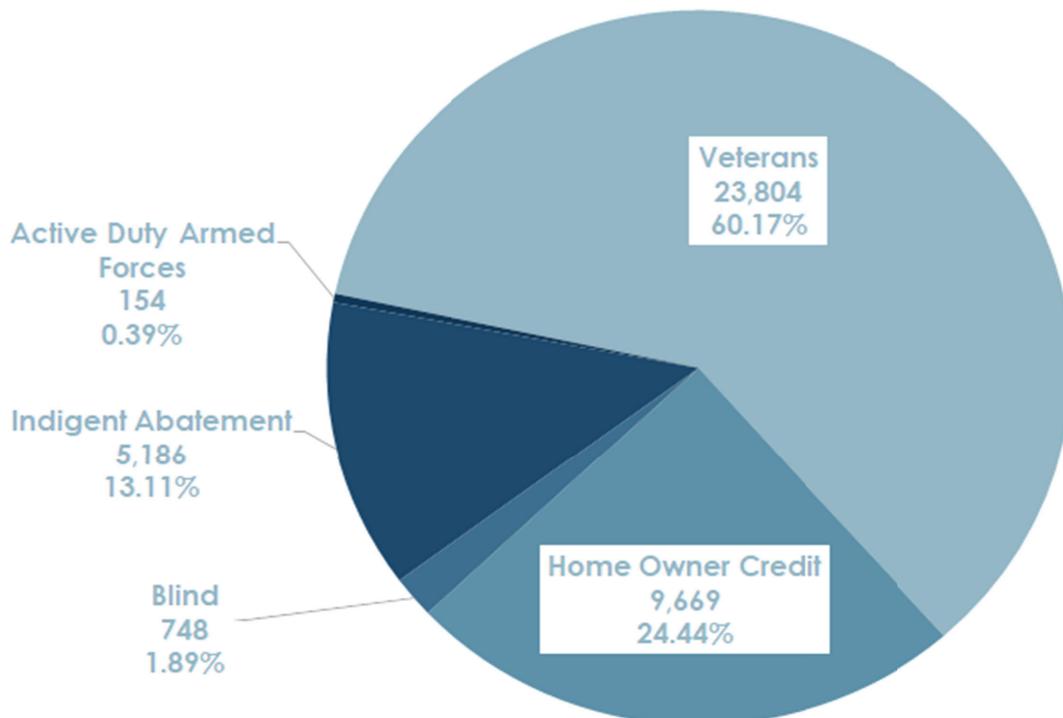
## Military Service

An exemption of up to \$275,699 (2021) in taxable value on a primary residence or non-business personal property may be granted to a disabled veteran, to an unmarried widow or widower of the veteran, or to minor orphans. An exemption may also be granted to the widow, widower or minor orphan of a veteran who was killed in action or died in the line of duty.

Tax relief is given to active duty or reserve military members who have been deployed outside of Utah for at least 200 days.

## Low-income Elderly

Elderly and low income or widowed homeowners and mobile homeowners may apply through the county for circuit breaker relief of up to \$1,067 for 2021. Elderly, low income renters may also be eligible and may apply for relief to the State Tax Commission.



# Property Tax Relief by County

	Active Duty Armed Forces	Veterans with Disabilities	Blind	Homeowners Credit	Indigent Abatement	Total
Beaver	0	49	0	59	14	122
Box Elder	1	457	21	243	218	940
Cache	0	585	7	233	12	837
Carbon	0	211	11	345	134	701
Daggett	1	13	1	1	2	18
Davis	35	4,523	94	822	85	5,559
Duchesne	0	114	8	169	57	348
Emery	0	58	1	77	1	137
Garfield	0	50	6	60	18	134
Grand	0	71	4	146	95	316
Iron	1	543	16	697	275	1,532
Juab	2	77	1	55	7	142
Kane	0	99	3	102	54	258
Millard	0	75	4	89	10	178
Morgan	4	182	3	26	25	240
Piute	0	14	1	47	19	81
Rich	0	16	1	13	0	30
Salt Lake	41	7,758	285	2,399	879	11,362
San Juan	0	62	0	47	29	138
Sanpete	0	202	3	198	138	541
Sevier	0	188	3	264	371	826
Summit	2	172	11	98	92	375
Tooele	6	746	12	276	305	1,345
Uintah	2	151	12	262	13	440
Utah	21	2,127	74	850	272	3,344
Wasatch	0	149	6	178	172	505
Washington	3	1,828	48	924	1,598	4,401
Wayne	0	15	0	42	9	66
Weber	35	3,269	112	947	282	4,645
<b>TOTAL</b>	<b>154</b>	<b>23,804</b>	<b>748</b>	<b>9,669</b>	<b>5,186</b>	<b>39,561</b>

# Average Property Tax Rates

County	Number of Tax Areas	Minimum	Range of Rates Maximum	Average Tax Rates <sup>1</sup>
Beaver	16	0.008441	0.010969	0.009275
Box Elder	69	0.009858	0.012858	0.010750
Cache	53	0.009244	0.011810	0.010532
Carbon	18	0.015246	0.020255	0.016605
Daggett	8	0.009568	0.011477	0.010453
Davis	123	0.009885	0.013522	0.012117
Duchesne	29	0.013078	0.015669	0.014037
Emery	25	0.010219	0.014527	0.013012
Garfield	28	0.007909	0.010620	0.008642
Grand	13	0.010605	0.012997	0.011135
Iron	32	0.007975	0.010884	0.009991
Juab	15	0.010863	0.013549	0.011894
Kane	17	0.009262	0.013263	0.010258
Millard	19	0.010678	0.013989	0.011601
Morgan	19	0.012461	0.014005	0.013378
Piute	7	0.008523	0.010696	0.009913
Rich	17	0.005810	0.007415	0.006514
Salt Lake	370	0.010116	0.017367	0.013264
San Juan	11	0.012454	0.015548	0.013393
Sanpete	22	0.010842	0.015783	0.013091
Sevier	15	0.011738	0.015606	0.013087
Summit	63	0.014679	0.006153	0.008691
Tooele	40	0.012171	0.016143	0.013881
Uintah	22	0.011517	0.014641	0.012594
Utah	137	0.009073	0.014696	0.010794
Wasatch	45	0.012067	0.014172	0.012757
Washington	49	0.008050	0.011126	0.009466
Wayne	7	0.006431	0.007109	0.006654
Weber	268	0.009665	0.015413	0.011953
<b>Statewide</b>	<b>1,557</b>			<b>0.011370</b>

<sup>1</sup>"Average Tax Rates" are computed by dividing total local and centrally assessed taxes charged by total taxable value, excluding motor vehicle fee-in-lieu value.

## House Bills

### **HB 19** County Classification Amendments

**Rep. Casey Snider**

*(Effective May 5, 2021)*

- Increases the population minimum for classification as a county of the first class from 700,000 to 1,000,000; increases the population bracket for classification as a county of the second class from 125,000 or more but less than 700,000 to 175,000 or more but less than 1,000,000; and increases the population bracket classification as a county of the third class from 31,000 or more but less than 175,000 to 40,000 or more but less than 175,000.

### **HB 30** Tax Modifications

**Rep. Stewart E. Barlow**

*(Effective May 5, 2021)*

- Authorizes the Tax Commission to disclose to a county, city, town, metro township, or military installation development authority tax collection data needed to verify revenue collected by the Tax Commission within the jurisdiction; clarifies that at least one new owner of residential property is required to sign a declaration that the property qualifies for the primary residential exemption (previously all new owners were required to sign); effective for a tax year beginning on or after January 1, 2021, reduces the rate used to calculate certain corporate and individual income tax credits from 5 percent to 4.95 percent.

### **HB 39** Corporate Tax Unadjusted Income Amendments

**Rep. Douglas V. Sagers**

*(Retrospective to the last taxable year of a taxpayer beginning on or before Dec. 31, 2017 and a taxable year beginning on or after Jan. 1, 2018)*

- Modifies the definition of “special deductions” for purposes of calculating Utah “unadjusted income;” defines “special deduction” to include deductions under IRC Section 250 and IRC Section 965(c); clarifies that amounts included in federal taxable income under IRC Section 965(a) and IRC Section 951A qualify for the 50 percent corporate dividends received deduction under §59-7-106(1)(k).

### **HB 40** Tax Status Disclosure Amendments

**Rep. Norman K. Thurston**

*(Effective May 5, 2021)*

- Requires the Tax Commission, upon request, to provide the Alcoholic Beverage Control Commission information showing whether a license applicant or an existing licensee is current on all state tax obligations.

### **HB 46** Student Prosperity Savings Program Amendments

**Rep. Steve Eliason**

*(Retrospective to a taxable year beginning on or after Jan. 1, 2021)*

- Repeals the corporate income tax deduction and the individual income tax credit for donations to the Student Prosperity Savings Program.

### **HB 57** Armed Forces Amendments

**Rep. Jefferson S. Burton**

*(Effective May 5, 2021)*

- Modifies the definition of “armed forces” to include the “space force”; specifies that, for purposes of the nonrefundable individual income tax credit for combat-related death, the definition change is retrospective to a taxable year beginning on or after January 1, 2021.

**HB 86 Social Security  
Tax Amendments**  
Rep. Walt Brooks

*(Retrospective to a taxable year  
beginning on or after Jan. 1, 2021)*

- Enacts an apportionable, nonrefundable, individual income tax credit equal to 4.95 percent of the social security benefits that are included in the filer’s federal adjusted gross income; prohibits a filer from carrying the credit forward or back to another tax year; prohibits a filer from claiming the credit in the same tax year that the filer claims the retirement tax credit under §59-10-1019; phases out the tax credit by \$0.25 for each dollar over modified adjusted gross income; and defines “modified adjusted gross income” by filing status as \$25,000 for married filing separately, \$30,000 for single, and \$50,000 for married filing jointly.

**HB 91 Tax Credit for Alternative  
Fuel Heavy Duty Vehicles**  
Rep. Andrew Stoddard

*(Retrospective to a taxable year  
beginning on or after Jan. 1, 2021)*

- Enacts a nonrefundable corporate, gross receipts, and individual income tax credit for the purchase of a qualified heavy duty vehicle; specifies that the credit amount is equal to the amount stated on a tax credit certificate issued to the claimant by the director of the Division of Air Quality; limits the maximum value of the tax credit to an amount based on the calendar year in which the qualified purchase occurs; allows the credit to be carried forward for 5 years; requires the director of Division of Air Quality to annually report to the Tax Commission a list of taxpayers to which a tax credit certificate has been issued and the amount of each credit; and prohibits the credit from being assigned to another person.

**HB 115 Municipal Boundary  
Modifications**  
Rep. Steve Waldrip

*(Effective March 16, 2021)*

- Prohibits a municipality from annexing an area proposed for incorporation in a feasibility study or supplemental feasibility study until the Lieutenant Governor holds the first public hearing on the proposed incorporation and the time period has expired for an eligible landowner to ask the Lieutenant Governor for exclusion of their property from the incorporation; requires an applicant for a cross-county annexation to send a written notice of intent to the legislative body of each municipality which considers the affected area part of their expansion area; allows a landowner, who owns more than 1 percent of assessed value of all property in an affected area, 10 percent of total private land area within an affected area, or land located in a mining protection area, to petition for complete or partial exclusion from incorporation while the Lieutenant Governor holds the public hearings required for the feasibility study.

**HB 170 Vehicle Registration  
Renewal Notice Requirements**  
Rep. Scott H. Chew

*(Effective March 11, 2021)*

- Requires the Motor Vehicle Division to resume mailing renewal notifications to vehicle owners at least 30 days before the expiration date of a vehicle’s registration; and requires the Motor Vehicle Division to provide a process by which a vehicle owner can sign up to receive electronic notifications instead of the mailed notification.

**HB 195 Vehicle, Boat and Trailer  
Registration Amendments**  
Rep. Adam Robertson

*(Effective Jan. 1, 2022)*

- Requires the Motor Vehicle Division to create a process to automatically renew the registration of motor vehicles, off-highway vehicles and watercraft; provides that, if a vehicle is subject to an emissions inspection, the automatic renewal cannot process until the emissions inspection is completed; and authorizes vehicles in a commercial fleet to receive registration decals that are valid for the life of the vehicle so long as the vehicle remains part of the fleet and the registration fees are paid.

**HB 221** Property Tax Records  
 Rep. Joel Ferry  
 (Effective May 5, 2021)

- Clarifies that a record submitted by a taxpayer to establish eligibility for property tax exemption, deferral, abatement or relief is a private record for purposes of the Government Record Access and Management Act.

**HB 223** Alternative Fuel  
 Incentives Amendments  
 Rep. Melissa G. Ballard  
 (Effective Jan. 1, 2022)

- Enacts refundable corporate and individual income tax credits for hydrogen production systems; the credit is equal to the amount shown on a certificate issued by the Office of Energy Development (OED); authorizes OED to issue tax credits equal to the product of \$0.12 and the number of kilograms of hydrogen produced from either renewable or nonrenewable sources during the tax year; limits OED from issuing a tax credit to a claimant for more than 5,600 metric tons of hydrogen production in a tax year or for production occurring after the first 48 months after the hydrogen production system is placed in commercial service; and requires OED to electronically report to the Tax Commission for each certificate issued: the claimant's name and identifying information, the amount of the tax credit, and the date the system was installed.

**HB 243** Privacy Protection  
 Amendments  
 Rep. Francis Gibson  
 (Effective May 5, 2021)

- Requires the Governor to appoint a Government Operations Privacy Officer; and directs the Officer to compile and post information on the governor's website about the privacy practices of state agencies regarding use and storage of personal data.

**HB 244** First Class County Highway  
 Road Funds Amendments  
 Rep. James A. Dunnigan  
 (Effective May 5, 2021)

- Reallocates the revenue from the \$10 local option highway construction and transportation corridor preservation fee from the current allocation of 70 percent to the County of the First Class Highway Projects Fund and 30 percent to the Local Highway and Transportation Corridor Preservation Fund to the new allocation of 50 percent to the County of the First Class Highway Projects Fund, 20 percent to the legislative body of a county of the first class, and 30 percent to the Local Highway and Transportation Corridor Preservation Fund.

**HB 270** Property Tax Valuation  
 Amendments  
 Rep. Timothy D. Hawkes  
 (Retrospective to Jan. 1, 2021)

- Modifies the definition of "final assessed value" to include the value given to locally assessed real property by stipulation between the parties; defines "qualifying change" for purposes of excluding locally assessed real property from being considered qualified real property as being either a physical improvement, a zoning change, or a change in the legal description; clarifies that a physical improvement is a qualifying change if the fair market value of a physical improvement is at least the greater of 10 percent of fair market value of the real property or \$20,000; clarifies that a zoning change is a qualifying change if the fair market value of real property increases solely as a result of the zoning change; and clarifies that a change in the legal description of real property is a qualifying change if the fair market value of the real property increases solely as a result of the change in the legal description of the real property.

**HB 272** Special License  
 Plate Amendments  
 Rep. Paul Ray  
 (Effective Oct. 15, 2021)

- Renames the Organ Donation Contribution Fund as the Allyson Gamble Organ Donation Contribution Fund; creates the Donate Life support special group license plate; and requires a donation of \$25 or more to the Allyson Gamble Organ Donation Contribution Fund for each registration and renewal.

**HB 390** Urban Farming Amendments  
Rep. Mike L. Kohler  
*(Effective May 5, 2021)*

- Modifies the definition of “urban farming” in all applicable counties to allow engaging in livestock production including grazing.

**HB 433** Amendments Related to Infrastructure Funding  
Rep. Mike Schultz  
*(Effective May 5, 2021)*

- Creates within the Transportation Investment Fund of 2005 (TIF) the Cottonwood Canyons Transportation Investment Fund (CTIF); beginning for the 2021 fiscal year, requires the Tax Commission to annually reduce the deposit of revenue into the TIF under §§59-12-103(7)(c)(iii) and (8)(c)(i) by the amount of the deposits in the CTIF for the previous fiscal year under §§59-12-103(7)(b)(iv) and (8)(c)(iv) plus 25 percent of additional growth revenue not to exceed \$20,000,000 for any single fiscal year; defines “additional growth revenue” and “relevant revenue” for purposes of calculating the allocation of revenue between the TIF and the CTIF.

**HCR 2** Concurrent Resolution on Effect of Federal Land Valuation Model  
Rep. Kevin J. Stratton  
*(Effective May 5, 2021)*

- Explains that the federal land valuation model, developed under the direction of the Federalism Commission, is meant only to help the state establish the fair market value of federal land within the state for purposes of showing the inadequacy of the federal Payments in Lieu of Taxes and must not be used for the purpose of greenbelt land valuation.

## Senate Bills

**SB 1** Public Education Base Budget Amendments  
Sen. Lincoln Fillmore  
*(Effective July 1, 2021)*

- Provides that the minimum basic local amount for fiscal year 2022 is \$575,931,800 (up from \$547,952,600); sets the preliminary estimate for the minimum basic tax rate for fiscal year 2022 at .001554 (down from .001576); sets the WPU value amount for fiscal year 2022 at \$22,484,800 in statewide revenue (up from \$20,600,000); sets the preliminary estimate for the WPU value rate for fiscal year 2022 at 0.000063 (up from 0.000027); enacts provisions and a repeal date for a Supplemental Educator COVID-19 Stipend; and repeals a budgetary obligation related to increases in the value of the WPU.

**SB 11** Military Retirement Income Tax Amendments  
Sen. Wayne Harper  
*(Retrospective to taxable year beginning Jan. 1, 2021)*

- Defines “military retirement pay”; enacts an apportionable, nonrefundable, individual income tax credit equal to 4.95 percent of the military retirement pay included in a filer’s federal adjusted gross income; and prohibits the credit from being carried forward or back to another year or from being claimed in the same year that the filer claims the retirement tax credit under §59-10-1019.

## **SB 18** Property Tax Exemption Amendments

**Sen. Wayne Harper**

*(Effective Jan. 1, 2022)*

- Increases the personal property tax exemption from \$15,300 to \$25,000; modifies the calculation of the certified tax rate by excluding the difference in property tax revenue resulting from the business personal property tax exemption increase; repeals the exemption for taxable tangible personal property items, except for an item of non-capitalized personal property that has an acquisition cost of \$1,000 and has reached 15 percent good or less; and modifies the exemption for personal property owned by a business that has an acquisition cost of \$500 or less by requiring that the item is not critical to business operations.

## **SB 24** Property Tax Revisions

**Sen. Curtis Bramble**

*(Effective May 5, 2021)*

- Authorizes counties, upon a taxpayer's showing of reasonable cause, to waive or reduce a penalty imposed for failure to submit the signed statement required under §59-2-306; and, retrospective to January 1, 2021, removes the November 30th application deadline for part-year residential property exemption, which resolves the conflict between the application deadline and the September 15th property tax appeal deadline.

## **SB 25** Corporate Tax Amendments

**Sen. Curtis Bramble**

*(Retrospective to a taxable year beginning on or after Jan. 1, 2021)*

- Requires the Tax Commission to annually determine whether the IRS has released adequate corporate guidance regarding how to calculate the 80 percent of taxable income net operating loss limitation; and directs the Tax Commission, if by April 15 it finds that adequate federal guidance is unavailable for the previous tax year, to electronically notify the Revenue and Taxation Interim Committee (before the committee's next meeting) that the Tax Commission will apply the alternative calculation of the 80 percent limitation.

## **SB 26** Property Tax Relief Amendments

**Sen. Gene Davis**

*(Retrospective to Jan. 1, 2021)*

- Modifies the definition of "household income" to exclude Social Security Disability Income payments, income from household members who are under 18, and income from a parent or grandparent by blood, marriage or adoption of the claimant or the claimant's spouse; prohibits an individual who did not own the residence for an entire calendar year from receiving the homeowner's credit or the 20 percent reduction in fair market value; and modifies the annual CPI adjustment for the income brackets and credit amounts for the homeowner's and renter's credits to be based on CPI-Housing instead of CPI-All.

## **SB 35** Income Tax Domicile Amendments

**Sen. Curtis Bramble**

*(Retrospective to a taxable year beginning on or after Jan. 1, 2021)*

- Provides that, in assessing individual income tax, an individual may not be found to have Utah domicile based solely on a dependent being enrolled in a Utah public school if the individual is a noncustodial parent who was never married to the custodial parent.

## **SB 36** Tax Commission Bond Requirement Amendments

**Sen. Curtis Bramble**

*(Effective May 5, 2021)*

- Authorizes the Tax Commission to waive the bond requirement for a person whose sales or withholding tax license was revoked for a delinquency, provided the person is in compliance with a Tax Commission payment agreement.

## **SB 37** Public Infrastructure District Revisions

**Sen. Daniel McCay**

*(Effective May 5, 2021)*

- Renumbers provisions related to public infrastructure districts.

**SB 42** Tax Commission  
Collection Amendments  
Sen. Curtis S. Bramble  
(Effective July 1, 2021)

- Permits the Tax Commission to disclose a taxpayer's identifying information, contact information, and tax debt to an outside collection agency that has contracted with the Tax Commission for the collection of tax debt; allows the collection agency to re-disclose taxpayer information to a third party to help collect the debt; subjects the collection agency and the third party to the confidentiality requirements and penalty provisions regarding taxpayer information; and authorizes the Tax Commission to issue administrative garnishments as an alternative to the current judicial garnishment process.

**SB 58** Metro Township Amendments  
Sen. Karen Mayne  
(Effective May 5, 2021)

- Authorizes a metro township to impose the municipal energy sales and use tax and the municipal telecommunication's license tax.

**SB 65** Community Reinvestment  
Agency Amendments  
Sen. Wayne Harper  
(Effective May 5, 2021)

- Authorizes a community reinvestment agency (CRA) to levy a property tax within its geographic boundaries if the CRA enters into an interlocal agreement with a taxing entity in accordance with §17C-1-1002 for the purpose of transferring all or part of the taxing entity's project area incremental revenue; states that incremental value transferred to the CRA and ad valorem property tax revenue that the CRA budgets for a prior year shall be the basis for calculating the certified tax rate for the CRA.

**SB 72** Open and Public  
Meetings Amendments  
Sen. Lincoln Fillmore  
(Effective May 5, 2021)

- Prohibits a vote in a closed meeting, except to end the closed portion of the meeting; and provides that a motion to end the closed portion of a meeting may be approved by a majority vote.

**SB 73** Vehicle Registration Checkoff  
and Fee Amendments  
Sen. Lincoln Fillmore  
(Effective Jan. 1, 2022)

- Requires the Motor Vehicle Division to provide a credit against the fees and taxes charged to register a vehicle if, immediately before buying a vehicle, a person leased and was the registrant of the vehicle, and the fees and taxes for registering the vehicle were paid; specifies that this credit only applies to the fees and taxes paid while the person leased the vehicle and that the value of the credit is equal to the remaining term of that registration period; creates a new voluntary registration contribution of \$3 to support the Emergency Medical Services Grant Program and the Search and Rescue Financial Assistance Program; allows the Motor Vehicle Division to keep administrative costs of collecting and transferring the contributions; allows the Motor Vehicle Division to keep the first \$1,000 collected from this contribution to cover the cost to change the registration form; and splits the remaining contribution amounts monthly between the Emergency Medical Services System Account and the Search and Rescue Financial Assistance Program.

**SB 77** Kiwanis Special  
Group License Plate  
Sen. Michael K. McKell  
(Effective Nov. 1, 2021)

- Creates the Kiwanis Special Group License Plate and requires all recipients of the plate to annually donate \$25 or more to public education on behalf of the Kiwanis International clubs.

**SB 104** Tax Levy for Animal Control  
Sen. Todd D. Weiler  
(Effective July 1, 2021)

- Authorizes counties of the 2nd, 3rd, 4th, 5th, and 6th class which are the sole provider of animal welfare services to impose a property tax equal to 0.0002 or less of taxable value to fund animal welfare services; requires a county seeking to levy this tax to notify the Tax Commission of the names of the involved municipalities and a calculation of the revenue that will be generated; provides that for the first calendar year in which a county imposes this levy it must reduce the levy imposed for general tax purposes by the amount needed to offset the revenue this levy generates.

**SB 110 Tax Commission  
Appeal Amendments**  
Sen. Lincoln Fillmore  
*(Effective May 5, 2021)*

- Requires the State Tax Commission to stay a property tax appeal if a commission decision involving the same taxpayer, the same legal issue or valuation principle, and to a material degree the same facts are before a court on judicial review.

**SB 125 Open and Public  
Meetings Act Amendments**  
Sen. David G. Buxton  
*(Effective May 5, 2021)*

- Requires any public body holding an electronic meeting to provide facilities at an anchor location for the public to attend the meeting, and a means for members of the public who are not present at the anchor location to attend the meeting remotely; specifies that the requirement to provide facilities at an anchor location do not apply if the public body's chair finds that holding the meeting under those conditions presents a substantial risk to the health or safety of persons present at the anchor location, or if the location where the public body would normally meet has been ordered closed to the public for health or safety reasons.

**SB 133 Severance Tax  
Revenue Amendments**  
Sen. David P. Hinkins  
*(Effective May 5, 2021)*

- Creates the Division of Air Quality Oil, Gas, and Mining Restricted Account, the Division of Water Quality Oil, Gas, and Mining Restricted Account, the Division of Oil, Gas, and Mining Restricted Account, the Utah Geological Survey Oil, Gas, and Mining Restricted Account, and the New Severance Tax Revenue Special Revenue Fund; beginning July 1, 2021, directs the Tax Commission to divide oil and gas severance revenues proportionally among the newly created accounts after first making the deposits or credits required under §§51-9-305, 59-5-116 and 59-5-119; provides for alternative deposits if oil and gas severance tax revenue is insufficient to cover the deposits required under the primary method.

**SB 153 Utah Personal  
Exemption Amendments**  
Sen. Lincoln Fillmore  
*(Retrospective to a taxable year  
beginning on or after Jan. 1, 2021)*

- Increases the Utah personal exemption (for the individual income taxpayer tax credit) from \$590 to \$1,750.

**SB 172 Rocky Mountain Center for  
Occupational and Environmental  
Health Amendments**  
Sen. Karen Mayne  
*(Retrospective to a taxable year  
beginning on or after Jan. 1, 2021)*

- Increases the amount that a workers' compensation insurer may offset against the premium assessment from 0.1 percent to 0.2 percent of the workers' compensation insurer's total workers' compensation premium income in the calendar year for which the premium assessment is calculated.

**SB 214 Official Language  
Amendments**  
Sen. Kirk A. Cullimore  
*(Effective May 5, 2021)*

- Repeals the provision that English is the sole language for all Utah governmental documents, transactions, proceedings, meetings, and publications.

**SB 217** Housing and Transit  
Reinvestment Zone Act  
Sen. Wayne Harper

*(Effective Jan. 1, 2022)*

- Specifies the process by which a municipality or public transit county may create a housing and transit reinvestment zone to capture sales and property tax increment revenue within an area around a commuter rail station or public transit hub; requires that a municipality or public transit county that creates a housing and transit reinvestment zone, must provide the Tax Commission notice, including the boundaries of the zone; requires the Tax Commission, beginning one year after the first day of a calendar quarter after 90 days notice, to at least annually transfer 15 percent of the state sales and use tax increment from within the zone into the Transit Transportation Investment Fund; authorizes a housing and transit reinvestment zone to capture property tax increment of not more than 80 percent of each taxing entity's tax increment above a base year for a term of no more than 25 years within a 45 year period; and requires affected taxing entities to participate if the housing and transit reinvestment zone proposal meets the requirements of the act.

**SB 222** Public Official and State  
Capitol Protection Amendments  
Sen. Don Ipsen

*(Effective May 5, 2021)*

- Defines “public official” to include an appointee or employee in the executive branch of state government if that person: holds a policy making position, makes purchasing or contracting decisions, makes rules, determines rates or fees, or makes adjudicative decisions; requires the Office of Executive Protection to provide security to a public official, an officials’ staff, or an immediate family member of the official if there is a demonstrable need or an identified threat to the person.

# Tax Commission Annual Report

*Fiscal Year 2020-2021*

## Editor

Tammy Kikuchi

## Contact

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## Utah State Tax Commission

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