

Utah State Tax Commission

ANNUAL REPORT

2023 - 2024



Contents

Commission Office	2
Key Performance Measures	4
Functional Areas	9
Revenue	12
Income Tax	13
Sales Tax	18
Property Tax	25
Other Taxes	32
Appendix I, Revenues by Fund Type and Sources	37
Appendix II, Sales Tax Exemptions	47
Appendix III, Legislation	50



TAX COMMISSION MISSION

Promote tax and motor
vehicle law compliance.



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

DEANNA L. HERRING
Executive Director

To the Honorable Governor 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, 2024. During FY 2024, the Tax Commission collected and distributed approximately \$16 billion in revenue from all sources. This represents a year-over-year decrease of approximately \$31 million or -0.2 percent.

Year-over-year individual income tax revenues decreased by approximately \$218 million or -3.4 percent, and corporate income tax revenues decreased approximately \$13 million or -1.6 percent. A contributing factor was reductions to the state's individual income tax rate and corporate franchise and income tax rate. In the 2024 Legislative General Session, the legislature reduced these tax rates from 4.65 percent to 4.55 percent with a retrospective operation date for the tax year starting Jan. 1, 2024.

The Tax Commission continues to be innovative in our service delivery and works to remain current with the technological needs of an increasingly computer-savvy customer base. Taxpayers filed more than 94 percent of income tax returns electronically. The Tax Commission processed 97 percent of income tax refunds within 15 days, with the remainder requiring edits or corrections. We are also proud of the innovations in our Motor Vehicle Division (DMV) where we now process 79 percent of all DMV renewals either electronically or through our "On the Spot" program. In addition, we have seen a 15 percent increase in other e-services transactions.

First-rate customer service is our top concern. To that end, we maintain secure systems to receive and hold customer information, collect and distribute revenue correctly and on time, provide user-friendly tools and education, and offer quick and helpful assistance. At the same time, we are careful to fulfill all our statutory duties, including enforcement when necessary. All told, we take our stewardship seriously.

The implementation of our mission, which is to promote tax and motor vehicle law compliance, is reflected in our strategic plan goals. Those goals include making compliance easier by promoting innovation and leveraging technology, enhancing the customer experience, and promoting a quality work environment and sound agency leadership. We appreciate the opportunities and challenges presented to us in assisting the Governor, Legislature, and all of our customers accomplish their goals.

Sincerely,

John L. Valentine

Commission Chair,
Utah State Tax Commission

Deanna L. Herring

Executive Director,
Utah State Tax Commission

COMMISSION OFFICE

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 commissioners, in consultation with the governor and with consent of the 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 of Tax Commission employees and/or county boards of equalization may appeal to the Tax Commission. The Tax Commission has final review authority of the appeals process, but taxpayers may appeal a decision to a district court or the Utah State Supreme Court.

The Tax Commission has numerous legal powers and duties to carry out its broad mandate outlined in the state 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.

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.

Appeals

The commissioners primarily hear appeals on 37 different tax types. With the assistance of administrative law judges and the appeals support staff, the commissioners hold hearings and issue orders or final rulings. 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 FY 2023-2024, the Tax Commission received 2,205 appeals, up from 1,916 appeals in FY 2022-2023. The chart below shows a breakdown of the case types for FY 2023-2024.

Other Functions

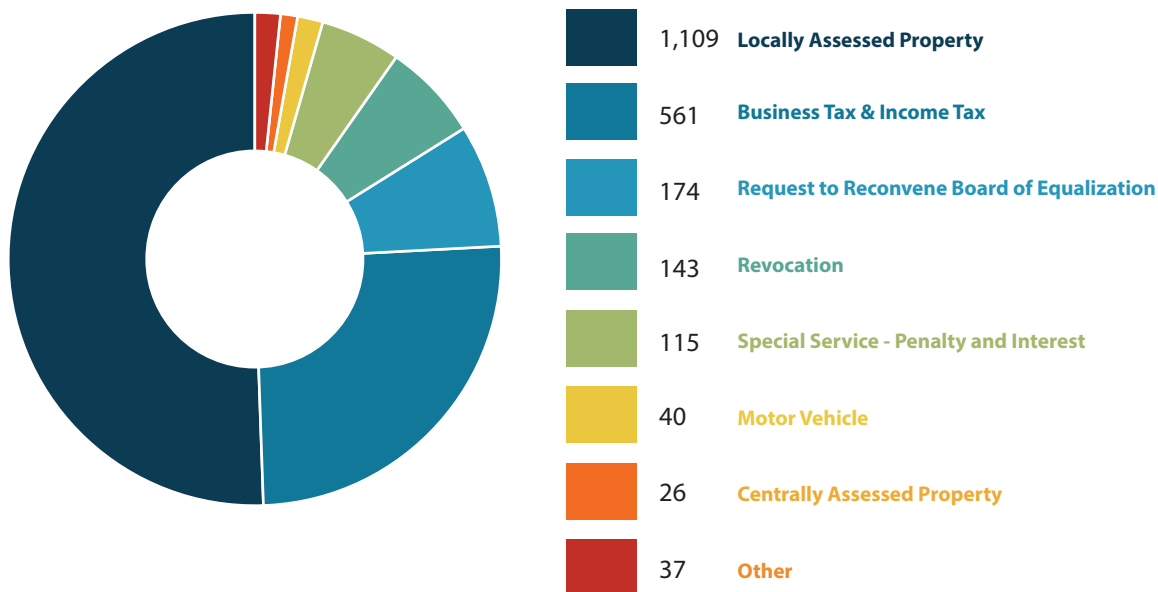
Beyond hearing tax appeals, the commissioners issue private letter rulings and adopt administrative rules, which help clarify tax law.

The commissioners also serve on the Governor’s Cabinet and chair the Farmland Assessment Advisory Committee. Their duties further include coordination with local governments and participation in national organizations.

By statute, the commissioners also manage other functions:

- The Economic and Statistical Unit provides tax-related data and analysis and produces economic reports.
- The Internal Audit Unit reviews agency functions.

Appealed Cases by Type



KEY PERFORMANCE MEASURES

In fiscal year 2024 the Tax Commission collected and distributed \$16.15 billion in state and local revenues, which was a decrease of 0.2 percent. The agency's primary responsibilities include:

- Assist taxpayers with compliance and resolve account issues.
- Review tax returns and other information for accuracy and compliance.
- Process revenue and tax returns and update taxpayer information.
- Collect delinquent taxes.
- 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 729.5 full-time-equivalent employees 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. In fiscal year 2024 this goal was 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 reduce the time taxpayers must wait to receive state income tax refunds.

Action: Timeliness of refunds generally depends on how early a taxpayer files a return. We strive to process income tax refund returns within 15 days of receipt, which occurs 97 percent of the time. Processing may be delayed if a return includes errors or some other feature that requires 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.

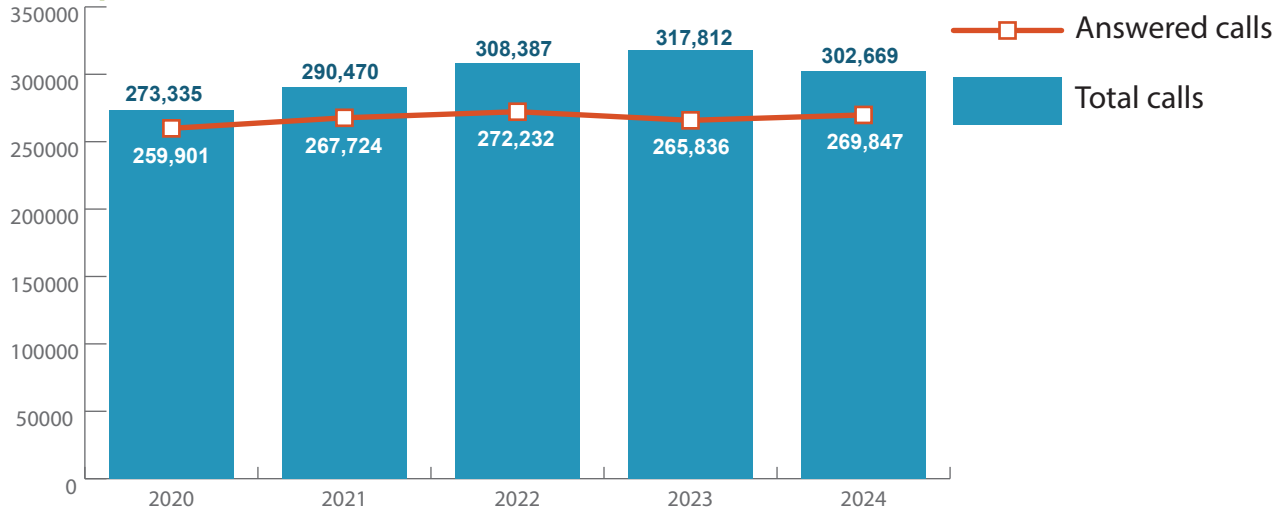
Action: Tax Commission staff assists people who contact us by telephone. Employees in the Customer Service Functional Area maintain front-line contact with the public on both tax and motor vehicle issues, while tax specialists in the Tax and Revenue Functional Area provide telephone assistance to customers with complex tax questions. The charts below show volume trends for both tax and motor vehicle calls.

D. DMV Wait Times

Importance: People needing Motor Vehicle Division (DMV) services deserve efficient assistance in a friendly manner. Long wait times are always a main concern and a target for improvement.

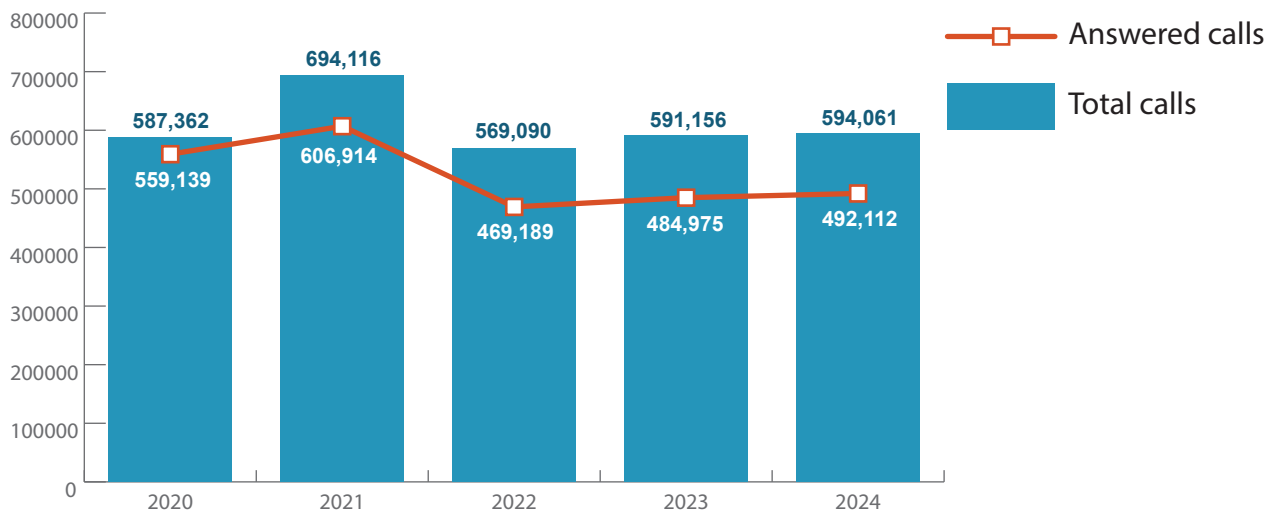
Action: The DMV continues to keep wait times low by promoting online services while at the same time monitoring peak periods and scheduling staff to meet customer demands.

Tax Telephone Assistance



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

DMV 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:

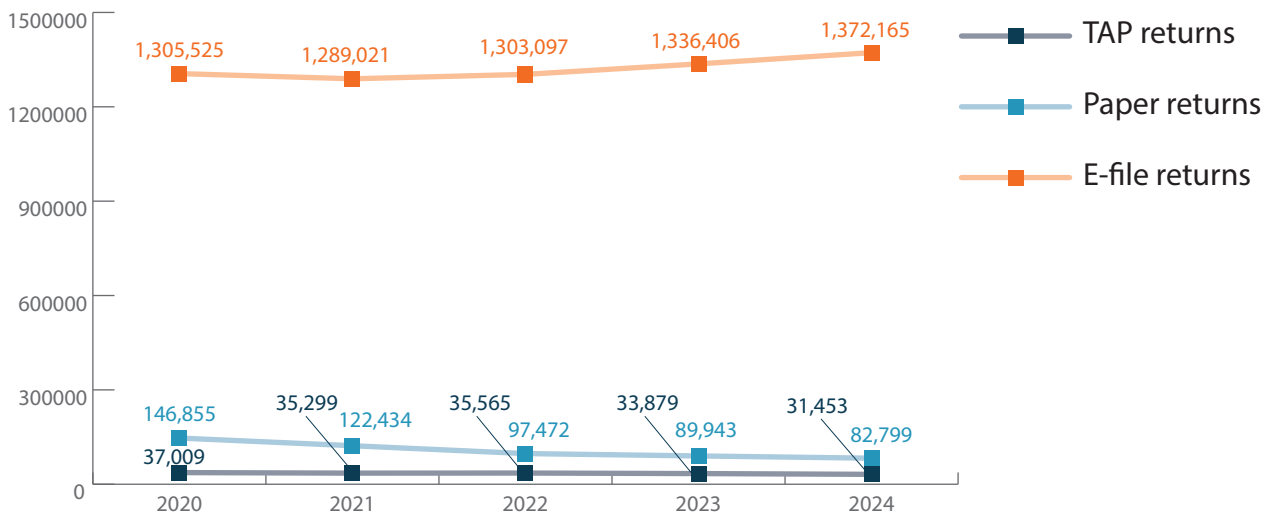
- Commercial software packages

- Modernized Electronic Filing (MEF) with the IRS
- Taxpayer Access Point (TAP), the Tax Commission’s free online option

Action:

We continue to promote the use of electronic filing options and expect the growing popularity of these options to endure. 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 CY2024*



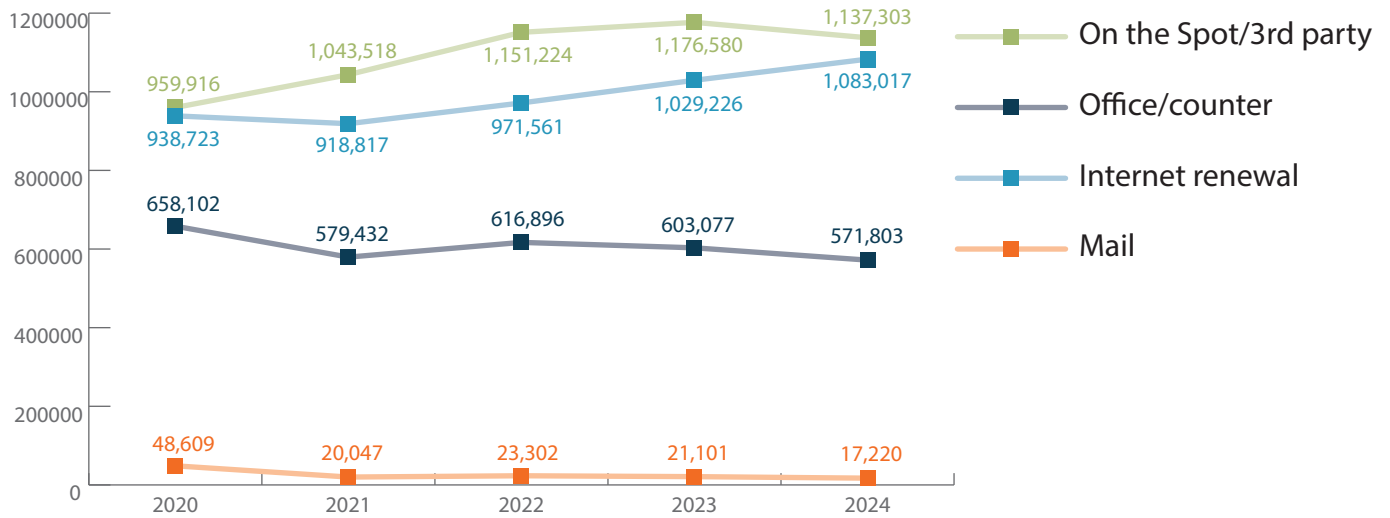
*Estimated. Final 2024 numbers to be released January 2025.

B. Motor Vehicle Transactions

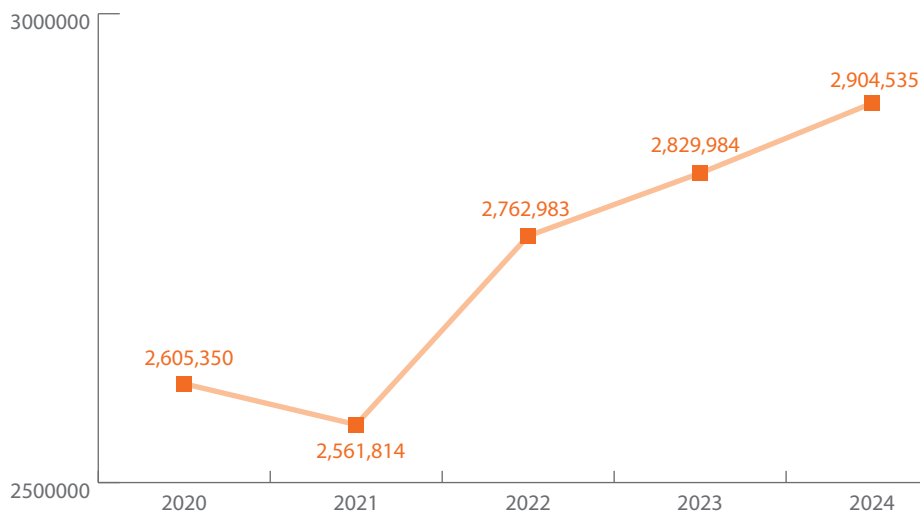
Importance: The DMV titles and registers all Utah motor vehicles, off-highway vehicles and watercraft. Services are provided in DMV offices, online (i.e., REX renewals, Motor Vehicle Portal/MVP, Utah Person-to-Person/UPP, virtual appointments, etc.), by contracted third parties, and by mail.

Action: We encourage vehicle renewals online, at authorized "On the Spot" service stations, or by mail. Drivers who sign up for the automatic renewal option are given the information they need to complete required inspections and then have their registrations completed automatically. These services have 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 processes rely heavily on automated computer systems. They are used to accurately record and store 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.

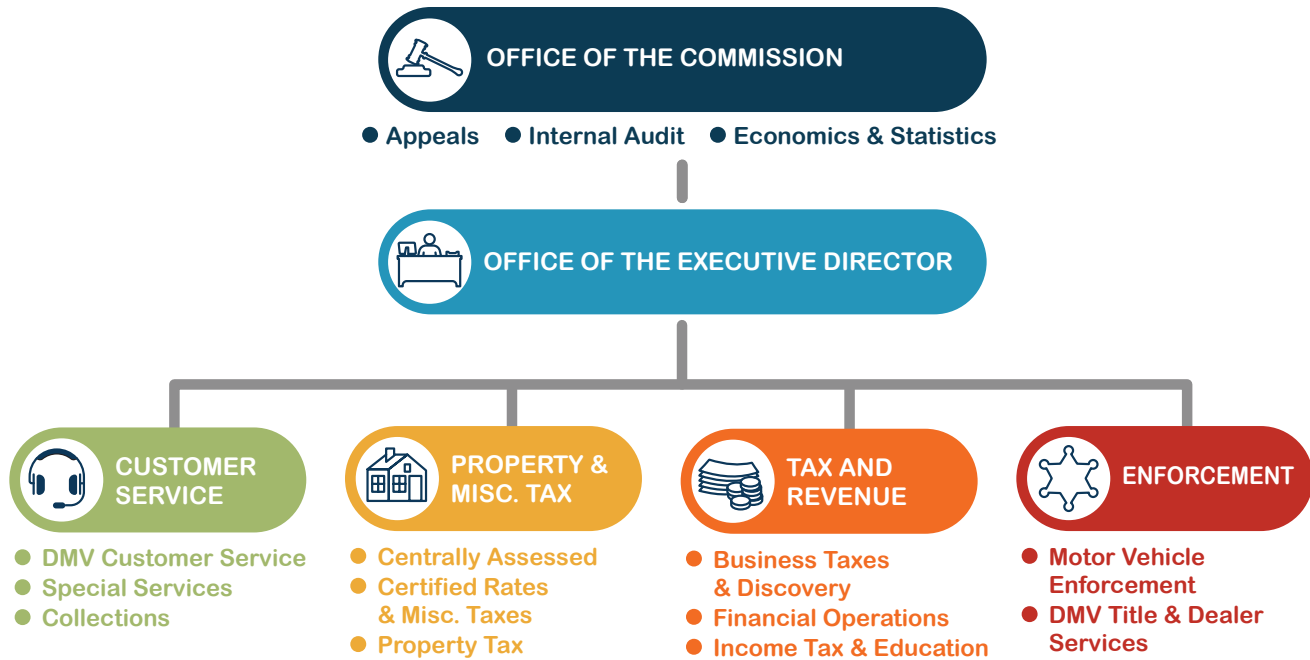
Action:

The Tax Commission maintains effective, reliable and secure systems through regular review, maintenance and upgrades. System changes are driven by legislation, recommendations from staff, and input from external customers. The Tax Commission manages system changes through service requests, which identify all affected components, responsible parties and necessary deadlines. Software upgrades are implemented at least annually. Before going live with a change or upgrade, staff thoroughly tests any process that will be used by any of our external customers.

FUNCTIONAL AREAS

The Tax Commission is organized into four functional areas that sit atop 11 finely-tuned divisions. This organization focuses our efforts on voluntary compliance with tax and motor vehicle laws.

Tax Commission Organization



Office of the Executive Director

The Office of the Executive Director contains the Administration Operational Area. Its primary functions are:

- Review legislation and drafts rules.
- Oversee implementation of tax laws.
- Provide daily oversight and support for all functional areas.
- Develop and manage the agency's budgeting and accounting functions.
- Coordinate with the Dept. of Government Operations and other state agencies.
- Create and manages all publications, forms and instructions.
- Manage the Tax Commission websites.
- Manage agency reports.
- Coordinate media relations.

Customer Service

The Customer Service functional area provides customer support through three divisions, across multiple areas, including delinquent taxes and the Motor Vehicle Division (DMV).

DMV Customer Service Division

- Provides services for all motor vehicle transactions.
- Titles and registers Utah vehicles.

FY24 by the Numbers

Collected taxes and fees.....	\$685,531,151
Transactions.....	7,814,351
Registrations.....	3,641,694

Special Services Division

- Provides support services for collection activities.
- Handles all inbound communication on collection issues (including bankruptcy, garnishments, tax clearance, special events, waivers and offers-in-compromise).

Collections Division

- Collects delinquent accounts where a lien has been issued and possible legal action may occur.
- Works with customers to pay delinquent balances in a timely manner.

Property & Miscellaneous Tax

The Property & Miscellaneous Tax functional area performs its duties through three divisions.

Centrally Assessed Division

- Performs the direct appraisal and assessments of all multi-county or multistate properties including transportation company properties, properties of public utilities and airlines, geothermal resources, and mining properties. Centrally assessed property includes property of power companies, railroads, airlines, pipelines, oil and gas, metal mines, coal mines, sand and gravel, and other non-metal mines.

Certified Rates & Miscellaneous Taxes Division

- Oversees the certified tax rate process.
- Educates, assists and audits taxpayers who file miscellaneous taxes (including beer and liquor, brine shrimp harvesting, fuel, motor fuel, special fuel, aviation fuel, insurance premiums, self-insurers, radioactive waste and the environmental assurance fee).
- Administers the International Fuel Tax Agreement (IFTA).

- Provides statutory auditing services for Utah counties to audit local business personal property accounts and recommends annual updates to Personal Property Valuation Guides and Schedules.

Property Tax Division

- Provides oversight of county property assessments and tax systems.
- Performs assessment/sales ratio studies.
- Conducts performance reviews of county appraisal systems.
- Provides technical assistance and develops Standards of Practice for local assessment and tax collection, as well as farmland assessment evaluation and classification.
- Provides appraisal education and training for all state and county appraisers.
- Performs federal and state audits of mining and oil and gas severance tax and mineral production tax withholding.

Tax and Revenue

The responsibilities of the Tax and Revenue functional area are distributed among three divisions.

Business Taxes and Discovery Division

- Conducts taxpayer training and outreach programs.
- Reviews and examines corporate franchise/income and sales tax returns.

Financial Operations Division

- Receives, extracts and examines all incoming returns, documents and correspondence.
- Deposits all tax and fee payments.
- Captures return documents into the tax systems; corrects errors.
- Reviews and approves account applications; maintains account demographics.
- Records and classifies revenue and reconciles it to the general ledger.
- Accounts for and distributes assets held by the state for various local government entities.
- Compares current cash flows and actual results to previous years.

FY24 by the Numbers

Electronic returns.....	3,087,949
Paper returns.....	171,178
DMV images.....	6,643,185

Income and Education Division

- Assists taxpayers with tax obligations and tax questions.
- Assists CPAs and tax preparers with complex tax questions.
- Offers tax-filing webinars, FAQs and a chatbot.
- Reviews and examines individual income, partnership and withholding returns.

DMV Title & Dealer Services

- Provides motor vehicle transaction customer service.
- Helps motor vehicle dealers title and register vehicles.
- Processes DMV transactions.
- Helps tow yards and law enforcement agencies return impounded vehicles to their rightful owners.
- Reviews out-of-state vehicle titles for validity, salvage concerns, and other fraudulent title trends.

Enforcement

The Enforcement Functional Area provides title and dealer enforcement and customer service through two divisions. They also enforce tax law and tobacco law.

Two other functions of the Enforcement functional area are the Criminal Investigative Unit (CIU) and Tobacco Tax Unit. CIU is a special functions law enforcement section that investigates delinquent tax fraud cases. The Tobacco Tax Unit enforces Utah’s tobacco laws.

Motor Vehicle Enforcement Division (MVED)

- Investigates and prosecutes tax crimes.
- Renews dealer and related licenses.
- Investigates motor vehicle related crimes, such as odometer fraud and title fraud and any motor vehicle-related fraud committed by licensed automobile dealers.

FY24 by the Numbers	
Complaints and cases	10,824
Stolen vehicles recovered	135
Value of recovered vehicles.	\$2,033,102

REVENUE

As shown below, total revenues collected by the Tax Commission decreased 0.2 percent, from \$16.18 billion in FY 2023 to \$16.15 billion in FY 2024.

Revenue Summary (millions of dollars)

Tax/Fee	FY 2023	FY 2024	Net Change	% Change
Individual Income Tax	\$6,432.1	\$6,214.5	(\$217.6)	-3.4%
State Sales and Use Tax	\$4,461.0	\$4,541.6	\$80.6	1.8%
Corporate Tax*	\$869.9	\$883.4	\$13.5	1.6%
Beer Tax	\$18.6	\$18.6	\$0.1	0.4%
Cigarette Tax	\$71.1	\$65.3	(\$5.9)	-8.3%
Tobacco Tax	\$19.7	\$21.3	\$1.6	8.0%
Insurance Premium Tax	\$217.3	\$237.7	\$20.5	9.4%
Oil and Gas Severance Tax	\$114.7	\$76.3	(\$38.4)	-33.5%
Mining Severance Tax	\$14.2	\$11.7	(\$2.5)	-17.7%
Local Option Sales and Use Taxes	\$2,557.1	\$2,593.5	\$36.4	1.4%
Oil and Gas Conservation Fee	\$10.4	\$7.8	(\$2.6)	-25.2%
911 Emergency Services Telephone Charge	\$66.6	\$70.9	\$4.3	6.5%
Cable/Satellite Excise Tax	\$24.0	\$20.6	(\$3.4)	-14.2%
Mineral Production Withholding	\$64.8	\$57.0	(\$7.9)	-12.2%
Motor Fuel Tax	\$427.9	\$451.9	\$24.0	5.6%
Special Fuel Tax	\$182.0	\$196.9	\$14.9	8.2%
Aviation Fuel Tax	\$7.4	\$7.1	(\$0.4)	-4.9%
Motor Vehicle Registration Fees	\$192.0	\$225.5	\$33.5	17.4%
Local Transportation Corridor Preservation Fee	\$26.0	\$26.8	\$0.8	3.1%
Other Motor Vehicle Taxes and Fees	\$322.3	\$339.3	\$17.1	5.3%
Other Taxes and Fees	\$84.5	\$85.2	\$0.7	0.8%
Total	\$16,183.8	\$16,152.8	-\$31.0	-0.2%

* Includes corporate franchise and income taxes, radioactive waste, and gross receipts taxes.

For revenues broken out by fund type and source, see Appendix I on page 37.

Individual Income Tax

The Legislature reduced the state individual income tax rate from 4.65 percent to 4.55 percent for tax years starting Jan. 1, 2024. Most taxpayers are able to claim one or more tax credits, including a taxpayer tax credit, retirement or Social Security benefits tax credit, and a state earned income tax credit. Revenues from this tax are deposited into the Income Tax Fund.

An employer must withhold state income tax from employee earnings (unless the employee has filed a withholding exemption certificate) 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.

With Tax Commission approval, an employer that does business in Utah for 60 days or less in a calendar year may be exempt from Utah withholding requirements.

[Utah Code, Title 59, Chapter 10](#)

Mineral Production Withholding

A mineral producer must withhold state income tax on any gross production payments to working interests, royalty interest or overriding royalty owners for mineral production or extraction in Utah. Income recipients may claim a credit on their Utah income tax returns for the amount a producer withholds.

[Utah Code, Title 59, Chapter 6](#)

Individual Income Tax

FY 2024	\$6,214,528,683
2023	\$ 6,432,141,610
2022	\$6,771,925,739
2021	\$6,110,511,295
2020	\$3,985,400,426

Mineral Prod. Withholding Tax

FY 2024	\$56,968,373
2023	\$64,848,228
2022	\$40,244,945
2021	\$16,154,081
2020	\$26,034,216

State Individual Income Tax by Adjusted Gross Income Groups (Full-year Residents) Based on 2022 tax year

Adjusted Gross Income Group	No. of Returns	Adjusted Gross Income	State Income Tax Liability	% of Returns	% of Tax Liability
\$10,000 or less	142,134	-\$624,982,025	\$235,701	10.10%	0.00%
\$10,001 - \$25,000	211,014	\$3,640,824,096	\$21,895,737	15.00%	0.42%
\$25,001 - \$50,000	319,301	\$11,825,949,736	\$287,548,414	22.70%	5.57%
\$50,001 - \$75,000	219,577	\$13,552,421,295	\$468,635,719	15.61%	9.08%
\$75,001 - \$100,000	153,412	\$13,311,790,713	\$515,532,018	10.90%	9.99%
\$100,001 - \$125,000	110,066	\$12,301,363,047	\$516,524,886	7.82%	10.01%
\$125,001 - \$150,000	73,457	\$10,032,306,325	\$449,608,674	5.22%	8.71%
\$150,001 - \$250,000	114,505	\$21,399,517,329	\$996,550,666	8.14%	19.32%
\$250,001 - \$500,000	45,044	\$15,026,099,026	\$696,772,257	3.20%	13.51%
\$500,001 - \$1,000,000	12,145	\$8,164,498,087	\$369,730,745	0.86%	7.17%
Over \$1,000,000	6,186	\$20,056,657,341	\$836,230,092	0.44%	16.21%
Total	1,406,841	\$128,686,444,970	\$5,159,264,909	100%	100.00%

State Income Tax Contributions

Category	2018		2019		2020		2021		2022	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Homeless Assistance	2,333	\$55,642	2,325	\$60,600	2,669	\$85,668	2,237	\$84,113	2,228	\$114,136
Children's Organ Transplant	2,068	\$38,983	1,989	\$39,268	2,107	\$49,317	1,841	\$41,656	1,719	\$38,607
School District Foundation	1,410	\$35,139	1,445	\$38,891	1,371	\$40,659	1,236	\$60,800	1,146	\$36,128
Clean Air	2,337	\$39,399	2,349	\$38,815	2,272	\$45,061	2,068	\$45,047	1,796	\$33,996
Suicide Prevention	1,673	\$26,184	1,730	\$27,970	1,988	\$39,300	1,715	\$35,888	1,550	\$31,621
Totals	9,821	\$195,347	9,838	\$205,544	10,407	\$260,005	9,097	\$267,504	8,439	\$254,488

State Individual Income Tax County Comparison (Full-year Residents) Ranked by Average Adjusted Gross Income for 2022 tax year

County	No. of Returns	Average Adjusted Gross Income	Average State Income Tax Liability
Summit	22,679	\$265,113	\$10,951
Morgan	5,020	\$140,181	\$6,088
Wasatch	13,871	\$126,668	\$5,215
Davis	146,322	\$96,088	\$3,954
Salt Lake	520,417	\$93,347	\$3,830
Utah	262,657	\$92,681	\$3,719
Rich	994	\$92,200	\$3,665
Washington	79,403	\$86,190	\$3,340
Juab	4,970	\$80,018	\$3,013
Cache	53,744	\$78,977	\$2,983
Weber	118,596	\$78,482	\$3,058
Tooele	31,973	\$75,984	\$2,975
Box Elder	25,005	\$73,843	\$2,774
Duchesne	8,301	\$72,360	\$2,748
Grand	4,988	\$71,817	\$2,789
Kane	3,349	\$69,863	\$2,534
Uintah	12,839	\$67,121	\$2,412
Wayne	1,185	\$65,881	\$2,252
Sevier	8,740	\$65,780	\$2,296
Daggett	406	\$65,681	\$2,414
Millard	5,156	\$65,009	\$2,390
Iron	23,105	\$64,265	\$2,290
Sanpete	10,741	\$63,395	\$2,281
Emery	3,910	\$63,346	\$2,222
Carbon	8,230	\$62,136	\$2,237
Garfield	2,131	\$60,904	\$2,172
San Juan	4,369	\$60,049	\$1,554
Beaver	2,938	\$60,024	\$2,042
Piute	573	\$51,239	\$1,612
Unknown/out of state	20,229	\$73,041	\$2,632
State	1,406,841	\$91,472	\$3,667

See more about Utah income tax returns at tax.utah.gov/econstats/income/state-returns

Corporate Franchise & Income Tax

The Legislature reduced the state corporate franchise and income tax rate from 4.65 percent to 4.55 percent for tax years starting Jan. 1, 2024. The minimum tax is \$100 per corporation. Revenues from this tax are deposited into the Income Tax Fund.

[Utah Code, Title 59, Chapter 7](#)

The gross receipts tax is imposed on the gross receipts of certain electrical and other corporations that are not required to pay corporate franchise, income, or another in-lieu-of-income tax unless they are exempt under §59-7-102(2).

[Utah Code, Title 59, Chapter 8](#)

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 0.5 to 12 percent depending on the specific type of waste received.

[Utah Code, Title 59, Chapter 24](#)

Corp Franchise & Income Tax*

FY 2024	\$883,389,846
2023	\$869,902,502
2022	\$937,045,419
2021	\$742,697,439
2020	\$355,874,698

*Includes gross receipts tax and radioactive waste tax.

State Corporate Tax Liability by Taxable Income Groups (Non-minimum taxpayers*)

Based on 2022 tax year

Taxable Income Group	No. of Returns	% of Total Returns	Tax Liability	% of Total Corporate Tax Liability	Net Taxable Income
Under \$10,000	1,780	18.26%	\$462,702	0.05%	\$9,501,857
\$10,000 - \$50,000	2,486	25.50%	\$3,065,042	0.35%	\$62,942,302
\$50,001 - \$100,000	1,105	11.34%	\$3,863,998	0.44%	\$79,274,484
\$100,001 - \$1,000,000	2,799	28.71%	\$46,852,164	5.30%	\$961,322,902
\$1,000,001 - \$10,000,000	1,238	12.70%	\$192,644,325	21.78%	\$3,952,014,409
Over \$10,000,000	340	3.49%	\$637,469,286	72.08%	\$13,090,911,798
Total	9,748	100.00%	\$884,357,517	100%	\$18,155,967,752

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

State Corporate Tax Liability by Industry

Based on 2022 tax year

Industry (NAICS)	No. of Returns	Tax Liability	% of Corporate Tax Liability
Agriculture, Forestry, Fishing and Hunting	136	\$1,175,752	0.1%
Mining	364	\$7,573,667	0.9%
Utilities	103	\$3,304,938	0.4%
Construction	1,124	\$32,210,009	3.6%
Manufacturing	2,657	\$280,958,550	31.7%
Wholesale Trade	1,993	\$53,069,436	6.0%
Retail Trade	1,404	\$96,873,839	10.9%
Transportation and Warehousing	432	\$29,161,321	3.3%
Information	1,637	\$49,877,191	5.6%
Finance and Insurance	3,485	\$129,463,286	14.6%
Real Estate and Rental and Leasing	1,136	\$16,400,934	1.8%
Professional, Scientific, and Technical Services	5,515	\$30,500,763	3.4%
Management of Companies and Enterprises	2,252	\$122,491,325	13.8%
Administrative & Support and Waste Management & Remediation Services	863	\$5,816,839	0.7%
Educational Services	193	\$903,044	0.1%
Health Care and Social Assistance	718	\$4,598,416	0.5%
Arts, Entertainment, and Recreation	224	\$2,786,367	0.3%
Accommodation and Food Services	379	\$6,068,657	0.7%
Other Services (except Public Administration)	474	\$2,336,345	0.3%
Unknown or Undisclosable	3,097	\$11,269,134	1.3%
Total	28,186	\$886,839,813	100%

The amounts in this table reflect the tax liabilities shown on returns, which do not equal the tax amounts received. Most returns are filed on a calendar year basis, but receipts reported in this report are based on the state's fiscal year.

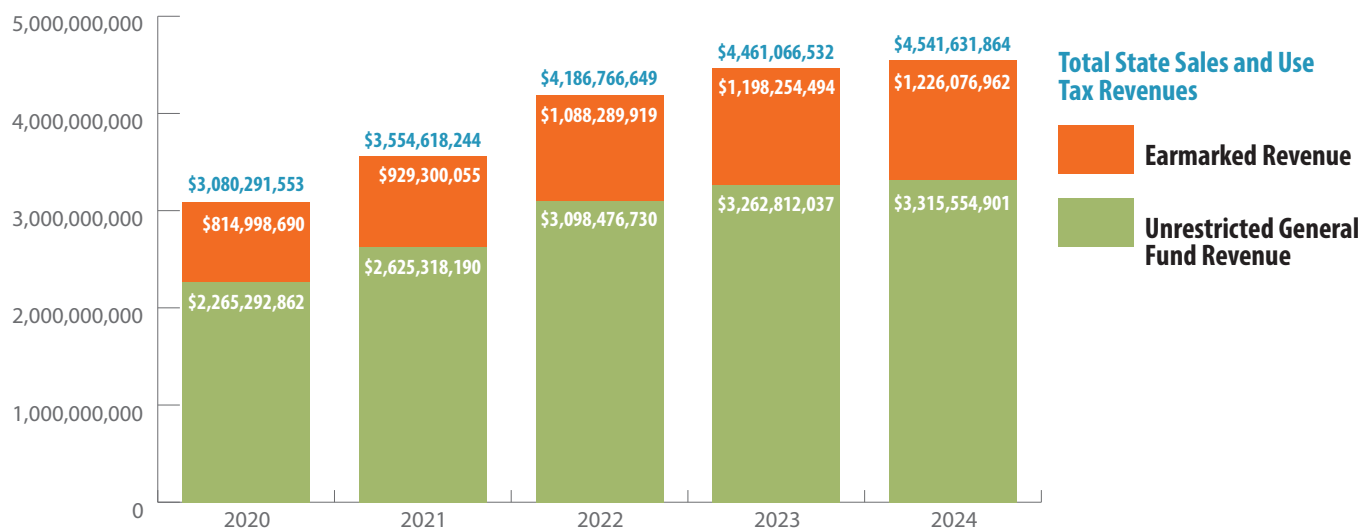
See more about Utah corporate income tax returns at tax.utah.gov/econstats/income/corporate

State Sales and Use Tax

Utah imposes a sales and use tax at 4.85 percent. Residential fuel and grocery food are taxed at 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

State Sales and Use Tax Revenues (fiscal year)



Local Sales and Use Tax

All Utah counties, cities and towns have adopted ordinances to impose a 1 percent local option sales and use tax. This tax applies to the same transactions as the state sales and use tax. Aside from a few small earmarks, revenue from this tax is returned to participating local governments using a divided distribution: 50 percent of local sales tax revenue is distributed to local governments on a prorated population basis, while the remaining 50 percent is distributed based on point-of-sale. Relatively small earmarks from this tax go to the Qualified Emergency Food Agencies Fund and the Homeless Shelter Cities Mitigation Restricted Account.

Utah Code, Title 59, Chapter 12, Part 2

Local Sales and Use	
FY 2024	\$1,004,653,991
2023	\$999,054,734
2022	\$935,762,556
2021	\$799,476,654
2020	\$703,298,687

See distribution data showing tax revenue by locality at tax.utah.gov/sales/distribution

County Option Sales Tax

All counties in Utah have adopted ordinances to impose a 0.25 percent county option sales and use tax. This tax applies to the same transactions as the state sales and use tax. Revenue from this tax is returned to participating counties based on a 50 percent prorated population, 50 percent point-of-sale distribution formula. A relatively small earmark from this tax goes to the Qualified Emergency Food Agencies Fund.

Utah Code, Title 59, Chapter 12, Part 11

County Option	
FY 2024	\$251,558,973
2023	\$249,775,341
2022	\$233,940,220
2021	\$199,933,194
2020	\$175,822,495

Arts and Zoological Sales Tax

The botanical, cultural, recreational and zoological tax, sometimes called “ZAP” (zoo arts and parks) or “RAP” (recreation, arts and parks), may be imposed at 0.10 percent on transactions subject to the sales and use tax, except for food and food ingredients. 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, Title 59, Chapter 12, Part 7 and Part 14

Arts and Zoos	
FY 2024	\$82,289,792
2023	\$81,387,862
2022	\$74,012,901
2021	\$61,994,072
2020	\$54,417,567

Rural Hospital Sales Tax

A qualifying rural county or city may impose a sales tax of up to 1 percent to fund rural county or city health care facilities. This tax applies to the same transactions as the sales and use tax, except for food and food ingredients.

Utah Code, Title 59, Chapter 12, Part 8

Rural Hospital	
FY 2024	\$10,624,256
2023	\$9,534,859
2022	\$9,434,850
2021	\$8,248,900
2020	\$6,349,636

Resort Communities Sales Tax

A municipality whose transient room capacity is at least 66 percent of its permanent census population may impose the resort communities sales tax up to 1.1 percent. A municipality may impose an additional 0.5 percent tax if it imposed a license fee or tax on businesses based on gross receipts on or before Jan. 1, 1996. This tax applies to the same transactions as the sales and use tax, except for food and food ingredients. Sales of motor vehicles, aircraft, watercraft, modular homes, manufactured homes and mobile homes are also exempt from this tax.

Utah Code §§59-12-401 and 402

Resort Communities	
FY 2024	\$45,773,671
2023	\$45,073,727
2022	\$43,106,950
2021	\$33,368,712
2020	\$27,974,966

See distribution data showing tax revenue by locality at tax.utah.gov/sales/distribution

Statewide Motor Vehicle Rental Tax

The statewide motor vehicle rental tax is imposed at 2.5 percent on all short-term leases and rentals of motor vehicles of no more than 30 days. There is an exemption for a rental vehicle replacing a motor vehicle that is being repaired and for a motor vehicle rented as a personal household goods moving van. Revenues generated by this tax are credited to the Marda Dillree Corridor Preservation Fund.

Utah Code, Title 59, Chapter 12, Part 12

Motor Vehicle Rental

FY 2024	\$10,383,040
2023	\$9,768,039
2022	\$9,348,832
2021	\$5,325,188
2020	\$6,114,774

Transient Room Taxes

The transient room tax is applied on amounts paid for accommodations and services of tourist homes, hotels, motels and trailer courts that are regularly rented for less than 30 consecutive

days. A county may impose this tax up to 4.25 percent, while a municipality may also impose this tax up to 1.5 percent. The state also imposes a transient room tax of 0.32 percent.

Utah Code, Title 59, Chapter 12, Parts 3 and 3A, and Title 59, Chapter 28

	County Transient Room Tax	Municipality Transient Room Tax	State Transient Room Tax	Total
FY 2024	\$114,179,312	\$24,065,291	\$8,773,544	\$147,021,448
2023	\$109,772,542	\$23,659,805	\$8,289,173	\$141,721,520
2022	\$104,950,998	\$22,452,324	\$7,991,773	\$135,395,095
2021	\$68,225,758	\$14,059,335	\$5,149,916	\$87,435,009
2020	\$66,274,434	\$13,998,716	\$4,905,122	\$85,178,271

Tourism-Related Sales Taxes (TRCC)

The tourism, recreation, cultural and convention facilities tax allows counties to impose any or all of the following taxes:

- A tax of up to 7 percent on all short-term motor vehicle rentals, except for short-term rentals made for the purpose of temporarily replacing a motor vehicle that is being repaired.
- A tax of up to 7 percent on short-term rentals of off-highway vehicles and recreational vehicles.

- A tax of up to 1 percent on all restaurant sales of alcoholic beverages, food and food ingredients, or prepared food.

A county of the first class may also impose a tax of up to 0.5 percent on charges for accommodations and services of tourist homes, hotels, motels and trailer courts that are regularly rented for less than 30 consecutive days.

Utah Code, Title 59, Chapter 12, Part 6

	Restaurant Tax	Motor Vehicle Leasing Tax	Room Rental Tax	OHV and RV Leasing Tax	Total
FY 2024	\$86,766,755	\$26,320,994	\$3,784,113	\$504,374	\$117,376,236
2023	\$82,772,265	\$25,362,965	\$3,764,944	\$212,127	\$112,112,301
2022	\$74,978,883	\$25,036,884	\$3,205,415	\$85,778	\$103,306,960
2021	\$61,066,008	\$14,197,138	\$1,528,257	-	\$76,791,402
2020	\$57,468,098	\$16,778,990	\$2,506,798	-	\$76,753,886

See distribution data showing tax revenue by locality at tax.utah.gov/sales/distribution

Local Option Sales & Use Taxes for Transportation

A county, city or town may impose a combination of local option sales taxes to fund transportation, up to a maximum of 1.25 percent. These taxes are imposed on the transaction price of goods and services subject to the state sales and use tax, except for food and food ingredients. A combination of the following local option taxes may be imposed:

- A county, city or town may impose a public transit tax (§59-12-2213), up to 0.3 percent; or a city or town may impose a municipal highways tax (§59-12-2215), up to 0.3 percent.
- A county, city or town may impose an additional public transit tax (§59-12-2214), at 0.25 percent; or a county may impose a fixed guideway tax (§59-12-2216), up to 0.3 percent.

- A county may impose a transportation tax (§59-12-2217), up to 0.25 percent; or a county, city, or town may impose an airports, highways and public transit systems tax (§59-12-2218), at 0.25 percent.
- A county may impose a highways and public transit tax (§59-12-2219), at 0.25 percent.
- A county may impose a public transit tax (§59-12-2220), at 0.2 percent.

Revenues generated from these taxes are returned to participating localities and/or the local transit authority (if applicable).

Utah Code §§59-12-2213, 59-12-2214, 59-12-2215, 59-12-2216, 59-12-2217, 59-12-2218, 59-12-2219, and 59-12-2220

	Public Transit Tax	Fixed Guideway Tax	Municipal Highways Tax	Airports, Highways & Public Transit Systems Tax	County Option Tax for Highways and Public Transit	County Option for Public Transit	Total
FY 2024	\$489,787,178	\$45,863,723	\$28,490,960	\$38,213,067	\$215,365,697	\$18,281,427	\$836,002,053
2023	\$486,807,381	\$45,413,097	\$28,177,874	\$37,833,998	\$211,579,086	\$6,262,683	\$816,074,119
2022	\$453,026,886	\$43,027,950	\$26,499,451	\$35,852,209	\$198,542,200	\$5,847,302	\$762,795,998
2021	\$385,975,631	\$36,498,926	\$22,263,258	\$30,408,762	\$168,487,055	\$4,413,520	\$648,047,152
2020	\$346,987,967	\$30,425,116	\$18,182,946	\$25,347,285	\$143,832,575	\$3,901,959	\$568,677,848

Other Local Option Sales Taxes

Other sales taxes imposed by local governments and the state include:

- Supplemental state sales tax, imposed at up to 0.3 percent
- Town option sales tax, imposed at up to 1 percent; and city or town option sales tax imposed at up to 0.2 percent

- Municipal energy sales tax imposed at up to 6 percent on the delivered value of energy
- Correctional facility sales tax imposed at 0.5 percent in Salt Lake City

Utah Code, Title 10, Chapter 1, Part 3; Title 59, Chapter 12, Parts 13, 20 and 21; and §59-12-402.1

	Supplemental State Tax	Town Option & City or Town Option Sales Tax	Municipal Energy Sales Tax	Correctional Facility Sales Tax	Total
FY 2024	\$6,741,063	\$13,793,205	\$10,561,206	\$53,340,721	\$84,436,195
2023	\$6,739,084	\$14,443,703	\$16,893,359	\$54,205,891	\$92,282,037
2022	\$6,511,960	\$13,775,717	\$10,230,267	\$49,828,782	\$80,346,726
2021	\$5,700,109	\$11,945,661	\$6,880,844	\$39,229,454	\$63,756,068
2020	\$4,926,231	\$10,905,639	\$7,553,932	\$38,711,116	\$62,096,919

See distribution data showing tax revenue by locality at tax.utah.gov/sales/distribution

Taxable Sales & Purchases by Industry*

	CY 2022 Taxable Sales	CY 2023 Taxable Sales	Percent Change
Agriculture, forestry, fishing & hunting (11)	\$42,228,410	\$45,143,746	6.90%
Mining, quarrying, & oil & gas extraction (21)	\$555,782,917	\$662,730,753	19.24%
Utilities (22)	\$3,138,140,325	\$3,561,416,938	13.49%
Construction (23)	\$1,807,296,447	\$1,848,664,826	2.29%
Manufacturing (31-33)	\$4,884,758,530	\$4,718,278,025	-3.41%
Wholesale trade - durable goods (423)	\$7,906,054,923	\$7,812,822,747	-1.18%
Wholesale trade - nondurable goods (424)	\$1,306,847,405	\$1,306,397,407	-0.03%
Wholesale trade - agents & brokers (425)	\$161,991,900	\$180,207,483	11.24%
Retail - motor vehicle & parts dealers (441)	\$10,431,341,292	\$10,496,941,793	0.63%
Retail - furniture & home furnishings stores (442,4491)	\$1,522,414,565	\$1,353,916,990	-11.07%
Retail - electronics & appliance stores (443,4492)	\$1,547,448,280	\$1,532,868,872	-0.94%
Retail - building material, garden equipment & supplies dealers (444)	\$6,859,848,314	\$5,749,954,437	-16.18%
Retail - food & beverage stores (445)	\$6,570,470,786	\$6,744,211,281	2.64%
Retail - health & personal care stores (446,456)	\$926,977,919	\$978,872,754	5.60%
Retail - gasoline stations (447,457)	\$1,844,907,199	\$1,989,073,030	7.81%
Retail - clothing & clothing accessories stores (448, 458)	\$2,584,427,367	\$2,559,196,686	-0.98%
Retail - sporting goods, hobby, music & book stores (451, 4591, 4592)	\$1,654,787,843	\$1,579,955,370	-4.52%
Retail - general merchandise stores (452, 455)	\$9,305,048,846	\$9,765,552,408	4.95%
Retail - miscellaneous store retailers (453, 4593-4599)	\$2,756,853,985	\$2,712,702,895	-1.60%
Retail - nonstore retailers (454)	\$7,792,780,575	\$8,015,454,787	2.86%
Transportation & warehousing (48-49)	\$269,838,383	\$369,018,251	36.76%
Information (51)	\$3,351,453,643	\$3,696,088,218	10.28%
Finance & insurance (52)	\$397,836,890	\$397,119,256	-0.18%
Real estate, rental & leasing (53)	\$2,387,051,937	\$2,544,774,517	6.61%
Professional, scientific & technical services (54)	\$2,151,603,696	\$2,189,770,235	1.77%
Management of companies & enterprises (55)	\$33,507,324	\$35,827,032	6.92%
Admin. & Support & waste manag. & Remed. Services (56)	\$440,774,353	\$451,572,399	2.45%
Educational services (61)	\$171,793,908	\$231,652,064	34.84%
Health care & social assistance (62)	\$181,912,101	\$193,805,496	6.54%
Arts, entertainment and recreation (71)	\$1,343,398,145	\$1,429,673,939	6.42%
Accommodation (721)	\$3,127,069,934	\$3,365,004,039	7.61%
Food services & drinking places (722)	\$7,351,506,935	\$7,854,569,566	6.84%
Other services-except public administration (81)	\$2,334,691,963	\$2,501,365,904	7.14%
Public administration (92)	\$321,571,072	\$362,251,081	12.65%
Private motor vehicle sales	\$2,369,421,438	\$2,319,229,941	-2.12%
Special event sales	\$101,315,294	\$103,924,070	2.57%
Unknown/nonclassifiable	\$8,250,000	\$1,892,733	-77.06%
Prior-period payments & refunds	\$950,142,276	\$995,471,564	4.77%
Total	\$100,893,547,120	\$102,657,373,533	1.75%

See more details of taxable purchases by industry at tax.utah.gov/econstats/sales

*The numbers in parentheses (first column) represent industry codes according to the North American Industry Classification System (NAICS).

Taxable Sales & Purchases by County

County	CY 2022 Taxable Sales	CY 2023 Taxable Sales	Percent Change
Beaver County	\$183,037,971	\$201,615,033	10.15%
Box Elder County	\$1,282,045,786	\$1,330,274,167	3.76%
Cache County	\$3,202,017,138	\$3,263,354,488	1.92%
Carbon County	\$537,635,483	\$582,971,074	8.43%
Daggett County	\$32,552,692	\$34,818,271	6.96%
Davis County	\$8,560,795,467	\$8,689,470,181	1.50%
Duchesne County	\$1,033,992,988	\$1,166,456,444	12.81%
Emery County	\$194,001,724	\$206,740,305	6.57%
Garfield County	\$204,965,323	\$211,095,970	2.99%
Grand County	\$688,145,716	\$700,535,608	1.80%
Iron County	\$1,640,166,605	\$1,636,786,197	-0.21%
Juab County	\$257,008,731	\$300,072,249	16.76%
Kane County	\$395,619,170	\$398,204,387	0.65%
Millard County	\$567,022,275	\$761,018,444	34.21%
Morgan County	\$224,545,955	\$235,721,923	4.98%
Piute County	\$18,126,681	\$19,901,218	9.79%
Rich County	\$111,321,350	\$117,476,208	5.53%
Salt Lake County	\$41,687,264,230	\$41,950,608,011	0.63%
San Juan County	\$252,493,857	\$274,353,930	8.66%
Sanpete County	\$502,005,282	\$497,264,270	-0.94%
Sevier County	\$604,474,737	\$632,198,943	4.59%
Summit County	\$3,292,940,528	\$3,448,938,127	4.74%
Tooele County	\$1,363,335,690	\$1,426,945,064	4.67%
Uintah County	\$1,415,859,144	\$1,661,154,771	17.32%
Utah County	\$17,488,592,505	\$17,737,195,255	1.42%
Wasatch County	\$1,309,089,249	\$1,319,428,170	0.79%
Washington County	\$6,784,620,180	\$6,769,408,765	-0.22%
Wayne County	\$101,658,144	\$105,840,125	4.11%
Weber County	\$7,034,271,592	\$7,039,067,439	0.07%
Indeterminate Location	-\$76,260,799	-\$61,541,504	-19.30%
Total	\$100,893,345,394	\$102,657,373,533	1.75%

Taxable Sales & Purchases by Select Cities

City	CY 2022 Taxable Sales	CY 2023 Taxable Sales	Percent Change
American Fork	\$1,814,529,203	\$1,817,272,137	0.15%
Beaver City	\$101,813,829	\$113,083,464	11.07%
Blanding	\$66,690,779	\$70,780,231	6.13%
Bountiful	\$827,394,076	\$858,069,282	3.71%
Brigham	\$453,012,609	\$460,781,344	1.71%
Cedar City	\$1,372,886,450	\$1,350,782,732	-1.61%
Centerville	\$692,302,423	\$655,570,672	-5.31%
Clearfield	\$408,117,208	\$441,389,808	8.15%
Cottonwood Heights	\$840,128,488	\$853,189,081	1.55%
Delta	\$138,967,627	\$264,819,034	90.56%
Draper	\$2,509,872,227	\$2,582,029,041	2.87%
Eagle Mountain	\$478,258,562	\$503,990,309	5.38%
Farmington	\$776,889,171	\$786,396,174	1.22%
Heber	\$802,314,835	\$808,218,337	0.74%
Herriman	\$588,389,208	\$620,155,640	5.40%
Holladay	\$483,985,036	\$493,273,848	1.92%
Hurricane	\$679,717,999	\$697,460,883	2.61%
Kanab	\$157,122,530	\$172,020,393	9.48%

City	CY 2022 Taxable Sales	CY 2023 Taxable Sales	Percent Change
Kaysville	\$612,185,963	\$620,227,402	1.31%
Kearns Township	\$253,915,462	\$252,123,230	-0.71%
Layton	\$2,401,213,539	\$2,372,306,906	-1.20%
Lehi	\$2,194,143,200	\$2,243,827,684	2.26%
Lindon	\$1,082,361,701	\$985,767,963	-8.92%
Logan	\$1,961,559,749	\$2,015,351,967	2.74%
Magna Township	\$333,357,392	\$299,785,672	-10.07%
Midvale	\$1,219,305,338	\$1,243,851,763	2.01%
Millcreek	\$1,216,301,181	\$1,216,498,781	0.02%
Moab	\$482,594,514	\$475,319,702	-1.51%
Monticello	\$45,123,731	\$44,491,785	-1.40%
Morgan City	\$134,111,887	\$140,204,725	4.54%
Murray	\$2,967,377,703	\$2,941,146,653	-0.88%
Nephi	\$157,805,038	\$177,236,085	12.31%
North Salt Lake	\$679,807,437	\$687,430,040	1.12%
Ogden	\$2,794,136,496	\$2,698,519,402	-3.42%
Orem	\$3,771,620,218	\$3,637,121,770	-3.57%
Park City	\$1,605,473,643	\$1,646,598,231	2.56%
Payson	\$475,171,888	\$508,338,388	6.98%
Pleasant Grove	\$697,680,512	\$904,942,757	29.71%
Price	\$363,527,024	\$376,845,668	3.66%
Provo	\$2,276,157,419	\$2,252,040,501	-1.06%
Richfield	\$411,137,308	\$422,639,091	2.80%
Riverdale	\$1,135,219,697	\$1,104,342,784	-2.72%
Riverton	\$1,086,487,213	\$1,197,670,941	10.23%
Roosevelt	\$350,036,948	\$397,367,790	13.52%
Roy	\$502,706,475	\$513,152,102	2.08%
Salt Lake City	\$12,335,303,681	\$11,996,574,173	-2.75%
Salt Lake County (Unincorporated)	\$683,490,719	\$741,996,476	8.56%
Sandy	\$3,362,591,147	\$3,347,061,032	-0.46%
Saratoga Springs	\$865,283,125	\$965,583,573	11.59%
South Jordan	\$2,428,170,349	\$2,399,316,833	-1.19%
South Ogden	\$587,278,567	\$600,332,566	2.22%
South Salt Lake	\$2,870,222,252	\$2,670,158,416	-6.97%
Spanish Fork	\$1,484,075,572	\$1,482,285,535	-0.12%
Springdale	\$173,175,355	\$164,242,544	-5.16%
Springville	\$839,292,181	\$860,388,294	2.51%
St George	\$4,417,926,768	\$4,378,129,214	-0.90%
Syracuse	\$384,166,137	\$412,057,836	7.26%
Taylorsville	\$861,267,933	\$883,950,530	2.63%
Tooele City	\$829,488,622	\$849,903,661	2.46%
Tremonton	\$268,538,354	\$263,851,749	-1.75%
Vernal	\$725,778,857	\$788,557,521	8.65%
Washington City	\$887,392,036	\$885,327,686	-0.23%
West Bountiful	\$385,032,373	\$386,044,914	0.26%
West Jordan	\$2,842,604,418	\$2,825,920,993	-0.59%
West Valley City	\$3,927,587,981	\$4,015,232,481	2.23%
Woods Cross	\$588,898,328	\$623,295,599	5.84%

See more details of taxable purchases by county and city at tax.utah.gov/econstats/sales

Sales Tax Exemptions

Utah law exempts certain purchases from sales and use tax. See Appendix II on page 47 for a list of estimated sales tax revenue impacts by exemption.

PROPERTY TAX

Property taxes are levied in Utah at the local level based on valuations set by county assessors and — in the case of certain properties — by the State Tax Commission.

The Tax Commission values centrally assessed property, which includes mines, railroads, utilities and telecommunications that cross county lines. All monies collected from property tax are distributed to school districts, local government entities and special districts.

For more information, see the *Property Tax Annual Statistical Report* at propertytax.utah.gov/general/annual-report/.

You can view current data as a guest on the tax rates systems, taxrates.utah.gov.

Real and Personal Property Taxes

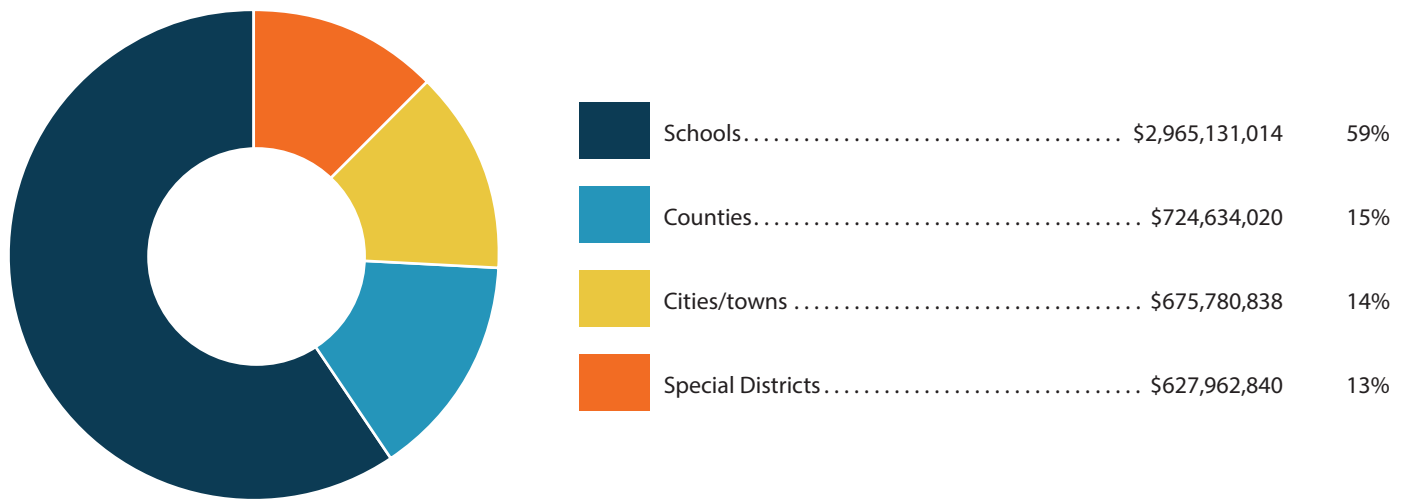
Property tax rates are set by local entities, such as counties, cities, towns, school districts and special taxing districts. Utah also levies a statewide rate to help finance schools.

Motor Vehicle Fees

Motor vehicles — including most boats, recreational vehicles and trailers — are subject to a fee-in-lieu of the personal property tax. Passenger vehicles are subject to a fee schedule based on the age of the vehicle. Boats, trailers and recreational vehicles are subject to fees based on age, length and other factors.

Distribution of CY 2023 Property Taxes

Total Charged - \$4,993,508,712



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.

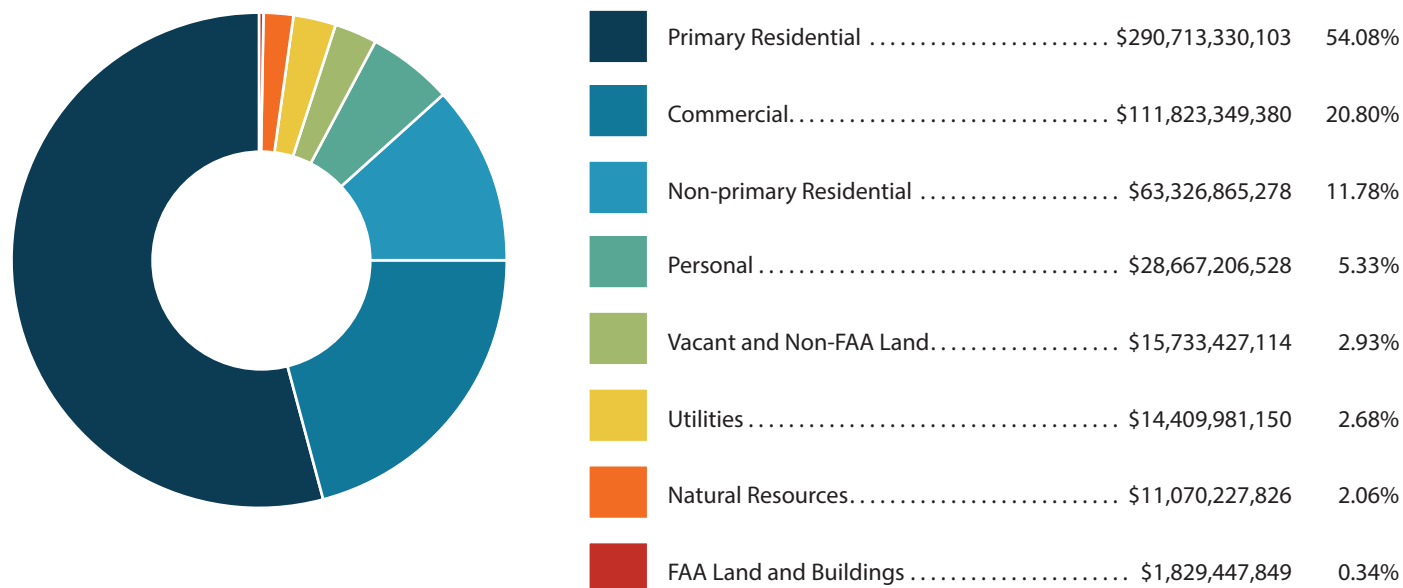
Currently, primary residential properties receive a 45 percent exemption. Primary residential property is any dwelling used as a person’s primary residence, including condominiums, apartments and rental property, and includes up to one acre of land. The taxable value of all other properties, except some 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 CY 2023

Class of Property	Taxable Value	Market Value	Taxes Charged	Tax Rates	
				Actual	Effective
Primary Residential	\$290,713,330,103	\$528,569,691,095	\$2,772,318,417	0.95%	0.52%
Commercial	\$111,823,349,380	\$111,823,349,380	\$1,079,264,444	0.97%	0.97%
Non-Primary Residential	\$63,326,865,278	\$63,326,865,278	\$445,943,955	0.70%	0.70%
FAA Land and Buildings	\$1,829,447,849	\$1,829,447,849	\$132,232,494	7.23%	7.23%
Vacant and Non FAA Land	\$15,733,427,114	\$15,733,427,114	\$16,486,776	0.10%	0.10%
Personal	\$28,667,206,528	\$28,667,206,528	\$287,412,365	1.00%	1.00%
Natural Resources	\$11,070,227,826	\$11,070,227,826	\$114,783,918	1.04%	1.04%
Utilities	\$14,409,981,150	\$14,409,981,150	\$145,066,299	1.01%	1.01%
Statewide w/o Motor Vehicle	\$537,573,835,229	\$775,430,196,222	\$4,993,508,668	0.93%	0.64%
Motor Vehicles	\$15,035,822,858	\$15,035,822,858	\$225,537,344	1.50%	1.50%
Statewide with Motor Vehicle	\$552,609,658,087	\$790,466,019,080	\$5,219,046,012	0.94%	NA

Taxable Values by Class of Property (CY 2023)



Property Taxes Charged by Entity and County¹ CY 2023

	General County		Schools		Cities & Towns		Special Districts		Total Taxes Charged ²
		%		%		%		%	
Beaver	\$4,708,421	28%	\$9,939,318	59%	\$247,684	1%	\$1,996,490	12%	\$16,891,913
Box Elder	\$12,359,959	16%	\$49,643,310	64%	\$9,736,475	13%	\$5,442,782	7%	\$77,182,526
Cache	\$22,244,232	17%	\$89,653,752	70%	\$14,827,578	12%	\$1,056,003	1%	\$127,781,565
Carbon	\$7,754,775	24%	\$18,247,273	56%	\$2,078,694	6%	\$4,440,787	14%	\$32,521,529
Daggett	\$1,521,346	40%	\$1,859,425	49%	\$122,446	3%	\$290,330	8%	\$3,793,547
Davis	\$54,219,260	13%	\$261,697,397	62%	\$51,373,827	12%	\$55,036,652	13%	\$422,327,136
Duchesne	\$9,825,899	22%	\$30,147,684	67%	\$1,478,147	3%	\$3,313,123	7%	\$44,764,853
Emery	\$10,922,466	31%	\$19,751,600	55%	\$712,031	2%	\$4,217,195	12%	\$35,603,292
Garfield	\$1,194,283	17%	\$5,140,842	72%	\$463,504	7%	\$324,530	5%	\$7,123,159
Grand	\$7,132,526	24%	\$20,932,691	69%	\$140,921	0%	\$1,994,860	7%	\$30,200,998
Iron	\$9,885,023	14%	\$41,071,380	60%	\$10,122,005	15%	\$7,651,162	11%	\$68,729,570
Juab	\$5,093,020	24%	\$13,442,099	63%	\$670,384	3%	\$2,046,506	10%	\$21,252,009
Kane	\$6,880,474	35%	\$10,168,160	51%	\$1,791,239	9%	\$1,058,297	5%	\$19,898,170
Millard	\$9,882,143	32%	\$18,296,709	60%	\$718,746	2%	\$1,768,542	6%	\$30,666,140
Morgan	\$5,277,090	21%	\$18,120,859	71%	\$743,059	3%	\$1,376,459	5%	\$25,517,467
Piute	\$561,378	35%	\$829,962	51%	\$191,854	12%	\$33,194	2%	\$1,616,388
Rich	\$1,839,982	17%	\$8,351,055	75%	\$293,842	3%	\$637,092	6%	\$11,121,971
Salt Lake	\$296,480,249	15%	\$1,019,190,259	51%	\$358,926,130	18%	\$328,983,855	16%	\$2,003,580,493
San Juan	\$3,468,967	26%	\$7,330,403	56%	\$600,217	5%	\$1,789,090	14%	\$13,188,677
Sanpete	\$6,107,030	24%	\$16,759,677	66%	\$1,877,866	7%	\$574,923	2%	\$25,319,496
Sevier	\$8,127,780	31%	\$15,284,189	58%	\$2,743,250	10%	0	0%	\$26,155,219
Summit	\$28,316,075	10%	\$170,882,947	62%	\$23,374,541	8%	\$52,809,950	19%	\$275,383,513
Tooele	\$11,269,499	12%	\$64,176,313	68%	\$12,266,830	13%	\$6,171,763	7%	\$93,884,405
Uintah	\$10,916,632	22%	\$31,488,452	64%	\$833,032	2%	\$6,112,672	12%	\$49,350,788
Utah	\$67,460,817	9%	\$531,907,805	71%	\$103,402,640	14%	\$48,353,534	6%	\$751,124,796
Wasatch	\$20,395,683	14%	\$102,751,664	71%	\$5,652,563	4%	\$15,965,920	11%	\$144,765,830
Washington	\$29,018,414	11%	\$184,021,272	70%	\$28,693,605	11%	\$22,749,048	9%	\$264,482,339
Wayne	\$930,370	23%	\$3,094,970	76%	\$42,359	1%	\$11,708	0%	\$4,079,407
Weber	\$70,840,227	19%	\$200,949,547	55%	\$41,655,369	11%	\$51,756,373	14%	\$365,201,516
Statewide	\$724,634,020	15%	\$2,965,131,014	59%	\$675,780,838	14%	\$627,962,840	13%	\$4,993,508,712

¹Percentages derived from tax rate certification records

²Total taxes charged (excluding uniform fee of 1.5 percent for fee-in-lieu and aged-based vehicles) are the same as appear in Table 2, column 8 of this report. There may be differences due to rounding.

Property Taxes by Class

Property tax is 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 Utah 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 establish the tax 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 and Centrally Assessed Taxes Charged by County CY 2023

County	LOCALLY ASSESSED			CENTRALLY ASSESSED			Total Locally & Centrally Assessed
	Real Property	Personal Property	Total Locally Assessed	Total Utilities	Total Natural Resources	Total Centrally Assessed	
Beaver	\$6,746,186	\$5,038,185	\$11,784,371	\$4,636,760	\$470,782	\$5,107,542	\$16,891,913
Box Elder	\$60,145,301	\$8,458,177	\$68,603,478	\$5,668,575	\$2,910,474	\$8,579,049	\$77,182,527
Cache	\$115,439,312	\$9,713,184	\$125,152,496	\$2,219,583	\$409,485	\$2,629,068	\$127,781,564
Carbon	\$21,335,355	\$3,054,607	\$24,389,962	\$3,242,763	\$4,888,803	\$8,131,567	\$32,521,529
Daggett	\$2,609,626	\$101,976	\$2,711,602	\$948,248	\$133,697	\$1,081,945	\$3,793,547
Davis	\$384,073,116	\$30,774,038	\$414,847,155	\$6,727,508	\$752,473	\$7,479,982	\$422,327,136
Duchesne	\$24,901,497	\$2,835,330	\$27,736,828	\$1,701,041	\$15,326,983	\$17,028,025	\$44,764,852
Emery	\$9,528,838	\$2,625,737	\$12,154,575	\$21,856,551	\$1,592,165	\$23,448,716	\$35,603,291
Garfield	\$6,292,977	\$423,407	\$6,716,383	\$283,488	\$123,288	\$406,776	\$7,123,160
Grand	\$25,184,822	\$1,045,365	\$26,230,186	\$2,277,025	\$1,693,786	\$3,970,811	\$30,200,998
Iron	\$55,239,421	\$9,317,845	\$64,557,266	\$3,330,587	\$841,718	\$4,172,304	\$68,729,570
Juab	\$14,511,484	\$1,816,860	\$16,328,344	\$4,339,501	\$584,162	\$4,923,662	\$21,252,007
Kane	\$18,976,914	\$642,634	\$19,619,548	\$208,637	\$69,985	\$278,623	\$19,898,171
Millard	\$13,850,210	\$3,753,728	\$17,603,938	\$9,709,063	\$3,353,135	\$13,062,198	\$30,666,137
Morgan	\$22,246,303	\$1,102,819	\$23,349,121	\$2,017,301	\$151,048	\$2,168,349	\$25,517,470
Piute	\$1,412,373	\$38,107	\$1,450,480	\$146,020	\$19,889	\$165,909	\$1,616,389
Rich	\$10,197,045	\$505,021	\$10,702,066	\$414,640	\$5,266	\$419,906	\$11,121,972
Salt Lake	\$1,801,400,938	\$120,079,514	\$1,921,480,452	\$36,810,666	\$45,289,375	\$82,100,041	\$2,003,580,493
San Juan	\$8,443,198	\$1,265,898	\$9,709,096	\$1,529,980	\$1,949,600	\$3,479,580	\$13,188,677
Sanpete	\$23,200,329	\$1,171,073	\$24,371,402	\$535,732	\$412,362	\$948,094	\$25,319,496
Sevier	\$21,025,567	\$1,554,068	\$22,579,635	\$1,111,532	\$2,464,052	\$3,575,584	\$26,155,219
Summit	\$269,568,512	\$2,616,637	\$272,185,148	\$2,622,231	\$576,135	\$3,198,366	\$275,383,514
Tooele	\$80,102,533	\$5,440,355	\$85,542,888	\$4,641,534	\$3,699,983	\$8,341,518	\$93,884,405
Uintah	\$22,922,681	\$2,141,102	\$25,063,783	\$3,157,910	\$21,129,094	\$24,287,004	\$49,350,788
Utah	\$693,732,362	\$39,594,002	\$733,326,364	\$14,883,297	\$2,915,092	\$17,798,389	\$751,124,753
Wasatch	\$142,093,679	\$1,547,862	\$143,641,541	\$801,262	\$323,027	\$1,124,289	\$144,765,830
Washington	\$253,939,712	\$6,578,363	\$260,518,075	\$3,550,084	\$414,179	\$3,964,264	\$264,482,339
Wayne	\$3,797,579	\$214,396	\$4,011,975	\$46,636	\$20,795	\$67,431	\$4,079,406
Weber	\$333,328,214	\$23,962,076	\$357,290,290	\$5,648,143	\$2,263,084	\$7,911,227	\$365,201,517
Statewide	\$4,446,246,085	\$287,412,365	\$4,733,658,450	\$145,066,299	\$114,783,918	\$259,850,217	\$4,993,508,668

Centrally Assessed Property

The State Tax Commission's Centrally Assessed 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.

Property Tax Relief

The State of Utah and county governments provided \$61,345,224 in property tax relief to 52,586 individuals in 2023. 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.

See brief summaries of the property tax relief categories below. You can find details of the law in various parts of Utah Code, Title 59, Chapter 2.

Blind

For 2024, up to \$11,500 taxable value of real and/or personal property owned by a blind person, their unmarried widow(er) or minor orphan(s) is exempt from property taxation.

Indigent

An indigent abatement may be granted in an amount of 50 percent of taxes levied, not to exceed \$1,259 for 2024. 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 \$505,548 (2024) in taxable value on a primary residence or non-business personal property may be granted to a disabled veteran, their unmarried widow(er), or minor orphan(s). An exemption may also be granted to the widow(er) or minor orphan(s) of a veteran who was killed in action or died in the line of duty.

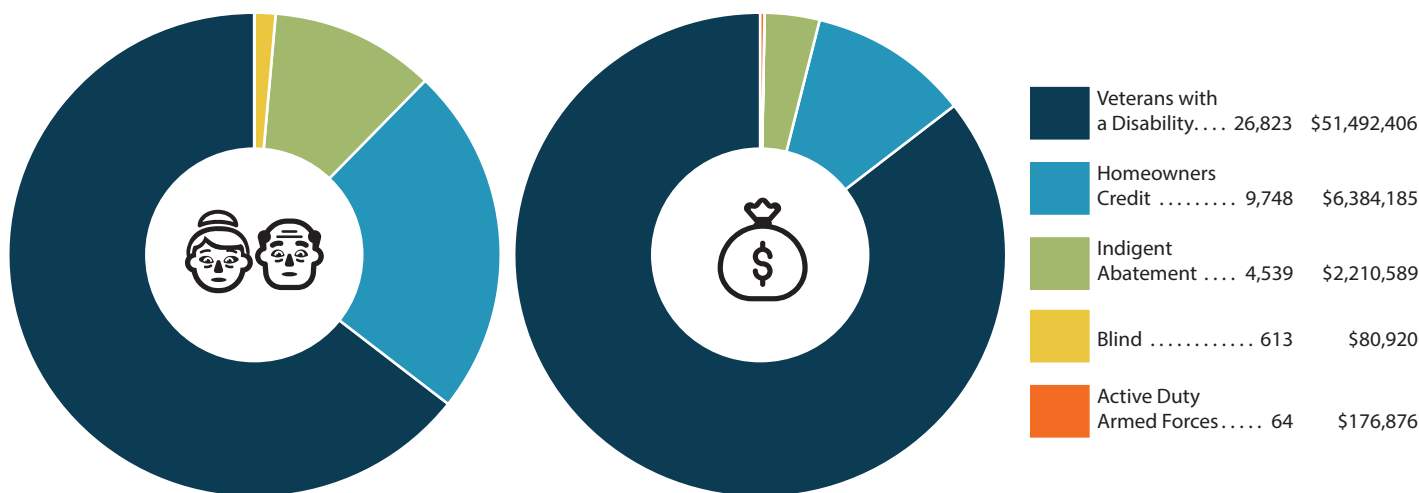
Tax relief is given to active duty or reserve military members who have been deployed outside of Utah for at least 200 days.

Low-income Elderly

Low-income elderly or widowed homeowners and mobile homeowners may apply through the county for circuit breaker relief of up to \$1,259 for 2024. Low-income elderly or widowed renters may also be eligible and may apply to the Tax Commission for relief.

Relief Recipients (CY 2023)

Relief Dollars (CY 2023)



Property Tax Relief by County CY 2023

	Active Duty Armed Forces		Veterans with Disabilities		Blind		Homeowners Credit		Indigent Abatement		Valuation Reduction		75+ Deferral		Total	
Beaver	0	\$0	54	\$52,819	0	\$0	56	\$33,965	25	\$5,521	35	\$12,756	0	\$0	170	\$92,305
Box Elder	2	\$3,252	565	\$1,142,797	16	\$1,702	269	\$174,437	272	\$111,595	265	\$184,356	0	\$0	1,389	\$1,433,783
Cache	1	\$3,957	692	\$1,221,398	7	\$653	234	\$140,448	5	\$2,673	222	\$135,497	0	\$0	1,161	\$1,369,129
Carbon	0	\$0	234	\$354,602	17	\$2,771	227	\$138,248	148	\$43,390	29	\$3,162	0	\$0	655	\$539,011
Daggett	0	\$0	16	\$18,920	0	\$0	0	\$0	3	\$2,498	2	\$523	0	\$0	21	\$21,418
Davis	9	\$24,375	5,043	\$11,575,703	86	\$9,830	911	\$544,639	903	\$435,241	861	\$720,932	0	\$0	7,813	\$12,589,788
Duchesne	3	\$5,787	142	\$120,818	11	\$1,491	205	\$120,818	56	\$25,332	0	\$0	0	\$0	417	\$274,246
Emery	0	\$0	70	\$116,353	2	\$377	104	\$62,179	5	\$3,620	86	\$47,692	0	\$0	267	\$182,529
Garfield	0	\$0	57	\$39,487	7	\$704	58	\$26,870	53	\$9,521	0	\$0	0	\$0	175	\$76,582
Grand	0	\$0	78	\$126,481	3	\$316	167	\$113,481	134	\$43,222	134	\$87,588	0	\$0	516	\$283,500
Iron	0	\$0	670	\$1,035,676	14	\$1,270	365	\$231,672	280	\$143,002	308	\$158,289	0	\$0	1,637	\$1,411,620
Juab	1	\$2,908	90	\$192,865	1	\$123	62	\$43,267	4	\$3,545	59	\$44,647	0	\$0	217	\$242,708
Kane	0	\$0	114	\$156,907	4	\$344	96	\$53,758	59	\$27,877	73	\$34,015	0	\$0	346	\$238,886
Millard	0	\$0	96	\$137,135	2	\$247	103	\$80,849	13	\$6,570	79	\$36,167	0	\$0	293	\$224,801
Morgan	0	\$0	205	\$559,576	2	\$240	30	\$17,907	29	\$17,607	29	\$28,999	0	\$0	295	\$595,330
Piute	0	\$0	28	\$24,686	1	\$10,261	79	\$26,990	0	\$0	17	\$4,626	0	\$0	125	\$61,937
Rich	0	\$0	16	\$13,094	1	\$48	8	\$3,334	0	\$0	0	\$0	0	\$0	25	\$16,476
Salt Lake	7	\$21,128	7,826	\$12,339,274	253	\$31,394	2,267	\$1,525,461	754	\$337,705	2,131	\$1,886,619	1	\$3,149	13,239	\$14,254,962
San Juan	0	\$0	84	\$100,848	5	\$731	87	\$52,481	41	\$9,883	60	\$27,376	0	\$0	277	\$163,943
Sanpete	0	\$0	231	\$379,666	1	\$117	210	\$155,519	147	\$53,133	180	\$87,435	0	\$0	769	\$588,435
Sevier	0	\$0	234	\$332,037	4	\$420	245	\$156,612	158	\$76,616	207	\$97,176	0	\$0	848	\$565,685
Summit	4	\$15,540	239	\$351,992	8	\$528	386	\$320,599	0	\$0	0	\$0	0	\$0	637	\$688,659
Tooele	8	\$26,666	932	\$2,124,575	7	\$825	396	\$260,392	37	\$34,883	378	\$290,603	0	\$0	1,758	\$2,447,341
Uintah	0	\$0	222	\$287,642	8	\$767	257	\$160,438	15	\$7,481	172	\$63,758	0	\$0	674	\$456,328
Utah	15	\$35,494	2,552	\$5,320,946	55	\$5,746	854	\$583,097	360	\$239,572	796	\$591,885	0	\$0	4,632	\$6,184,855
Wasatch	0	\$0	194	\$507,911	7	\$749	178	\$193,670	174	\$102,426	178	\$121,951	0	\$0	731	\$804,756
Washington	0	\$0	2,258	\$3,510,618	47	\$3,577	864	\$483,348	535	\$295,305	787	\$430,243	0	\$0	4,491	\$4,292,848
Wayne	0	\$0	24	\$26,875	1	\$74	38	\$22,930	14	\$4,566	0	\$0	0	\$0	77	\$54,445
Weber	14	\$37,769	3,857	\$9,320,705	43	\$5,615	992	\$656,776	315	\$167,805	888	\$729,164	1	\$1,836	6,110	\$10,188,670
Total	64	\$176,876	26,823	\$51,492,406	613	\$80,920	9,748	\$6,384,185	4,539	\$2,210,589	7,976	\$5,825,459	2	\$4,985	49,765	\$60,344,976

Average Property Tax Rates CY 2023

County	Number of Tax Areas	Minimum	Range of Rates Maximum	Average Tax Rates*
Beaver	16	0.007866	0.010413	0.008904
Box Elder	69	0.007951	0.010799	0.008820
Cache	53	0.007068	0.009121	0.007944
Carbon	20	0.010539	0.015413	0.011687
Daggett	8	0.007472	0.009034	0.008457
Davis	121	0.007760	0.010974	0.009989
Duchesne	29	0.010895	0.012934	0.011663
Emery	26	0.013291	0.016842	0.015349
Garfield	29	0.007361	0.010082	0.008143
Grand	9	0.008587	0.010675	0.009064
Iron	34	0.006598	0.008473	0.007801
Juab	17	0.009188	0.011548	0.010330
Kane	20	0.006534	0.009351	0.007252
Millard	20	0.009505	0.011875	0.010164
Morgan	11	0.009506	0.016053	0.011306
Piute	5	0.007198	0.008922	0.008344
Rich	17	0.003828	0.005851	0.004414
Salt Lake	394	0.008559	0.014525	0.010993
San Juan	9	0.011069	0.013767	0.012114
Sanpete	22	0.007799	0.011425	0.009445
Sevier	15	0.008249	0.010854	0.009146
Summit	68	0.004519	0.012914	0.006395
Tooele	50	0.008717	0.011142	0.009937
Uintah	24	0.008320	0.010924	0.009216
Utah	154	0.007195	0.025305	0.009187
Wasatch	38	0.008637	0.028637	0.009685
Washington	68	0.005923	0.015758	0.007388
Wayne	7	0.006204	0.006659	0.006363
Weber	259	0.008463	0.012945	0.010287
Statewide	1,612			0.009303

***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.*

Beer Tax

The beer tax applies to all beer that is imported or manufactured for sale, use or distribution in Utah. The beer tax in FY 2024 was \$13.10 per 31-gallon barrel of beer. Revenues are deposited into the General Fund and the Alcoholic Beverage Enforcement and Treatment Restricted Account.

[Utah Code, Title 59, Chapter 15](#)

Beer	
FY 2024	\$18,625,083
2023	\$18,555,425
2022	\$18,394,381
2021	\$17,880,108
2020	\$15,987,392

Cigarette Tax

The cigarette tax is imposed on the first sale, use, storage or distribution of a cigarette in Utah. Wholesalers and distributors pay the tax by purchasing stamps from the Tax Commission; each pack of cigarettes must be stamped before sale. The cigarette tax is \$1.70 per pack of 20 cigarettes and \$2.125 per pack of 25 cigarettes. Cigarettes from manufacturers that are not a party to the Master Settlement Agreement between the State of Utah and the leading U.S. tobacco product manufacturers are subject to an additional \$0.35 per 20-pack and \$0.4375 per 25-pack. Revenues are deposited into the General Fund and the Cigarette and Tobacco Prevention Restricted Account.

[Utah Code, Title 59, Chapter 14, Part 2](#)

Cigarette	
FY 2024	\$65,255,019
2023	\$71,125,417
2022	\$74,992,669
2021	\$78,539,142
2020	\$84,843,627

Tobacco Tax

The tobacco tax is imposed on the first sale, use, storage or distribution of a tobacco product in Utah. The tobacco tax applies to all tobacco products other than cigarettes.

Tax rates vary by product type:

- Moist snuff is taxed at \$1.83 per ounce.
- Little cigars are taxed at \$0.085 per little cigar.
- All other tobacco products are taxed at 86 percent of the manufacturer's sales price.

Revenues are deposited into the General Fund.

[Utah Code, Title 59, Chapter 14, Part 3](#)

Tobacco	
FY 2024	\$21,309,324
2023	\$19,721,746
2022	\$20,887,856
2021	\$20,662,182
2020	\$21,181,399

Insurance Premium Tax

The insurance premium tax applies to admitted insurers on total premiums received from insurance covering property or risks located in Utah. Insurance categories subject to this tax include motor vehicle, property, casualty, life, workers' compensation and title insurance. Tax rates depend on the type of insurance policy.

The insurance premium tax rate is:

- 2.25 percent of net premiums on property, casualty, life and other risks.
- 2.26 percent (includes .01 percent to fund relative value study) of motor vehicle insurance premiums for motor vehicle liability, uninsured motorist and personal injury protection.
- 0.45 percent of title insurance premiums.
- 1.25 percent of workers' compensation insurance.
- 2.25 percent of the first \$100,000 in variable life insurance premiums, and 0.8 percent of premiums above that amount.

Revenues that are not earmarked to other funds or purposes are deposited into the General Fund. Other funds that receive revenue from the insurance premium tax include Workplace Safety, Fire Academy Support, Firemen's Pension, Employer's Reinsurance, Uninsured Employers and Relative Value Study.

[Utah Code, Title 59, Chapter 9](#)

Insurance Premium	
FY 2024	\$237,721,622
2023	\$217,261,440
2022	\$202,478,864
2021	\$183,557,849
2020	\$169,833,963

Oil and Gas Severance Tax

The oil and gas severance tax applies to oil, natural gas and natural gas liquids produced in Utah. The tax rate ranges from 3 to 5 percent based on the value of the oil or gas and 4 percent for natural gas liquids. The oil and gas severance tax is not imposed on stripper, wildcat and development wells. Additionally, there is a well recompletion or workover tax credit of up to \$30,000 per well during each calendar year, and a 50 percent reduction in the tax rate for incremental production achieved from an enhanced recovery project. Revenues are deposited into the General Fund, the Permanent State Trust Fund and various earmarks as directed in Utah code.

[Utah Code, Title 59, Chapter 5, Part 1](#)

Oil & Gas Severance	
FY 2024	\$76,268,462
2023	\$114,714,596
2022	\$75,690,554
2021	\$19,702,719
2020	\$33,198,070

Mining Severance Tax

The mining severance tax applies to the extraction of metals or metalliferous minerals, including gold, silver, copper, beryllium, lead, iron, zinc, tungsten, uranium, molybdenum and other metalliferous minerals. Coal is not subject to mining severance tax. The mining severance tax is 2.6 percent of the taxable value of metals or metalliferous minerals and includes an annual exemption of \$50,000 in taxable value at each mine. Revenues are deposited into the General Fund, the Permanent State Trust Fund and various earmarks as directed in Utah code.

[Utah Code, Title 59, Chapter 5, Part 2](#)

Mining Severance	
FY 2024	\$11,717,773
2023	\$14,233,242
2022	\$15,519,535
2021	\$13,373,405
2020	\$14,347,857

Oil and Gas Conservation Fee

The oil and gas conservation fee is assessed on interest owners of oil and gas wells in Utah. The oil and gas conservation fee is 0.2 percent of the value of oil, gas and natural gas liquids produced and saved, sold or transported from the production site. Revenues are deposited into a restricted account within the General Fund known as the "Oil and Gas Conservation Account."

Utah Code §40-6-14

Oil & Gas Conservation

FY 2024	\$7,764,996
2023	\$10,379,194
2022	\$6,182,810
2021	\$2,654,179
2020	\$3,663,583

911 Emergency Service Telephone Charge

Charges imposed per month on each access line in Utah consist of the following:

- 911 emergency service charge of \$0.71
- Unified statewide 911 emergency service charge of \$0.25
- Radio network charge of \$0.52

An additional service charge of 4.9 percent is imposed on the sales price of each purchase of prepaid wireless telecommunications service. Revenues from these charges are either distributed to public safety answering points or deposited into the Unified Statewide 911 Emergency Service Account, the Utah Statewide Radio System Restricted Account or the Universal Public Telecommunications Service Support Fund.

Utah Code, Title 69, Chapter 2, Part 4

911 Emergency Service

FY 2024	\$70,882,660
2023	\$66,581,865
2022	\$62,201,205
2021	\$58,862,920
2020	\$55,200,210

Cable/Satellite Excise Tax

Amounts paid or charged for multi-channel video or audio services provided by a multi-channel video or audio provider within Utah are taxable at a statewide 6.25 percent. Providers must collect the tax from their customers and pay it to the Tax Commission. Revenues are deposited into the General Fund.

Utah Code, Title 59, Chapter 26

Cable/Satellite Excise

FY 2024	\$20,599,600
2023	\$24,011,857
2022	\$27,620,440
2021	\$26,699,366
2020	\$28,366,874

Motor Fuel Tax

Motor fuel tax is imposed on all motor fuel that is sold, used or received for sale in Utah. The tax rate, which is recalculated each year, is 16.5 percent of the statewide average rack price of a gallon of motor fuel, with some exceptions. The tax rate was \$0.365 per gallon in calendar year 2024; it was \$0.364 per gallon in calendar year 2023. Most motor fuel tax revenues are deposited into the Transportation Fund and used for highway purposes.

Utah Code, Title 59, Chapter 13, Part 2

Motor Fuel

FY 2024	\$451,893,186
2023	\$427,915,649
2022	\$404,368,539
2021	\$384,540,141
2020	\$355,905,455

Special Fuel Tax

The special fuel tax is imposed on any fuel (other than aviation and motor fuel) used to propel motor vehicles on Utah highways. It includes diesel, bio-diesel, kerosene, blended fuels, compressed natural gas (CNG), liquefied natural gas (LNG), hydrogen and other gaseous and liquid petroleum products. The tax rate is recalculated every year. The special fuel tax rate for diesel is the same as the motor fuel tax rate. The tax rate for CNG, LNG and hydrogen was \$0.20 per gasoline/diesel gallon equivalent for calendar year 2024 and was \$0.188 for calendar year 2023. Revenues are deposited into the Transportation Fund.

[Utah Code, Title 59, Chapter 13, Part 3](#)

Special Fuel	
FY 2024	\$196,923,772
2023	\$182,034,430
2022	\$173,862,990
2021	\$171,954,143
2020	\$153,380,202

Aviation Fuel Tax

Aviation fuel tax is imposed on fuels used to operate aircraft. The aviation fuel tax rates are: \$0.09 per gallon for non-federally certificated air carriers, \$0.04 per gallon for federally certificated air carriers, and \$0.025 per gallon for federally certificated air carriers if purchased at the Salt Lake International Airport. Revenues are deposited into the Aeronautics Restricted Account, a restricted account within the Transportation Fund.

[Utah Code, Title 59, Chapter 13, Part 4](#)

Aviation Fuel	
FY 2024	\$7,080,339
2023	\$7,447,519
2022	\$6,723,263
2021	\$5,196,291
2020	\$5,505,278

Motor Vehicle Registration Fees

Each vehicle owner must pay a registration fee at the time of first registration and then annually, unless otherwise exempted. A six-month registration option is also available for motorcycles and passenger vehicles. The fees vary depending on vehicle type, fuel type, registered weight, county and other factors. Registration fees for most vehicles are adjusted annually by the change in the consumer price index. Most registration fees are deposited into either the Transportation Investment Fund or the Transportation Fund. Some amounts are earmarked for other accounts as set forth in Utah code.

[Utah Code, Title 41, Chapter 1a, Part 12](#)

Motor Vehicle Registration	
FY 2024	\$225,451,136
2023	\$191,967,956
2022	\$180,474,947
2021	\$170,131,028
2020	\$163,122,275

Local Transportation Corridor Preservation Fee

A county legislative body may impose a local option highway construction and transportation corridor preservation fee of up to \$10 (\$7.75 for a six-month registration) on each motor vehicle registration within the county. Revenues from this tax that are not earmarked to the County of the First Class Highway Projects Fund or to the Local Highway and Transportation Corridor Preservation Fund are credited to the county from which the revenue arose.

[Utah Code §41-1a-1222](#)

Local Transportation Corridor	
FY 2024	\$26,773,066
2023	\$25,968,892
2022	\$25,637,835
2021	\$24,739,913
2020	\$24,137,576

Other Motor Vehicle Taxes and Fees

In addition to registration fees, the DMV assesses other taxes and fees at the time of registration. These include, but are not limited to:

- Uniform fee-in-lieu of property taxes (age-based)
- Sales and use taxes
- Temporary and in-transit permit fees
- Vehicle title fees
- License plate fees
- Automobile driver education fee
- Uninsured motorist identification fee
- Apportioned registration
- Personalized and special group license plate fees

[Utah Code, Title 41, Chapter 1a, Part 12](#)

Other Motor Vehicle	
FY 2024	\$339,343,224
2023	\$322,280,011
2022	\$317,637,867
2021	\$305,682,353
2020	\$288,019,090

Other Taxes and Fees

The Tax Commission collects other taxes and fees in addition to those discussed previously in this report. Some of these other taxes and fees include, but are not limited to:

- E-Cigarette & Nicotine Products Tax
- Environmental Assurance Fee
- Property Tax on Rail Cars and State Assessed Commercial Vehicles
- Waste Tire Recycling Fee
- Brine Shrimp Royalty Tax
- Lubricating Oil Fee

See Appendix I on page 37 for revenue data.

[Utah Code: Various](#)

Revenues by Fund Type and Sources

Revenue Collection

Categorized by Fund Type (Fiscal Years 2023 and 2024/Revenue Summary Report)

	FY 2023 Net Revenue	FY 2024 Net Revenue	Net Change	% Change
Component Unit	-	\$1,099,877	\$1,099,877	
Income Tax/Uniform School	\$7,374,277,368	\$7,162,496,831	(\$211,780,537)	-2.9%
Fiduciary Fund	\$2,800,478,878	\$2,838,195,933	\$37,717,056	1.3%
General Fund Restricted	\$271,265,618	\$294,192,148	\$22,926,529	8.5%
General Fund Unrestricted	\$3,657,538,964	\$3,692,696,118	\$35,157,154	1.0%
Proprietary Fund	\$53,020,748	\$54,151,269	\$1,130,521	2.1%
Special Revenue	\$250,406,313	\$241,121,410	(\$9,284,903)	-3.7%
Transportation Fund	\$786,976,570	\$858,271,897	\$71,295,327	9.1%
Transportation Investment Fund	\$989,823,885	\$1,010,583,794	\$20,759,910	2.1%
Total	\$16,183,788,342	\$16,152,809,276	(\$30,979,067)	-0.2%

Revenue by Source and Fund

Categorized by Revenue Source / Fund Type / Tax or Fee

	FY 2023 Net Revenue	FY 2024 Net Revenue	Net Change	% Change
Total	\$66,581,865	\$70,882,660	\$4,300,795	6.5%
General Fund Restricted				
Computer Aided Dispatch	-	\$(13)	\$(13)	
Statewide Unified E-911 Emergency Services	\$11,074,535	\$11,035,594	\$(38,941)	-0.4%
Utah Statewide Radio System - Emergency Services	\$23,416,197	\$23,295,481	\$(120,716)	-0.5%
General Fund Unrestricted				
Public Safety Answering Point - Public Safety	\$2,274,903	\$2,598,145	\$323,242	14.2%

	FY 2023 Net Revenue	FY 2024 Net Revenue	Net Change	% Change
Special Revenue				
Public Safety Answering Point - Local Dispatch	\$29,134,886	\$33,372,296	\$4,237,410	14.5%
Universal Public Telecommunications Service	\$681,344	\$581,157	\$(100,187)	-14.7%
Aviation Fuel Tax				
Total	\$7,447,519	\$7,080,339	\$(367,180)	-4.9%
Transportation Fund				
Aviation Fuel Tax	\$7,447,519	\$7,080,339	\$(367,180)	-4.9%
Beer Tax				
Total	\$18,555,425	\$18,625,083	\$69,658	0.4%
General Fund Restricted				
Alcohol Beverage Enforcement & Treatment Account	\$7,560,764	\$9,587,632	\$2,026,869	26.8%
General Fund Unrestricted				
Beer Tax	\$10,994,661	\$9,037,451	\$(1,957,210)	-17.8%
Cable/Satellite Excise Tax				
Total	\$24,011,857	\$20,599,600	\$(3,412,258)	-14.2%
General Fund Unrestricted				
Multi-Channel Video or Audio Service	\$24,011,857	\$20,599,600	\$(3,412,258)	-14.2%
Cigarette Tax				
Total	\$71,125,417	\$65,255,019	\$(5,870,398)	-8.3%
General Fund Restricted				
Cigarette Tax - Tobacco Prevention	\$7,950,000	\$7,950,000	-	0.0%
General Fund Unrestricted				
Cigarette Stamp Tax	\$63,175,417	\$57,305,019	\$(5,870,398)	-9.3%
Corporate Tax				
Total	\$869,902,502	\$883,389,846	\$13,487,344	1.6%
Income Tax/Uniform School				
Corporate Tax	\$869,902,502	\$883,389,846	\$13,487,344	1.6%
Corporate Tax transfers - Income Tax Fund	\$(466,945,925)	\$(501,887,094)	\$(34,941,169)	7.5%
Corporate Tax transfers - Uniform School Fund	\$466,945,925	\$501,887,094	\$34,941,169	7.5%

	FY 2023 Net Revenue	FY 2024 Net Revenue	Net Change	% Change
Individual Income Tax				
Total	\$6,432,141,610	\$6,214,528,683	\$(217,612,927)	-3.4%
Income Tax/Uniform School				
Individual Income Tax - Final Payments	\$872,091,340	\$520,321,967	\$(351,769,373)	-40.3%
Individual Income Tax - Withholding	\$4,988,303,890	\$5,128,904,846	\$140,600,956	2.8%
Individual Income Tax - Withholding - Passthrough SALT	\$571,746,380	\$565,301,870	\$(6,444,509)	-1.1%
Individual Income Tax transfers - Income Tax Fund	\$(3,487,970,570)	\$(3,564,512,806)	\$(76,542,236)	2.2%
Individual Income Tax transfers - Uniform School Fund	\$3,487,970,570	\$3,564,512,806	\$76,542,236	2.2%
Insurance Premium Tax				
Total	\$217,261,440	\$237,721,622	\$20,460,182	9.4%
Fiduciary Fund				
Employers Reinsurance & Uninsured Employers	\$3,300,770	\$3,169,435	\$(131,334)	-4.0%
Fireman's Pension Fund	\$10,971,508	\$11,621,898	\$650,391	5.9%
General Fund Restricted				
Fire Academy Support Fund	\$5,485,780	\$5,810,953	\$325,173	5.9%
Industrial Accident Fund	\$3,460,473	\$3,170,705	\$(289,768)	-8.4%
Relative Value Study Fund	\$207,140	\$239,831	\$32,691	15.8%
Workplace Safety Account	\$1,730,242	\$1,585,357	\$(144,884)	-8.4%
General Fund Unrestricted				
Insurance Premium Tax	\$192,105,528	\$212,123,442	\$20,017,914	10.4%
Local Option Sales and Use Taxes				
Total	\$2,557,133,220	\$2,593,489,683	\$36,356,464	1.4%
Component Unit				
Local Option Sales Tax - Inland Port	-	\$1,099,877	\$1,099,877	
Fiduciary Fund				
Botanical, Cultural, Recreational, and Zoo	\$81,387,862	\$82,289,792	\$901,929	1.1%
Correctional Facility Sales and Use Tax	\$54,205,891	\$53,340,721	\$(865,169)	-1.6%
County of the 2nd Class State Hwys Projects	\$37,833,998	\$38,213,067	\$379,069	1.0%
County Option Fixed Guideway Tax	\$41,831,147	\$42,095,059	\$263,912	0.6%
County Option for Public Transit	\$6,262,683	\$18,281,427	\$12,018,744	191.9%
County Option Sales & Use Tax	\$249,699,093	\$251,482,725	\$1,783,632	0.7%
County Option Sales Tax for Transportation - Corridor Preservation	\$3,730,059	\$3,857,767	\$127,708	3.4%
County Option Sales/Use for Highways/Public Transit Tax	\$211,579,086	\$215,365,697	\$3,786,611	1.8%

	FY 2023 Net Revenue	FY 2024 Net Revenue	Net Change	% Change
Highways Sales & Use Tax	\$28,177,874	\$28,490,960	\$313,086	1.1%
Local Sales and Use Tax	\$992,579,799	\$996,210,220	\$3,630,420	0.4%
Municipal Energy Sales & Use Tax	\$16,893,359	\$10,561,206	\$(6,332,153)	-37.5%
Municipal Telecommunications License Tax	\$15,822,864	\$15,644,921	\$(177,942)	-1.1%
Public Transit Tax	\$441,729,279	\$442,979,083	\$1,249,804	0.3%
Resort Communities Tax	\$45,073,727	\$45,773,671	\$699,943	1.6%
Rural County Hospital Tax	\$9,534,859	\$10,624,256	\$1,089,396	11.4%
State Highways Projects - Fixed Guideway	\$3,581,950	\$3,768,664	\$186,714	5.2%
State Highways Projects - Public Transit Tax	\$5,675,019	\$5,817,775	\$142,756	2.5%
Town Option Sales & Use Tax	\$14,443,703	\$13,793,205	\$(650,498)	-4.5%
Transient Room Tax - County	\$105,029,469	\$109,294,976	\$4,265,506	4.1%
Transient Room Tax - First Class County Fund	\$4,743,073	\$4,884,337	\$141,264	3.0%
Transient Room Tax - MIDA	\$431,129	\$433,545	\$2,416	0.6%
Transient Room Tax - Municipality	\$23,228,676	\$23,635,046	\$406,369	1.7%
TRCC Restaurant Tax	\$82,772,265	\$86,766,755	\$3,994,489	4.8%
TRCC RV and OHV Leasing Tax	\$212,127	\$504,374	\$292,247	137.8%
TRCC Short Term Leasing Tax	\$25,362,965	\$26,320,994	\$958,030	3.8%
TRCC Transient Room Tax	\$3,764,944	\$3,784,113	\$19,169	0.5%
General Fund Restricted				
Homeless Shelter Mitigation	\$6,169,891	\$8,138,727	\$1,968,836	31.9%
Special Revenue				
Hotel & Convention Center Impact Mitigation/Incentive Fund	\$2,583,054	\$5,781,018	\$3,197,965	123.8%
Qualified Emergency Food Agencies Fund	\$381,252	\$381,252	\$0	0.0%
State Imposed Mass Transit Tax	\$6,739,084	\$6,741,063	\$1,980	0.0%
Transportation Fund				
State Highways Projects - 2nd Class County	\$13	\$838	\$825	
State Highways Projects - Public Transit Tax	\$35,673,025	\$37,132,554	\$1,459,529	4.1%
Local Transportation Corridor Preservation Fee				
Total	\$25,968,892	\$26,773,066	\$804,175	3.1%
Fiduciary Fund				
County of the 1st Class State Highways Projects	\$5,078,182	\$5,205,350	\$127,168	2.5%
Local Transportation Corridor Preservation - 1st Class County	\$2,031,264	\$2,082,138	\$50,875	2.5%

	FY 2023 Net Revenue	FY 2024 Net Revenue	Net Change	% Change
Local Transportation Corridor Preservation - MV	\$18,859,446	\$19,485,578	\$626,132	3.3%

Mineral Production Withholding

Total	\$64,848,228	\$56,968,373	\$(7,879,855)	-12.2%
Income Tax/Uniform School				
Mineral Production Tax Withholding	\$64,848,228	\$56,968,373	\$(7,879,855)	-12.2%

Mining Severance Tax

Total	\$14,233,242	\$11,717,773	\$(2,515,469)	-17.7%
General Fund Restricted				
Div. Air Quality - Minerals	\$115,640	\$195,002	\$79,361	68.6%
Div. Geological Survey Oil, Gas & Mining - Minerals	\$105,128	\$177,274	\$72,147	68.6%
Div. Oil, Gas & Mining - Minerals	\$1,183,360	\$1,078,224	\$(105,136)	-8.9%
Div. Water Quality - Minerals	\$16,820	\$28,364	\$11,543	68.6%
General Fund Unrestricted				
Mining Severance Tax	\$6,597,279	\$6,236,955	\$(360,324)	-5.5%
Special Revenue				
Mining Severance Tax Permanent State Trust Fund	\$6,215,015	\$4,001,954	\$(2,213,061)	-35.6%

Motor Fuel Tax

Total	\$427,915,649	\$451,893,186	\$23,977,537	5.6%
General Fund Restricted				
Boat Fuel Tax	\$3,090,313	\$3,684,690	\$594,377	19.2%
Off Highway Vehicle Fuel Tax	\$1,990,416	\$2,207,967	\$217,551	10.9%
Transportation Fund				
Motor Fuel Tax	\$422,834,921	\$446,000,530	\$23,165,609	5.5%

Motor Vehicle Registration Fees

Total	\$191,967,956	\$225,451,136	\$33,483,180	17.4%
General Fund Restricted				
Boat Registration Fees	\$1,772,023	\$1,873,829	\$101,806	5.7%
Motor Vehicle Safety Impact Restricted Account	\$2,941,542	\$3,033,960	\$92,418	3.1%
Off Highway Vehicle Registration Fees	\$8,909,974	\$9,035,741	\$125,767	1.4%
Snowmobile Registration Fees	\$388,368	\$372,904	\$(15,464)	-4.0%
Proprietary Fund				
Land Grant Management Fund Registration Fees	\$345,734	\$345,950	\$216	0.1%

	FY 2023 Net Revenue	FY 2024 Net Revenue	Net Change	% Change
Special Revenue				
Traumatic Head and Spinal Cord Injury Rehab	\$278,425	\$304,545	\$26,120	9.4%
Transportation Fund				
Motor Vehicle Registration Fees	\$77,208,923	\$100,769,314	\$23,560,391	30.5%
Motorcycle Safety Fees - Dedicated Credit	\$480,110	\$491,400	\$11,290	2.4%
MV Public Safety for Highway Patrol	\$2,764,903	\$2,851,672	\$86,769	3.1%
MV Rural Transportation Infrastructure Fund	-	\$6,557,290	\$6,557,290	
Transportation Investment Fund				
Transportation Investment Fund - MV Registration Fees	\$96,877,955	\$99,814,533	\$2,936,578	3.0%
Oil and Gas Conservation Fee				
Total	\$10,379,194	\$7,764,996	\$(2,614,198)	-25.2%
General Fund Restricted				
Oil & Gas Conservation Fee	\$10,379,194	\$7,764,996	\$(2,614,198)	-25.2%
Oil and Gas Severance Tax				
Total	\$114,714,596	\$76,268,462	\$(38,446,134)	-33.5%
General Fund Restricted				
Div. Air Quality - Oil & Gas	\$856,691	\$1,117,658	\$260,967	30.5%
Div. Geological Survey Oil, Gas & Mining - Oil & Gas	\$778,810	\$1,016,053	\$237,243	30.5%
Div. Oil, Gas & Mining - Oil & Gas	\$4,512,135	\$6,904,299	\$2,392,163	53.0%
Div. Water Quality - Oil & Gas	\$124,610	\$162,568	\$37,959	30.5%
General Fund Unrestricted				
Oil & Gas Severance Tax	\$53,128,616	\$33,924,878	\$(19,203,738)	-36.1%
Special Revenue				
Oil & Gas Severance Tax Permanent State Trust Fund	\$46,042,252	\$22,937,321	\$(23,104,931)	-50.2%
Revitalization Fund - Navajo	\$1,242,222	\$642,317	\$(599,905)	-48.3%
Revitalization Fund - Uintah Basin	\$8,029,260	\$8,465,368	\$436,108	5.4%
Transportation Investment Fund				
Transportation Investment Fund Above Trend Transfers	-	\$1,098,000	\$1,098,000	
Other Motor Vehicle Taxes and Fees				
Total	\$322,280,011	\$339,343,224	\$17,063,213	5.3%
Fiduciary Fund				
Collegiate License Plate Fees	\$1,084,171	\$553,572	\$(530,599)	-48.9%

	FY 2023 Net Revenue	FY 2024 Net Revenue	Net Change	% Change
Motor Vehicle Blindness Prevention Checkoff	\$48,915	\$48,506	\$(408)	-0.8%
MV County Collections	\$224,683,486	\$230,275,973	\$5,592,487	2.5%
Other License Plate and Contributions	\$115,312	\$54,891	\$(60,421)	-52.4%
Tax Commission Suspense	\$11,087,626	\$12,819,973	\$1,732,347	15.6%
General Fund Restricted				
Aquatic Invasive Species	\$658,311	\$853,600	\$195,289	29.7%
Electronic Payments Fee	\$9,353,954	\$10,064,886	\$710,932	7.6%
Misc. Dedicated Credits - Tax Comm.	-	\$811,083	\$811,083	
MV Automobile 45-Day Permits	\$4,980,269	\$5,225,760	\$245,492	4.9%
MV Contribution - Emergency Medical Services System	\$55,157	\$53,795	\$(1,362)	-2.5%
MV Contribution - Special Group License Plates	\$761,590	\$356,338	\$(405,253)	-53.2%
MV Contribution - Voluntary Checkoffs	\$35,670	\$17,520	\$(18,150)	-50.9%
MV Registration/Plate Fees - Plate, Admin Fee	-	\$6,396,375	\$6,396,375	
MV State Laboratory Drug Testing Fund	-	\$49,440	\$49,440	
MV Utah Boating Grant Fund	-	\$1,337,788	\$1,337,788	
MVED Dealer License Plate Postage Fee	-	\$1,670	\$1,670	
Other License Plate and Contributions	\$402,125	\$4,568,271	\$4,166,146	
General Fund Unrestricted				
DUI Impound Fees	\$1,969,780	\$1,986,830	\$17,050	0.9%
Misc. Dedicated Credits - Other Agencies	\$684,855	\$643,648	\$(41,207)	-6.0%
Misc. Dedicated Credits - Tax Commission	\$3,375,316	\$2,546,051	\$(829,265)	-24.6%
MV Contributions - Search and Rescue Program	\$55,157	\$53,795	\$(1,362)	-2.5%
MV Registration/Plate Fees - Plate, Admin Fee	\$4,777,520	\$649	\$(4,776,871)	-100.0%
MVED Business Regulation Fees	\$1,932,188	\$2,139,632	\$207,444	10.7%
Other License Plate and Contributions	\$974	\$234	\$(740)	-76.0%
Search and Rescue - Dedicated Credits	\$147,001	\$148,873	\$1,873	1.3%
Income Tax/Uniform School				
Driver Education Fees - Dedicated Credits	\$7,085,004	\$7,309,928	\$224,925	3.2%
Special Revenue				
MV Contributions - Special Group License Plates	\$27,825	\$4,825	\$(23,000)	-82.7%
MV Registration/Plate Fees - Plate, Admin Fee	-	\$938,170	\$938,170	
Traumatic Head and Spinal Cord Injury Rehab	\$193,120	-	\$(193,120)	-100.0%

	FY 2023 Net Revenue	FY 2024 Net Revenue	Net Change	% Change
Transportation Fund				
DUI Impound Fees	\$1,419,496	\$1,402,208	\$(17,288)	-1.2%
Electric Vehicle Charging Tax	-	\$239,765	\$239,765	
Motor Carrier Fee	\$2,647,336	\$2,668,594	\$21,258	0.8%
Motor Vehicle Control Fees	\$6,754,904	\$6,987,338	\$232,434	3.4%
MV Registration/Plate Fees - Plate, Admin Fee	\$738,190	\$807,947	\$69,757	9.4%
Proportional Registration - Highway Use Tax	\$11,554,759	\$11,744,535	\$189,777	1.6%
Proportional Registration Fees	\$21,522,432	\$22,004,064	\$481,631	2.2%
Temporary Permits	\$217,935	\$189,245	\$(28,690)	-13.2%
Uninsured Motorist Fees	\$3,909,634	\$4,037,450	\$127,816	3.3%
Other Taxes and Fees				
Total	\$84,514,714	\$85,191,565	\$676,851	0.8%
Fiduciary Fund				
Car & Bus Tax	\$10,879,114	\$11,944,088	\$1,064,974	9.8%
Environmental Assurance Fee	\$6,587,613	\$6,586,779	\$(834)	0.0%
Inc. Tax Contributions - Education	\$57,341	\$33,307	\$(24,034)	-41.9%
Inc. Tax Contributions - Election Campaign	\$95,462	\$99,590	\$4,128	4.3%
Tax Cash Bonds	\$11,767	\$500	\$(11,267)	-95.8%
General Fund Restricted				
Admin. Allowance Service Charge - Sales Tax & Misc	\$17,104,619	\$17,932,955	\$828,336	4.8%
Brine Shrimp Royalty Tax	\$512,161	\$809,291	\$297,129	58.0%
Commerce Charges	\$245,253	\$124,121	\$(121,132)	-49.4%
Court Complex Fees	\$4,610,681	\$4,887,075	\$276,394	6.0%
E-Cigarette Substance & Nicotine Product Tax	\$14,689,338	\$15,249,345	\$560,007	3.8%
Income Tax Contributions - Homeless, Children's Organ, Etc.	\$161,983	\$68,337	\$(93,646)	-57.8%
Lubricating Oil Fee - Used Oil	\$616,374	\$720,611	\$104,236	16.9%
Sovereign Lands Management Account - Brine Shrimp	\$125,000	\$125,000	-	0.0%
General Fund Unrestricted				
Cigarette/eCig Licenses & Fees	\$750	\$550	\$(200)	-26.7%
County Property Tax Transaction Fees	\$4,142,287	\$4,122,008	\$(20,279)	-0.5%
Court Fees	\$3,098,830	\$2,912,326	\$(186,504)	-6.0%
Farm Tool Tax Credit	\$70,347	\$(2,623)	\$(72,970)	
Federal Revenues & Grants	\$612,816	-	\$(612,816)	-100.0%
Misc. Dedicated Credits - Electronic Convenience Fees	\$4,539,042	\$2,378,008	\$(2,161,034)	-47.6%

	FY 2023 Net Revenue	FY 2024 Net Revenue	Net Change	% Change
Misc. Dedicated Credits - MV Sale of Info	\$248,798	\$374,986	\$126,188	50.7%
Misc. Dedicated Credits - Tax Commission	\$34,140	\$(16,577)	\$(50,716)	
Other Misc.	\$337,975	\$504,375	\$166,400	49.2%
Property Tax Relief Credits - Circuit Breaker	\$(6,610,855)	\$(7,086,363)	\$(475,508)	7.2%
Income Tax/Uniform School				
Income Tax Contributions - Invest More for Education	\$24	-	\$(24)	-100.0%
State Transient Room Tax - Hospitality Tourism	\$300,000	\$300,000	-	0.0%
Special Revenue				
Clean Air Fund Contributions	\$34,459	\$29,934	\$(4,525)	-13.1%
Misc. Special Revenues	\$47,729	-	\$(47,729)	-100.0%
Private Organ Donation Contributions	\$63,353	\$67,741	\$4,388	6.9%
State Transient Room Tax - Outdoor Recreation Infrastructure	\$7,989,173	\$8,473,544	\$484,371	6.1%
Suicide Prevention	\$32,916	\$27,722	\$(5,195)	-15.8%
Waste Tire Recycling Fees	\$4,108,183	\$4,141,894	\$33,711	0.8%
Transportation Fund				
Motor Vehicle Rental Tax	\$9,768,039	\$10,383,040	\$615,001	6.3%
Special Fuel Tax				
Total	\$182,034,430	\$196,923,772	\$14,889,342	8.2%
Transportation Fund				
Special Fuel Tax	\$180,680,654	\$195,633,401	\$14,952,747	8.3%
Special Fuel Tax - CNG / LNG	\$1,353,777	\$1,290,371	\$(63,405)	-4.7%
State Sales and Use Tax				
Total	\$4,461,048,832	\$4,541,631,864	\$80,583,032	1.8%
General Fund Restricted				
Outdoor Adventure Infrastructure	\$43,266,892	\$44,075,661	\$808,768	1.9%
Water & Wastewater Projects - Water Rights Adjudication	\$175,000	\$175,000	-	0.0%
Water Infrastructure Restricted 1/16% Sales Tax Diversion	\$62,620,605	\$63,950,375	\$1,329,770	2.1%
Water Rights Restricted	\$6,670,591	\$6,870,056	\$199,466	3.0%
General Fund Unrestricted				
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%

	FY 2023 Net Revenue	FY 2024 Net Revenue	Net Change	% Change
Dedicated Credits - Search and Rescue	\$200,000	\$200,000	-	0.0%
State Sales Tax	\$3,262,812,037	\$3,315,554,901	\$52,742,864	1.6%
Proprietary Fund				
Water & Wastewater Projects - Sales	\$52,675,014	\$53,805,319	\$1,130,305	2.1%
Special Revenue				
Hotel & Convention Center Impact Mitigation/Incentive Fund	\$5,404,791	\$11,484,469	\$6,079,679	112.5%
Medicaid Expansion	\$130,644,221	\$132,211,070	\$1,566,849	1.2%
Qualified Emergency Food Agencies Fund	\$533,750	\$533,750	-	0.0%
Transportation Investment Fund				
Active Transportation Investment Fund	-	\$45,000,000	\$45,000,000	
Cottonwood Canyon Transportation Investment Fund	\$20,000,000	\$20,000,000	-	0.0%
Transit Transportation Investment Fund	\$30,757,163	\$40,298,249	\$9,541,085	31.0%
Transportation Investment Fund 17% Vehicle Related Products	\$719,096,161	\$687,845,225	\$(31,250,936)	-4.3%
Transportation Investment Fund 3.68% Vehicle Related Products	\$124,906,006	\$118,341,188	\$(6,564,817)	-5.3%
Transportation Investment Transfers to General Fund	\$(1,813,400)	\$(1,813,400)	-	0.0%
Tobacco Tax				
Total	\$19,721,746	\$21,309,324	\$1,587,578	8.0%
General Fund Unrestricted				
Tobacco Products Tax	\$19,721,746	\$21,309,324	\$1,587,578	8.0%
Net Revenue	\$16,183,788,342	\$16,152,809,276	\$(30,979,067)	-0.2%

Sales Tax Exemptions

Utah law exempts certain purchases from sales and use tax. These charts show fiscal year 2024 estimated state revenue impacts for each sales tax exemption under Utah Code §59-12-104. The estimates are based on the best information available; however, in some cases data is limited or unavailable.

Business Inputs

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

Brief description of sales tax exemption	FY 2024 Revenue Impact
Certain products purchased by airlines for in-flight use or consumption	\$2,900,000
Aircraft parts and equipment for installation in certain aircraft	\$10,800,000
Commercials, films, and other audio / video sold to broadcasters and others	\$9,000,000
Pollution control equipment (includes consumables)	\$9,300,000
Machinery, equipment, or parts to manufacturers and others	\$228,900,000
Certain equipment under certain aerospace or electronics contracts with the federal government	\$10,600,000
Certain products primarily used in farming operations	\$95,200,000
Hay	\$16,400,000
Non-returnable containers, labels, casings for use in packaging TPP	Insufficient Data
Property stored in the 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	\$11,000,000
Certain products used by a steel mill	\$306,000
Telecommunications service for purposes of providing telecommunications service	\$5,400,000
Vehicle or products installed on a vehicle used by an authorized carrier	\$22,200,000
Electricity to ski resorts for lifts	\$370,000
Ski resort equipment and parts	\$104,000
Natural gas, electricity, coal, fuel oil, and other fuels for industrial use	\$55,000,000
Semiconductor fabricating, processing, research, or development materials	\$10,200,000
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	\$5,100,000
Certain machinery, equipment, etc. for or by an 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 into real property	Insufficient Data
Address list or database used to send direct mail	\$2,200,000
Certain machinery, equipment, or software purchased by or for a telecommunications service provider	\$17,300,000
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

Brief description of sales tax exemption	FY 2024 Revenue Impact
Construction materials for Salt Lake International Airport (material converted to real property only)	\$9,200,000
Construction materials for new airport in 2nd class county (material converted to real property only)	\$0 ¹
Fuel sold to a common carrier railroad and used in a locomotive engine	\$0 ²
Products sold to an aircraft repair provider if used to repair aircraft not registered in Utah	\$360,000
Construction materials for life science research facility (material converted to real property only)	\$950,000
Machinery, equipment, or parts used in qualified research (three-year life)	\$20,100,000
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)	\$700,000
Short-term lodging consumables	\$3,140,000
Database access (viewing or retrieval of information)	\$1,600,000
Machinery, equipment, or parts used for electronic financial payment services (three-year life)	\$2,420,000
Business property temporarily brought into the state by an out-of-state business for disaster-related work	\$0 ¹
Molten magnesium	\$890,000
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	\$2,900,000
Medical Laboratories	\$260,000
Construction and operation costs of electrical cooperative	\$410,000
Consumable tangible personal property used in taxable service	\$4,500,000

¹No known state revenue impacts in this fiscal year; however, there could be exempt amounts in other years depending on taxpayer behavior.

² This exemption only exempts local sales tax. There is no state revenue impact for this exemption.

Non-Business Inputs - Charitable/Government

Brief description of sales tax exemption	FY 2024 Revenue Impact
State and local government purchases except for certain construction materials	\$66,600,000
Sales to or by religious or charitable organizations	\$16,500,000
Certain food or alcohol served by religious, charitable, medical or higher education	\$2,370,000
Food stamp purchases	\$7,300,000
WIC purchases	\$481,000
Sales relating to schools and fundraising sales	\$200,000
Copies and publications by a government entity	\$630,000
Sales to a public transit district (includes construction materials converted to real property)	\$432,000
Sales to or by Heber Valley Railroad	\$210,000
Sales of goods and services at a National Guard morale, welfare, and recreation facility	\$28,000

Non-Business Inputs - Economic Development

Brief description of sales tax exemption	FY 2024 Revenue Impact
Aircraft manufactured in Utah	\$81,000
Certain electricity produced from a new alternative energy source	\$330,000
Fuel cell	\$69,000
Sales of rail rolling stock manufactured in Utah	\$485,000

Non-Business Inputs - Economic Efficiency

Brief description of sales tax exemption	FY 2024 Revenue Impact
Aviation, motor, special fuels (jet, gas, diesel, etc.)	\$325,000,000
Vending machine food sold for \$1 or less under certain circumstances	\$123,000
Primarily unassisted cleaning of property (coin operated laundry, etc.)	\$4,460,000
Non-resident vehicle that is not registered or used in the state except under specified circumstances	\$11,300,000
Isolated or occasional sales if not regularly engaged in business	Insufficient Data
Vehicle trade-ins and other trades as part payment for a purchase	\$101,500,000
Exclusive sale of seasonal crops and plants if sold during the harvest season by the producer	\$742,000
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	\$163,000
45% of a new and 100% of a used manufactured home (based on sales price)	\$5,400,000
Use of unassisted amusement device	\$970,000
Hotel accommodations and services taxed by the Navajo Nation	\$92,000
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	\$1,780,000
Municipal taxes or fees levied on purchaser for enhanced level of municipal service	\$13,000
Car wash that does not include cleaning the interior of the vehicle	\$11,000
MIDA accommodations and services	\$140,000
Note, leaf, foil or film used as currency	Insufficient Data
Certain construction products sold between related entities	\$2,400,000

Non-business Inputs - Healthcare

Brief description of sales tax exemption	FY 2024 Revenue Impact
Prescription drugs, syringes, and stoma supplies	\$225,500,000
Prescribed durable medical equipment for home use	\$6,290,000
Sales to or by a nonprofit that provides certain services to persons age 60+	\$2,050,000
Prescribed mobility enhancing equipment	\$1,550,000
Prosthetic device (prescribed or purchased by medical facility)	\$1,160,000
Prescribed disposable home medical supplies	\$3,050,000
Medical cannabis	\$5,720,000

Non-business Inputs/Other

Brief description of sales tax exemption	FY 2024 Revenue Impact
Newspapers or newspaper subscriptions	\$2,590,000
Admissions to college athletic events	\$1,230,000
Water in a pipe, conduit, ditch or reservoir	\$31,500,000
Textbooks purchased by a student (not including a college book store; seller sales primarily textbooks)	\$280,000
Admission to an indoor skydiving, rock climbing, or surfing facility	\$240,000

Legislation

The following includes legislation passed by the 2024 Legislature that significantly impacts taxes and fees collected by the Tax Commission.

House Bills

HB 1 Public Education Base Budget Amendments Rep. Susan Pulsipher (Effective July 1, 2024)

- Sets the minimum public basic local amount at \$759,529,000, the minimum basic rate at 0.001429, the WPU value amount at \$27,872,700, and the WPU value rate at 0.000052.

HB 13 Infrastructure Financing Districts Rep. James A. Dunnigan (Effective May 1, 2024)

- Authorizes the creation of an infrastructure financing district with the authority to levy a property tax.

HB 30 Road Rage Amendments Rep. Paul A. Cutler (Effective July 1, 2024)

- Requires law enforcement to impound a motor vehicle if the operator is engaged in a road rage event and directs the manner in which the Tax Commission releases a vehicle impounded for a road rage event.

HB 32 Short-term Rental Modifications Rep. Stewart E. Barlow (Effective July 1, 2024)

- Effectively reduces the time period applicable to short-term motor vehicle rentals.

HB 33 Cigarettes and Tobacco Amendments Rep. Joseph Elison (Effective July 1, 2024)

- Requires electronic filing for the PACT Act.

HB 34 Tax Refund Claim Amendments Rep. Steve Eliason (Retrospective to Jan. 1, 2024)

- Allows a person to appeal the denial of a refund of penalty or interest by paying the penalty or interest and requesting a refund even if the person did not appeal timely; provides that the Tax Commission may consider whether the assessment of penalty or interest was justified.

HB 35 Metro Township Modifications Rep. Jordan D. Teuscher (Effective May 1, 2024)

- Converts all metro townships to municipalities.

HB 36 Open and Public Meetings Act Amendments Rep. James A. Dunnigan (Effective May 1, 2024)

- Authorizes a public body to adopt rules governing electronic public meetings; requires that in certain situations an anchor location must be provided where members of the public may attend an electronic meeting in person.
- Prohibits members of a public body from acting together outside of a public meeting.

HB 51 Health and Human Services Funding Amendments Rep. Robert Spendlove (Effective May 1, 2024)

- Renames the *Medicaid Expansion Fund* the *Medicaid ACA Fund*.

HB 52 Industrial Hemp Amendments
Rep. Jennifer Dailey-Provost
(Effective Jan. 1, 2025)

- Enacts the *Cannabinoid Licensing and Tax Act* and imposes a cannabis tax that must be reported and paid electronically.
- Exempts cannabinoid product sales from the sales and use tax.
- Requires cannabinoid product sellers to post a bond and be licensed by the Tax Commission.
- Requires the Tax Commission to publish a list of businesses that have been issued a cannabis tax license.
- Requires a Utah resident who buys untaxed cannabinoid product to pay use tax..
- Allows the Tax Commission to keep an administrative charge from the cannabinoid product tax; directs the Tax Commission where to deposit the remainder.
- Allows the Tax Commission to disclose any information from a cannabinoid product tax return to the Department of Agriculture and Food (DAF).
- Requires the Tax Commission to report to DAF any retailer it suspects of selling contraband product.
- Requires DAF to provide the Tax Commission a list of retailers who are allowed to sell cannabinoid products in Utah and to report to the Tax Commission any retailer found to be selling cannabinoid products in Utah without a permit.

HB 53 Property Valuation Amendments
Rep. Norman K. Thurston
(Effective May 1, 2024)

- Addresses the powers of the Multi-county Appraisal Trust and the signed statements it receives from telecommunications service providers.

HB 66 Property Tax Relief Amendments
Rep. Phil Lyman
(Retrospective to Jan. 1, 2024)

- Defines “public assistance” and excludes cash public assistance from non-taxable household income with regard to circuit breaker relief eligibility.

HB 69 DUI Testing Amendments
Rep. Ryan D. Wilcox
(Effective May 1, 2024)

- Imposes an additional \$30 vehicle impound fee to be deposited into the State Laboratory Drug Testing Account.

HB 73 Rehabilitation Services Amendments
Rep. Anthony E. Loubet
(Effective March 14, 2024)

- Renames the “Neuro-Rehabilitation Fund” the “Brain and Spinal Cord Injury Fund.”

HB 85 Electric Bike Amendments
Rep. Jeffrey D. Stenquist
(Effective May 1, 2024)

- Defines “programmable electric assisted bicycle.”

HB 87 Department of Government Operations Revisions
Rep. Stephanie Gricius
(Effective May 1, 2024)

- Modifies the notice and hearing requirements that must be provided to an individual regarding a lien against a tax overpayment or refund.

HB 89 Tax Refund Amendments
Rep. Steve Eliason
(Effective Jan. 1, 2025)

- Reduces the interest rate paid on certain amended return tax refunds from 2 percent above the federal short term rate to 2 percent below the rate, not to exceed 3 percent.
- Provides that if this interest reduction reduces a taxpayer’s refund interest for a calendar year from more than \$200 to less than \$200, the refund interest shall be equal to \$200.
- Excludes overpayments resulting from Tax Commission error or overpayment refunded a federally recognized tribe from the reduced refund interest calculation.

HB 101 Law Enforcement Reporting Requirements
Rep Brian S. King
(Effective May 1, 2024)

- Beginning Jan. 1, 2026, requires law enforcement agencies to report information to the Public Safety Commission regarding weapons seized from restricted persons.

HB 102 Peace Officer Standard and Training Amendments
Rep. Anthony E. Loubet
(Effective May 1, 2024)

- Creates requirements for law enforcement officer training.

HB 122 Motor Vehicle Equipment Amendments
Rep. Ariel Defay
(Effective May 1, 2024)

- Prohibits the installation of certain forms of lighting on motor vehicles.

HB 124 Energy Infrastructure Amendments
Rep. Carl R. Albrecht
(Retrospective Jan. 1, 2024)

- Changes the qualifications for the high cost infrastructure development tax credit.

HB 153 Child Care Revisions
 Rep. Susan Pulsipher
 (Effective Jan. 1, 2025)

- For purposes of the nonrefundable child tax credit, changes the definition of “qualifying child” from a child that is younger than 4 years old to a child that is younger than 5 years old.

HB 164 Digital Currency Modification
 Rep. Tyler Clancy
 (Effective May 1, 2024)

- Defines “central bank digital currency.”

HB 177 Forcible Entry Warrant Amendments
 Rep. Matthew H. Gwynn
 (Effective May 1, 2024)

- Clarifies when a law enforcement officer is not required to “knock and announce” before forcibly entering a premises to make an arrest under a lawful knock and announce warrant.

HB 184 Vehicle Owner Registration and Insurance Requirements
 Rep. Jordan D. Teuscher
 (Effective Jan. 1, 2025)

- Imposes an uninsured motorist identification fee on street-legal ATVs and motorboats and explains that street-legal ATVs meet the definition of “motor vehicle.”
- Exempts motorboats from the registration reinstatement fee.
- Requires Insure-rite to verify the liability insurance status of all registered motorboats at least twice a month.
- Allows an individual to show a digital copy or photograph of a registration card as proof of registration for an off-highway vehicle or motorboat.

HB 204 Towing Requirements
 Rep. Matthew H. Gwynn
 (Effective July 1, 2024)

- Authorizes a law enforcement officer to impound a motor vehicle when the owner tries to flee or ignores a law enforcement officer in a way that interferes with or endangers a vehicle or person.
- Explains what type of notice is required when a vehicle is impounded.
- Explains what type of notice is required for the removal of a vehicle that is not an impound.

HB 210 Disabled Parking Amendments
 Rep. Ashlee Matthews
 (Effective July 1, 2024)

- Repeals the two-year limit on windshield disabled parking placards and creates certain options for persons displaying those placards.

HB 236 Sales and Use Tax Modification
 Rep. Jeffrey D. Stenquist
 (Effective May 1, 2024)

- Allows certain counties to use certain revenue to fund emergency medical services, solid waste disposal, search and rescue activities, law enforcement, fire protection or avalanche forecasting.

HB 241 Clean Energy Amendments
 Rep. Carl R. Albrecht
 (Effective May 1, 2024)

- Replaces the word “renewable” with “clean” for purposes of the corporate and individual clean energy systems tax credits.

HB 266 Government Records Ombudsman Amendments
 Rep. Anthony E. Loubet
 (Effective May 1, 2024)

- Modifies rules related to government records ombudsmen.

HB 273 Sentencing Modifications for Certain DUI Offenses
 Rep. Andrew Stoddard
 (Effective May 1, 2024)

- Increases the administrative impound fee for certain impounds from \$400 to \$425.

HB 288 Rollback Tax Amendments
 Rep. Jason B. Kyle
 (Effective Jan. 1, 2025)

- Makes the rollback tax delinquent when the owner of greenbelt or urban farming land does not pay the tax by the due date on the rollback notice, which is 60 days after the day the county assessor mails the notice.
- Exempts governmental entities from the rollback tax fee-in-lieu in certain circumstances.
- Extends the appeal period for county board of equalization (BOE) greenbelt decision to 60 days after the assessor mails the rollback notice.
- Requires the Tax Commission to make certain rules regarding appeals to a county BOE.

HB 293 Accessible Parking Amendments
 Rep. Nelson T. Abbott
 (Effective May 1, 2024)

- Allows physical therapists to authorize disability special group license plates and placards.

HB 313 Motor Carrier Amendments
 Rep. Kay J. Christofferson
 (Effective May 1, 2024)

- Modifies the definition of “commercial vehicle.”

HB 330 Unincorporated Areas Amendments
 Rep. Jordan D. Teuscher
 (Effective May 1, 2024)

- Defines “unincorporated island.”
- Provides that on July 1, 2027, any unincorporated island will be annexed into the most populous bordering municipality unless that municipality allows the unincorporated island to be annexed into another bordering municipality.

HB 352 Amendments to Expungement
 Rep. Karianne Lisonbee
 (Effective October 1, 2024)

- Creates definitions and rules regarding expungement of records.

HB 373 Environmental Quality Amendments
 Rep. Casey Snider
 (Effective May 1, 2024)

- Changes the certification process for the pollution control equipment sales and use tax exemption.

HB 383 Vehicle Registration Modifications
 Rep. Walt Brooks
 (Effective May 1, 2024)

- Creates an exception for notification of vehicle registration expiration when registration fees are past due.

HB 421 Homelessness and Vulnerable Populations Amendments
 Rep. Steve Eliason
 (Retrospective to Jan. 1, 2024)

- Modifies distribution of local sales and use tax by adjusting homeless shelter bed reduction to a local government’s annual local contribution.

HB 423 Residential Valuation Amendments
 Rep. Norman K. Thurston
 (Retrospective to Jan. 1, 2024)

- Establishes certain rules for appeals involving residential property that is not a qualified real property.

HB 430 Local Government Transportation Services Amendments
 Rep. Candice B. Pierucci
 (Effective July 1, 2024)

- Allows a county to use a certain portion of county option sales and use taxes for public transit innovation grants.

HB 441 Registration of Novel Vehicles
 Rep. Norman K. Thurston
 (Effective Jan. 1, 2025)

- Defines “novel vehicle” and “street-legal novel vehicle.”
- Allows the Motor Vehicle Division to title and register a novel vehicle unless the VIN and vehicle description clearly indicate that the vehicle is included in an existing vehicle category.
- Allows a vehicle owner to appeal a decision that a vehicle does not qualify as a novel vehicle.
- Provides fees and rules related to the registration of novel vehicles.
- Provides rules regarding the registration of street legal novel vehicles.
- Requires the Tax Commission to report on vehicles that are currently registered as a novel vehicle to the Transportation Interim Committee.

HB 453 Great Salt Lake Revisions
 Rep. Casey Snider
 (Effective Jan. 1, 2025)

- Modifies certain definitions for purposes of severance tax distribution.
- Modifies confidentiality provisions.
- Defines “Great Salt Lake element or mineral.”
- Establishes a 7.8 percent severance tax on certain Great Salt Lake element or mineral extractions.
- Establishes a 2.6 percent severance tax on certain Great Salt Lake element or mineral extraction.
- Provides the circumstances under which a severance tax does not apply to Great Salt Lake elements or minerals extracted during a calendar year.
- Requires the Division of Finance to deposit severance taxes into the Sovereign Lands Management Account according to a certain formula.
- Requires a Great Salt Lake extraction operator to annual certify certain information.
- Requires the Division of Forestry, Fire, and State Lands to annually provide certain information to the Tax Commission.

HB 465 Housing Affordability Revisions
 Rep. Stephen L. Whyte
 (Effective May 1, 2024)

- Provides that any low-income housing tax credits allocated in a calendar year that are returned to the Utah Housing Corporation or recaptured by the corporation may be allocated in the following year.

HB 484 Nonprofit Entity Amendments
 Rep. Cory A. Maloy
 (Effective May 1, 2024)

- Clarifies that, unless authorized by law, the Tax Commission may only request or use data that identifies a person as a donor to a nonprofit entity in connection with the administration of tax or motor vehicle law.

HB 488 Transportation Funding Modifications
 Rep. Robert M. Spendlove
 (Effective July 1, 2024)

- Annually reduces the sales and use tax earmark into the Transportation Investment Fund and provides the fund and subaccount into which the deposit is made.
- Requires certain counties that impose county option sales taxes for transportation to specify what percentage of the revenue will be used for public safety purposes.
- Allows certain counties to impose county option sales and use taxes to fund transportation or to modify the allocation of revenues for public safety purposes without submitting an opinion question to their voters.
- Allows revenue from county option sales and use taxes to fund transportation to be used for public safety.

HB 491 Data Privacy Amendments
 Rep. Jefferson Moss
 (Effective May 1, 2024)

- Enacts the Government Data Privacy Act.

HB 520 Fallow Land Amendments
 Rep. Jason B. Kyle
 (Effective May 1, 2024)

- Allows fallow land to qualify for agricultural and urban farming assessment.
- Allows landowners to provide written notice to the county assessor each year land is fallowed.
- Allows a county assessor to require a land management plan when a landowner intends to fallow land for more than one year.

HB 529 Utah Fits All Scholarship Program Amendments
 Rep. Casey Snider
 (Effective May 1, 2024)

- Authorizes the Tax Commission to disclose a taxpayer’s state individual income tax information to the Utah Fits All Scholarship Program if the taxpayer consents in writing, and requires the program manager to provide the taxpayer’s written consent to the Tax Commission.

HB 548 Alcohol Amendments
 Rep. Jefferson S. Burton
 (Effective May 1, 2024)

- Clarifies the definition of “beer” for purposes of the beer tax.
- Increases the tax rate per 31-gallon barrel of beer according to a schedule that spans July 1, 2024 to July 1, 2027.
- Directs the Tax Commission to distribute beer tax revenue in a certain manner.

HB 562 Utah Fairpark Area Investment and Restoration District
 Rep. Ryan D. Wilcox
 (Effective May 1, 2024)

- Creates the Utah Fairpark Area Investment and Restoration District (Fairpark District).
- Repeals the Fair Park Special Event Tax.
- Defines “district sales tax area,” “base taxable value” for property tax purposes, and “enhanced property tax revenue.”
- Requires the Tax Commission to define the district sales tax area, provide a description to the host municipality and the Fairpark District board, and update it as necessary.
- Directs the Tax Commission to distribute sales and use tax revenue within the district sales tax area to the Fairpark District.
- Exempts sales of construction materials used for the construction of a qualified stadium from sales and use tax.
- Authorizes a Fairpark District accommodations tax within the district sales tax area.
- Exempts transactions subject to the Fairpark District accommodations tax from any other sales and use or transient room tax.
- Excludes certain exemptions from applying to the Fairpark District accommodations tax.
- Requires the Tax Commission to distribute the Fairpark District accommodations tax to the Fairpark District after keeping an administrative charge.
- Authorizes the Fairpark District to impose the Resort Communities Tax that, unlike the resort communities tax imposed by all other entities, applies to sales of motor vehicles, aircrafts, watercrafts, modular homes, manufactured homes, mobile homes and food/food ingredients.

- Authorizes the Fairpark District to impose the Additional Resort Communities Tax that, unlike the Resort Communities Tax imposed by the Fairpark District, does not apply to sales of motor vehicles, aircrafts, watercrafts, modular homes, manufactured homes, mobile homes and food/food ingredients.
- Authorizes the Fairpark District to impose an additional 1.5 percent motor vehicle rental tax on short-term motor vehicle leases or rentals, explains when it will be effective, and directs the Tax Commission to distribute the revenue to the Fairpark District.
- Authorizes the Fairpark District to impose the municipal energy sales and use tax and prohibits any other municipality from imposing the municipal energy sales and use tax within the district area.
- Authorizes the Fairpark District to impose the telecommunications license tax and prohibits any other municipality from imposing the tax within the district area.
- Provides for the distribution of the privilege tax on Fairpark land and from parcels not on fairpark land but still within the Fairpark District boundary.
- Exempts bonds issued by the Fairpark District from all state taxes except the corporate franchise tax.

Senate Bills

SB 12 Property Tax Deferral Amendments Sen. Lincoln Fillmore *(Retrospective to Jan. 1, 2024)*

- Authorizes a county to defer tax notice charges that are listed on a property tax notice and allows the county to be reimbursed for these deferred amounts.

SB 14 Corporate Dissolution Amendments Sen. Curtis S. Bramble *(Retrospective to Jan. 1, 2024)*

- Requires corporations and pass-through entities to report on their tax return their Commerce entity number and whether the entity has filed an annual report with the Division of Corporations.

SB 16 Motor Vehicle Act Amendments Sen. Wayne A. Harper *(Effective November 1, 2024)*

- Authorizes the DMV to issue a title to a motorcycle or street-legal all-terrain vehicle with a model year of 1987 or older.
- Clarifies that a gasoline-powered motor vehicle is allowed to emit visible contaminants if it is exempt from emissions inspection requirements.
- Clarifies aspects of type II and III all-terrain vehicle definitions.

SB 21 State Tax Commission Public Meeting Requirements Sen. Daniel McCay *(Effective May 1, 2024)*

- Sets rules regarding public meetings of the Tax Commission.

SB 22 Tax Information Sharing Amendments Sen. Chris H. Wilson *(Effective May 1, 2024)*

- Allows the Tax Commission to provide the Division of Finance with tax return information in order to facilitate a payment to a taxpayer.

SB 29 Truth in Taxation Modifications Sen. Chris H. Wilson *(Effective Jan. 1, 2025)*

- Prohibits the Tax Commission from certifying a property tax rate increase if the taxing entity fails to meet notice and public hearing requirements.
- Allows the Tax Commission to make certain revenue adjustments based on errors associated with uniform fees.

SB 33 Individual Income Tax Amendments Sen. Curtis S. Bramble *(Retrospective to Jan. 1, 2024)*

- Repeals the rebuttable presumption that an individual has Utah income tax domicile based on voting record; establishes that an individual is deemed to have Utah income tax domicile if they or their spouse vote in Utah and have not registered to vote or voted in another state.
- Repeals the rebuttable presumption that an individual has Utah income tax domicile if they or their spouse receive a primary residential property tax exemption.
- Provides that a factor in determining whether an individual has Utah income tax domicile is whether they or their spouse receive a residential property tax exemption or whether they or their spouse assert Utah residency for purposes of filing an individual income tax return.
- Repeals exceptions from Utah income tax domicile for certain temporary absences from the state.

SB 38 **Property Tax Appeals Modifications**
Sen. Daniel McCay
(Retrospective to Jan. 1, 2024)

- Requires any expenses incurred by a county in an objection to a Tax Commission assessment of property to be apportioned equally among all taxing entities located within the county.

SB 44 **Alternative Education Scholarship Combination**
Sen. Lincoln Fillmore
(Retrospective to Jan. 1, 2024)

- Renames the Special Needs Opportunity Scholarship Program to the Carson Smith Opportunity Scholarship Program.

SB 45 **License Plate Revisions**
Sen. Daniel McCay
(Multiple effective dates)

- Creates the License Plate Design Review Board to review proposed license plate designs; requires the DMV to submit all proposed license plate designs to the review board for approval.
- Imposes a nonrefundable \$25 personalized license plate processing fee for deposit into the License Plate Restricted Account.
- Directs the DMV to deposit \$1 from each license plate fee (except those charged for a motorcycle or trailer) into the Motor Vehicle Safety Impact Restricted Account.
- Allows the DMV to charge a fee from a sponsoring organization that is seeking a new special group license plate for deposit into the License Plate Restricted Account.
- Allows the Tax Commission to make rules and impose fees for administering new sponsored special group license plate applications.
- Repeals the requirement to display a front license plate; reduces the number of license plates that the DMV must issue for most vehicles from two to one; allows the DMV to continue issuing two plates per vehicle until Dec. 31, 2025 if necessary to exhaust existing inventory.
- Requires the DMV to distribute license plates from a central location.
- Requires all license plates to be manufactured with an embossed perimeter but not embossed characters.
- Requires the DMV to combine the separate month and year decals into a single decal.
- Prohibits a license plate cover from being attached over a license plate.
- Allows a law enforcement agency to access license plate data captured using an automatic license plate reader system for certain purposes.

SB 54 **Property Tax Refund Amendments**
Sen. Lincoln Fillmore
(Effective May 1, 2024)

- Requires a county, following an appeal to the county's board of equalization, to issue any warranted property tax refund to the taxpayer that paid the property taxes.

SB 57 **Utah Constitutional Sovereignty Act**
Sen. Scott D. Sandall
(Effective January 31, 2024)

- Prohibits the enforcement of a federal law, executive order, rule, regulation or federal agency action within Utah by government officers if the Legislature finds the federal directive violates the principles of state sovereignty.

SB 58 **Property Tax Administration Amendments**
Sen. Keith Grover
(Effective May 1, 2024)

- Requires an owner of a residential property occupied by a tenant to submit a written declaration that the property is their primary residence.
- Limits the information a county assessor may gather from an owner or tenant.
- Authorizes a county assessor to require that the owner provide certain documentation from the rental of the property; prohibits the county assessor from requesting information from a tenant.
- Re-codifies a declaration requirement for residential property under construction for obtaining a residential property exemption.

SB 59 **Government Leased Property Tax Exemption**
Sen. Lincoln Fillmore
(Effective May 1, 2024)

- Retrospective to Jan. 1, 2024, exempts from property tax property leased to a government entity under a triple net lease effective for the entire year.

SB 61 **Electronic Cigarette Amendments**
Sen. Jen Plumb
(Effective July 1, 2024)

- Beginning Jan. 1, 2025, prohibits the sale of flavored e-cigarette (e-cig) products.
- Requires the Tax Commission to create and maintain a public registry of e-cig products that have been certified for sale in Utah.
- Beginning Aug. 1, 2024, requires e-cig product manufacturers to certify that they comply with all the requirements of Section 59-14-810, all e-cig products they sell in Utah are pre-market authorized or pending authorization, and that they will only sell legal e-cig products in Utah after Jan. 1, 2025.
- Requires manufacturers to apply for approval to sell an e-cig product in Utah by providing the product's name, nicotine content by percentage, flavor, FDA order granting pre-market authorization or evidence that the pre-authorization application is awaiting final authorization, and a nonrefundable application fee of \$1,000 for each e-cig product.
- Directs the Tax Commission to provide application information to DHHS for review and approval.

- Requires manufacturers to re-certify the information for each e-cig product on the registry annually by January 31 and pay a nonrefundable renewal fee of \$250 for each e-cig product.
- Requires e-cig products that are removed from the registry to be removed from inventory; subjects an e-cig seller to license suspension and monetary penalties if an unregistered e-cig product is offered for sale in Utah.
- Requires the Tax Commission and DHHS to report to the Revenue and Taxation Interim Committee information about the registry annually by May 1.
- Authorizes the Tax Commission to share e-cig registry information with DHHS, local health departments and the attorney general.

SB 69 **Income Tax Amendments**
Sen. Chris H. Wilson
(Jan. 1, 2024)

- Reduces the corporate and individual income tax rate from 4.65 percent to 4.55 percent.

SB 98 **Online Data Security and Privacy Amendments**
Sen. Wayne A. Harper
(Effective May 1, 2024)

- Requires governmental entities to provide certain information to the Cyber Center in the event of a data breach.

SB 132 **Property Tax Appeals Amendments**
Sen. Derrin R. Owens
(Effective Jan. 1, 2024)

- Authorizes counties to use funds from the Tax Stability and Trust Fund to refund property taxes as a result of a successful appeal of a Tax Commission assessment.
- Provides conditions in which the mandatory stay of a pending Tax Commission appeal does not apply.
- Establishes the centrally assessed benchmark value as equal to the average year end taxable value of centrally assessed property over the previous three calendar years.
- Authorizes a taxing entity to impose judgment levies in more than one subsequent tax year.

SB 133 **Electronic Cigarette and Other Nicotine Product Amendments**
Sen. Curtis S. Bramble
(Effective July 1, 2024)

- Requires the Tax Commission to report sales of illegal electronic cigarette products or nicotine products to the local health department, the Department of Health and Human Services, and the Department of Public Safety.
- Requires the Tax Commission to publish a list online of all persons licensed to distribute e-cigarette and nicotine products in Utah.
- Imposes a 100 percent tax penalty upon a retailer that purchases an electronic cigarette product or nicotine product from a person other than a licensed distributor.

SB 135 **Advanced Air Mobility and Aeronautics Amendments**
Rep. Wayne A. Harper
(Effective Jan. 1, 2025)

- Expands the definition of “motor vehicle” to include “roadable aircraft” and defines “roadable aircraft.”
- Authorizes the DMV to title and register roadable aircrafts.
- Establishes registration requirements for roadable aircrafts.
- Modifies the definition of “airport facility” for purposes of the *Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act*.

SB 148 **Aircraft Property Tax Amendments**
Sen. Wayne A. Harper
(Effective Jan. 1, 2025)

- Establishes limits on centrally assessed aircraft and provides that all other aircraft that operate in Utah for 181 or more days in a consecutive 12-month period shall be registered by UDOT.
- Requires UDOT to annually provide a list of registered aircraft to the Tax Commission.

SB 156 **Tax Modifications**
Sen. Michael K. McKell
(Effective July 1, 2024)

- Creates a new radioactive waste tax rate of 0.5 percent on the disposal of certain uncontainerized, unprocessed class A waste.
- Includes these tax revenues in the definition of “infrastructure-related revenue” for purposes of calculating a taxpayer’s high cost infrastructure development tax credit.

SB 165 **Title Recording Notice Requirements Amendments**
Sen. Wayne A. Harper
(Effective May 1, 2024)

- Requires a county recorder to maintain a system for a property owner to receive electronic notification when the recorder records a deed or a mortgage on the owner’s property.
- Requires valuation notices and tax notices sent in calendar years 2024-2026 to include information about this electronic notification.

SB 169 **Military Installation Development Authority Modifications**
Sen. Jerry W. Stevenson
(Effective March 21, 2024)

- Establishes certain requirements for certain property tax notices.
- Authorizes a military installation development authority to impose the additional resort communities tax.
- Expands the definition of “military land.”

SB 179 **Transportation Amendments**
 Sen. Wayne A. Harper
 (Effective May 1, 2024)

- Modifies the definition of “snowmobile.”
- Requires the Tax Commission to develop an electronic motor vehicle titling system and establishes required features of the system.

SB 182 **Property Tax Assessment Amendments**
 Sen. Wayne A. Harper
 (Effective May 1, 2024)

- Provides additional remedies for a property owner who experiences an increase in valuation over a certain threshold when there are no significant changes to the property.
- Requires counties to report to the Tax Commission and the Revenue and Taxation Interim Committee when they value property over a certain threshold.
- Modifies the burden of proof for parties to an appeal at a county board of equalization and the Tax Commission.
- Directs county assessors in rural areas to seek assistance in the assessment process.
- Requires county assessors to classify types of real property for purposes of property tax assessments and provides that the classification is public information.
- Requires the Tax Commission to conduct an education and training program for county assessors.
- Creates a penalty for county assessors who fail to comply with the education and training requirement.
- Modifies provisions related to the *Multicounty Appraisal Trust*.
- Provides requirements for adopting the statewide property tax system.
- Establishes when a tax is delinquent after receiving a deferral for property with an increase in valuation over a certain threshold.
- Provides for posting of partial payment on property subject to deferral.

SB 198 **Point of the Mountain State Land Authority Amendments**
 Sen. Jerry W. Stevenson
 (Effective May 1, 2024)

- Expands the definition of “point of the mountain state land.”
- Exempts bonds issued by the Point of the Mountain State Land Authority from all state taxes except the corporate franchise tax.
- Directs the Tax Commission to distribute a certain percentage of sales and use tax revenue to the Authority.
- Establishes the date on which the Tax Commission may begin distributing sales and use tax revenue to the Authority.

SB 204 **Condominium and Community Association Amendments**
 Sen. Wayne A. Harper
 (Effective May 1, 2024)

- Creates requirements for county assessors regarding assessments of common areas of condominiums and homeowners’ associations.

SB 208 **Housing and Transit Reinvestment Zone Amendments**
 Sen. Wayne A. Harper
 (Effective May 1, 2024)

- Amends provisions related to Housing and Transit Reinvestment Zones.

SB 221 **School District Amendments**
 Sen. Keith Grover
 (Effective May 1, 2024)

- Prevents new school districts and reorganized school districts from imposing a property tax before the fiscal year in which they assume responsibility for providing student instruction.

SB 231 **Public Surveillance Prohibition Amendments**
 Sen. Daniel McCay
 (Effective May 1, 2024)

- Prohibits a governmental entity from obtaining biometric surveillance information without a warrant and a written policy governing the use of the information unless it is in a law enforcement agency building.

SB 237 **Towing Modifications**
 Sen. Michael K. McKell
 (Effective July 1, 2024)

- Requires the DMV to disclose all information related to a tow or impound when reported to DMV and initiated by law enforcement or without the owner’s consent; allows DMV to rely on the accuracy of the information reported by the tow truck operator to determine whether the tow or impound was initiated by law enforcement or without the owner’s consent.
- Allows a designated agent to report all information related to a tow or impound to the vehicle owner and insurance company.

SB 240 **Government Records Access and Management Act Amendments**
 Sen. Curtis S. Bramble
 (Effective Feb. 28, 2024)

- Modifies the definition of a “record” for purposes of GRAMA.
- Clarifies that a court may grant a requester attorney fees for the denial of information requested under GRAMA only in certain circumstances.

SB 243 Aircraft Property Tax Modifications
Sen. Curtis S. Bramble
(Effective Jan. 1, 2025)

- Provides that property owned by an airline, air charter service or air contract service is locally assessed unless the property qualifies as “mobile flight equipment.”
- Clarifies the manner in which the Tax Commission makes a fleet adjustment to determine the fair market value of an aircraft fleet.

SB 245 County Sales and Use Tax Amendments
Sen. Lincoln Fillmore
(Effective Jan. 1, 2025)

- Modifies the formula by which a county of the first class must distribute sales and use tax revenue collected to fund botanical, cultural, recreational and zoological organizations/facilities.

SB 250 Property Tax Income Requirements
Sen. Todd D. Weiler
(Retrospective to Jan. 1, 2024)

- Aligns the maximum annual amount allowed for a renter’s credit with the maximum annual amount allowed for a homeowner’s credit.

SB 258 Municipal Incorporation Amendments
Sen. Curtis S. Bramble
(Effective May 1, 2024)

- Establishes a process for landowners to incorporate a preliminary municipality and provides that it may not levy or collect a property tax or charge or collect a fee for a service until it transitions to a town.

SB 259 Requirements for Districts Providing Services
Sen. Kirk A. Cullimore
(Effective May 1, 2024)

- Provides that an area annexed into a special service district is subject to the user fees imposed and property taxes levied once the required documents are recorded.

SB 264 Inland Port Authority Amendments
Sen. Jerry W. Stevenson
(Effective July 11, 2024)

- Reduces the distribution of Local Option Sales and Use Tax revenue to the Inland Port Authority.
- Eliminates the requirement for the authority to determine and distribute the “retail sales portion” to the county and municipalities.
- Provides that, for purposes of property tax, if an amendment to a project area plan results in land being added to the project area, the project area’s base taxable value from before the amendment applies to the additional land.

SB 265 Self-Service Storage Amendments
Sen. Kirk A. Cullimore
(Effective May 1, 2024)

- Allows an owner of a self-storage facility to sell, donate, or dispose of any property (including motor vehicles, vessels and outboard motors) that remains at the end of a rental agreement, even if the rental agreement is paid in full.

SB 268 First Home Investment Zone Act
Sen. Wayne A. Harper
(Effective May 1, 2024)

- Allows counties and municipalities to create first home investment zones (FHIZ) and provides for an FHIZ to benefit from tax increment financing mechanisms similar to RDA project areas, with incremental value subtracted from the certified tax rate calculation.

SB 272 Capital City Reinvestment Zone Amendments
Sen. Daniel McCay
(Effective May 1, 2024)

- Enacts the Capital City Revitalization Sales and Use Tax, which may be imposed within a first class city within a first class county at a rate of 0.5 percent on certain transactions and subject to certain exemptions, limited to 30 years of imposition.
- Directs the Tax Commission to distribute revenue from this tax to applicable local governments, with certain exceptions.

Tax Commission Annual Report

Fiscal Year 2023-2024

Editor

Randolph Prawitt

Contact

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