

Utah State Tax Commission

Annual Report
Fiscal Year 1995-1996

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Utah State Tax Commission

Commissioners' Message FY 95-96

The Tax Commission began preparing in earnest for the 21st century during the 1995-96 fiscal year. The agency started a major modernization initiative to streamline its business processes and to develop a computer system that will simplify day-to-day operations and improve customer service.

The project, dubbed UTAX, is an outgrowth of the agency's 1993 Strategic Plan, which puts customer service foremost in its priorities.

Another major Strategic Plan priority is an investment in our employees. Hundreds of employees have broadened their knowledge of tax law, policy and procedures through in-house training developed for all major state taxes.

Additionally, more information has been made available to our customers electronically. The Utah Tax Law Library, available on CD-ROM and over the Internet, makes a variety of research avenues readily available to tax practitioners and other researchers. Available are the Utah Tax Code, Tax Commission appeal decisions, advisory opinions, tax forms and tax bulletins in a searchable infobase.

Roger O. Tew, Commissioner

To aid the counties and litigants in the property tax appeals process, the Property Tax Division and the Appeals Section created brochures and produced a video to teach property owners how to prepare for and present their appeals to county boards of equalization and to the Tax Commission.

Alice Shearer, Commissioner

Joe B. Pacheco, Commissioner

Continuous improvements in service and in the electronic availability of information move the agency closer to achieving a major objective of the Tax Commission's Strategic Plan: to provide understandable, complete and accurate information to Utah taxpayers.

Utah State Tax Commission

Executive Director's Message FY 95-96

Fiscal Year 1995-96 was another exciting year at the Tax Commission. Our emphasis on improved customer service has increased activity and effort throughout the agency. We have exceptionally talented people working at the Tax Commission. They have met the challenges of enhancing current programs and services with enthusiasm. They will surely continue to contribute to successful improvements into the future.

Highlights of our department's goals, and the specific accomplishments of this past year are summarized below:

Goal 1 - Effectively Communicate and Build Working Relationships with all Customers.

Ongoing efforts are taking place to ensure that forms and instructions are clear, and that we provide accurate and complete information when we are contacted by a taxpayer. We have continued to survey and question taxpayers, practitioners, government officials, and others to determine what they need and expect from us.

Goal 2 - Deliver Quality Products and Services.

The Tax Commission's modernization efforts have the highest priority goal for the next several years; we are undergoing a major initiative to improve the revenue administration processes of the state. This effort will review all processes, and will look to integrate the multiple tax systems that currently exist. The benefits to the state's revenue collection processes will be significant. For ease of discussion, the Tax Commission's modernization plan is referred to as "UTAX".

All processes are being reviewed through formal Business Process Re-engineering (BPR) efforts to maximize efficiency and effectiveness. Prioritization for the most critical improvement efforts are currently being determined. Once identified, processes will be reviewed in more depth, and recommended improvements can be implemented. BPR will become an ongoing part of our doing business.

Enhanced technology will help us keep up with anticipated growth in the taxpayer base, without necessarily requiring new positions to handle the increasing workload. An integrated approach to tax processes and systems is one of the main benefits of this modernization effort. Utah is not alone in pursuing consolidation and integration. Many states that have sought this integrated tax approach have seen significant increases in their revenue collections, as well as improvements in tax information services that are provided to their citizens.

Utah State Tax Commission

Executive Director's Message FY 95-96

Goal 3 - Create and Maintain a Work Environment where People can Excel and Productivity is Enhanced.

This goal focuses on improving communications within the agency to ensure understanding and consistent application of the state's tax laws. It emphasizes on training that will improve the knowledge and skills of employees, to enable them to perform their jobs more proficiently.

Concurrent with the UTAX effort, the following are a few specific accomplishments of the past year working toward our Strategic Plan:

1. The "Paperless Adjustment System" allows automatic updates to taxpayer files. This provides for faster corrections, eliminates loss or transposition of entered data, and produces billings that are much more current. Taxpayer inquiries can be handled more quickly and accurately.

2. Telephone system enhancements have included script changes that allow customers to move quickly to a knowledgeable agent, should the automated information fail to provide them with the answers they are seeking.

3. Income Tax processing has been expedited and improved. Electronically filed returns increased by 61% to more than 43,000 this year. These returns normally received a refund within 4-8 working days. The returns were redesigned and simplified to speed up data entry.

4. This past year, we developed major new training classes for our employees on the most significant lines of business -- Withholding Tax, Income Tax, Sales Tax, Corporate Tax, Fuel Tax, and Motor Vehicle/International Registration Program/MVED. This training will enable employees to more efficiently and consistently respond to taxpayer inquiries.

5. Our Internet home page is up and running and connected to the state system. This resource is now used to make forms available and provide electronic access to the Tax Law Library. A "question and answer" option was added this year for Income Tax filers.

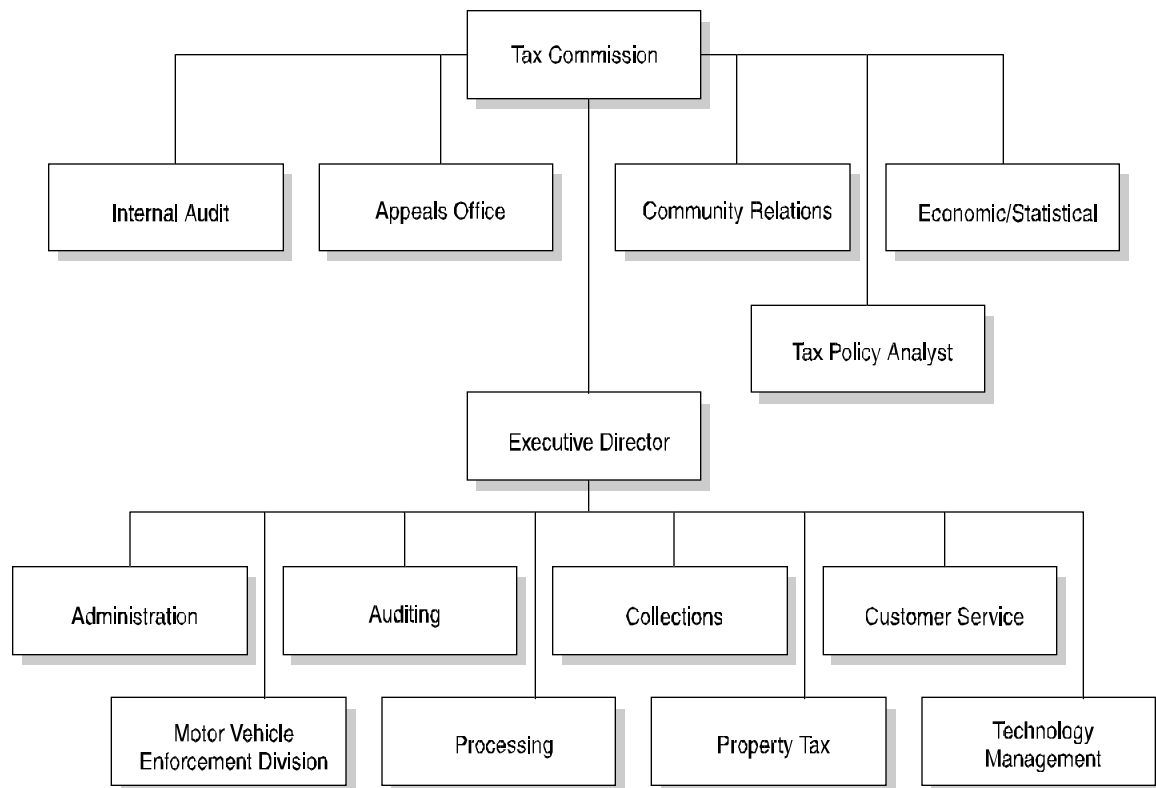
In summary, the agency, with contributions and support of its employees, is working collectively toward our Strategic Plan vision for improved revenue administration processes. We are "Building Today, for Tomorrow." I am looking forward to our continued progress in efforts to enhance these services and processes for the citizens of this state.

**Executive
Director**

Rodney G. Marrelli

UTAH STATE TAX COMMISSION

Organization Chart



Utah State Tax Commission

Agency Overview FY 95-96

The four-member Utah State Tax Commission administers the tax laws of the state and collects tax revenue for the State of Utah and its local governments. It collects and distributes revenue from some 40 taxes, surcharges and fees, registers automobiles and regulates the automobile industry.

Under the Utah Constitution, the Governor with the concurrence of the Senate, appoints four commissioners — two from each political party — to serve four-year terms. The commissioners administer and supervise the state's tax laws, rule on appeals, set policy, promulgate rules and sit as the State Board of Equalization. Their Economic & Statistical Unit forecasts state revenues and provides economic and statistical analyses from Tax Commission data. The Appeals Section coordinates all appeals brought before the commission and most appeals are heard by administrative law judges.

The Tax Commission, in consultation with the governor, hires an executive director to administer the day-to-day functions of the agency's eight divisions. Duties by division are:

Administration: provides human resource functions for the agency, provides centralized oversight of the management and reporting of all tax monies, develops and manages the department's budget, drafts legislation, implements bills and provides general agency support.

Auditing: enhances voluntary taxpayer compliance through selective audit examination of taxpayer returns and supporting records. The examination of tax returns not only determines that taxes due have been properly reported, but also educates taxpayers as to proper tax accounting techniques and the proper interpretation of laws and rules. The educational and customer service aspects are a vital part of the audit to help taxpayers report future taxes properly. The Auditing Division is responsible for auditing all taxes except property tax, and conducts audits in-house and at the taxpayers' place of business.

Collection: promotes accounts receivable reduction through providing customer service, collecting taxes and encouraging future compliance; conducts compliance audits and investigates

Tax Commission

Executive Director

Administration Division

Auditing Division

Collection Division

Utah State Tax Commission

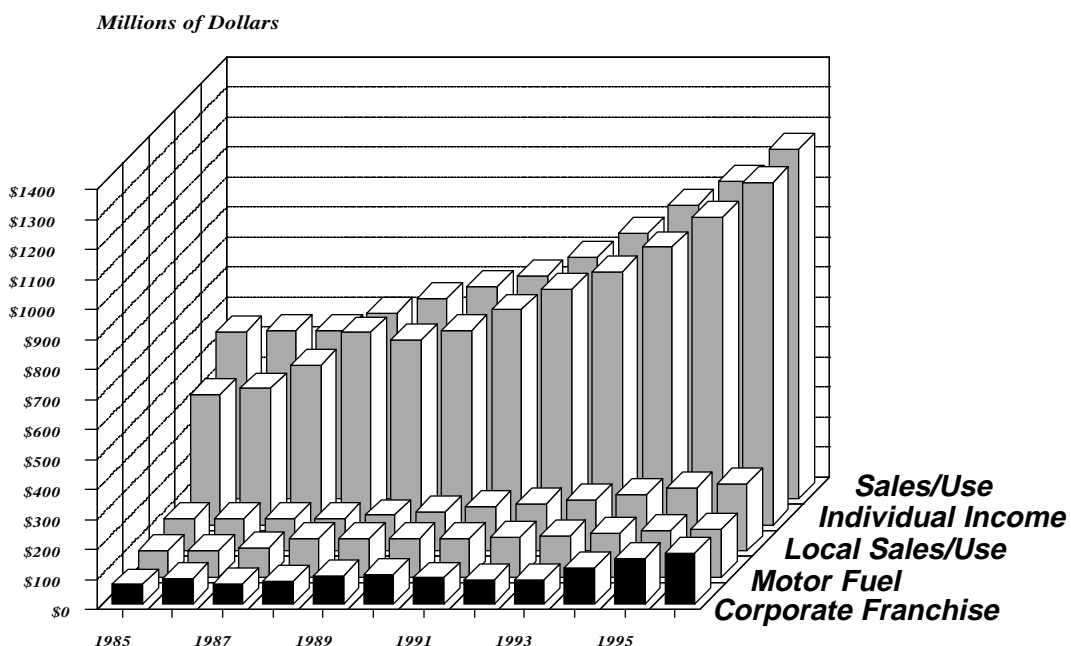
Agency Overview FY 95-96

	suspected tax fraud and/or tax evasion; manages bankruptcy claim filing and has delegated authority to administer waiver penalty/interest and offer-in-compromise programs. Coordinates with the Attorney General, county attorneys and law enforcement agencies in enforcing compliance with the code.	●
Customer Service Division	Customer Service: maintains front-line contact with the public on taxes and motor vehicle transactions and provides positive vehicle identification services to law enforcement and evidence of vehicle ownership to individuals and financial institutions.	●
Motor Vehicle Enforcement Division	Motor Vehicle Enforcement: protects Utah citizens from fraud related to motor vehicle commerce and fosters an atmosphere for a healthy sales environment in the motor vehicle industry. Regulates the automobile industry and investigates commercial auto theft, salvage vehicle fraud, odometer fraud and other vehicle-related crimes.	●
Processing Division	Processing: data enters and processes return information, deposits funds and manages the millions of tax documents the Tax Commission receives each year. Also processes motor vehicle transactions for more than 1.4 million vehicles each year, including recreational vehicles, vessels, private aircraft and interstate commercial vehicles.	●
Property Tax Division	Property Tax: appraises and audits natural resource properties, as well as companies whose properties cross county or state lines, such as airlines, motor carriers, railroads and utilities. Works with local officials who have direct statutory responsibility for operating local property tax systems to assure equitable and accurate assessment and taxation. Administers Truth-in-Taxation law.	●
Technology Management Division	Technology Management: develops and installs new automated systems to meet specialized demands; provides service to internal customers through a system-wide "help desk" and operates and maintains the agency's existing computer systems.	●

Utah State Tax Commission

History of Major State Taxes FY 95-96

History of Major State Taxes



**Revised*

In Millions of Dollars

Fiscal Year	State Sales/Use	Individual Income	Local Sales/Use	Motor Fuel	Corporate Franchise
1985	555.4	435.5	108.0	89.3	65.9
1986	558.6	454.3	109.3	92.2	84.0
1987	559.0	533.3	110.7	100.0	68.9
1988	617.6	569.9*	110.7	129.4	78.8
1989	667.4	615.6	120.2	131.2	93.0
1990	707.4	647.6	130.7	132.5	99.7
1991	740.3	717.6	147.2	131.2	87.8
1992	802.4	784.4	157.9	136.4	80.9
1993	881.9	842.3 ^r	173.1	141.3	79.5 ^r
1994	978.2	925.3	188.5	150.4	121.1
1995	1,055.1	1,026.9	212.6	155.5	153.5
1996	1,162.5	1,139.1	225.6	163.2	168.4

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

^r revised

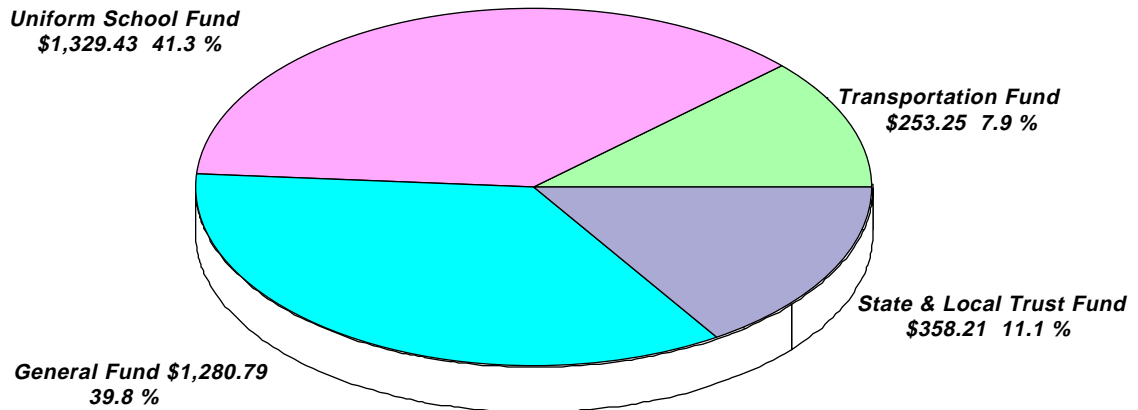
Utah State Tax Commission

Overview Of Collections FY 95-96

The following charts summarize the Utah State Tax Commission's 1995-96 revenue collections by specific fund. A more detailed review of collections by type of tax is also included. (Percentages may not total 100 due to rounding).

Collections by Major Fund FY 1995-96

Total Collections: \$3,221.67

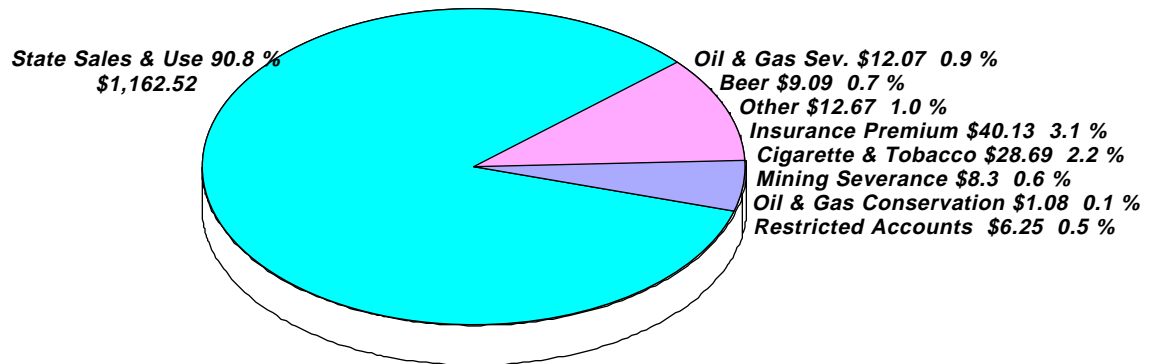


(Collections in Millions)

Utah State Tax Commission

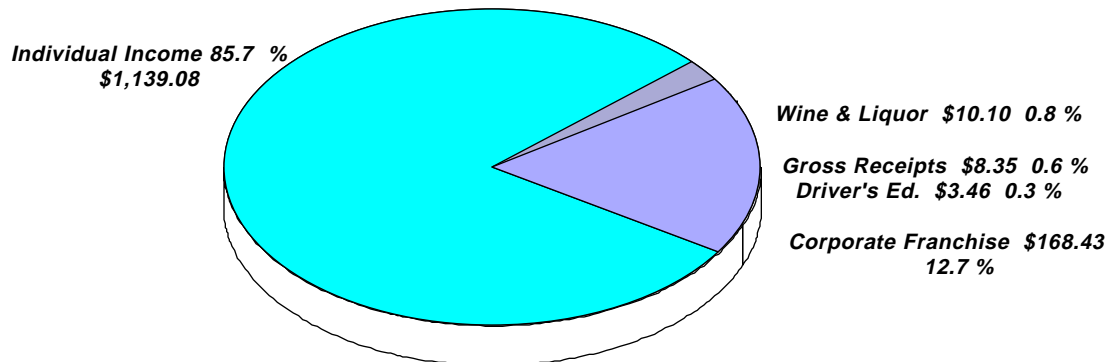
Overview Of Collections FY 95-96

General Fund FY 1995-96 Total Collections: \$1,280.79



(Collections in Millions)

Uniform School Fund FY 1995-96 Total Collections: \$1,329.43

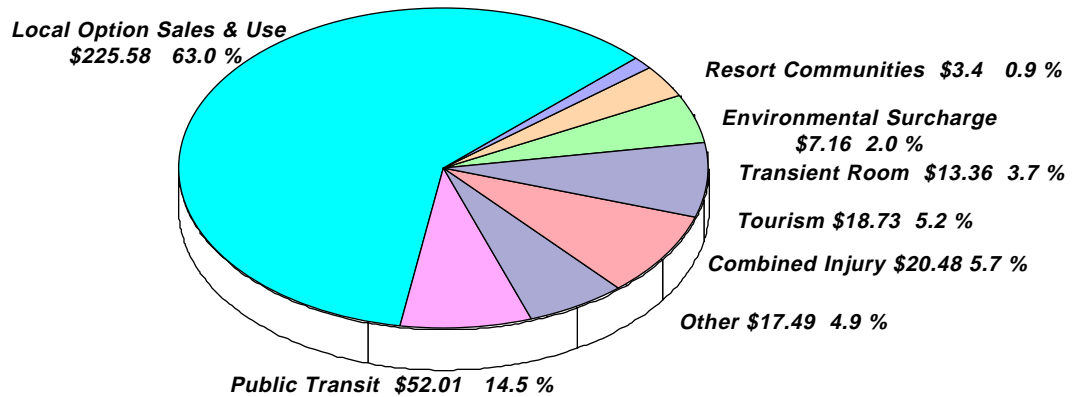


(Collections in Millions)

Utah State Tax Commission

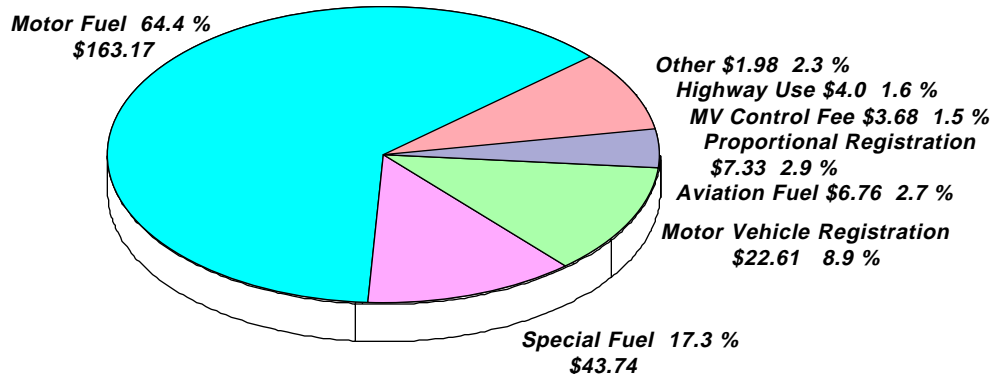
Overview Of Collections FY 95-96

State & Local Trust & Dedicated Credits FY 1995-96 Total Collections: \$358.21



(Collections in Millions)

Transportation Fund FY 1995-96 Total Collections: \$253.25



(Collections in Millions)

Utah State Tax Commission

Overview Of Collections FY 95-96

Preliminary Tax Collections and Fund Distribution Fiscal Years 1994-95 and 1995-96

Source and Distribution	1995 Gross Collections	1995 Refunds & Adjustments	1995 Net Collections	1996 Gross Collections	1996 Refunds & Adjustments	1996 Net Collections	Percent Change	Amount Change
UNIFORM SCHOOL FUND								
Individual Income Tax - Withholding	956,489,934	(1,455,412)	955,034,523	1,057,676,152	(1,459,950)	1,056,216,202	10.6%	101,181,679
Corporate Franchise And Income Tax	166,314,054	(18,940,039)	147,374,015	188,392,692	(24,911,922)	163,480,770	10.9%	16,106,755
Individual Income Tax - Final Payments	247,919,140	(178,881,238)	69,037,902	285,550,852	(205,928,125)	79,622,728	15.3%	10,584,826
Wine And Liquor Tax	9,399,477	-	9,399,477	10,104,455	-	10,104,455	7.5%	704,978
Gross Receipts Tax	4,388,532	-	4,388,532	8,350,785	-	8,350,785	90.3%	3,962,253
Mineral Production Tax Withholding	8,892,781	(23,836)	8,868,945	8,267,561	(76,770)	8,190,792	-7.6%	(678,153)
Driver Education Fees	3,337,622	-	3,337,622	3,462,203	-	3,462,203	3.7%	124,581
Uniform School Total	1,396,741,539	(199,300,524)	1,197,441,015	1,561,804,700	(232,376,767)	1,329,427,934	11.0%	131,986,918
GENERAL FUND								
State Sales And Use Tax	1,065,899,233	(10,838,337)	1,055,060,896	1,172,058,856	(9,534,026)	1,162,524,830	10.2% ¹	107,463,934
Insurance Premium Tax	40,781,054	14,932	40,795,986	40,014,812	-	40,014,812	-1.9%	(781,174)
Cigarette Tax	25,812,928	(482,363)	25,330,565	25,631,780	(353,692)	25,278,089	-0.2%	(52,476)
Oil And Gas Severance Tax	13,238,826	(254,451)	12,984,375	12,274,821	(205,785)	12,069,036	-7.0%	(915,339)
Beer Tax	9,166,556	-	9,166,556	9,113,096	(22,485)	9,090,612	-0.8%	(75,945)
Inheritance Tax	25,202,991	(247,068)	24,955,923	8,469,238	(143,036)	8,326,201	-66.6%	(16,629,721)
Mining Severance Tax	8,419,283	-	8,419,283	8,289,094	-	8,289,094	-1.5%	(130,189)
Utah Sports Authority Revenue	7,109,829	(7,252)	7,102,577	7,533,083	(8,999)	7,524,085	5.9%	421,508
Tobacco Products Tax	3,160,297	-	3,160,297	3,415,608	-	3,415,608	8.1%	255,311
Motor Veh. Business Regulation Fees	1,007,724	(923)	1,006,801	1,339,683	(1,521)	1,338,162	32.9%	331,361
Oil & Gas Conservation Fee	973,717	-	973,717	1,076,284	-	1,076,284	10.5%	102,567
Court Filing Fees	224,590	-	224,590	125,300	-	125,300	-44.2%	(99,290)
Self Insurers Insurance Tax	145,652	-	145,652	118,757	-	118,757	-18.5%	(26,895)
Energy Savings Tax Credit	-	(26,575)	(26,575)	-	(44,874)	(44,874)	68.9%	(18,299)
Property Tax Relief Credits (Circuit Brkr.)	-	(4,702,938)	(4,702,938)	-	(4,603,809)	(4,603,809)	-2.1%	99,128
General Fund Total	1,201,142,680	(16,544,976)	1,184,597,704	1,289,460,413	(14,918,227)	1,274,542,186	7.6%	89,944,482
GENERAL FUND RESTRICTED ACCOUNTS								
Boat Fuel Tax	1,779,310	-	1,779,310	2,188,400	-	2,188,400	9.4%	409,090
Fire Academy Support Fund	1,372,303	-	1,372,303 ^a	1,501,854	-	1,501,854	23.0%	129,551
Off Highway Vehicle Registration Fees	548,086	-	548,086	619,798	-	619,798	8.9%	71,713
Off Highway Vehicle Fuel Tax	600,000	-	600,000	600,000	-	600,000	-6.4%	-
Boat Registration Fees	547,328	-	547,328	596,122	-	596,122	0.0%	48,794
Lubricating Oil Fee (Used Oil)	601,678	-	601,678	563,004	-	563,004	13.1%	(38,674)
Snowmobile Registrations	169,722	-	169,722	180,744	-	180,744	6.5%	11,022
General Fund Restricted Total	5,618,426	-	5,618,426	6,249,922	-	6,249,922	11.2%	631,496

The preparation of this report in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts. Actual results could differ from those estimates. In consolidating data on this page, some reporting categories in fiscal year 1995 have been reclassified to conform to the fiscal year 1996 presentation.

Utah State Tax Commission

Overview Of Collections FY 95-96

Source and Distribution	1995 Gross Collections	1995 Refunds & Adjustments	1995 Net Collections	1996 Gross Collections	1996 Refunds & Adjustments	1996 Net Collections	Percent Change	Amount Change
TRUST & AGENCY FUND								
Local Sales And Use Tax	215,104,880	(2,464,454)	212,640,426	227,543,544	(1,966,677)	225,576,867	6.1% ¹	12,936,441
Public Transit Tax	45,238,567	(467,385)	44,771,182	52,362,378	(354,490)	52,007,888	16.2%	7,236,707
Employers Reinsur./Uninsurd Emplyrs.	24,297,284	-	24,297,284	20,483,216	-	20,483,216	-15.7%	(3,814,068)
Tourism, Recreation, Cultural Tax	17,558,458	(26,890)	17,531,568	18,713,295	12,976	18,726,270	6.8%	1,194,703
Transient Room Tax	11,807,999	(23,576)	11,784,423	13,370,746	(6,315)	13,364,431	13.4%	1,580,008
Environmental Surcharge On Petroleum	6,891,217	-	6,891,217	7,162,600	-	7,162,600	3.9%	271,384
Fireman's Pension Fund	3,655,854	-	3,655,854	3,916,741	-	3,916,741	7.1%	260,887
Resort Communities Tax	3,185,977	(2,044)	3,183,933	3,376,080	23,662	3,399,742	6.8%	215,809
Waste Tire Recycling Fees	2,160,746	-	2,160,746	2,045,040	-	2,045,040	-5.4%	(115,707)
Rural County Hospital Tax	743,105	(120)	742,985	989,702	(1,474)	988,227	33.0%	245,242
Centennial License Plate Fees	697,892	-	697,892	696,565	-	696,565	-0.2%	(1,327)
Illegal Drug Stamp Tax - Law Enforcement	381,396	(6,988)	374,408	117,084	(11,046)	106,038	-71.7%	(268,370)
Car & Bus Tax	1,508,967	(1,488,860)	20,107	1,834,658	(1,774,621)	60,037	198.6%	39,930
Sales Tax Cash Bonds	(5,400)	-	(5,400)	(1,069)	-	(1,069)	-80.2%	4,331
Tax Commission Suspense	20,664,192	(21,388,972)	(724,780)	21,585,879	(21,707,246)	(121,368)	-83.3%	603,412
Trust & Agency Total	353,891,135	(25,869,290)	328,021,845	374,196,459	(25,785,232)	348,411,227	6.2%	20,389,382
TRANSPORTATION FUND								
Motor Fuel Tax	155,765,212	(311,750)	155,453,462	163,404,955	(235,891)	163,169,064	5.0%	7,715,602
Special Fuel Tax	48,006,920	(7,278,972)	40,727,947 ^r	52,518,720	(8,783,448)	43,735,271	7.4%	3,007,324
Motor Vehicle Registration Fees	21,743,721	-	21,743,721 ^r	22,622,378	(11,978)	22,610,401	4.0%	866,680
Proportional Registration Fees	6,673,313	(12,480)	6,660,833	7,416,898	(78,513)	7,338,385	10.2%	677,552
Aviation Fuel Tax	6,682,411	-	6,682,411	6,757,393	-	6,757,393	1.1%	74,981
Proportional Registr.-Highway Use Tax	3,680,133	-	3,680,133	3,970,895	-	3,970,895	7.9%	290,762
Motor Vehicle Control Fees	3,560,944	-	3,560,944	3,682,854	-	3,682,854	3.4%	121,910
Uninsured Motorist Fees (Restricted)	1,353,473	-	1,353,473 ^a	1,444,825	-	1,444,825	6.7%	91,352
Proportional Registr.-Temp. Permit Fees	418,840	-	418,840	419,180	-	419,180	-	340
Motorcycle Safety Fees	111,591	-	111,591	117,072	-	117,072	4.9%	5,481
Transportation Total	247,996,558	(7,603,202)	240,393,356	262,355,168	(9,109,830)	253,245,339	5.3%	12,851,982
DEDICATED CREDITS								
Administrative Allowance Service Charge	7,647,572	-	7,647,572	5,023,419	-	5,023,419	-34.3%	(2,624,153)
MV Reg. Fees - Personal, Replcmnt., Decal	2,208,275	(8)	2,208,267 ^r	2,134,494	-	2,134,494	-3.3%	(73,773)
30-Day Motor Veh Reg Permit	1,500,071	-	1,500,071	1,612,098	-	1,612,098	7.5%	112,027
Miscellaneous Dedicated Credits	887,110	(1,554)	885,556 ^r	785,226	(384)	784,843	-11.4%	(100,713)
Driving Under Influence Impound Fees	225,336	-	225,336	242,453	-	242,453	7.6%	17,117
Dedicated Credit Total	12,468,363	(1,562)	12,466,801	9,797,690	(384)	9,797,307	-21.4%	(2,669,494)
Grand Total	3,217,858,701	(249,319,554)	2,968,539,148	3,503,864,353	(282,190,440)	3,221,673,913	8.5%	253,134,766
Reporting Category:	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Net Change%	Net Amount Change
Federal Retiree Prior-Year Refunds	0	(53,270,228)	(53,270,228) ^a	0	(4,838,151)	(4,838,151)	(91.0)%	48,432,077
Federal Retiree Settlement Fund	0	(53,270,228)	(53,270,228)	0	(4,838,151)	(4,838,151)	(91.0)%	48,432,077

^a Added to report in fiscal year 1996. ^r Revised.

¹ The net percentage change in state and local revenues reflect the impact of a clearing account adjustment.



Utah State Tax Commission

Property Tax Overview FY 95-96

Property taxes are levied at the local level, based on valuations established by elected county assessors and, in the case of certain properties, by the State Tax Commission's Property Tax Division. The amount of taxes paid is based upon the tax rate applied against the taxable value of the property. The 1995 Utah Legislature increased the property tax exemption on primary residential property to 45 percent from 32 percent.

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

Tax rates are set by local entities such as counties, cities and towns, school districts and special taxing districts. A statewide rate is also levied to finance Utah's schools through the Uniform School Fund.

The Property Tax Division has two major functions:

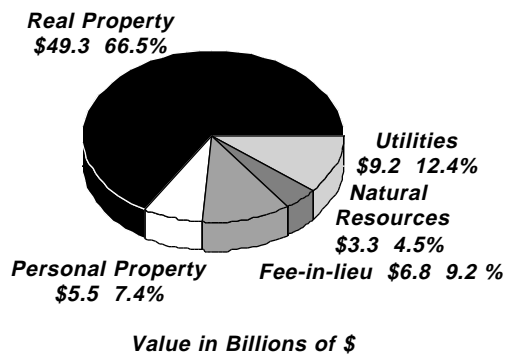
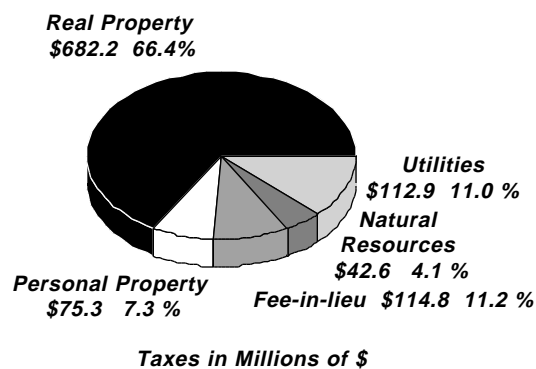
- assuring appropriate local assessment of real property through training of elected county assessors and monitoring the ratio of assessed values to actual market values
- assessment of natural resources property and large companies with multistate or multicounty operations

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

1995 Taxes Charged to All Property

Class of Property	Taxes Charged	Percent
Residential	\$425,916,135	41%
Commercial	181,171,745	18%
Other Real	73,008,771	7%
Personal	75,314,766	7%
Fee-in-lieu	114,768,729	11%
Nat'l Resources	42,613,290	4%
Utilities	112,879,263	11%
Statewide	1,027,672,699\$	100.0%

Statewide Taxable Value and Taxes Charged For All Utah Property by Type for 1995

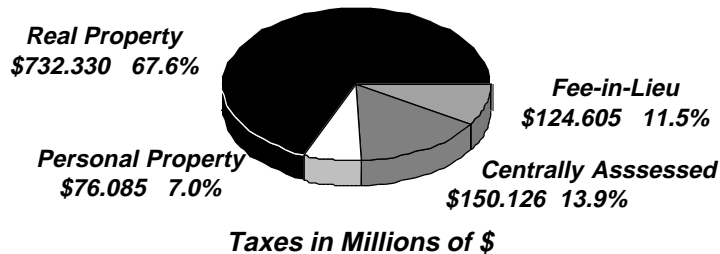
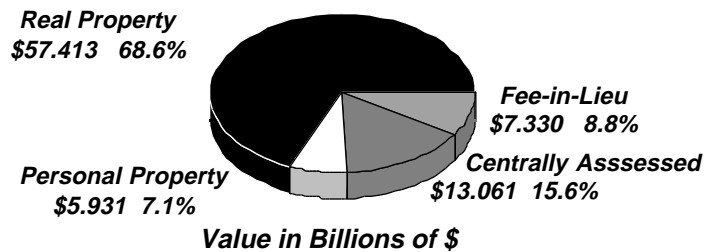


1996 PRELIMINARY ESTIMATES*

1996 Estimated Nominal and Effective Tax Rates

	<u>Taxable Value</u>	<u>Estimated Market Value</u>	<u>Taxes Charged</u>	<u>Nominal Tax Rates</u>	<u>Estimated Effective Rates</u>
Real Property	57,413,120,871	83,043,438,579	732,329,654	0.012755	0.008819
Personal Property	5,930,913,524	5,930,913,524	76,085,310	0.012829	0.012829
Centrally Assessed	<u>13,060,706,739</u>	<u>13,060,706,739</u>	<u>150,126,188</u>	0.011494	0.011494
Statewide	<u>76,404,741,134</u>	<u>102,035,058,842</u>	<u>958,541,152</u>	<u>0.012546</u>	<u>0.009394</u>

State Taxable Value and Taxes Charged for all Utah Property for 1996



*Final figures will be available in the Property Tax Division annual report.

Utah State Tax Commission

Property Tax Overview FY 95-96

1996 PRELIMINARY ESTIMATES*

Total Taxable Value and Taxes Charged For All Major Classes (Except Fee-in-Lieu)

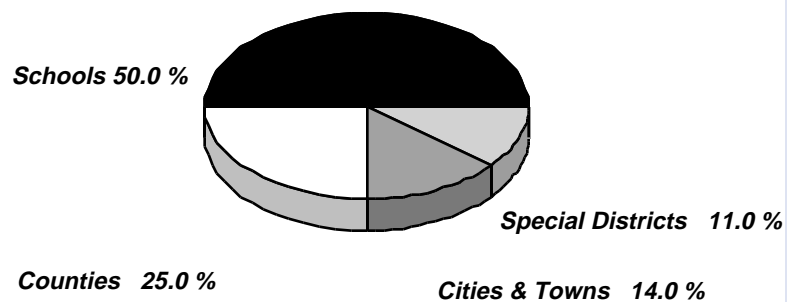
County Name	Real Property Value	Personal Property Value	Centrally Assessed Property Value	Total Taxable Value with no Fee-in-lieu	Taxes on Real Property	Taxes on Personal Property	Taxes on Centrally Assessed	Total Taxes Charged except Fee-in-Lieu	County Weighted Average Tax Rates
BEAVER	144,540,445	6,850,285	167,860,221	319,250,951	1,454,609	67,966	1,648,142	3,170,717	0.009932
BOX ELDER	935,409,365	347,407,768	337,648,953	1,620,466,086	9,579,423	3,432,554	3,224,463	16,236,440	0.010020
CACHE	1,725,292,265	189,727,109	133,379,720	2,048,399,094	17,917,320	1,966,760	1,311,960	21,196,040	0.010348
CARBON	369,176,319	34,011,172	339,799,117	742,986,608	4,923,212	481,931	3,788,034	9,193,177	0.012373
DAGGETT	35,733,627	1,750,578	87,977,261	125,461,466	284,759	13,314	631,877	929,950	0.007412
DAVIS	4,916,061,125	539,275,517	294,011,444	5,749,348,086	65,114,266	7,156,945	3,841,429	76,112,640	0.013238
DUCHESNE	225,065,875	17,851,283	239,687,444	482,604,602	3,251,864	251,205	3,056,096	6,559,165	0.013591
EMERY	104,840,890	12,408,479	1,364,325,376	1,481,574,745	1,559,420	163,131	17,968,206	19,690,757	0.013290
GARFIELD	138,300,316	9,514,815	48,832,343	196,647,474	1,526,154	108,676	506,380	2,141,210	0.010889
GRAND	263,995,974	18,573,565	133,988,801	416,558,340	3,329,414	235,730	1,545,812	5,110,956	0.012269
IRON	846,112,605	130,359,950	228,811,443	1,205,283,998	10,510,600	1,569,064	2,437,504	14,517,168	0.012045
JUAB	133,922,898	6,699,962	204,601,324	345,224,184	1,786,727	90,180	2,442,003	4,318,910	0.012510
KANE	266,703,778	10,884,687	30,800,234	308,388,699	2,337,848	97,582	2,51,733	2,687,163	0.008714
MILLARD	200,717,730	12,112,775	2,217,939,212	2,430,769,717	1,979,523	122,922	19,135,709	21,238,154	0.008737
MORGAN	171,138,835	8,619,132	83,781,709	263,539,676	1,822,735	89,075	851,280	2,763,090	0.010485
PIUTE	25,219,270	2,560,000	17,468,929	45,248,199	271,736	25,875	176,742	474,353	0.010483
RICH	120,401,556	2,203,287	56,849,172	179,454,015	1,212,570	22,533	557,151	1,792,254	0.009987
SALT LAKE	26,834,160,832	2,673,314,274	3,527,092,867	33,034,567,973	377,472,360	38,196,206	48,972,405	464,640,971	0.014065
SAN JUAN	103,626,538	18,693,107	292,024,837	414,344,482	1,805,195	300,687	4,484,763	6,590,645	0.015906
SANPETE	343,156,189	18,376,931	56,579,371	418,112,491	4,397,270	236,511	677,658	5,311,439	0.012703
SEVIER	300,369,710	25,933,957	178,589,133	504,892,800	3,455,797	295,889	1,774,656	5,526,342	0.010946
SUMMIT	3,284,065,081	96,306,540	631,990,523	4,012,362,144	35,169,468	1,003,894	5,949,285	42,122,647	0.010498
TOOELE	565,422,975	133,834,213	354,774,824	1,054,032,012	7,069,140	1,388,670	3,581,309	12,039,119	0.011422
UINTAH	334,181,525	49,212,461	830,624,607	1,214,018,593	4,071,361	600,933	8,466,049	13,138,343	0.010822
UTAH	7,975,381,229	918,093,649	578,376,533	9,471,851,411	76,999,391	8,890,138	5,323,490	91,213,019	0.009630
WASATCH	618,547,653	21,443,151	72,830,958	712,821,762	6,570,743	222,880	727,630	7,521,253	0.010551
WASHINGTON	2,526,670,015	145,663,977	224,981,361	2,897,315,353	28,078,505	1,658,993	2,220,679	31,958,177	0.011030
WAYNE	61,238,000	3,109,541	9,888,347	74,235,888	453,136	23,099	73,027	549,262	0.007399
WEBER	3,843,668,251	476,121,359	315,190,675	4,634,980,285	57,925,108	7,371,967	4,500,716	69,797,791	0.015059
STATEWIDE	57,413,120,871	5,930,913,524	13,060,706,739	76,404,741,134	732,329,654	76,085,310	150,126,188	958,541,152	0.012546

*Final figures will be available in the Property Tax Division annual report.

Note: Based Upon Data from the TC-697 in the Tax Rate Certification Files.
Source: Utah State Tax Commission, Property Tax Division.

1996 PRELIMINARY ESTIMATES*

*Estimated Distribution
of Property Taxes
by Type of Entity for 1996*



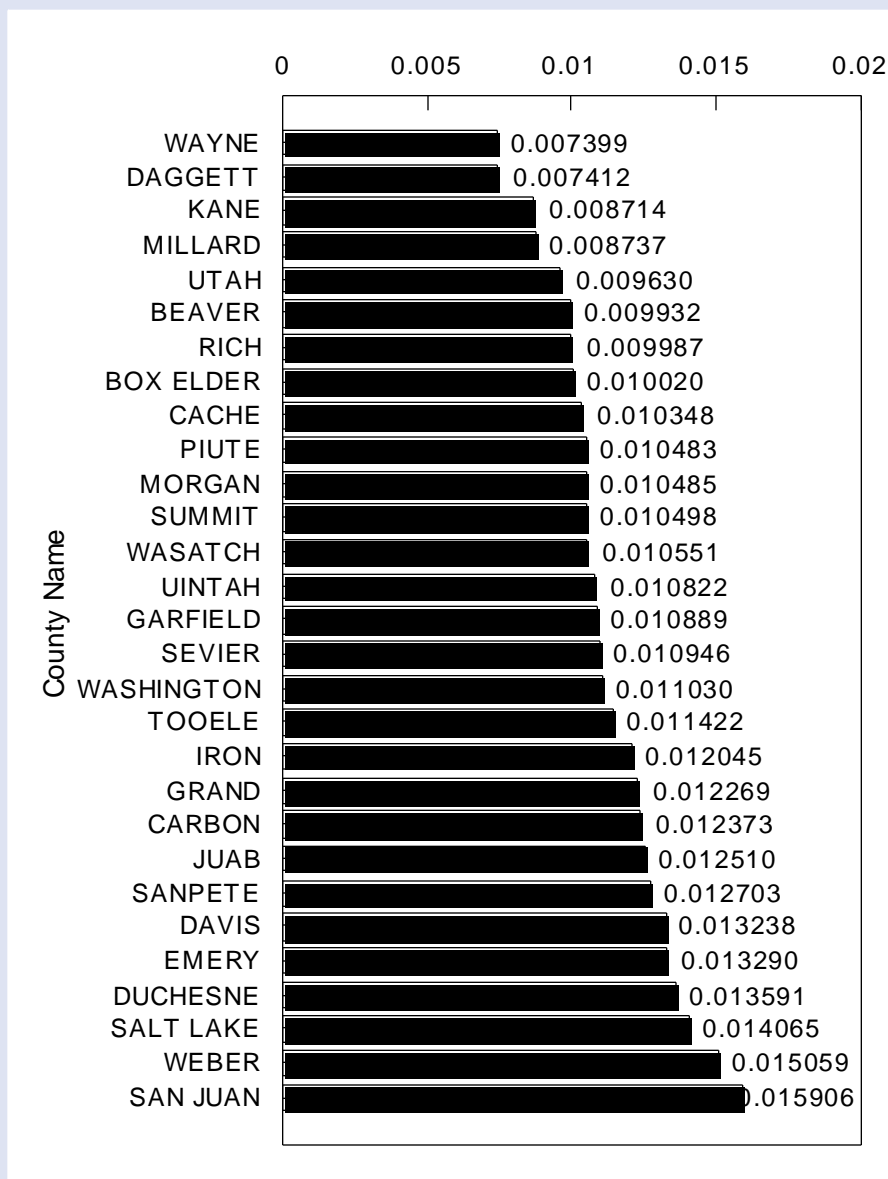
*Final figures will be available in the Property Tax Division annual report.

Utah State Tax Commission

Property Tax Overview FY 95-96

1996 PRELIMINARY ESTIMATES*

*Weighted Average Tax Rates
Ranked by County for 1995
(excluding motor vehicle fee-in-lieu)*



*Final figures will be available in the Property Tax Division annual report.

Utah State Tax Commission

Property Tax Overview FY 95-96

Fee in Lieu of Property Tax

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

1996 Estimated Value for Fee-in-Lieu Properties

<u>COUNTIES</u>	<u>CY 1994</u> <u>Total Value of</u> <u>Fee-in-Lieu</u> <u>Property</u>	<u>CY 1995</u> <u>Total</u> <u>Fee-in-Lieu</u> <u>Property</u>	<u>% Change</u> <u>94-95</u>	<u>Estimated 1996</u> <u>Fee-in-Lieu</u> <u>Property</u> <u>(in millions \$)</u>
BEAVER	\$ 17,241,024	\$ 20,905,601	21.25%	\$ 22.4
BOX ELDER	143,416,581	147,547,584	2.88%	152.7
CACHE	219,782,609	241,792,269	10.01%	265.0
CARBON	78,199,719	81,980,298	4.83%	85.9
DAGGETT	7,975,417	7,149,974	-10.35%	6.4
DAVIS	683,470,427	760,861,084	11.32%	847.0
DUCHESNE	48,103,942	56,727,415	17.93%	66.9
EMERY	36,997,403	37,425,708	1.16%	37.8
GARFIELD	17,001,138	18,959,569	11.52%	21.1
GRAND	26,284,802	27,567,114	4.88%	28.9
IRON	78,747,491	91,367,390	16.03%	105.0
JUAB	23,488,283	26,902,506	14.54%	30.0
KANE	29,373,903	31,389,165	6.86%	30.8
MILLARD	42,170,632	45,279,916	7.37%	48.5
MORGAN	24,450,240	28,859,882	18.04%	34.1
PIUTE	5,344,400	6,109,100	14.31%	6.9
RICH	8,831,345	9,314,395	5.47%	9.8
SALT LAKE	2,814,018,396	3,018,306,736	7.26%	3,257.4
SAN JUAN	27,377,358	30,960,817	13.09%	32.5
SANPETE	53,469,087	62,779,992	17.41%	67.2
SEVIER	69,849,813	76,744,671	9.87%	84.5
SUMMIT	125,824,797	147,528,430	17.25%	170.0
TOOELE	99,709,224	110,761,983	11.08%	120.2
UINTAH	78,659,624	85,693,356	8.94%	93.4
UTAH	596,530,005	582,719,267	-2.32%	580.0
WASATCH	42,405,500	52,221,750	23.15%	57.2
WASHINGTON	243,610,536	288,694,782	18.51%	340.1
WAYNE	11,601,973	12,192,920	5.09%	12.8
WEBER	564,257,757	642,358,460	13.84%	680.0
STATEWIDE	\$6,218,193,426	\$6,751,102,134	8.57%	\$ 7,276.5

*Final figures will be available in the Property Tax Division annual report.

Utah State Tax Commission

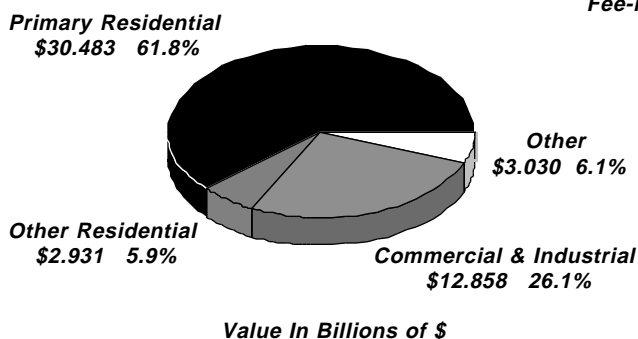
Property Tax Overview FY 95-96

1995 Value of Utah Property

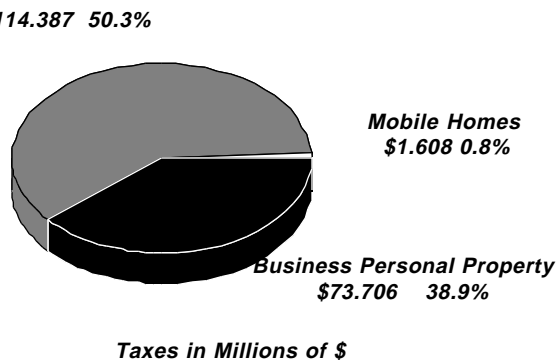
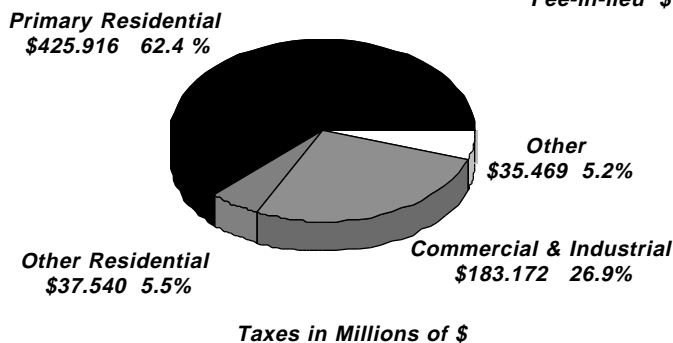
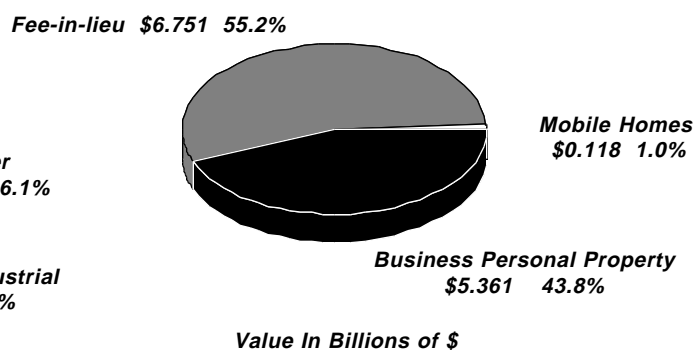
<i>Class of Property</i>	<i>Taxable Value</i>	<i>Percent*</i>	<i>Market Value</i>	<i>Percent*</i>
Primary Residential	30,482,861,355	41%	55,423,384,282	56%
Commercial	12,858,058,147	17%	12,858,058,147	13%
Other Real Property	5,961,488,771	8%	5,961,488,771	6%
Personal Property	5,480,974,088	7%	5,568,923,902	6%
Fee-in-lieu	6,751,102,134	9%	6,751,102,134	7%
Natural Resources	3,338,222,470	5%	3,338,222,470	3%
Utilities	<u>9,181,827,352</u>	<u>12%</u>	<u>9,181,827,352</u>	<u>9%</u>
Statewide	74,054,534,317	100%	99,083,007,058	100%

*Details on individual tables may not add to 100% due to independent rounding
(Additional pie charts on natural resource and utility properties on page 21.)

Statewide Taxable Value And Taxes Charged for 1995 Locally Assessed Real Property



Statewide Taxable Value And Taxes Charged for 1995 Locally Assessed Personal Property



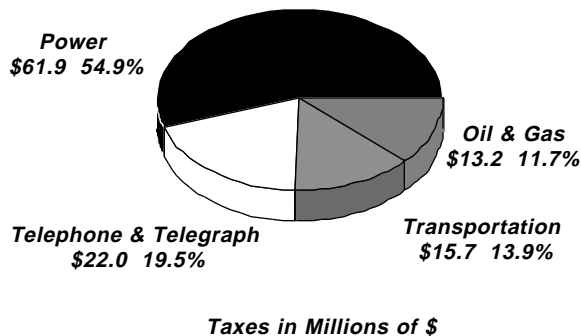
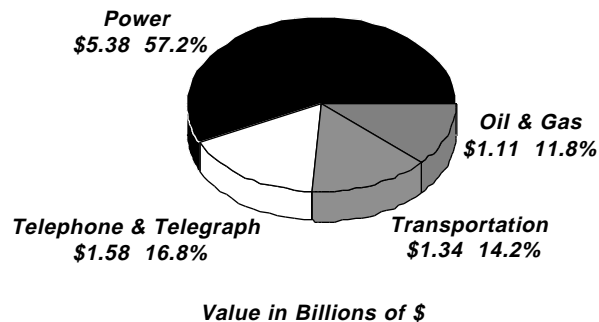
Property Tax Overview FY 95-96

Centrally Assessed Property

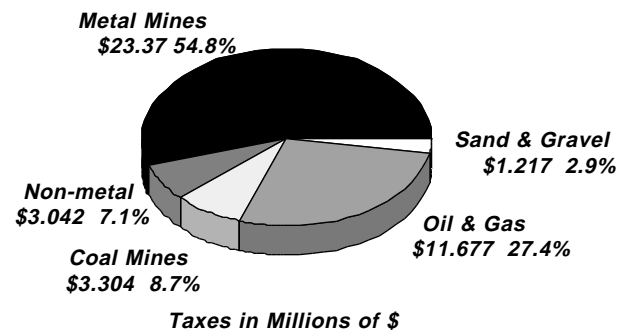
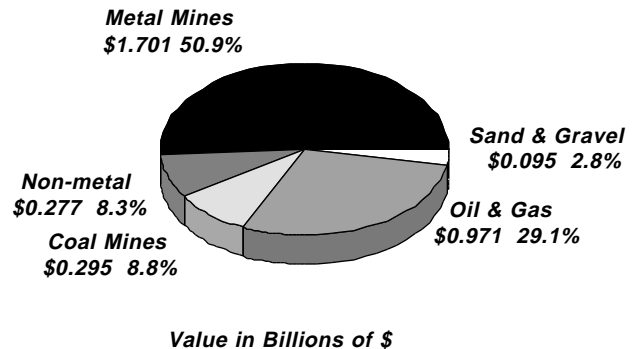
The Property Tax Division is responsible for the valuation of mines, utilities, airlines and motor and rail carriers. The market value of multi-state utilities is determined by the "unit value" approach, which values the entire intrastate or interstate operation as a unit then allocates the value to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

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

Statewide Taxable Value And Taxes Charged for 1995 Centrally Assessed Utilities



Statewide Taxable Value And Taxes Charged for 1995 Centrally Assessed Natural Resources



Utah State Tax Commission

Property Tax Overview FY 95-96

Locally Assessed Property

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

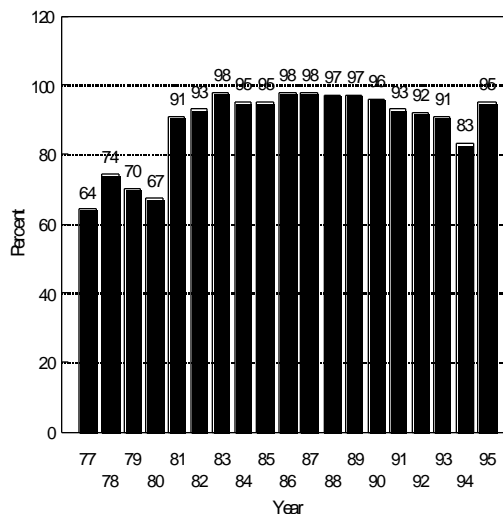
The Property Tax Division is also responsible for the training, assistance and general supervision of county assessors and other local property tax administrators.

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

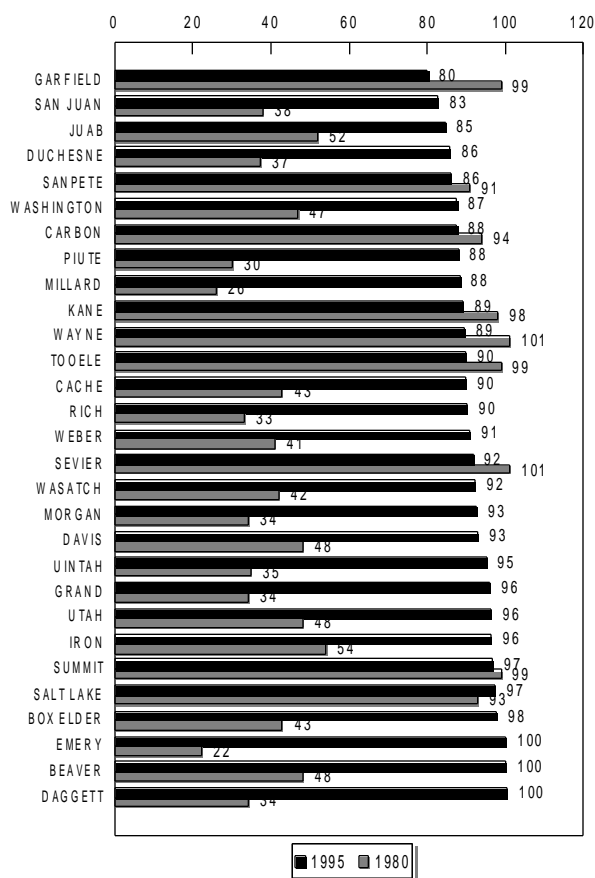
- conducting the annual assessment/sales ratio study
- auditing personal property on an ongoing basis
- auditing land assessed under the Farmland Assessment Act for property classification and compliance with legal eligibility requirements
- annually auditing tax rates set each year by the more than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

The real-estate boom in the mid 1990s quickly appreciated residential values and led to the drop in the assessment/sales ratios in 1994 (see charts, right). Commission factor orders and county action will bring the ratios back in line for 1995.

**Statewide Assessment
Sales/Ratios 1978-1995**



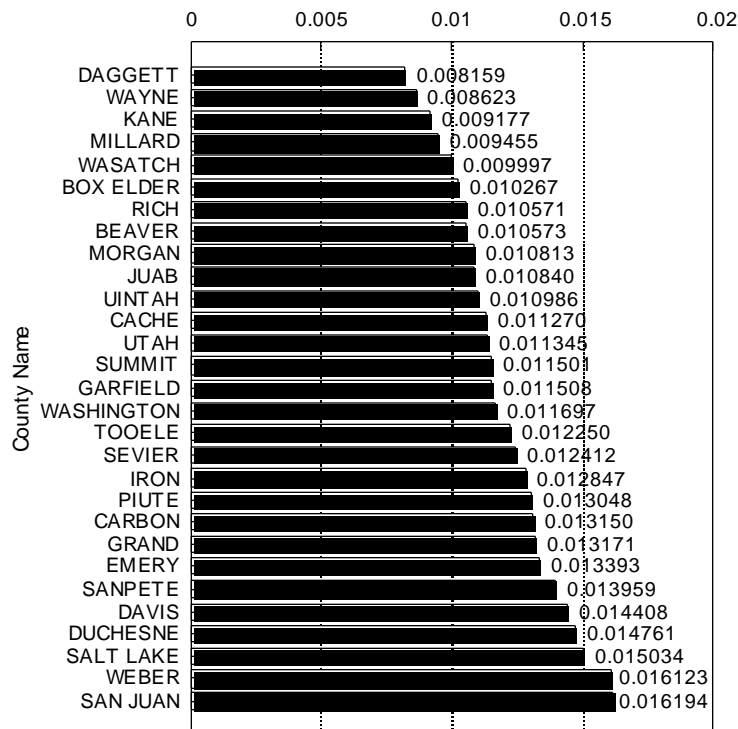
**Comparison 1995 vs. 1980
Assessment/Sales Ratios
by County**



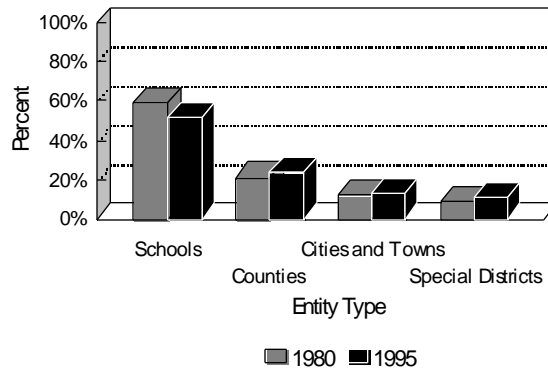
Utah State Tax Commission

Property Tax Overview FY 95-96

Weighted Average Tax Rates Ranked by County for 1995



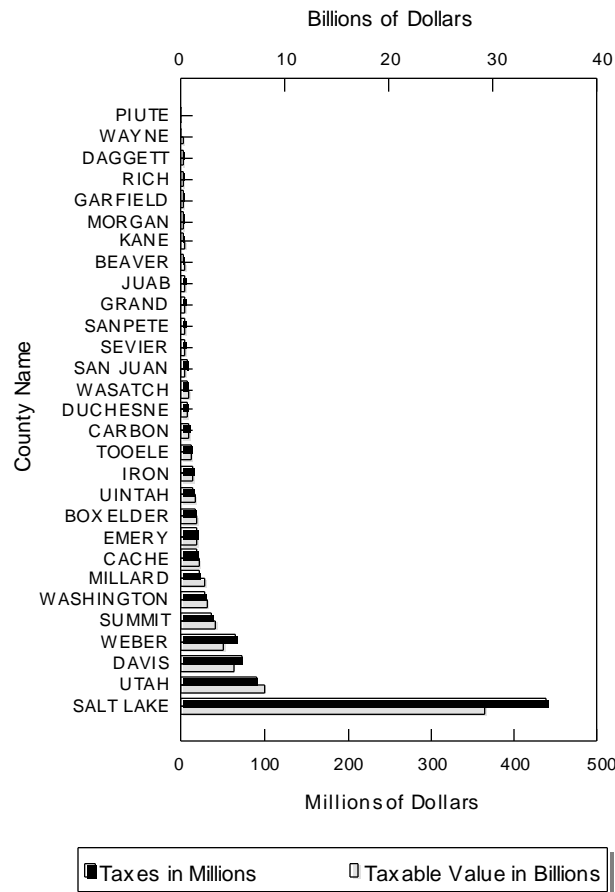
Distribution of Taxes by Type of Entity for 1980 & 1995



Utah State Tax Commission

Property Tax Overview FY 95-96

Taxes Charged and Taxable Value for 1995 by County



Miscellaneous Statistics

Taxable Parcels	Number:	878,000 ¹	Tax Value (Billions):	\$47.3 ²
Average House Value	Metropolitan:	\$121,000 ³	Non-Metropolitan:	\$80,000 ⁴
Per Capita Income	Yearly Average:	\$18,223	Tax as % of Income:	2.4%
Tax Rates	Lowest:	0.008159	Highest:	0.016194
Collection Rates	Statewide 1995:	94.3% ⁵		

1 Prior parcel listings were estimates.

2 This figure includes land and buildings.

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

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

5 Percent of taxes charged which are paid. Taxable values are used to weight the statewide figure. Fee-in-lieu of motor vehicle property tax is no longer part of the collection rate.

Utah State Tax Commission

State Sales & Use Tax FY 95-96

Fiscal Year Revenue

1976	194,799,068
1977	225,793,595
1978	257,988,280
1979	288,602,629
1980	320,453,903
1981	347,382,326
1982	385,260,241
1983	388,770,883
1984	526,158,395*
1985	555,414,779
1986	558,580,909
1987	558,998,211 ^r
1988	617,624,358 ^r
1989	667,402,562 ^r
1990	707,443,441
1991	740,306,985 ^r
1992	802,391,187
1993	881,917,156 ^r
1994	978,247,622
1995	1,055,060,896 ^r
1996	1,162,524,830

*includes a \$55.3 million windfall due to change in collection period.

^r revised

NOTE: From January 1, 1990 through December 31, 1999, 1/64 percent of the Local Sales Tax, with an equal match of state sales taxes, has been earmarked for the Olympics Special Revenue Fund, for use by the Utah Sports Authority. Those funds are not included in these collection totals. Please see Overview of Collections for the collections in this fund.

Tax Rate

Historic State Sales and Use Tax rates are 4 percent (April 12, 1969); 4 1/8 percent (July 1, 1983 - September 30, 1983); 4 5/8 percent (October 1, 1983 - June 30, 1986); 4 38/64 percent (July 1, 1986 - March 31, 1987); 5 3/32 percent (April 1, 1987 - December 31, 1989); 5 percent (January 1, 1990 - June 30, 1994); and 4 7/8 percent thereafter.

The same rates apply to retail sales of meals, admissions to places of amusement, intra-state communication and passenger service, commercial electric, gas and heat utility service, hotel and motel accommodations and certain other services. There are exemption provisions. Retailer licenses are issued without fee. Charges for residential use of electricity and fuel were taxed at a rate of 2 percent from January 1, 1990 to the present.

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

Sales: Retailers are liable for the collection of the tax. Purchasers are liable for the tax on vehicles bought from other than a licensed dealer, payable when the vehicle is registered. A 1 1/2 percent discount is available to monthly filers with annual sales tax liability in excess of \$50,000.

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

Disposition of Revenue

General Fund

Utah State Tax Commission

State Sales & Use Tax FY 95-96

Taxable Retail Sales by County Calendar Years 1989 Through 1995

COUNTY	CY 1989	CY 1990	CY 1991	CY 1992	CY 1993	CY 1994	CY 1995
Beaver	\$ 12,576,099	\$ 13,776,005 r	\$ 13,838,921 r	\$ 14,941,279 r	\$ 14,372,285	\$ 16,062,728	\$ 18,126,550
Box Elder	113,707,035	117,945,970 r	123,734,534 r	128,987,549 r	141,922,280	147,561,264	152,766,488
Cache	258,879,695	268,945,816 r	281,298,750 r	317,412,117 r	351,706,417	379,253,618	411,752,692
Carbon	107,172,890	102,775,032 r	104,989,919 r	109,108,038 r	113,324,827	121,606,938	132,154,843
Daggett	2,689,250	2,819,387	2,808,357	2,864,999	1,296,229	123,779	551,534
Davis	699,943,569	740,578,392 r	787,745,014 r	876,452,707 r	1,004,972,204	1,101,778,532	1,192,579,856
Duchesne	38,690,520	39,073,957	40,825,620 r	41,617,247 r	44,741,267	46,796,813	49,806,251
Emery	18,993,156	19,486,991 r	19,744,222 r	19,707,264 r	20,662,571	21,388,545	22,890,862
Garfield	10,617,001	11,329,649 r	10,726,640 r	10,966,370 r	11,455,113	11,224,833	12,505,589
Grand	33,210,188	36,624,668 r	42,047,651 r	49,132,887 r	56,298,067	57,905,339	62,976,722
Iron	105,307,982	111,156,674 r	118,558,113 r	136,608,589 r	150,354,992	164,101,227	179,372,102
Juab	17,113,494	18,133,874 r	16,302,474 r	17,251,715 r	17,624,354	22,176,075	25,728,148
Kane	21,248,701	20,712,412 r	20,842,784	24,054,270 r	25,745,127	25,145,927	30,170,605
Millard	32,746,689	32,312,588 r	34,262,789 r	33,659,229	32,953,468	38,817,282	42,828,476
Millard	15,110,451	11,148,230 r	7,873,090 r	11,813,428 r	13,100,295	14,680,858	17,818,488
Piute	763,222	746,435	720,933 r	1,029,902	1,420,644	1,228,656	1,454,974
Rich	3,145,135	2,572,199 r	2,543,450 r	2,677,507 r	2,838,992	2,953,811	2,799,850
Salt Lake	4,018,887,101	4,155,202,249 r	4,384,417,413 r	4,882,880,192 r	5,384,904,635	5,876,349,756	6,269,465,562
San Juan	17,833,042	17,160,565 r	17,881,514 r	20,963,190 r	22,234,618	21,945,869	24,639,581
Sanpete	33,915,075	33,389,171 r	37,493,342 r	39,426,520 r	46,846,210	50,023,595	53,014,676
Sevier	66,681,023	70,250,477 r	69,069,226 r	74,285,093 r	85,762,364	92,926,710	98,993,364
Summit	105,406,970	108,462,748 r	121,413,666 r	168,233,477 r	197,531,487	217,295,650	243,239,336
Tooele	72,038,113	83,643,783 r	92,816,437 r	98,912,909 r	101,182,629	110,083,023	116,530,488
Uintah	82,954,057	88,552,968 r	99,727,105 r	107,454,207 r	114,229,415	123,418,486	124,588,003
Utah	1,002,087,417	1,049,034,889 r	1,109,017,579 r	1,212,573,627 r	1,387,703,292	1,547,949,350	1,697,439,956
Wasatch	31,291,694	34,633,400 r	35,610,010 r	40,648,723 r	45,009,241	49,632,526	55,268,063
Washington	236,357,970	267,415,373 r	301,688,738 r	337,606,724 r	422,836,761	504,482,298	556,698,851
Wayne	3,898,964	3,402,799 r	3,277,742 r	3,635,351 r	4,632,324	4,579,903	5,628,430
Weber	817,954,962	838,652,078 r	862,320,662 r	929,445,689 r	1,005,394,335	1,107,155,540	1,190,036,873
Out of State Use Tax	93,524,876	98,690,468 r	144,571,653 r	137,445,562 r	159,639,461	207,903,432	278,374,713
Total	\$8,074,746,341	\$8,398,629,247 r	\$8,908,166,348 r	\$9,851,796,361 r	\$10,982,695,904	\$12,086,552,363	\$13,070,171,926

r = Revised to exclude occasional retail sales

Utah State Tax Commission

State Sales & Use Tax FY 95-96

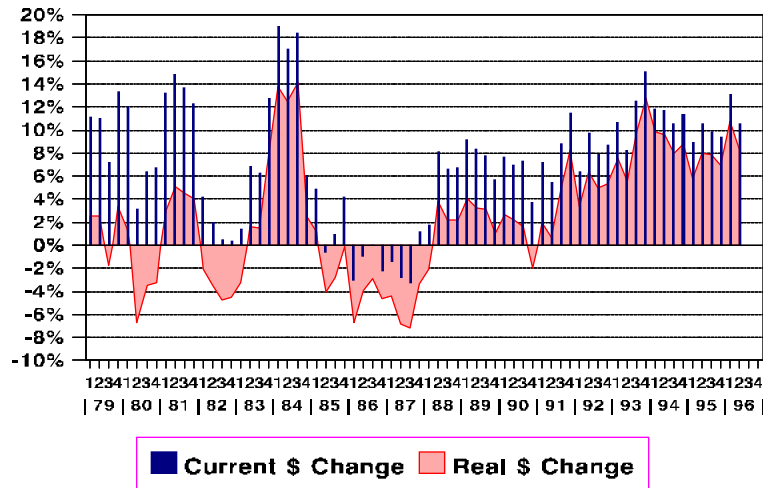
Gross Taxable Retail Sales, Services & Business Purchases in Utah Calendar Years 1991 through 1995 Classified by Major Industry

Major Industry	Standard Industrial Codes	CY 1991	CY 1992	CY 1993	CY 1994	CY 1995
Agriculture, Forestry & Fishing	(111-973)	\$ 10,182,533	\$ 13,325,823	\$ 23,253,721	\$ 18,913,532	\$12,954,749
Mining	(1011-1499)	186,097,554	152,713,828	142,300,978	148,745,889	175,920,096
Construction	(1521-1799)	206,714,668	228,491,389	246,488,019	289,830,120	343,150,290
Manufacturing	(2011-3999)	935,751,352	999,524,329	1,082,525,312	1,154,904,583	1,368,045,946
Transportation	(4011-4789)	39,374,575	49,363,449	57,030,033	69,390,341	80,668,319
Communications	(4812-4899)	449,285,692	472,147,314	555,960,508	627,835,823	728,870,880
Electric & Gas	(4911-4971)	1,072,681,515	808,662,860	833,542,810	839,854,790	835,755,510
Wholesale-Durable Goods	(5012-5099)	1,101,869,107	1,244,713,397	1,549,274,994	1,896,200,553	2,107,762,205
Wholesale-Nondurable Goods	(5111-5199)	269,801,623	296,428,001	360,321,124	442,810,454	447,334,051
Retail-Building & Garden	(5211-5271)	630,329,225	764,186,679	941,280,140	1,159,962,087	1,241,174,916
Retail-General Merchandise	(5311-5399)	1,483,641,918	1,618,691,768	1,716,353,819	1,816,441,035	2,033,082,124
Retail-Food Stores	(5411-5499)	2,225,894,808	2,374,086,373	2,495,888,701	2,677,022,415	2,784,210,385
Retail-Motor Vehicle Dealers	(5511-5599)	1,590,379,993	1,782,606,782	2,140,461,669	2,331,457,804	2,431,488,000
Retail-Apparel & Accessory	(5611-5699)	452,545,756	506,422,495	580,745,972	591,223,764	613,816,378
Retail-Furniture	(5712-5736)	553,147,984	655,904,522	772,741,082	949,690,617	1,112,416,692
Retail-Eating & Drinking	(5811-5826)	935,230,095	1,025,457,580	1,140,177,686	1,233,566,922	1,349,092,943
Retail-Miscellaneous	(5912-5999)	1,047,210,726	1,132,790,933	1,206,306,164	1,337,904,319	1,514,484,382
Finance, Ins. & RealEstate	(6011-6799)	93,729,705	105,445,106	135,123,735	203,453,375	235,834,703
Services-Hotels - Lodging	(7011-7041)	351,455,121	372,820,708	400,299,194	423,186,581	473,089,359
Services-Personal	(7211-7299)	99,023,598	109,693,955	129,691,167	145,652,962	166,758,541
Services-Business	(7311-7389)	501,607,056	563,670,248	625,516,772	645,039,859	710,884,367
Services-Auto-Misc. Repair	(7513-7699)	571,721,393	601,324,875	676,729,904	762,935,921	901,369,304
Services-Amusement-Recreation	(7812-7999)	228,103,121	255,786,689	303,533,704	377,499,967	451,375,970
Services-Health	(8011-8099)	68,113,950	77,086,676	84,654,007	83,437,150	90,719,126
Services-Ed., Legal, Social	(8111-8999)	126,291,869	136,914,426	143,502,629	160,444,048	175,288,869
Public Administration	(9111-9721)	83,032,799	76,283,114	105,707,710	119,692,777	130,621,735
Private Motor Vehicle Sales		207,714,364	323,741,796	304,691,810	386,420,842	440,944,129
Occasional Retail Sales		20,145,776	28,648,704	24,177,977	51,483,550	45,059,604
Nondiscoverable or nonclassifiable		4,258,526	4,298,695	4,875,968	9,411,611	18,379,564
Prior-period payments, refunds - adjustments		<u>452,905,678</u>	<u>531,382,473</u>	<u>557,915,638</u>	<u>572,254,874</u>	<u>588,223,904</u>
TOTALS		\$15,998,242,080	\$17,312,609,987	\$19,341,072,947	\$21,526,668,565	\$23,608,777,041

Utah State Tax Commission

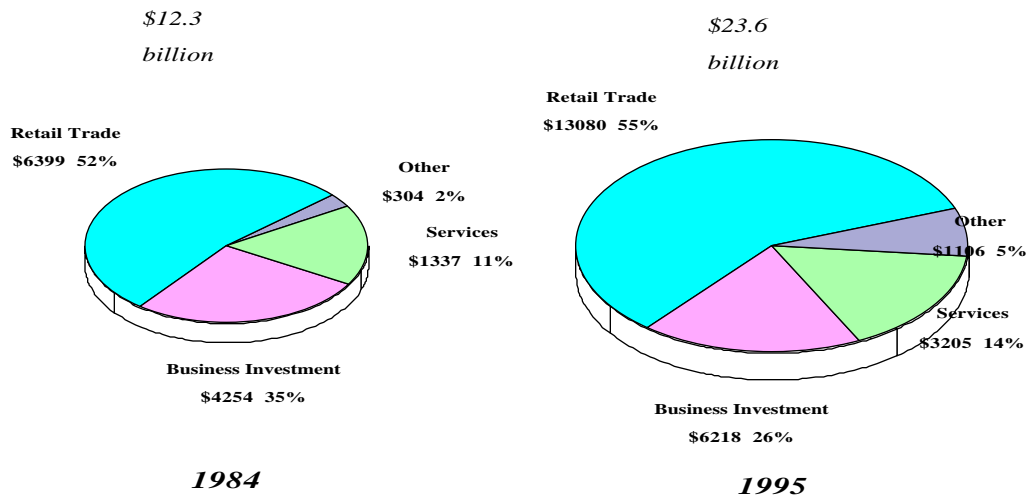
State Sales & Use Tax FY 95-96

*Change in Gross Taxable Sales
Percent Change from Prior Year*



* All data includes prior-period adj.

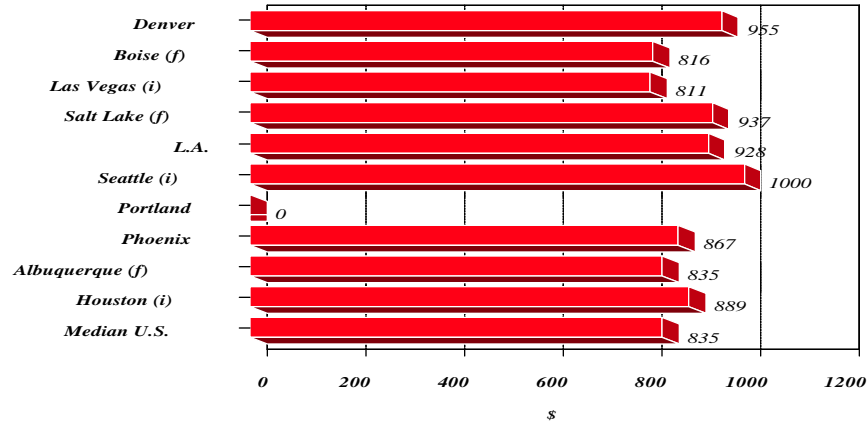
*Shares of Utah's Sales Tax Base
Four Major Sectors
(in Millions of \$)*



Utah State Tax Commission

State Sales & Use Tax FY 95-96

State & Local Sales Taxes in 1994 In the West's Major Metropolitan Cities For a Family of four with \$50,000 income

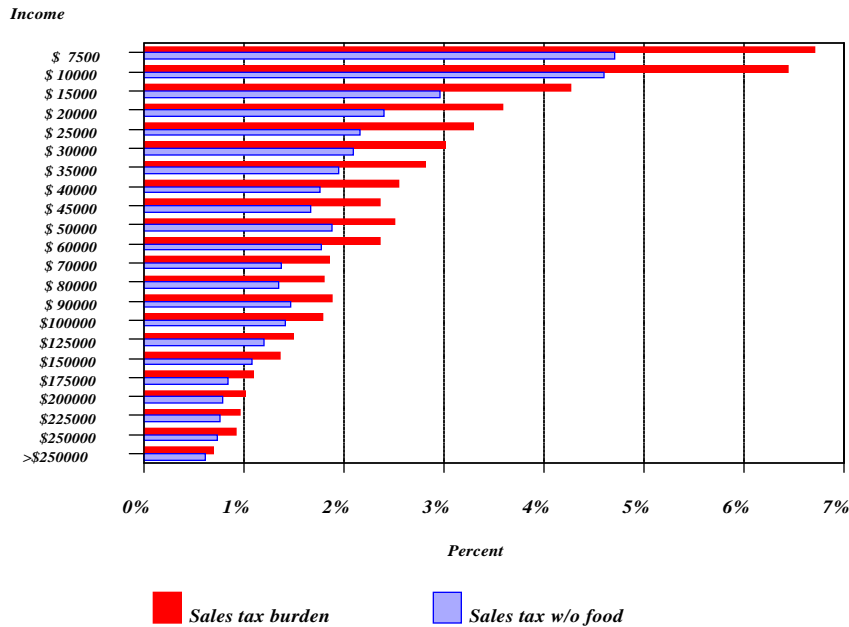


* Excluding Portland

f - Taxes food, i - No income tax

Source: Tax Rates & Burdens, D.C. Finance, June 1995

Utah's Sales Tax Burden With & Without Sales Tax on Food Family of four, Head of Household, <65 years



Utah State Tax Commission

Individual Income Tax FY 95-96

Tax Rate

The 1996 Utah Legislature reduced the individual income tax rates in two phases, in 1996 and 1997. The following rates are effective for the Fiscal 1995-96 year:

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

If state taxable income is:

Not over \$750

Over \$750, but less than \$1,500

Over \$1,500, but not over \$2,250

Over \$2,250, but not over \$3,000

From January 1 to December 31, 1995:

Over \$3,000, but not over \$3,750

Over \$3,750

From January 1 to June 30, 1996:

Over \$3,000, but not over \$3,750

Over \$3,750

The tax is:

2.55 percent of state taxable income

\$19, plus 3.5 percent of excess over \$750

\$45, plus 4.4 percent of excess over \$1,500

\$78 plus 5.35 percent of excess over \$2,250

\$119 plus 6.25 percent of excess over \$3,000

\$166 plus 7.2 percent of excess over \$3,750

\$119 plus 6 percent of excess over \$3,000

\$164 plus 7.0 percent of excess over \$3,750

For 'Married Filing Joint' And 'Head of Household' Returns

If state taxable income is:

Not over \$1,500

Over \$1,500 but less than \$3,000

Over \$3,000, but not over \$4,500

Over \$4,500 but not over \$6,000

From January 1 to December 31, 1995:

Over \$6,000 but not over \$7,500

Over \$7,500

From January 1 to June 30, 1996:

Over \$6,000 but not over \$7,500

Over \$7,500

The tax is:

2.55 percent of state taxable income

\$38, plus 3.5 percent of excess over \$1,500

\$91, plus 4.4 percent of excess over \$3,000

\$157 plus 5.35 percent of excess over \$4,500

\$237 plus 6.25 percent of excess over \$6,000

\$331 plus 7.2 percent of excess over \$7,500

\$237 plus 6 percent of excess over \$6,000

\$327 plus 7.0 percent of excess over \$7,500

Utah State Tax Commission

Individual Income Tax FY 95-96

Fiscal Year Revenue

1976	140,561,916
1977	158,268,002
1978	183,893,615
1979	225,955,596
1980	265,327,485
1981	294,947,280
1982	331,139,396
1983	347,976,960
1984	390,919,919*
1985	435,509,993***
1986	454,289,504 ^a
1987	533,287,567 ^b
1988	569,853,201 ^c
1989	615,603,770 ^d
1990	647,593,113 ^e
1991	717,599,792 ^f
1992	784,430,264 ^g
1993	842,275,277 ^{h,r}
1994	925,301,613 ⁱ
1996	1,139,080,026 ^k

* Includes \$2,620,914 from Mineral Production Tax Withholding

*** Includes \$4,392,302 from Mineral Production Tax Withholding

^a Includes \$5,324,940 from Mineral Production Tax withholding

^b Includes \$1,511,580 from Mineral Production Tax withholding

^c Includes \$1,621,360 from Mineral Production Tax withholding

^d Includes \$3,641,605 from Mineral Production Tax withholding (allocated 39.2 percent to the Individual Income Tax and 60.8 percent to the Corporation Franchise Tax)

^e Includes \$3,108,164 from Mineral Production Tax withholding (allocated 36 percent to the Individual Income Tax and 64 percent to the Corporation Franchise Tax)

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

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

^h Includes \$3,265,652 from Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)

ⁱ Includes \$3,677,935 from Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)

^j Includes \$2,730,748 from Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)

^k Includes \$3,241,096 from Mineral Production Tax withholding (allocated 39.57 percent to the Individual Income Tax and 60.43 percent to the Corporation Franchise Tax)

Other Changes for the 1996 Tax Year

Personal Exemptions: Utah permits 75 percent of the personal exemption allowed on the federal return. The personal exemption in Utah for 1996 is \$1,913 (75 percent of the \$2,550 federal personal exemption)

Standard Deduction: Utah allows the current federal standard deduction, which is \$6,700 for a joint return or qualifying widower with dependent child; \$3,350 for married filing separate, \$5,900 for head of household and \$4,000 for single filers.

1997 Income Tax Rate Changes

In the 1997 tax year, the income brackets will remain the same, but the rates will be reduced. The first bracket will drop from 2.55 to 2.3 percent; the second bracket will decline from 3.5 to 3.3 percent; the third bracket will decrease from 4.4 to 4.2 percent; and the fourth bracket will be reduced from 5.35 to 5.2 percent. The top two brackets will remain at 6 and 7 percent of state taxable income.

Applicable to:

All residents and fiduciaries are required to file returns under federal rules, as well as nonresidents or part-year residents having income from Utah sources. Employers are liable for withholding employee wages per schedules distributed by the State Tax Commission. Quarterly withholding returns are required unless withholding averages more than \$1,000 per month, then monthly returns are required.

Disposition of Revenue:

Uniform School Fund

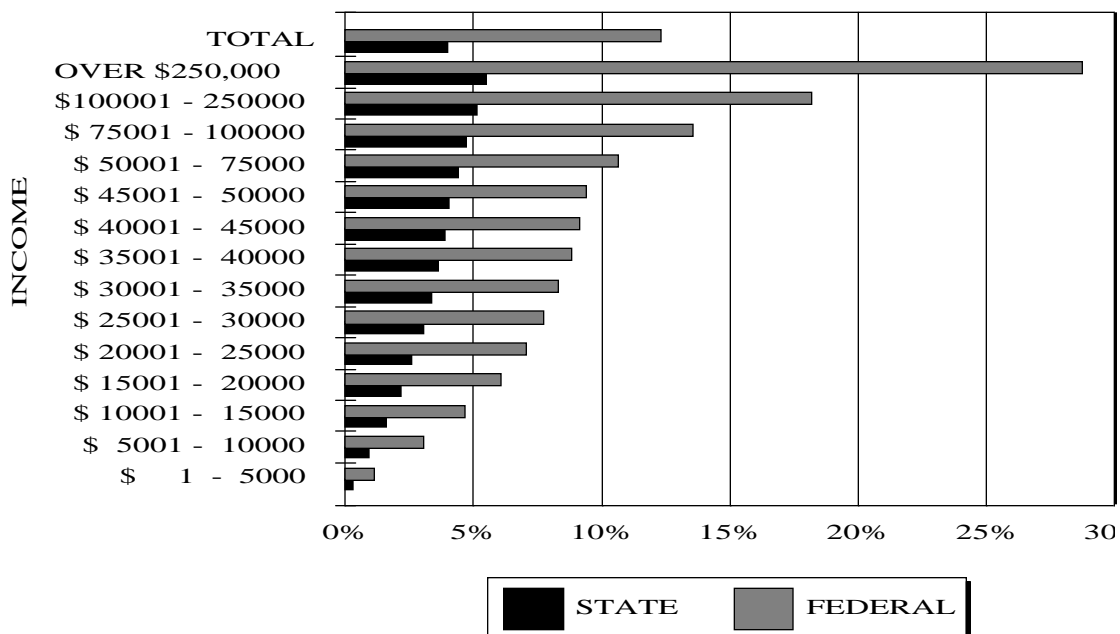
Utah State Tax Commission

Individual Income Tax FY 95-96

1995 Taxes Paid by Utah Residents

Adjusted Gross Income	Total Federal Taxes	Average Federal Taxes	Total State Taxes	Average State Taxes
UNDER \$1	\$1,218,905	\$202	\$5,788	\$1
\$ 1-5,000	3,190,634	27	519,033	5
\$ 5,001 - 10,000	21,356,231	222	5,419,214	61
\$ 10,001 - 15,000	49,185,598	575	15,448,028	194
\$ 15,001 - 20,000	78,058,910	1,043	25,462,607	362
\$ 20,001 - 25,000	96,465,211	1,564	33,174,298	568
\$ 25,001 - 30,000	110,182,285	2,112	40,185,974	810
\$ 30,001 - 35,000	123,240,409	2,668	46,797,037	1,061
\$ 35,001 - 40,000	137,470,865	3,276	53,671,761	1,333
\$ 40,001 - 45,000	143,217,182	3,854	57,684,395	1,613
\$ 45,001 - 50,000	140,535,029	4,425	58,137,400	1,896
\$ 50,001 - 75,000	618,118,350	6,390	245,341,187	2,639
\$ 75,001 - 100,000	349,912,869	11,496	115,450,733	3,996
\$ 100,001 - 250,000	583,148,278	25,544	150,768,816	7,084
OVER \$250,000	788,508,331	180,975	143,793,559	34,944
TOTAL	\$3,243,809,087	\$4,031	\$991,859,831	\$1,316

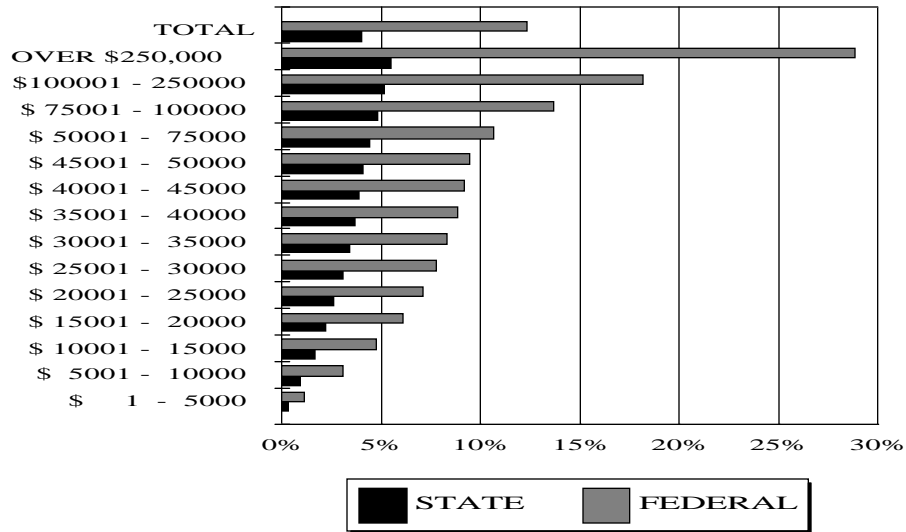
1995 State and Federal Taxes Paid By Adjusted Gross Income



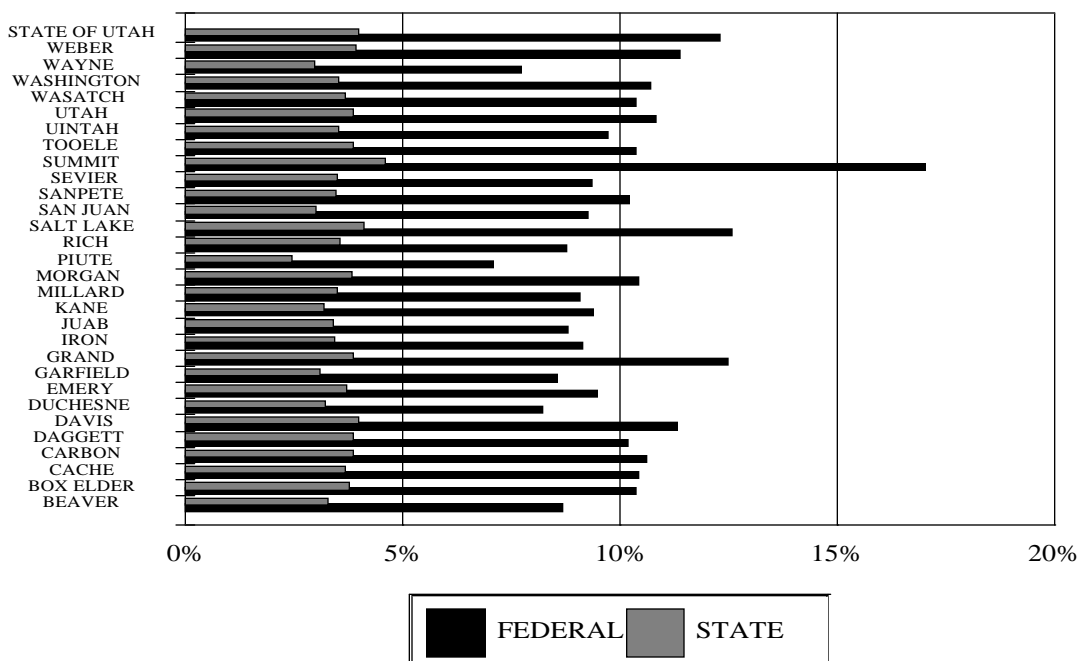
Utah State Tax Commission

Individual Income Tax FY 95-96

Effective Federal and State Tax Rates



1995 State and Federal Taxes Paid By County



Utah State Tax Commission

Local Sales & Use Tax FY 95-96

Tax Rate

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

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

Disposition of Revenue

Revenue is returned to participating local government units. For calendar 1989, 25 percent of local sales taxes were returned to local governments on a prorated population basis, while 75 percent was distributed on a point-of-sales basis. Under Utah statute, that distribution changed to a 40 percent - 60 percent population/point of sale basis, respectively, from July 1, 1991 through June 30, 1992. From July 1, 1992 through June 30, 1993, the respective population/point of sale distribution was 45 percent - 55 percent. Beginning July 1, 1993, the distribution changed to a 50-50 division on a population-point of sale basis. There is also a hold-harmless provision that prevents any city from receiving less than 3/4 of 1 percent of the taxable sales within its boundaries.

From January 1, 1990 through December 31, 1999, 1/64 percent of the Local Sales Tax, with an equal match of state sales taxes, has been earmarked for the Olympics Special Revenue Fund, for use by the Utah Sports Authority. Those funds are not included in these collection totals. Please see Overview of Collections for the collections in this fund.

*Fiscal Year Revenue**

1976	33,333,154
1977	42,148,484
1978	49,177,918
1979	55,949,450
1980	62,736,929
1981	67,002,776
1982	75,053,672
1983	75,552,049
1984	104,750,161
1985	107,977,933
1986	106,596,224 ^r
1987	107,965,991 ^r
1988	107,911,328 ^r
1989	117,229,769 ^r
1990	127,393,793 ^r
1991	147,184,955 ^r
1992	157,949,323
1993	173,142,246
1994	188,542,186
1995	212,640,426
1996	225,576,867

^r Revised

Collection totals since 1984 include accelerated sales tax collections not distributed until the September after the close of the fiscal year. Figures represent actual collections, less 2.5 percent up to Fiscal Year 1995, and 1.5 percent thereafter.

*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Local Sales and use Tax amounts on pages 35 - 42 are based on the actual cash payouts made during the fiscal period.

Utah State Tax Commission

Local Sales & Use Tax FY 95-96

Distribution of Local Sales and Use Taxes Fiscal Years 1993-1994, 1994-95 and 1995-96

Net Distribution After Administrative Costs

Beaver County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Beaver County	85,614.37	99,103.00	15.76%	108,255.58	9.24%
Beaver City	204,254.65	231,483.84	13.33%	241,113.64	4.16%
Milford	69,679.58	86,999.64	24.86%	102,841.41	18.21%
Minersville	<u>37,084.22</u>	<u>41,583.10</u>	12.13%	<u>44,804.97</u>	7.75%
Total County and Cities	396,632.82	459,169.58	15.77%	497,015.60	8.24%
Total Cities and Towns	311,018.45	360,066.58	15.77%	388,760.02	7.97%

Box Elder County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Box Elder County	554,048.09	643,385.46	16.12%	567,660.83	-11.77%
Bear River	36,361.64	40,899.62	12.48%	46,494.46	13.68%
Brigham	1,467,403.28	1,585,151.49	8.02%	1,706,565.56	7.66%
Corinne	40,865.46	44,814.92	9.66%	48,565.19	8.37%
Deweyville	18,852.72	20,617.98	9.36%	21,820.67	5.83%
Elwood	32,661.03	35,221.87	7.84%	40,302.18	14.42%
Fielding	23,005.91	25,466.80	10.70%	28,547.15	12.10%
Garland	94,391.65	102,254.65	8.33%	114,518.02	11.99%
Honeyville	66,108.88	71,694.78	8.45%	80,976.64	12.95%
Howell	11,643.51	13,103.47	12.54%	14,374.13	9.70%
Mantua	36,112.69	40,459.27	12.04%	44,346.54	9.61%
Perry	112,970.63	126,737.64	12.19%	123,692.78	-2.40%
Plymouth	17,280.34	19,014.73	10.04%	20,564.43	8.15%
Portage	10,807.26	11,784.00	9.04%	12,586.77	6.81%
Snowville	25,268.22	30,389.23	20.27%	29,565.91	-2.71%
Tremonton	522,046.51	566,462.26	8.51%	605,715.23	6.93%
Willard	<u>93,287.66</u>	<u>102,048.80</u>	9.39%	<u>116,266.99</u>	13.93%
Total County and Cities	3,163,115.48	3,479,506.97	10.00%	3,622,563.48	4.11%
Total Cities and Towns	2,609,067.39	2,836,121.51	8.70%	3,054,902.65	7.71%

Cache County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Cache County	282,871.40	311,067.09	9.97%	279,676.39	-10.09%
Amalga	24,641.64	43,881.28	78.08%	35,843.09	-18.32%
Clarkston	32,716.32	36,006.16	10.06%	38,732.66	7.57%
Cornish	11,889.76	13,497.83	13.52%	15,632.93	15.82%
Hyde Park	146,077.67	166,637.99	14.07%	193,346.21	16.03%
Hyrum	303,276.04	350,120.89	15.45%	389,945.89	11.37%
Lewiston	100,522.01	109,642.99	9.07%	124,146.71	13.23%
Logan	3,879,316.89	4,214,718.51	8.65%	4,541,766.87	7.76%
Mendon	39,692.08	44,820.26	12.92%	49,550.33	10.55%

(Cache County continued on next page)

Utah State Tax Commission

Local Sales & Use Tax FY 95-96

(Cache County continued from previous page)

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Millville	67,285.47	75,747.77	12.58%	84,895.96	12.08%
Newton	37,600.26	39,048.52	3.85%	41,067.90	5.17%
North Logan	508,080.27	597,882.40	17.67%	765,813.94	28.09%
Paradise	31,239.64	34,059.60	9.03%	38,250.80	12.31%
Providence	190,452.94	212,719.22	11.69%	230,888.21	8.54%
Richmond	108,431.94	118,556.32	9.34%	132,509.22	11.77%
River Heights	65,159.35	71,116.75	9.14%	77,986.66	9.66%
Smithfield	440,205.31	502,062.62	14.05%	577,961.35	15.12%
Wellsville	121,147.94	136,052.95	12.30%	152,014.28	11.73%
Trenton	26,236.89	29,284.07	11.61%	32,495.04	10.96%
Nibley	68,910.25	78,505.03	13.92%	101,579.10	29.39%
Total County and Cities	6,485,754.07	7,185,428.25	10.79%	7,904,103.54	10.00%
Total Cities and Towns	6,202,882.67	6,874,361.16	10.83%	7,624,427.15	10.91%

Carbon County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Carbon County	494,232.39	525,970.14	6.42%	438,240.39	-16.68%
Helper	176,117.71	223,636.82	26.98%	218,362.45	-2.36%
Price	1,299,267.82	1,522,120.98	17.15%	1,555,834.36	2.21%
Scofield	6,493.00	8,571.46	32.01%	5,967.51	-30.38%
Sunnyside	24,132.60	30,305.85	25.58%	28,871.51	-4.73%
Wellington	102,318.31	110,759.67	8.25%	126,000.71	13.76%
E Carbon	70,400.78	81,311.00	15.50%	89,830.85	10.48%
Total County and Cities	2,172,962.61	2,502,675.92	15.17%	2,463,107.78	-1.58%
Total Cities and Towns	1,678,730.22	1,976,705.78	17.75%	2,024,867.39	2.44%

Daggett County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Daggett County	104,489.00	62,310.76	-40.37%	59,880.86	-3.90%
Manila	24,198.35	23,829.94	-1.52%	23,799.18	-0.13%
Total County and Cities	128,687.35	86,140.70	-33.06%	83,680.04	-2.86%
Total Cities and Towns	24,198.35	23,829.94	-1.52%	23,799.18	-0.13%

Davis County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Davis County	497,536.18	512,598.75	3.03%	615,739.42	20.12%
Bountiful	3,689,955.04	3,840,663.86	4.08%	4,043,117.14	5.27%
Centerville	1,070,911.06	1,196,670.37	11.74%	1,437,925.10	20.16%
Clearfield	1,495,222.22	1,707,561.76	14.20%	1,992,964.81	16.71%
Fruit Heights	221,553.63	248,234.16	12.04%	285,465.95	15.00%
Farmington	773,275.52	874,415.27	13.08%	968,705.07	10.78%
Kaysville	982,549.76	1,099,152.31	11.87%	1,253,147.53	14.01%
Layton	4,727,854.69	5,506,321.18	16.47%	6,280,977.59	14.07%
North Salt Lake	891,082.79	940,637.28	5.56%	1,093,122.50	16.21%
South Weber	215,504.62	247,322.63	14.76%	288,241.81	16.54%
Sunset	449,578.18	480,486.69	6.88%	506,594.07	5.43%
Syracuse	510,281.14	596,461.31	16.89%	632,942.95	6.12%
West Point	218,587.38	238,838.45	9.26%	274,819.18	15.06%
Woods Cross	941,793.31	1,103,805.17	17.20%	1,132,535.10	2.60%
Clinton	406,367.57	448,212.97	10.30%	505,791.38	12.85%
West Bountiful	534,264.45	622,024.57	16.43%	694,043.60	11.58%

Utah State Tax Commission

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Duchesne County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Duchesne County	431,504.00	491,350.42	13.87%	502,157.15	2.20%
Altamont	22,619.66	22,664.20	0.20%	22,843.28	0.79%
Duchesne	109,954.43	117,304.31	6.68%	130,525.82	11.27%
Myton	27,226.45	29,926.39	9.92%	33,320.34	11.34%
Roosevelt	500,913.21	539,858.82	7.77%	559,921.66	3.72%
Tabiona	<u>6,703.18</u>	<u>7,522.79</u>	12.23%	<u>8,808.60</u>	17.09%
Total County and Cities	1,098,920.93	1,208,626.93	9.98%	1,257,576.85	4.05%
Total Cities and Towns	667,416.93	717,276.51	7.47%	755,419.70	5.32%

Emery County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Emery County	110,704.62	144,925.58	30.91%	121,329.97	-16.28%
Castle Dale	140,947.67	157,792.44	11.95%	160,772.76	1.89%
Clawson	8,105.01	9,149.83	12.89%	9,471.48	3.52%
Cleveland	33,136.35	38,636.07	16.60%	41,111.06	6.41%
Elmo	15,268.81	17,942.57	17.51%	18,252.99	1.73%
Emery City	16,461.03	19,084.55	15.94%	18,451.92	-3.31%
Ferron	101,216.47	114,171.61	12.80%	118,446.76	3.74%
Green River	89,436.33	103,115.39	15.29%	108,401.44	5.13%
Huntington	165,915.33	192,736.36	16.17%	201,193.95	4.39%
Orangeville	<u>104,991.44</u>	<u>113,273.34</u>	7.89%	<u>119,765.63</u>	5.73%
Total County and Cities	786,183.06	910,827.74	15.85%	917,197.96	0.70%
Total Cities and Towns	675,478.44	765,902.16	13.39%	795,867.99	3.91%

Garfield County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Garfield County	190,745.44	199,029.21	4.34%	240,425.72	20.80%
Antimony	2,644.82	5,952.94	125.08%	9,047.86	51.99%
Boulder	8,431.98	12,125.90	43.81%	12,011.52	-0.94%
Cannonville	10,858.97	11,436.99	5.32%	11,601.40	1.44%
Escalante	56,182.93	57,641.30	2.60%	61,395.71	6.51%
Hatch	8,950.65	8,909.64	-0.46%	9,239.04	3.70%
Henrieville	8,092.17	8,882.14	9.76%	8,738.20	-1.62%
Panguitch	141,009.35	150,284.33	6.58%	168,994.53	12.45%
Tropic	<u>32,449.49</u>	<u>37,122.73</u>	14.40%	<u>39,850.89</u>	7.35%
Total County and Cities	459,365.80	491,385.18	6.97%	561,304.87	14.23%
Total Cities and Towns	268,620.36	292,355.97	8.84%	320,879.15	9.76%

Grand County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Grand County	184,439.44	225,344.42	22.18%	256,731.30	13.93%
Castle Valley	0	0	N.A.	10,719.72	N.A.
Moab	653,670.57	734,538.36	12.37%	819,302.96	11.54%
E Green River	<u>41,042.72</u>	<u>43,915.95</u>	7.00%	<u>36,985.44</u>	-15.78%
Total County and Cities	879,152.73	1,003,798.73	14.18%	1,123,739.42	11.95%
Total Cities and Towns	694,713.29	778,454.31	12.05%	867,008.12	11.38%

Iron County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Iron County	230,911.98	238,796.84	3.41%	281,928.00	18.06%
Cedar City	1,779,355.60	2,046,630.41	15.02%	2,278,432.58	11.33%
Enoch	101,795.69	116,023.73	13.98%	129,401.82	11.53%
Kanarraville	13,714.86	14,407.59	5.05%	17,759.80	23.27%
Paragonah	16,729.60	19,693.73	17.72%	21,428.71	8.81%
Parowan	141,571.05	154,451.21	9.10%	176,920.53	14.55%
Brian Head	<u>82,849.63</u>	<u>111,930.48</u>	35.10%	<u>93,244.68</u>	-16.69%
Total County and Cities	2,366,928.41	2,701,933.99	14.15%	2,999,116.12	11.00%
Total Cities and Towns	2,136,016.43	2,463,137.15	15.31%	2,717,188.12	10.31%

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Juab County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Juab County	66,925.01	69,902.49	4.45%	62,821.32	-10.13%
Eureka	32,134.98	35,960.82	11.91%	39,665.12	10.30%
Levan	22,004.56	23,502.81	6.81%	29,445.02	25.28%
Mona	31,134.59	34,468.62	10.71%	40,484.76	17.45%
Nephi	<u>347,337.41</u>	<u>390,030.83</u>	12.29%	<u>433,363.84</u>	11.11%
Total County and Cities	499,536.55	553,865.57	10.88%	605,780.06	9.37%
Total Cities and Towns	432,611.54	483,963.08	11.87%	542,958.74	12.19%

Kane County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Kane County	198,937.28	232,982.26	17.11%	290,663.36	24.76%
Alton	4,413.43	5,041.34	14.23%	6,037.18	19.75%
Glendale	15,702.02	17,811.20	13.43%	21,685.51	21.75%
Kanab	337,078.50	364,446.71	8.12%	406,651.31	11.58%
Orderville	45,864.54	50,802.85	10.77%	53,835.16	5.97%
Big Water	16,531.92	21,323.11	28.98%	24,597.45	15.36%
Total County and Cities	618,527.69	692,407.47	11.94%	803,469.97	16.04%
Total Cities and Towns	419,590.41	459,425.21	9.49%	512,806.61	11.62%

Millard County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Millard County	255,706.17	299,556.74	17.15%	279,733.86	-6.62%
Delta	341,029.21	378,357.31	10.95%	422,075.93	11.55%
Fillmore	191,520.72	218,015.58	13.83%	229,422.24	5.23%
Hinckley	33,955.80	37,574.19	10.66%	41,560.12	10.61%
Holden	21,544.88	23,801.72	10.48%	25,880.85	8.74%
Kanosh	21,638.82	23,850.16	10.22%	26,641.77	11.70%
Leamington	16,546.12	14,319.56	-13.46%	15,257.30	6.55%
Lynndyl	6,423.16	6,846.69	6.59%	7,221.02	5.47%
Meadow	16,365.17	17,724.12	8.30%	19,079.99	7.65%
Oak City	28,744.68	31,501.15	9.59%	37,209.73	18.12%
Scipio	<u>21,561.29</u>	<u>23,238.32</u>	7.78%	<u>25,364.08</u>	9.15%
Total County and Cities	955,036.02	1,074,785.54	12.54%	1,129,446.89	5.09%
Total Cities and Towns	699,329.85	775,228.80	10.85%	849,713.03	9.61%

Morgan County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Morgan County	207,196.07	229,289.04	10.66%	282,540.58	23.22%
Morgan	204,766.55	227,454.42	11.08%	249,258.60	9.59%
Total County and Cities	411,962.62	456,743.46	10.87%	531,799.18	16.43%
Total Cities and Towns	204,766.55	227,454.42	11.08%	249,258.60	9.59%

Piute County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Piute County	14,782.56	20,309.78	37.39%	28,974.01	42.66%
Circleville	26,781.66	29,541.60	10.31%	33,124.93	12.13%
Junction	9,397.42	10,194.46	8.48%	10,310.37	1.14%
Kingston	6,747.00	7,262.54	7.64%	8,477.93	16.74%
Marysvale	<u>19,554.79</u>	<u>22,766.98</u>	16.43%	<u>27,189.20</u>	19.42%
Total County and Cities	77,263.43	90,075.36	16.58%	108,076.44	19.98%
Total Cities and Towns	62,480.87	69,765.58	11.66%	79,102.43	13.38%

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Rich County

Community Change	1993-1994	1994-1995	% Change	1995-1996%
Rich County	35,171.49	38,985.35	10.84%	43,940.19 12.71%
Garden City	46,159.11	39,341.95	-14.77%	45,047.91 14.50%
Laketown	21,060.17	20,407.97	-3.10%	22,159.00 8.58%
Randolph	42,826.10	35,266.24	-17.65%	35,408.16 0.40%
Woodruff	<u>9,545.02</u>	<u>10,050.85</u>	5.30%	<u>10,884.76</u> 8.30%
Total County and Cities	154,761.89	144,052.36	-6.92%	157,440.02 9.29%
Total Cities and Towns	119,590.40	105,067.01	-12.14%	113,499.83 8.03%

Salt Lake County

Community Change	1993-1994	1994-1995	% Change	1995-1996%
Total Cities and Towns	119,590.40	105,067.01	-12.14%	113,499.83 8.03%
Salt Lake County	24,622,899.88	27,018,183.51	9.73%	30,203,007.53 11.79%
Alta	198,970.95	231,680.41	16.44%	227,142.97 -1.96%
Bluffdale	138,986.16	177,855.86	27.97%	199,777.96 12.33%
Draper	923,458.53	1,107,819.57	19.96%	1,254,470.21 13.24%
Midvale	2,281,528.86	2,527,014.21	10.76%	2,620,127.94 3.68%
Murray	8,200,076.08	9,220,739.12	12.45%	9,966,873.74 8.09%
Riverton	802,741.70	942,174.29	17.37%	1,074,097.11 14.00%
Salt Lake City	25,858,514.57	28,788,623.67	11.33%	31,111,328.53 8.07%
Sandy	7,059,069.64	8,190,169.36	16.02%	9,747,532.49 19.02%
South Jordan	818,773.93	1,004,368.93	22.67%	1,243,698.12 23.83%
South Salt Lake	6,241,015.34	7,102,255.70	13.80%	7,392,095.31 4.08%
West Jordan	4,176,520.89	4,572,161.70	9.47%	5,098,952.61 11.52%
West Valley	<u>9,907,803.35</u>	<u>10,971,522.47</u>	10.74%	<u>11,991,920.55</u> 9.30%
Total County and Cities	91,230,359.88	101,854,568.80	11.65%	112,131,025.07 10.09%
Total Cities and Towns	66,607,460.00	74,836,385.29	12.35%	81,928,017.54 9.48%

San Juan County

Community Change	1993-1994	1994-1995	% Change	1995-1996%
San Juan County	505,814.92	576,224.10	13.92%	658,116.46 14.21%
Blanding	274,233.41	305,089.44	11.25%	340,369.76 11.56%
Monticello	<u>181,480.03</u>	<u>187,378.73</u>	3.25%	<u>210,279.78</u> 12.22%
Total County and Cities	961,528.36	1,068,692.27	11.15%	1,208,766.00 13.11%
Total Cities and Towns	455,713.44	492,468.17	8.07%	550,649.54 11.81%

Sanpete County

Community Change	1993-1994	1994-1995	% Change	1995-1996%
Sanpete County	126,963.32	143,370.01	12.92%	156,222.30 8.96%
Centerfield	49,571.96	60,389.96	21.82%	67,531.10 11.83%
Ephraim	275,997.00	306,890.56	11.19%	347,090.83 13.10%
Fairview	68,925.15	79,520.91	15.37%	97,029.46 22.02%
Fayette	9,521.66	10,470.98	9.97%	11,510.15 9.92%
Fountain Green	36,608.67	39,707.44	8.46%	45,725.26 15.16%
Gunnison	165,193.89	197,201.66	19.38%	216,314.96 9.69%
Manti	169,104.00	174,220.89	3.03%	192,547.45 10.52%
Mayfield	23,174.15	26,361.22	13.75%	29,265.74 11.02%
Moroni	67,802.32	79,158.27	16.75%	86,407.70 9.16%
Mount Pleasant	182,913.38	205,731.87	12.48%	228,548.32 11.09%
Spring City	38,449.68	41,962.34	9.14%	49,069.27 16.94%
Sterling	11,765.37	13,727.63	16.68%	14,925.78 8.73%
Wales	<u>10,183.74</u>	<u>11,100.80</u>	9.01%	<u>11,844.49</u> 6.70%
Total County and Cities	1,236,174.29	1,389,814.54	12.43%	1,554,032.81 11.82%
Total Cities and Towns	1,109,210.97	1,246,444.53	12.37%	1,397,810.51 12.14%

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Sevier County

Community Change	1993-1994	1994-1995	% Change	1995-1996%	
Total Cities and Towns	1,109,210.97	1,246,444.53	12.37%	1,397,810.51	12.14%
Sevier County	144,771.26	156,417.64	8.04%	168,624.09	7.80%
Annabella	25,200.72	28,158.56	11.74%	31,547.80	12.04%
Aurora	60,308.08	61,054.25	1.24%	68,404.06	12.04%
Elsinore	33,658.30	37,843.21	12.43%	42,936.83	13.46%
Glenwood	22,415.56	25,167.82	12.28%	27,353.86	8.69%
Joseph	11,183.65	12,720.56	13.74%	14,382.26	13.06%
Koosharem	14,163.14	17,306.88	22.20%	18,646.26	7.74%
Monroe	80,792.06	95,461.97	18.16%	107,950.25	13.08%
Redmond	51,118.34	52,320.81	2.35%	53,741.18	2.71%
Richfield	840,876.81	940,101.76	11.80%	1,012,870.85	7.74%
Salina	218,154.92	241,385.49	10.65%	246,939.84	2.30%
Sigurd	28,523.80	32,199.18	12.89%	33,838.86	5.09%
Total County and Cities	1,531,166.64	1,700,138.13	11.04%	1,827,236.14	7.48%
Total Cities and Towns	1,386,395.38	1,543,720.49	11.35%	1,658,612.05	7.44%

Summit County

Community Change	1993-1994	1994-1995	% Change	1995-1996%	
Summit County	960,234.61	1,188,988.82	23.82%	1,383,792.71	16.38%
Coalville	124,416.89	113,507.43	-8.77%	119,957.59	5.68%
Francis	21,624.81	25,862.45	19.60%	29,782.25	15.16%
Henefer	31,774.59	35,450.87	11.57%	38,242.35	7.87%
Kamas	98,040.11	117,125.12	19.47%	134,930.04	15.20%
Oakley	37,005.22	44,234.43	19.54%	49,421.79	11.73%
Park City	<u>1,995,667.37</u>	<u>2,554,829.04</u>	28.02%	<u>2,536,209.22</u>	-0.73%
Total County and Cities	3,268,763.60	4,079,998.16	24.82%	4,292,335.95	5.20%
Total Cities and Towns	2,308,528.99	2,891,009.34	25.23%	2,908,543.24	0.61%

Tooele County

Community Change	1993-1994	1994-1995	% Change	1995-1996%	
Tooele County	437,589.14	559,276.06	27.81%	622,236.62	11.26%
Grantsville	280,351.55	313,208.43	11.72%	343,737.61	9.75%
Ophir	1,239.84	1,690.95	36.38%	1,637.41	-3.17%
Stockton	23,607.66	23,969.15	1.53%	27,573.78	15.04%
Tooele	1,324,202.05	1,486,870.87	12.28%	1,608,970.54	8.21%
Vernon	10,158.64	11,235.26	10.60%	12,309.81	9.56%
Wendover	109,340.69	121,310.01	10.95%	129,957.36	7.13%
Rush Valley	<u>17,027.03</u>	<u>18,920.82</u>	11.12%	<u>21,324.56</u>	12.70%
Total County and Cities	2,203,516.60	2,536,481.55	15.11%	2,767,747.69	9.12%
Total Cities and Towns	1,765,927.46	1,977,205.49	11.96%	2,145,511.07	8.51%

Uintah County

Community Change	1993-1994	1994-1995	% Change	1995-1996%	
Uintah County	778,570.71	859,224.09	10.36%	931,885.32	8.46%
Naples	208,623.96	253,227.69	21.38%	266,903.78	5.40%
Vernal	1,203,177.31	1,331,614.34	10.67%	1,404,118.74	5.44%
Ballard	<u>58,827.11</u>	<u>63,805.41</u>	8.46%	<u>66,136.66</u>	3.65%
Total County and Cities	2,249,199.09	2,507,871.53	11.50%	2,669,044.50	6.43%
Total Cities and Towns	1,470,628.38	1,648,647.44	12.10%	1,737,159.18	5.37%

Utah State Tax Commission

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Utah County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Utah County	794,322.71	846,194.84	6.53%	883,545.60	4.41%
Alpine	203,018.04	230,141.31	13.36%	270,681.64	17.62%
American Fork	1,677,125.05	1,843,933.89	9.95%	2,154,102.56	16.82%
Cedar Fort	0	0	N.A.	13,575.98	N.A.
Genola	41,140.04	45,772.93	11.26%	55,747.16	21.79%
Goshen	30,638.39	35,088.74	14.53%	37,554.86	7.03%
Lehi	658,729.16	763,288.63	15.87%	984,446.44	28.97%
Lindon	383,434.30	411,874.36	7.42%	472,964.72	14.83%
Mapleton	225,650.43	251,425.52	11.42%	283,814.28	12.88%
Orem	8,515,626.84	9,333,787.89	9.61%	10,548,094.12	13.01%
Payson	716,841.28	781,547.52	9.03%	888,798.78	13.72%
Pleasant Grove	933,466.47	1,025,820.60	9.89%	1,160,624.12	13.14%
Provo	8,492,421.50	9,344,902.38	10.04%	9,876,173.31	5.69%
Salem	148,427.78	159,582.67	7.52%	197,405.79	23.70%
Santaquin	148,296.62	167,544.36	12.98%	183,391.64	9.46%
Highland	289,878.96	363,100.75	25.26%	431,014.72	18.70%
Spanish Fork	1,264,569.84	1,457,623.21	15.27%	1,691,370.34	16.04%
Springville	1,130,955.41	1,285,481.64	13.66%	1,414,846.88	10.06%
Vineyard	117,199.85	98,111.77	-16.29%	121,699.46	24.04%
Cedar Hills	40,750.63	46,535.81	14.20%	69,569.57	49.50%
Elk Ridge	42,147.11	48,758.25	15.69%	57,346.32	17.61%
Woodland Hills	<u>16,108.40</u>	<u>24,853.09</u>	54.29%	<u>32,567.38</u>	31.04%
Total County and Cities	25,870,748.81	28,565,370.16	10.42%	31,829,335.67	11.43%
Total Cities and Towns	25,076,426.10	27,719,175.32	10.54%	30,945,790.07	11.64%

Wasatch County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Wasatch County	194,962.48	222,101.45	13.92%	230,260.86	3.67%
Charleston	18,807.22	23,490.30	24.90%	46,672.49	98.69%
Heber	523,789.15	588,092.70	12.28%	682,506.11	16.05%
Midway	134,725.36	156,123.02	15.88%	179,981.54	15.28%
Wallsburg	<u>14,602.31</u>	<u>16,414.77</u>	12.41%	<u>18,497.60</u>	12.69%
Total County and Cities	886,886.52	1,006,222.24	13.46%	1,157,918.60	15.08%
Total Cities and Towns	691,924.04	784,120.79	13.32%	927,657.74	18.31%

Washington

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Washington County	208,486.09	236,221.83	13.30%	306,912.63	29.93%
Enterprise	62,838.58	71,953.01	14.50%	79,999.07	11.18%
Hurricane	437,645.18	732,475.23	67.37%	677,005.88	-7.57%
Ivins	97,769.36	113,941.81	16.54%	141,039.40	23.78%
La Verkin	110,606.51	132,814.99	20.08%	158,095.85	19.03%
Leeds	17,979.13	20,810.89	15.75%	24,197.82	16.27%
Rockville	10,456.48	10,967.46	4.89%	12,748.42	16.24%
St George	4,656,856.75	5,440,438.79	16.83%	6,287,816.82	15.58%
Santa Clara	141,692.17	168,603.62	18.99%	194,513.24	15.37%
Springdale	95,432.19	108,111.72	13.29%	133,976.37	23.92%
Toquerville	26,076.32	30,104.19	15.45%	38,265.20	27.11%
Virgin	13,062.36	14,515.60	11.13%	17,839.53	22.90%
Washington	290,542.26	373,551.66	28.57%	431,251.55	15.45%
Hildale	<u>81,231.06</u>	<u>104,148.35</u>	28.21%	<u>126,223.44</u>	21.20%
Total County and Cities	6,250,674.44	7,558,659.15	20.93%	8,629,885.22	14.17%
Total Cities and Towns	6,042,188.35	7,322,437.32	21.19%	8,322,972.59	13.66%

Utah State Tax Commission

Local Sales & Use Tax FY 95-96

Wayne County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Wayne County	79,998.64	130,066.39	62.59%	100,965.65	-22.37%
Bicknell	33,970.61	42,703.74	25.71%	34,367.54	-19.52%
Loa	39,741.62	61,966.46	55.92%	53,824.90	-13.14%
Lyman	10,596.03	11,513.87	8.66%	12,183.34	5.81%
Torrey	13,663.94	15,940.65	16.66%	18,838.69	18.18%
Total County and Cities	177,970.84	262,191.11	47.32%	220,180.12	-16.02%
Total Cities and Towns	97,972.20	132,124.72	34.86%	119,214.47	-9.77%

Weber County

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Weber County	1,120,485.84	1,256,913.44	12.18%	1,352,553.20	7.61%
Farr West	218,059.65	235,649.91	8.07%	248,832.33	5.59%
Harrisville	172,755.81	200,428.30	16.02%	245,394.67	22.44%
Huntsville	34,889.43	38,963.46	11.68%	39,373.37	1.05%
North Ogden	774,827.90	799,326.03	3.16%	872,964.97	9.21%
Ogden	8,338,930.84	9,242,328.30	10.83%	10,220,430.53	10.58%
Plain City	141,116.66	155,775.40	10.39%	172,359.08	10.65%
Pleasant View	208,011.36	245,218.49	17.89%	281,144.83	14.65%
Riverdale	1,756,284.28	2,063,675.49	17.50%	2,254,543.59	9.25%
Roy	1,929,837.58	2,105,526.90	9.10%	2,313,276.17	9.87%
South Ogden	1,065,688.58	1,195,451.41	12.18%	1,326,345.04	10.95%
Uintah	58,750.14	65,085.17	10.78%	71,179.61	9.36%
Washington Terr	427,666.84	467,180.78	9.24%	535,812.22	14.69%
West Haven	388,694.18	410,786.94	5.68%	483,164.84	17.62%
Total County and Cities	16,635,999.09	18,482,310.02	11.10%	20,417,374.45	10.47%
Total Cities and Towns	15,515,513.25	17,225,396.58	11.02%	19,064,821.25	10.68%

Grand Total

County and Cities	190,784,097.16	213,717,148.14	12.02%	235,476,433.64	10.18%
Cities and Towns	156,863,182.07	176,179,058.63	12.31%	194,017,611.74	10.13%

*The Fiscal Year Revenue amounts on page 33 are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Local Sales and Use Tax amounts are based on the actual cash payouts made during the fiscal period.

Utah State Tax Commission

Motor Fuel Tax FY 95-96

Fiscal Year Revenue

1976	43,514,958
1977	45,694,373
1978	48,808,152
1979	61,371,556
1980	60,451,305
1981	56,507,749
1982	67,733,812
1983	68,697,076 ^a
1984	68,978,640 ^b
1985	89,337,163 ^c
1986	92,164,304 ^d
1987	99,985,165 ^e
1988	129,369,781 ^f
1989	131,219,894 ^g
1990	132,475,096 ^h
1991	131,055,888 ^{i,r}
1992	136,351,928 ^j
1993	141,306,148 ^k
1994	150,387,453 ^l
1995	155,453,462 ^m
1996	163,169,064

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

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

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

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

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

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

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

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

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

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

^k \$1,900,720 is from gasohol tax of 19 cents per gallon.*

^l \$2,769 is from gasohol tax of 19 cents per gallon.*

^m The Tax Commission stopped tracking production of gasohol Fiscal 95.

*(These increases are due to greater use of gasohol in 1993 to meet federal air pollution standards in Utah County.)

^r revised

Tax Rate

The Motor Fuel Tax is 19 cents per gallon effective April 1, 1987. There is an export exemption and a governmental exemption or refund of tax on all governmental purchases. There is also a 2 percent evaporation allowance and a \$30 one-time license fee for distributors.

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

Disposition

Transportation Fund and General Fund

All of the 1987 5-cent-per-gallon tax increase is to be used for the repair of highways, roads and streets. Effective April 29, 1991, the Off-highway Vehicle Account of the General Fund is to receive annually the lesser of 0.5 percent of the Motor Fuel Tax revenues, or \$600,000. After appropriations to certain state government departments, the revenue is distributed 75 percent to the Utah Department of Transportation and 25 percent to city and county Class B and Class C road funds. The estimated amount of tax collected on gasoline used in motorboats is transferred annually from the Transportation Fund to the Boating Account of the Division of Parks and Recreation budget in the General Fund for improving state-owned boating facilities.

Utah State Tax Commission

Corporate Franchise Tax FY 95-96

Tax Rate

The Corporate Franchise and Income Tax rate is 5 percent of Utah net income for tax years beginning on or after January 1, 1984, with a \$100 minimum tax.

This tax is applicable to all corporations for the privilege of doing business in Utah or exercising corporate franchise in the state. The tax is prepaid for corporations incorporated or qualified prior to January 1, 1973. Corporations are taxed on a current-earnings basis if incorporated, qualified or reinstated on or after January 1, 1973.

For interstate firms, Utah's tax is determined by apportioning federal taxable income equally by its Utah payroll receipts and property values relative to nationwide values.

Fiscal Year Revenue

1976	24,501,925
1977	24,866,694
1978	29,448,490
1979	32,874,065
1980	40,377,089
1981	40,667,112
1982	40,894,065
1983	33,762,545
1984	53,226,125 ^a
1985	65,918,325 ^b
1986	84,048,027 ^c
1987	68,898,430 ^d
1988	78,806,217 ^e
1989	92,982,130 ^f
1990	99,693,153 ^g
1991	87,766,119 ^h
1992	80,944,378 ⁱ
1993	79,471,794 ^{j,r}
1994	121,061,613 ^k
1995	153,512,212 ^l
1996	168,430,466 ^m

^a 1984 figure revised to include \$1,191,439 from Mineral Production Tax withholding

^b This total includes \$13,727 from the Mineral Production Tax withholding

^c This total includes \$17,497,746 from the Mineral Production Tax withholding

^d This total includes \$8,007,188 from the Mineral Production Tax withholding

^e This total includes \$8,653,420 from the Mineral Production Tax withholding

^f This total includes \$5,648,203 from the Mineral Production Tax withholding

^g This total includes \$5,525,625 from the Mineral Production Tax withholding

^h This total includes \$5,300,776 from the Mineral Production Tax withholding

ⁱ This total includes \$4,569,822 from the Mineral Production Tax withholding

^j This total includes \$4,801,669 from the Mineral Production Tax withholding

^k This total includes \$5,516,903 from the Mineral Production Tax withholding

^l This total includes \$6,138,197 from the Mineral Production Tax withholding

^m This total includes \$4,949,696 from the Mineral Production Tax withholding

^r revised

Disposition of Revenue

Uniform School Fund

Utah State Tax Commission

Public Transit Tax FY 95-96

*Fiscal Year Revenue**

1976	1,383,395
1977	7,707,244
1978	19,560,527
1979	12,807,371
1980	14,324,414
1981	15,088,745
1982	16,306,933
1983	16,873,281
1984	21,975,337
1985	21,701,966
1986	23,432,667 ^r
1987	23,848,184 ^r
1988	23,494,431 ^r
1989	25,237,562 ^r
1990	27,107,639 ^r
1991	30,330,496 ^r
1992	32,827,350 ^r
1993	36,467,153 ¹
1994	39,787,580
1995	44,771,182
1996	52,007,888

^r Revised

¹ Represents actual collections less 2.5 percent administrative fee collected by the Tax Commission.

*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Public Transit Tax amounts listed on page 46 are based on the actual cash payouts made during the fiscal period.

Tax Rate

The 1/4 of 1 percent Public Transit Tax applies to the purchase price on transactions under the state's sales and use tax laws. This tax, however, applies only in localities where voters have approved the tax to finance local bus service. Retailers are liable to collect the tax under the same conditions as applicable for sales and use tax. The Tax Commission acts as agent for the participating localities.

Disposition of Revenue

Returned to the participating city or county as applicable.

Utah State Tax Commission

Public Transit Tax FY 95-96

Distribution of Public Transit Tax Fiscal Years 1993-1994, 1994-95 and 1995-96

Net Distribution After Administrative Costs

Community Change	1993-1994	1994-1995	% Change	1995-1996	%
Logan	1,025,563.30	1,099,830.78	7.24%	1,169,046.97	6.29%
Davis County	3,865,942.06	4,280,361.16	10.72%	4,849,897.80	13.31%
Salt Lake County	24,976,676.60	27,937,288.11	11.85%	30,909,376.36	10.64%
Park City	655,567.04	763,791.40	16.51%	855,387.77	11.99%
Tooele County	142,482.38	61,585.16	-56.78%	65,314.44	6.06%
Tooele	194,946.08	321,614.97	64.98%	350,215.04	8.89%
Utah County	0	8,128.52	0	19,459.13	139.39%
Alpine	4,307.85	17,414.48	304.25%	21,026.32	20.74%
American Fork	410,672.96	445,995.58	8.60%	538,194.97	20.67%
Lehi	111,842.22	135,846.39	21.46%	217,869.63	60.38%
Lindon	89,541.72	91,024.56	1.66%	103,197.20	13.37%
Mapleton	0	7,503.52	N.A.	28,779.98	283.55%
Orem	2,403,590.36	2,597,083.94	8.05%	2,996,929.43	15.40%
Payson	0	37,130.04	N.A.	145,212.11	291.09%
Pleasant Grove	132,777.07	141,862.01	6.84%	162,946.86	14.86%
Provo	1,910,376.62	2,068,887.56	8.30%	2,196,507.09	6.17%
Salem	0	4,674.20	N.A.	20,733.92	343.58%
Highland	4,455.95	31,352.63	603.61%	48,864.75	55.86%
Spanish Fork	0	106,138.04	N.A.	446,268.50	320.46%
Springville	216,142.82	244,850.91	13.28%	262,991.00	7.41%
Cedar Hills	565.95	2,240.97	295.97%	3,179.22	41.87%
Weber County	<u>4,084,044.98</u>	<u>4,533,096.26</u>	11.00%	<u>5,048,167.58</u>	11.36%
TOTAL	40,229,495.96	44,937,701.19	11.70%	50,459,566.07	12.29%

*The Fiscal Year Revenue amounts listed on page 45 are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Public Transit Tax amounts are based on the actual cash payouts made during the fiscal period.

Utah State Tax Commission

Special Fuel Tax FY 95-96

Fiscal Year Revenue

1976	6,240,646
1977	6,865,182
1978	7,391,145
1979	9,851,605
1980	10,469,670
1981	10,107,098
1982	12,672,251
1983	12,637,102
1984	14,48,900
1985	17,790,559
1986	19,368,750
1987	20,626,224
1988	27,555,142
1989	29,305,153
1990	29,091,843
1991	36,786,420 ^r
1992	33,405,386
1993	35,564,109 ^r
1994	36,209,923
1995	40,662,095
1996	43,735,271

^r Revised

Tax Rate

The Special Fuel Tax is 19 cents per gallon (effective April 1, 1987) for fuel other than gasoline used in the operation and propulsion of motor vehicles on Utah highways. There is a governmental exemption, a \$20 entrance permit is required for nonpermitted vehicles; operators are licensed without a fee; and dealers are licensed for \$30. In addition, an exemption certificate may be purchased for vehicles powered by clean special fuels (such as propane, electricity and compressed natural gas). The exemption certificates cost \$36 for vehicles under 26,000 pounds registered gross vehicle weight and \$70 for vehicles 26,000 pounds or more registered gross vehicle weight.

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

Effective January 1, 1990, Utah became a member of the International Fuel Tax Agreement. The agreement is designed to simplify interstate fuel tax reporting for motor carriers by allowing them to report to a "base state," rather than all the states in which they travel.

Disposition of Revenue

Transportation Fund

All of the 1987 5-cent-per-gallon tax increase is to be used for the repair of highways, roads and streets. Effective April 29, 1991, the Off-highway Vehicle Account of the General Fund is to receive annually the lesser of 0.5 percent of the Motor Fuel Tax revenues, or \$600,000. After appropriations to certain state government departments, the revenue is distributed 75 percent to the Utah Department of Transportation and 25 percent to city and county Class B and Class C road funds.

Utah State Tax Commission

Insurance Premium Tax FY 95-96

Tax Rate

The Insurance Premium Tax is: 2.25 percent of net premiums on property, casualty, life and other risks located in Utah; 5.85 percent of workers compensation insurance premiums (5.6 percent of government agency workers compensation insurance premiums); 0.45 percent of title insurance premiums; and 2.26 percent of motor vehicle insurance premiums for motor vehicle liability, uninsured motorist and personal injury protection. All rates are subject to retaliatory provisions.

The workers compensation insurance premium rate may be set between 1 and 8 percent; the rate set by the Industrial Commission for tax year 1995 (paid in FY 1996) was 5.85 percent.

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

Disposition of Revenue

General Fund

*Fiscal Year Revenue **

1976	8,384,435
1977	10,098,434
1978	11,917,410
1979	13,452,007
1980	14,718,258
1981	15,777,757
1982	21,493,820 ⁱ
1983	18,012,496
1984	19,989,972
1985	22,262,350
1986	26,077,060
1987	27,762,413
1988	28,223,290
1989	26,405,692
1990	30,019,888
1991	27,845,248 ^r
1992	30,175,346 ^a
1993	33,998,235
1994	38,166,689
1995	40,941,638
1996	40,133,569

ⁱ Includes extra windfall payment when collection period switched to quarterly

^r Revised

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

Utah State Tax Commission

Cigarette & Tobacco Tax FY 95-96

Fiscal Year Revenue

1976	7,504,408
1977	7,712,867
1978	8,003,201
1979	8,242,742
1980	10,271,242
1981	11,293,370
1982	11,164,965
1983	13,291,644
1984	12,863,795
1985	13,183,929
1986	13,134,473
1987	15,957,172
1988	21,630,750
1989	23,091,698
1990	22,256,258
1991	23,264,779 [†]
1992	26,100,313
1993	25,766,586
1994	27,651,694
1995	28,493,692
1996	28,693,697

[†] Revised

Tax Rate

The Cigarette Tax was 23 cents per package of 20 cigarettes (1.15 cents per cigarette), effective April 27, 1987, and 26.5 cents per package of 20 cigarettes (1.325 cents per cigarette), effective July 1, 1991; \$30 license fee for retailers and dealers.

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

The Cigarette Tax is applicable to wholesalers and distributors who purchase stamps or use cigarette stamping machines for payment of the tax. There is a 4 percent discount on stamp purchases in excess of \$25.

Disposition of Revenue

General Fund

Utah State Tax Commission

Inheritance Tax FY 95-96

<i>Tax Rate</i>	<i>Fiscal Year Revenue</i>	
The Inheritance Tax is equal to the state death tax credit allowed by the Internal Revenue Service on the Federal Estate Tax Return.	1976	3,460,538
	1977	5,564,283
	1978	4,054,945
	1979	1,423,243
The tax is applicable to all estates filing a Federal Estate Tax Return, form 706.	1980	1,694,934
	1981	2,045,622
	1982	4,514,081
	1983	1,976,717
<i>Note:</i> Waivers of lien are not required to transfer property.	1984	3,120,730
	1985	4,786,014
	1986	4,725,406
	1987	2,317,607
	1988	3,443,460
	1989	9,766,221
	1990	7,593,334
	1991	4,811,255
	1992	3,974,780
	1993	7,626,758 ^r
	1994	8,188,879
	1995	24,955,923
	1996	8,326,201

^r revised

Disposition of Revenue

General Fund

Utah State Tax Commission

Motor Vehicle Registration Fees FY 95-96

Fiscal Year Revenue

1976	8,915,066
1977	9,254,984
1978	9,831,086
1979	10,335,951
1980	10,356,159
1981	10,329,209
1982	10,795,624
1983	16,512,357
1984	17,229,087
1985	17,537,808
1986	18,103,762
1987	17,925,818
1988	17,583,916
1989	17,419,327
1990	17,741,079
1991	18,118,819 ^r
1992	19,302,541
1993	19,678,781 ^r
1994	20,986,808
1995	21,822,791
1996	22,610,401

^r Revised

Fee Schedule

Fees are applicable for every motor vehicle, combination of vehicles, trailer, semitrailer or vintage vehicle operated on public roads or highways, unless exempt.

These fees are applied singly and in combination for various motor vehicle transactions:

Registration/Title Fees

Passenger Vehicle	\$11.00
(plus \$2.50 Drivers Education Tax and \$1 Insurance Database Fee)	
Motorcycle	\$ 7.50
(plus \$5 Drivers Education Tax and \$1 Insurance Database Fee)	
<i>Plus:</i>	
Additional annual registration renewal fees:	
Personalized License Plates	\$10.00
Centennial License Plates (until 1997)	\$10.00
Special Group	\$10.00
Title fee (for new titles)	\$6.00
Manufacturing Fee (for new plates)	\$ 5.00

Special License Plates

Personalized License Plate	\$50.00
(plus \$5 manufacturing fee)	
Centennial License Plate	\$25.00
(Personalized - add \$50)	
Vintage Vehicle Plate	\$65.00
(Personalized - add \$50)	
(Centennial - add \$20)	
Special Group Plates	up to \$50.00
(Personalized - add \$20)	

Trailers

Private Trailer under 750 lbs. (unladen)	\$ 7.50
(registration not required -- will register for convenience of owner)	
Trailers over 750 lbs. (unladen)	\$10.00

Utah State Tax Commission

Motor Vehicle Registration Fees FY 95-96

Heavy Trucks

(1) Vehicles to transport passengers for hire
or property for hire

Based on gross laden weight:

6,001 lbs. to 12,000 lbs. \$11.00

12,001 lbs. to 16,000 lbs. \$45.00

(add \$2.50 Drivers Education Tax
and \$1 Insurance Database Fee)

Plus:

\$16.50 per 2,000 lbs. up to 80,000 lbs.

(80,000 lbs. is the legal load limit
without an overload permit)

(2) Vehicles to transport farm products or
implements by farmer

6,001 lbs. to 12,000 lbs. \$11.00

12,001 lbs. to 16,000 lbs. \$30.00

(add \$2.50 Drivers Education Tax
and \$1 Insurance Database Fee)

Plus:

\$8 per 2,000 lbs. up to 80,000 lbs.

Disposition

After appropriations to certain state government depart-
ments, the balance is distributed 75 percent to the State
Department of Transportation and 25 percent to city and
county Class B and Class C Road Funds.

Utah State Tax Commission

Tourism, Recreation, Cultural and Convention Facilities Tax* FY 95-96

Fiscal Year Revenue

1991	1,297,131
1992	7,766,386
1993	13,480,252 ^r
1994	15,037,582
1995	16,677,406
1996	18,726,270 ¹

^r revised

¹ The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Tourism, Recreation, Cultural and Convention Facilities Tax amounts listed on page 58 are based on the actual cash payouts made during the fiscal period.

Tax Rate

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

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

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

Disposition of Revenue

The tax is distributed to the counties that impose the tax based upon revenues from within each county's boundaries. The tax may be imposed for the purpose of financing, in whole or in part, tourism promotion and the development, operation and maintenance of tourist, recreation, cultural and convention facilities.

* Listed in Overview of Collections as "Tourism Tax"

Utah State Tax Commission

Tourism, Recreation, Cultural and Convention Facilities Tax* FY 95-96

Distribution of Tourist, Recreation, Cultural & Convention Facilities Tax* Fiscal Years 1993-1994, 1994-1995 and 1995-96

Net Distribution After Administrative Costs

Restaurant Tax

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Box Elder County	237,954.08	206,622.49	-13.17%	225,528.25	9.15%
Cache County	377,408.88	393,378.95	4.23%	446,310.68	13.46%
Daggett County	0	10,493.41	N.A.	24,415.56	132.68%
Davis County	910,523.04	1,024,125.09	12.48%	1,240,691.18	21.15%
Duchesne County	0	0	N.A.	30,988.02	N.A.
Garfield County	4,344.01	86,453.98	1890.19%	89,693.22	3.75%
Iron County	199,703.05	227,089.27	13.71%	233,916.98	3.01%
Juab County	0	0	N.A.	7,610.03	N.A.
Morgan County	23,582.57	13,339.30	-43.44%	14,654.00	9.86%
Rich County	18,372.59	30,329.99	65.08%	30,348.85	0.06%
Salt Lake County	6,743,056.99	7,390,111.24	9.60%	8,096,010.30	9.55%
Sanpete County	45,108.41	53,828.43	19.33%	45,378.50	-15.70%
Sevier County	82,531.69	104,198.97	26.25%	109,672.91	5.25%
Summit County	503,371.11	588,278.28	16.87%	651,749.33	10.79%
Tooele County	0	79,684.89	N.A.	141,587.59	77.68%
Uintah County	125,753.04	127,815.26	1.64%	130,192.34	1.86%
Utah County	1,454,124.03	1,619,842.13	11.40%	1,798,105.00	11.00%
Wasatch County	114,880.70	111,862.81	-2.63%	123,999.72	10.85%
Washington County	503,321.24	550,050.49	9.28%	594,986.93	8.17%
Wayne County	0	0	N.A.	968.74	N.A.
Weber County	1,101,272.23	1,220,361.22	10.81%	1,348,726.45	10.52%
TOTALS	12,445,307.66	13,837,866.20	11.19%	15,385,534.58	11.18%

Short-Term Leasing Tax

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Davis County	0	0	N.A.	21,692.70	N.A.
Duchesne County	0	0	N.A.	7,691.88	N.A.
Salt Lake County	2,048,532.05	2,705,167.92	32.05%	3,043,047.14	12.49%
Uintah County	6,119.54	3,394.52	-44.53%	41,856.49	1133.06%
Wasatch County	0	0	N.A.	10.19	N.A.
Weber County	0	0	N.A.	6,405.63	N.A.
TOTALS	2,054,651.59	2,708,562.44	31.83%	3,120,704.03	15.22%

Tourism Transient Room Tax

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Salt Lake County	<u>636,517.38</u>	<u>874,379.95</u>	37.37%	<u>\$938,543.45</u>	7.34%
TOTALS	636,517.38	874,379.95	37.37%	938,543.45	7.34%

*The Fiscal Year Revenue amounts listed on page 57 are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Tourism, Recreation, Cultural and Convention Facilities Tax amounts are based on the actual cash payouts made during the fiscal period. This tax is referred to as the "Tourism Tax" in the Overview of Collections.

Utah State Tax Commission

Oil & Gas Severance Tax FY 95-96

Fiscal Year Revenue

1986	42,773,457
1987	20,793,051
1988	25,512,592
1989	23,198,512
1990	24,706,671
1991	23,763,883
1992	11,746,794
1993	12,228,935
1994	12,756,037
1995	12,984,375
1996	12,069,036

Tax Rate

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

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

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

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

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

The following are exempt from the tax:

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

In addition, Utah provides a 20 percent tax credit for a workover or recompletion of a well. The tax credit may not exceed \$50,000 per well during each calendar year through December 31, 1994; beginning January 1, 1995, the tax credit may not exceed \$30,000 per well.

Disposition of Revenue

General Fund

Utah State Tax Commission

Transient Room Tax FY 95-96

Tax Rate

The Transient Room Tax is applied to the rental charge for any suite, room or rooms, in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 consecutive days. This tax is in addition to the applicable sales tax. The Tax Commission acts as agent for the counties, but 1990 legislation allows counties to elect to collect the tax themselves. Only Grand County has opted to collect its own Transient Room Tax (effective January 1, 1996).

The tax rate is levied up to 3 percent of the rental charge as fixed by county ordinance. Currently, the tax rate is 3 percent in all counties.

Disposition of Revenue

The tax is distributed to the 28 respective Utah counties for which the Tax Commission acts as agent.

*Fiscal Year Revenue**

1976	1,031,466
1977	1,356,373
1978	1,747,049
1979	2,104,871
1980	2,362,173
1981	2,678,628
1982	3,168,894
1983	3,567,711
1984	4,169,118
1985	4,925,929
1986	5,425,932 ^r
1987	5,124,968 ^r
1988	6,003,309 ^r
1989	6,699,420 ^r
1990	6,852,411 ^r
1991	8,266,512 ^r
1992	8,169,169 ¹
1993	10,051,735 ¹
1994	10,826,711 ^{1,r}
1995	11,784,423 ^r
1996	13,364,431¹

^rRevised

¹ Figures represent actual collections, less 1.5 percent administrative fee collected by the Tax Commission.

*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Transient Room Tax amounts listed on page 64 are based on the actual cash payouts made during the fiscal period.

Utah State Tax Commission

Transient Room Tax FY 95-96

Annual Gross Taxable Room Rents by County Calendar Years 1990-95

<u>County</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>% Change 1994-1995</u>
Beaver	\$2,013,023	\$2,407,885	\$2,548,932	\$2,544,815	\$2,421,967	\$2,740,436	13.1%
Box Elder	1,105,697	2,335,963	645,670	1,612,391	1,688,863	2,237,144	32.5%
Cache	2,926,981	3,004,362	3,738,345	3,531,490	4,449,428	5,154,183	15.8%
Carbon	1,520,227	2,383,656	2,551,048	2,702,520	2,746,242	2,605,233	-5.1%
Daggett	729,887	763,323	786,007	897,991	1,022,561	1,241,024	21.4%
Davis	2,970,519	4,124,787	4,785,070	5,640,443	7,342,701	8,448,973	15.1%
Duchesne	361,700	407,527	404,538	525,847	450,509	578,489	28.4%
Emery	605,313	624,832	801,559	1,245,441	1,546,360	2,369,843	53.3%
Garfield	7,260,123	8,976,972	8,973,644	9,798,411	13,048,603	14,238,300	9.1%
Grand	9,527,958	10,854,711	13,770,675	16,317,422	17,491,753	19,929,316	13.9%
Iron	7,877,653	9,917,109	10,646,521	11,161,092	11,978,934	11,797,615	-1.5%
Juab	1,049,546	1,195,123	1,264,738	1,371,756	1,476,859	1,490,368	0.9%
Kane	4,207,395	6,146,524	6,946,402	7,099,491	7,058,558	9,083,028	28.7%
Millard	1,804,719	1,935,921	1,967,317	2,007,378	1,798,341	1,958,747	8.9%
Morgan	18,851	24,321	24,468	31,544	36,431	36,615	0.5%
Piute	58,427	60,753	66,522	89,793	981,16	106,428	8.5%
Rich	594,818	595,686	848,113	522,086	800,137	967,778	21.0%
Salt Lake	116,590,783	131,454,469	136,806,106	162,464,435	191,224,625	217,424,435	13.7%
San Juan	4,233,749	4,570,286	5,119,946	6,497,397	6,937,032	7,936,391	14.4%
Sanpete	525,350	505,989	638,457	634,180	682,056	856,673	25.6%
Sevier	4,070,715	4,052,914	4,795,670	4,750,392	4,776,406	4,937,538	3.4%
Summit	43,994,111	45,389,455	44,853,218	54,152,755	56,179,282	63,688,124	13.4%
Tooele	3,045,922	3,164,743	3,438,568	3,758,400	4,259,218	4,635,204	8.8%
Uintah	3,185,944	3,186,123	3,559,407	3,665,529	3,731,009	4,237,011	13.6%
Utah	10,997,824	13,932,311	13,923,177	17,722,818	18,665,825	21,648,250	16.0%
Wasatch	1,894,236	2,168,381	2,397,029	2,722,427	3,268,750	3,712,409	13.6%
Washington	17,007,008	20,097,158	22,974,262	27,262,092	25,086,218	28,881,918	15.1%
Wayne	628,452	907,523	1,234,111	1,619,584	1,727,366	2,374,459	37.5%
Weber	10,210,151	10,301,520	12,386,447	12,282,596	13,348,192	14,933,747	11.9%
Total	\$261,017,079	\$295,490,324	\$312,895,967	\$364,632,516	\$405,342,342	\$460,249,679	13.5%

Gross taxable room rents = gross tax revenue
transient room tax rate

Source: "Calendar Year 1994 Hotel Sales, Room Rents, Transient Room Taxes and Tourism Taxes in Utah," Utah State Tax Commission Economic & Statistical Unit, May 1995, Research Publication 95-16. Actual distribution (cash basis method of accounting)



Utah State Tax Commission

Transient Room Tax FY 95-96

Comparison of Gross Taxable Room Rents with Gross Taxable Sales 1983-1995

Quarter	Gross Taxable Sales - Hotels /Other Lodging	Gross Taxable Room Rents	Total Other*
1983.1	44,182,215	38,466,407	5,715,808
1983.2	47,985,881	35,510,962	12,474,919
1983.3	48,083,684	37,007,296	11,076,388
1983.4	42,469,926	29,744,211	12,725,715
1984.1	48,769,521	42,477,934	6,291,587
1984.2	48,749,446	37,073,554	11,675,892
1984.3	56,838,519	47,493,582	9,344,937
1984.4	45,878,755	34,142,726	11,736,029
1985.1	57,274,731	49,196,819	8,077,912
1985.2	50,532,241	38,629,747	11,902,494
1985.3	61,336,525	44,603,623	16,732,902
1985.4	45,316,014	32,850,060	12,465,954
1986.1	57,188,955	53,956,488	3,232,467
1986.2	52,164,703	41,074,651	11,090,052
1986.3	59,933,491	44,748,722	15,184,769
1986.4	39,685,680	36,061,355	3,624,325
1987.1	56,490,864	57,762,046	(1,271,182)
1987.2	57,368,252	41,712,530	15,655,722
1987.3	67,918,202	55,165,818	12,752,384
1987.4	57,077,768	42,320,217	14,757,551
1988.1	70,363,570	66,352,734	4,010,836
1988.2	62,064,716	49,033,133	13,031,583
1988.3	71,689,262	53,756,300	17,932,962
1988.4	64,315,542	51,545,527	12,770,015
1989.1	89,137,813	76,614,785	12,523,028
1989.2	77,321,058	52,278,735	25,042,323
1989.3	91,638,319	61,857,658	29,780,661
1989.4	65,896,232	50,207,918	15,688,314
1990.1	75,348,768 r	84,866,287	(9,517,519)
1990.2	76,346,944 r	58,877,252	17,469,692
1990.3	90,427,701 r	64,188,016	26,239,685
1990.4	65,322,626 r	53,085,524	12,237,102
1991.1	86,512,375	95,719,320	(9,206,945)
1991.2	85,713,060	65,664,489	20,048,571
1991.3	108,245,963	75,877,594	32,368,369
1991.4	70,983,723	58,228,922	12,754,801
1992	372,820,708	312,895,967	59,924,741
1993	400,299,194	364,632,516	35,666,678
1994	423,186,581	405,342,343	17,844,238
1995	473,089,359	460,249,679	12,839,680

¹ Utah began monthly collection of sales-based taxes in 1992 and quarterly figures thereafter were not comparable.

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

r revised

Utah State Tax Commission

Transient Room Tax FY 95-96

Distribution of Transient Room Tax to Counties Fiscal Years 1993-1994, 1994-1995 and 1995-96*

Net Distribution After Administrative Costs

County	1993-1994	1994-1995	% Change	1995-1996	% Change
Beaver County	77,860.23	74,787.48	-3.95%	76,666.05	2.51%
Box Elder County	47,207.37	52,870.16	12.00%	67,743.62	28.13%
Cache County	103,690.87	138,565.59	33.63%	152,027.76	9.72%
Carbon County	76,545.15	81,794.59	6.86%	81,677.38	-0.14%
Daggett County	26,663.04	31,526.66	18.24%	36,431.39	15.56%
Davis County	175,074.29	221,150.65	26.32%	271,745.41	22.88%
Duchesne County	14,911.06	14,777.04	-0.90%	17,170.80	16.20%
Emery County	37,292.13	52,704.00	41.33%	66,361.62	25.91%
Garfield County	315,825.54	360,030.63	14.00%	422,832.83	17.44%
Grand County	485,992.43	527,659.42	8.57%	510,031.50	-3.34%
Iron County	324,420.42	362,773.88	11.82%	336,406.57	-7.27%
Juab County	40,654.66	43,755.85	7.63%	44,726.04	2.22%
Kane County	207,600.07	219,293.39	5.63%	267,315.59	21.90%
Millard County	57,841.47	57,523.57	-0.55%	56,455.95	-1.86%
Morgan County	928.82	1,158.00	24.67%	979.01	-15.46%
Piute County	2,540.77	3,040.08	19.65%	3,089.70	1.63%
Rich County	18,075.63	21,352.22	18.13%	29,964.66	40.34%
Salt Lake County	4,267,126.58	5,246,584.94	22.95%	5,631,588.54	7.34%
San Juan County	171,431.49	201,172.63	17.35%	228,237.79	13.45%
Sanpete County	18,056.11	21,052.79	16.60%	26,297.15	24.91%
Sevier County	139,147.73	145,091.47	4.27%	144,584.46	-0.35%
Summit County	1,632,466.51	1,774,307.75	8.69%	2,152,264.68	21.30%
Tooele County	55,340.16	113,094.38	104.36%	140,738.45	24.44%
Uintah County	100,781.05	114,047.62	13.16%	124,115.66	8.83%
Utah County	509,191.36	579,639.07	13.84%	672,229.04	15.97%
Wasatch County	81,838.84	99,279.18	21.31%	118,947.13	19.81%
Washington County	747,958.35	811,983.68	8.56%	870,007.01	7.15%
Wayne County	49,178.48	51,001.69	3.71%	70,244.65	37.73%
Weber County	<u>368,400.85</u>	<u>413,525.63</u>	12.25%	<u>452,025.12</u>	9.31%
TOTALS	10,154,041.46	11,835,544.04	16.56%	13,072,905.56	10.45%

*The Fiscal Year Revenue amounts listed on page 61 are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Transient Room Tax amounts are based on the actual cash payouts made during the fiscal period.

Utah State Tax Commission

Wine & Liquor Tax FY 95-96

Tax Rate

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

Fiscal Year Revenue

1976	2,655,387
1977	3,471,696
1978	3,058,376
1979	3,672,688
1980	3,696,017
1981	5,582,580
1982	5,218,475
1983	8,227,478
1984	8,610,669
1985	8,671,694
1986	8,781,328
1987	9,236,521
1988	8,738,042
1989	8,120,840
1990	8,279,687
1991	8,473,049
1992	8,609,612
1993	8,844,599 ^r
1994	9,228,727
1995	9,399,477
1996	10,104,455

Disposition of Revenue

^r revised

Restricted to the School Lunch Program in the Uniform School Fund.

Utah State Tax Commission

Beer Tax FY 95-96

Fiscal Year Revenue

1976	1,692,821
1977	1,904,552
1978	1,985,418
1979	1,913,438
1980	2,174,058
1981	2,227,120
1982	2,942,982
1983	2,949,304
1984	7,134,426
1985	8,129,900
1986	7,918,330
1987	8,042,814
1988	7,559,416
1989	7,640,817
1990	7,926,214
1991	7,743,017
1992	8,480,707
1993	8,515,351
1994	8,774,763
1995	9,166,556
1996	9,090,612

Tax Rate

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

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

Disposition of Revenue

General Fund

Utah State Tax Commission

Mining Severance Tax FY 95-96

Tax Rate

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

The taxable value differs according to the type of mineral:

1) *Beryllium*: Taxable value equals 20 percent of gross proceeds

2) *All other minerals*: Taxable value equals 30 percent of gross proceeds

3) *All metalliferous minerals shipped out of state in the form of ore*: Taxable value equals 80 percent of gross proceeds

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

Fiscal Year Revenue

1986	1,023,523
1987	754,591
1988	3,643,336
1989	4,935,555
1990	5,389,113
1991	7,252,524
1992	6,413,406
1993	7,037,894
1994	6,116,475
1995	8,419,283
1996	8,289,094

Disposition of Revenue

General Fund

Note: Prior to 1988, this tax was known as the Mine Occupation Tax and included oil and gas as well as nonfuel minerals in a single tax. The Utah State Legislature in its 1988 General Session separated this tax into two separate taxes: Mining Severance Tax and Oil and Gas Severance Tax.

Utah State Tax Commission

Environmental Surcharge FY 95-96

Fiscal Year Revenue

1991	5,599,042
1992	5,449,924
1993	5,870,668
1994	6,173,219
1995	6,891,217
1996	7,162,600

Surcharge Rate

An Environmental Surcharge of one-half cent per gallon is imposed on all petroleum that is sold, used or received for sale or use in Utah. Refunds may be claimed by the consumer for fees imposed on petroleum delivered to a storage tank, unless the petroleum is being held for subsequent retail sale. However, the surcharge will be applied if a tank is deemed exempt from the surcharge, but becomes eligible for payments from the Petroleum Storage Tank Fund.

Disposition of Revenue

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

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

Utah State Tax Commission

Aviation Fuel Tax FY 95-96

Tax Rate

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

Fiscal Year Revenue

1976	1,782,136
1977	1,777,534
1978	2,222,112
1979	2,510,695
1980	2,631,480
1981	2,691,551
1982	2,618,954
1983	3,821,293
1984	3,754,314
1985	4,441,064
1986	5,123,226
1987	5,957,103
1988	5,802,908
1989	6,976,138
1990	6,503,552
1991	6,997,725
1992	6,584,297
1993	7,157,623
1994	6,679,436
1995	6,682,411
1996	6,757,393

Disposition of Revenue

Transportation Fund

Seventy-five percent of the amount allocated to the Aeronautics Restricted Revenue Account is expended at the airport where the fuel is sold. The remaining 25 percent may be expended as the Aeronautical Division of the State Department of Transportation may determine.

Utah State Tax Commission

Proportional Registration Fee FY 95-96

Fiscal Year Revenue

1976	1,486,776
1977	1,795,834
1978	2,159,314
1979	2,238,762
1980	2,497,909
1981	3,010,281
1982	3,033,158
1983	3,247,862
1984	3,548,030
1985	3,851,087
1986	4,331,801
1987	4,004,009
1988	4,117,914
1989	4,345,542
1990	5,177,409
1991	4,848,892
1992	5,010,260
1993	5,956,575 ¹
1994	5,950,390
1995	6,660,883
1996	7,338,385

Fee Rate

Annual registration fees are computed for Proportional Registration according to the applicant's prorate percentage. The prorate percentage is a fraction: the numerator is an amount equal to the fleet mileage traveled in Utah and the denominator is the total miles operated by the fleet in all jurisdictions. The cab card fee for tractors or trailers is \$3.

Any resident or nonresident may proportionally register and license each fleet for operation in Utah. A "fleet" consists of one or more commercial vehicles which supply motive power and contain a compartment for the driver, as well as not less than 10 commercial vehicles which are trailers or semitrailers. Vehicles that exclusively travel in Utah are not included in any application for proportional registration.

Disposition of Revenue

Transportation Fund

Utah State Tax Commission

Gross Receipts Tax FY 95-96

Tax Rate

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

The tax was imposed as follows until December 31, 1994:
on gross annual receipts not in excess of \$10 million, none;
receipts in excess of \$10 million but not in excess of \$500 million, 0.625 percent; in excess of \$500 million, but not in excess of \$1 billion, 0.9375 percent; in excess of \$1 billion, 1.25 percent.

Beginning January 1, 1995, the above rates increased as follows: In excess of \$10 million but not in excess of \$500 million, 1.125 percent; in excess of \$500 million but not in excess of \$1 billion, 1.75 percent; in excess of \$1 billion, 2.3125 percent.

The above rates are increased or decreased by the Tax Commission in direct proportion to changes in the corporation Franchise Tax Rate.

Fiscal Year Revenue

1987	510,426
1988	4,497,770
1989	2,813,748
1990	4,172,166
1991	3,684,775
1992	3,576,802
1993	4,504,933
1994	4,128,441
1995	4,388,532
1996	8,350,785

Disposition of Revenue

Uniform School Fund

Utah State Tax Commission

Highway Use Tax FY 95-96

Fiscal Year Revenue

1976	630,099
1977	835,755
1978	1,093,352
1979	1,142,088
1980	1,373,959
1981	1,642,503
1982	1,711,622
1983	1,777,861
1984	2,055,234
1985	2,026,029
1986	2,171,022
1987	2,065,650
1988	2,239,766
1989	2,513,722
1990	2,944,579
1991	2,595,663
1992	2,852,264
1993	3,398,890
1994	3,094,509
1995	3,680,133
1996	3,970,895

Tax Rate

Proportionally registered vehicles based in a state other than Utah are not subject to county property taxes, but are subject to a Highway Use Tax. The tax is paid on the proportion of Utah highway use to total highway use, computed as follows:

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

Vehicle or Combination

Registered Weight	Equivalent Tax
6,000 - 18,000 lbs.	\$100
18,001 - 34,000 lbs.	\$200
34,001 - 48,000 lbs.	\$300
48,001 - 64,000 lbs.	\$450
64,001 lbs. and more	\$600

2) Multiply the value for the total fleet determined above by the fraction computed for proportional registration of the applicant's fleet for the registration year.

Disposition of Revenue

Transportation Fund

Utah State Tax Commission

Resort Communities Sales Tax FY 95-96

Tax Rate

The Resort Communities Sales Tax may be levied by municipalities whose transient room capacity equals or exceeds their permanent population. Qualifying municipalities may impose a tax levy up to 1 percent of the purchase price on the same transaction that the state sales tax is applied.

In addition to exemptions provided under the state sales tax law, wholesale sales and single-item sales exceeding \$2,500 are exempt from this tax. Retailers are liable for the tax collection. The Tax Commission acts as agent for local governmental units.

The Resort Communities Sales Tax has been adopted by Park City, Brian Head, and Springdale at 1 percent. Tropic adopted the tax at the full 1 percent effective May 1, 1994. The Town of Alta reduced its Resort Communities Sales Tax from 1 percent to 7/8 of 1 percent, effective October 1, 1992 and restored it to the full 1 percent effective July 1, 1994.

Disposition of Revenue

Revenues are distributed to the participating communities.

*Fiscal Year Revenue**

1984	591,480
1985	866,905
1986	1,150,584 ^r
1987	1,366,658 ^r
1988	1,556,413 ^r
1989	1,243,240 ^r
1990	1,659,993 ^r
1991	2,448,835 ^r
1992	2,183,536 ¹
1993	2,586,230 ^r
1994	2,506,247
1995	3,183,933
1996	3,399,742

^r revised

¹ figures represent actual collections, less 2.5 percent administrative fee collected by the Tax Commission.

*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Resort Communities Sales Tax amounts listed on page 82 are based on the actual cash payouts made during the fiscal period.

Utah State Tax Commission

Resort Communities Sales Tax FY 95-96

Distribution of Resort Communities Sales Tax Fiscal Years 1993-1994, 1994-1995 and 1995-1996*

Net Distribution After Administrative Costs

Community	1993-1994	1994-1995	% Change	1995-1996	% Change
Alta	206,272.87	284,858.82	38.10%	265,444.81	-6.82%
Brian Head	136,463.93	123,094.72	-9.80%	108,660.57	-11.73%
Park City	2,151,339.63	2,557,647.81	18.89%	2,942,877.93	15.06%
Springdale	112,345.46	127,071.55	13.11%	157,571.61	24.00%
Tropic	0	<u>26,601.67</u>	N.A.	<u>36,046.11</u>	35.50%
TOTALS	2,606,421.89	3,119,274.57	19.68%	3,510,601.03	12.55%

*The Fiscal Year Revenue amounts listed on page 81 are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Resort Communities Sales Tax amounts are based on the actual cash payouts made during the fiscal period.

Utah State Tax Commission

Oil & Gas Conservation Fee FY 95-96

Fee Rate

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

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

Fiscal Year Collections

1982	1,617,373
1983	1,730,952
1984	2,173,090
1985	2,473,266
1986	2,313,495
1987	1,232,911
1988	1,825,391
1989	1,064,730
1990	1,515,236
1991	1,440,823
1992	1,114,906
1993	1,077,270 ^r
1994	988,123
1995	973,717
1996	1,076,284

^r revised

Disposition of Revenue

General Fund

Utah State Tax Commission

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Income Tax HB 20 Tax Incentives to Employ Persons with Disabilities (*J. Brent Haymond*)

Provides an income tax credit to employers of up to \$3,000 per each qualified disabled individual hired. The credit may be taken during the first two years of employment and carried forward two additional years if necessary.

Enacts 59-7-608, 59-10-109
Effective May 1, 1995

SB 24 Income Tax - Historic Preservation Credit (*David L. Buhler*)

Modifies the income tax historic preservation credit to require approval of qualifying rehabilitation work prior to completion of the project rather than in advance of the work.

Amends 59-7-109.5, 59-10-108.5
Effective May 1, 1995

SB 177 Income Tax on Estates or Trusts (*Lyle W. Hillyard*)

Amends the income tax law for estates and trusts.

Amends 59-10-103, 59-10-112, 59-10-117, 59-10-202, 59-10-204, 59-10-205, 59-10-206, 59-10-207, 59-10-209, 59-10-210;
Enacts 59-10-201.1; Repeals 59-10-203, 59-10-208
Effective May 1, 1995

Corporate Franchise Tax HB 139 Corporate Tax - Technical Amendments (*John L. Valentine*)

Deletes archaic language from the steam coal tax credit and moves the historic preservation credit within the code.

Amends 59-7-604; Enacts 59-7-608; Repeals 59-7-109.5;
Repeals 59-7-109.5; 59-7-609; Repeals 59-7-109.5; 59-7-609;
59-7-608
Effective May 1, 1995

SB 159 Corporate Tax Amendments (*Lyle W. Hillyard*)

Imposes the state corporate income tax on homeowners' associations to the extent they are taxed for federal purposes and

Utah State Tax Commission

1996 Legislative Summary FY 95-96

provides for various subtractions from unadjusted income and a carry-over for unused charitable contributions. The legislation also clarifies the taxation of real estate investment trusts, exemptions from penalty for estimated tax payments, and the timing of payments for unrelated business income. Retrospective operation to two different tax years is provided.

Amends 59-7-101, 59-7-102, 59-7-106, 59-7-109, 59-7-402, 59-7-504, 59-7-507, 59-7-701, 59-7-802, 59-7-803, 59-8-102, 59-10-117, 59-10-118, 59-10-126; Enacts 59-7-116.5

Effective May 1, 1995

Corporate Franchise Tax (cont.)

HB 88 Sales Tax - Basis for Vehicles (*Byron L. Harward*)
Provides that, in the case of a sale of a vehicle between private parties, the sales tax is based on the fair market value of the vehicle purchased if there is no written evidence of a sale value.

Sales Tax

Amends 59-12-104
Effective May 1, 1995

HB 115 Sales Tax - Notification of Liability (*R. Mont Evans*)
Requires the State Tax Commission to notify sales tax license applicants of the responsibility of a business owner successor under Section 59-12-112, which provides that the successor must withhold a portion of the purchase price of a business until the previous owner produces a receipt from the commission showing that the sales taxes due have been remitted in full.

Amends 59-12-106
Effective May 1, 1995

HB 56 Sales Tax - Home Medical Equipment (*Gerry A. Adair*)
Exempts the purchase of qualified home medical equipment and supplies from sales tax. (Revenue and Taxation Interim Committee)

Amends 59-12-102, 59-12-104, 59-12-104.5
Effective July 1, 1995

Utah State Tax Commission

1996 Legislative Summary FY 95-96

Sales Tax (cont.)

HB 120 Sales Tax Authorized Carrier Exemption (*John L. Valentine*)

Exempts sales of motor vehicles, aircraft, and railroad rolling stock sold to, leased, or used by authorized carriers.

Amends 59-12-102, 59-12-104, 59-12-104.5
Effective July 1, 1995

HB 205 Sales Tax on Theaters (*Raymond W. Short*)

Excludes theaters, except dinner theaters, from the sales tax imposed by counties on restaurants for tourism promotion and the development of tourist recreation, cultural, and convention facilities.

Amends 59-12-602
Effective March 18, 1995

HB 274 Sales Tax on Construction Projects (*John W. Hickman*)

Provides that, beginning January 1, 1996, construction materials purchased by or on behalf of public elementary and secondary schools will be exempt from the sales tax.

Amends 59-12-104
Effective July 1, 1995

SB 17 Sales Tax - Treatment of Sale and Leaseback Financing (*George Mantes*)

Clarifies the treatment of sale-leaseback financing.

Amends 59-12-102
Effective July 1, 1995

SB 43 Agricultural Sales Tax Exemptions (*Lyle W. Hillyard*)

Clarifies that the sales tax exemption for sprays and insecticides applies to items used in production and not processing, limits the agricultural seasonal sales exemption to locally grown produce sold during the harvest season at locations where only qualifying produce is sold, and exempts all sales of hay. (Revenue and Taxation Interim Committee)

Amends 59-12-104
Effective July 1, 1995

Utah State Tax Commission

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Sales Tax (cont.)

SB 89 Sales Tax Exemption - Manufacturing (*Howard A. Stephenson*)

Modifies the penalty for failure to report the use of the sales tax exemptions for manufacturing and farming equipment. Instead of disallowing the exemption, the State Tax Commission will impose a penalty equal to 10% of the tax that would have been paid if the exemption had not applied.

Amends 59-12-105

Effective July 1, 1995

SB 105 Sales Tax - Manufacturing Exemption (*Howard A. Stephenson*)

Extends the sales tax exemption for manufacturing equipment used in new and expanding operations to include replacement equipment. The exemption for replacement equipment is phased in as follows: beginning July 1, 1996, 30% of the exemption will be allowed; beginning July 1, 1997, 60% of the exemption will be allowed; and beginning July 1, 1998, 100% of the exemption will be allowed.

Amends 59-12-104

Effective July 1, 1995

SB 273 Sales Tax Exemption on School Fund Raisers (*L. Steven Poulton*) Exempts sales by students of public and private schools, grades K through 12, for the purpose of raising funds to purchase school materials or equipment.

Amends 59-12-102, 59-12-104, 59-12-104.5

Effective July 1, 1995

SB 289 Sales Tax - Mobile Homes (*Lyle W. Hillyard*) Exempts 45% of the sales price of any new mobile or manufactured home from the sales tax through July 1, 2000, and 100% of the sales price of a used mobile or manufactured home.

Amends 59-12-102, 59-12-104

Effective July 1, 1995

Utah State Tax Commission

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Property Tax

HB 143 Conservation Easements - Property Tax Rollback
(David Ure)

Exempts farmland assessed under the Farmland Assessment Act from the rollback tax when it is placed into conservation easement and establishes procedures for taxation in the event a conservation easement is terminated. (Energy, Natural Resources, and Ag Interim Comm)

Amends 59-2-506

Effective January 1, 1996

HB 204 Property Tax - In-Lieu Fee Distribution (Byron L. Harward)

Clarifies that taxing entities are to follow the Utah State Constitution's directive to distribute revenue from the uniform fees in lieu of property tax on boats and motor vehicles in the same proportion as property taxes are distributed within the entity.

Amends 9-7-401, 59-2-405

Effective May 1, 1995

HB 258 Amendments to Property Tax (Fred R. Hunsaker)

Requires the legislature to establish "certified revenue levy" targets for education and the statewide portion of the Property Tax Valuation Agency Fund. The "certified revenue levy" allows for the collection of the previous year's revenues and for natural growth of the tax base. The legislature must publish a newspaper notice if it imposes a levy that exceeds the "certified revenue levy." In addition, the bill expands the powers and duties of the State Tax Commission by requiring the commission to issue factoring orders annually, if necessary, to take corrective action against counties under certain circumstances, and charge implementation costs of factoring or corrective action to counties under certain circumstances. The bill expands the types of corrective action the commission may take. County assessors must annually certify compliance with certain statutory requirements, and counties that continue a levy previously used to pay off convention facility bonds must meet the notice and hearing provisions of truth in taxation. If a county fails to comply with the mandatory cyclical appraisal provisions, the State Auditor is required to withhold monies from the county under certain circum

Utah State Tax Commission

1996 Legislative Summary FY 95-96

Property Tax (cont.)

stances. Finally, the bill modifies the truth in taxation forms, and provides a form for the newspaper notice if the legislature exceeds the "certified revenue levy."

Amends 11-13-25, 17-41-101, 53A-17a-103, 53A-17a-135, 53A-17a-143, 59-1-210, 59-2-102, 59-2-303.1, 59-2-311, 59-2-321, 59-2-704, 59-2-906.1, 59-2-911, 59-2-918, 59-2-919, 59-2-924, 67-3-1; Enacts 59-2-906.5, 59-2-926
Effective July 1, 1995

HB 284 Inventory Tax Exemption Amendments (*John L. Valentine*)

Exempts severed minerals held in storage for future sale as inventory from property tax.

Amends 59-2-201, 59-2-1114, 59-4-101
Effective May 1, 1995

SB 56 Property Tax - Residential Exemption (*Robert F. Montgomery*)

Raises the property tax exemption for primary residential property from 32% to 45%.

Amends 59-2-103
Effective May 1, 1995

SB 61 Reauthorization of Property Tax Task Force (*Robert F. Montgomery*)

Reauthorizes the Property Tax Task Force.

Repeals 59-2-106
Effective July 1, 1995

SB 122 Tax Clearance for Mobile Homes (*Lyle W. Hillyard*)

Provides that a mobile home may not be transported unless a tax clearance has been obtained from the county assessor showing that all property taxes have been paid.

Enacts 59-2-604
Effective May 1, 1995

SB 138 Tax Lien Sales (*Leonard M. Blackham*)

Requires tax clearances for certain properties and simplifies the tax lien process for delinquent parcels by eliminating prelimi-

Utah State Tax Commission

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Property Tax (cont.)

nary tax sales to counties. Interest and cost provisions for delinquent taxes are clarified. County legislative bodies may grant retroactive adjustments or deferrals of property taxes under certain circumstances, and the withdrawal of property from tax sales is authorized.

Amends 10-9-804, 11-32-4, 17-27-804, 17A-3-225, 17A-3-325, 59-2-211, 59-2-1317, 59-2-1331, 59-2-1332.5, 59-2-1338, 59-2-1339, 59-2-1342, 59-2-1343, 59-2-1345, 59-2-1346, 59-2-1347, 59-2-1349, 59-2-1350, 59-2-1351, 59-2-1353; Enacts 59-2-1351.1, 59-2-1351.3, 59-2-1351.5; Repeals 59-2-1336, 59-2-1340, 59-2-1341, 59-2-1344
Effective May 1, 1995

SB 157 Uniform Fee on Tangible Personal Property (*Lyle W. Hillyard*)

Requires, as a condition of registration, that the uniform fee in lieu of property tax be paid for aircraft, boats, and motor vehicles brought into the state unless all property taxes or uniform fees imposed by the state of origin have been paid for the current year.

Amends 59-2-402, 59-2-405, 59-2-407
Effective July 1, 1995

SB 163 Delinquent Tax Seizure and Sale (*Lyle W. Hillyard*)

Authorizes county assessors to seize personal property on which a delinquent property tax or uniform fee exists at any time, rather than 30 days or less before sale of the property, to protect a county's interest in that property. The legislation also reduces the time frames for notification and sale of mobile homes on which a delinquency exists.

Amends 59-2-1303
Effective May 1, 1995

SB 192 Property Tax - Assessment Amendments (*George Mantes*)

Requires taxpayers or counties contesting centrally assessed valuations to submit to the State Tax Commission a written statement setting forth the known facts and legal basis supporting a value different than the one assessed by the commission. The legislation also requires counties to provide an estimate of the fair market value of the property in question.

Utah State Tax Commission

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Property Tax (cont.)

Amends 59-2-1007

Effective January 1, 1996

SB 254 Property Tax Rates and Minimum School Levy
(*Leonard M. Blackham*)

Lowers the minimum school levy by \$90 million and fixes the dollar amount of property taxes to be raised from the minimum basic school levy, allowing the rate to float this year. The gross receipts tax rate on non-profit electrical utilities is raised and a new gross receipts tax on certain other electrical utilities is imposed. Both gross receipts tax changes are to offset property tax reductions. The legislation provides for the pass through of property tax reductions to other utilities to ratepayers and requires counties to inform taxpayers of the property tax reductions attributable to legislative action.

Amends 53A-17a-135, 59-2-908, 59-2-914, 59-2-919, 59-2-924, 59-2-1317, 59-7-605, 59-8-101, 59-8-103, 59-8-104, 59-8-105; Enacts 54-7-12.1, 59-8a-101, 59-8a-102, 59-8a-103, 59-8a-104, 59-8a-105, 59-8a-106; Enacts 54-7-12.1, 59-8a-101, 59-8a-102, 59-8a-103, 59-8a-104, 59-8a-105, 59-8a-106; 54-7-12.2; Enacts 54-7-12.1, 59-8a-101, 59-8a-102, 59-8a-103, 59-8a-104, 59-8a-105, 59-8a-106; 54-7-12.2; 54-7-12.1 Effective May 1, 1995

Motor Vehicle

HB 148 Vehicle License Plates for Firefighters (*Eli H. Anderson*)

Requires the Motor Vehicle Division to issue special group license plates to an applicant who is a currently employed or retired firefighter. Firefighter license plates are exempt from the \$50 original special group license plate application fee and the \$10 special group license plate application renewal fee.

Amends 41-1a-408, 41-1a-1211

Effective May 1, 1995

SB 45 Highway Patrol Retention of Penalty (*Wilford R. Black Jr*)

Clarifies that there is a \$200 minimum fine for not registering a vehicle in this state within 60 days of establishing residency.

1996 Legislative Summary FY 95-96

Motor Vehicle (cont.)

Provisions are repealed that directed 50% of the penalty to be retained by the law enforcement agency that cites the person and the remainder deposited in the General Fund.

Amends 41-1a-1303
Effective May 1, 1995

SB 67 Wildlife License Plates (*Joseph L. Hull*)
Allows contributors to the Division of Wildlife Resources to make their donation to the Motor Vehicle Division prior to obtaining or renewing a wildlife license plate.

Amends 41-1a-408, 41-1a-1201
Effective July 1, 1995

SB 263 Transfer of Motor Vehicle Title (*George Mantes*)
Repeals the provision that the transfer of a vehicle is not effective until the Motor Vehicle Division issues a new certificate of title and registration.

Repeals 41-1a-707
Effective May 1, 1995

HB 55 Motor Vehicle Customer Changes (*R. Mont Evans*)
Eliminates the option of having counties collect motor vehicle uniform fees and renewal of registration fees and having the state collect all other motor vehicle fees. The governor is required to include revenues and expenditures for collecting the fees as part of the 1996-97 fiscal year budget.

Amends 59-2-406, 63-38-2
Effective July 1, 1995

HCR 1 Resolution Urging Use of Centennial Plates (*Jordan Tanner*) Encourages vehicle owners in the state to purchase centennial license plates to signify their commitment to and support of the statehood centennial.

Effective February 24, 1995

Utah State Tax Commission

1996 Legislative Summary FY 95-96

SB 40 Wholesale Vehicle Auctions (*George Mantes*) Provides that a motor vehicle consigned to a wholesale auction and sold to a licensed dealer or dismantler is considered sold by the consignor to the auction and then sold by the auction to the dealer or dismantler. A wholesale motor vehicle auction may endorse certificates of title as the consignor's agent. The Motor Vehicle Enforcement Administrator may make rules allowing notice of sales of a motor vehicle to be on electronic or magnetic media.

Motor Vehicle Enforcement

Amends 41-3-102, 41-3-210, 41-3-301, 41-3-802
Effective May 1, 1995

HB 6 Initial Tax Hearing (*Karen B. Smith*)
Replaces the term "settlement conference" with "initial hearing" to describe a taxpayer's meeting with a tax commissioner or administrative law judge at least 30 days before a formal hearing.

Miscellaneous Tax Legislation

Amends 59-1-502.5
Effective May 1, 1995

SB 104 Tax Commission Rulemaking (*Howard A. Stephenson*) Changes the Tax Commission's authority to promulgate certain rules from mandatory to optional.

Amends 59-2-1114
Effective May 1, 1995

SB 38 Tax Review Commission Study - Taxation of Telecommunications (*Lyle W. Hillyard*)
Directs the Tax Review Commission to study the taxation and regulation of the telecommunications industry and present a preliminary report to the governor and the Revenue and Taxation Interim Committee by their November meeting. This legislation appropriates money for the hiring of a consultant to assist in the study. (Revenue and Taxation Interim Committee)

Amends 59-1-903
Effective May 1, 1995

HB 61 Tax Collection Fee (*Byron L. Harward*)

Utah State Tax Commission

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Miscellaneous Tax Legislation (cont.)

Reduces the State Tax Commission fee for administering the local sales tax from 2½% to 1½% of the amount of tax imposed. (Revenue and Taxation Interim Committee)

Amends 59-12-206, 59-12-704, 59-12-802
Effective July 1, 1995

HB 71 Severance Tax Penalties (*Shirley V. Jensen*) Repeals duplicative penalty provisions which imposed interest on interest for underpayment of quarterly estimated and total severance taxes.

Amends 59-5-107, 59-5-207
Effective May 1, 1995

HB 210 Tax Payments (*Ron Bigelow*)
Amends provisions regarding annual returns for self-insurers, installment payments, and penalties.

Amends 35-1-53, 59-1-401, 59-9-104
Effective July 1, 1995

SB 162 Severance Tax Amendments (*Alarik Myrin*) Creates the "Uintah Basin Revitalization Fund." The legislation determines that fund monies will be used for loans and grants to county agencies and the Ute Tribe for projects in areas affected by mineral resource development. Thirty-three percent of severance taxes on wells existing before July 1, 1995 and 80 percent of the severance taxes on wells beginning production on or after July 1, 1995 will be deposited in the fund. \$400,000 is appropriated to the fund for FY 1995-96. (Revenue and Taxation Interim Committee)

Amends 59-5-101, 59-5-104, 59-5-115, 63A-3-205; Enacts 9-11-101, 9-11-102, 9-11-103, 9-11-104, 9-11-105, 9-11-106, 9-11-107, 9-11-108, 59-5-116; Enacts 9-11-101, 9-11-102, 9-11-103, 9-11-104, 9-11-105, 9-11-106, 9-11-107, 9-11-108, 59-5-116; 9-10-101, 9-10-102, 9-10-103, 9-10-104, 9-10-105, 9-10-106, 9-10-107, 9-10-108; Enacts 9-11-101, 9-11-102, 9-11-103, 9-11-104, 9-11-105, 9-11-106, 9-11-107, 9-11-108, 59-5-116; 9-10-101, 9-10-102, 9-10-103, 9-10-104, 9-10-105, 9-10-106, 9-10-107, 9-10-108; 9-11-101, 9-11-102, 9-11-103, 9-11-104, 9-11-105, 9-11-106, 9-11-107, 9-11-108
Effective July 1, 1995

Utah State Tax Commission

1996 Legislative Summary FY 95-96

Miscellaneous Tax Legislation (cont.)

HB 377 Task Force on County Revenues (*Martin R. Stephens*)

Establishes the County Revenues Task Force, provides for its membership and duties, and directs the task force to study the overall revenue structure for counties, whether county revenues are adequately diversified. The task force will present its recommendations to the Revenue and Taxation and State and Local Affairs Interim Committees.

Effective March 14, 1995

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