

Utah State Tax Commission

Annual Report Fiscal Year 1996-97

Commissioners

W. Val Oveson, Chair

Alice Shearer

Joe Pacheco

Rich McKeown

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The Tax Commission's first priority during Fiscal Year 1996-97 was UTAX, the agency's modernization initiative. Over the next five years, the UTAX project will streamline the agency's business processes and install new tax and motor vehicle computer systems that will increase efficiency, enhance revenue collections and improve customer service.

Commissioner Alice Shearer retired in June 1997, and Governor Mike Leavitt appointed Sevier County Assessor Pam Hendrickson to the Commission. The Commission was saddened when Alice unexpectedly passed away four months later.

The Commission's major 96-97 initiatives were the revamp of its appeals system and development of a process to provide more consistent responses to requests for situation-specific advisory opinions.

Utah State Tax Commission

W. Val Oveson
Chairman

Alice Shearer
Commissioner

Joe B. Pacheco
Commissioner

Rich McKeown
Commissioner

Appeal system

The goal of the appeal system revision was to speed and simplify the movement of cases. The revision effort was redirected by 1997 legislation, which allowed taxpayers to appeal decisions of the Tax Commission directly to the District Court for an entirely new trial (*trial de novo*). (However, after the fiscal year ended, a Utah Supreme Court decision, *Evans & Sutherland Computer Corp., v. Utah State Tax Commission et. al.*, struck down that statute as unconstitutional. The High Court said that the Utah Constitution established Tax Commission duties and the Legislature's effort to delegate them to the District Court was unconstitutional. Thereafter, all appeals from Tax Commission decisions were declared appealable to the Utah Supreme Court. The Commission's appeal system revision then went back on track and a series of administrative rules clarified the process for deciding appeals.)

Advisory opinons

During Fiscal 1997, the commission refined its process for research and issuance of advisory opinions. The

Commissioners' Message FY96-97

opinions are written in consultation with commissioners to assure that written advice to taxpayers dovetails with existing policy and anticipates issues being heard on appeal.

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Other activities

Commission Chairman W. Val Oveson, as chair of the Multistate Tax Commission, became deeply involved in a National Tax Association task force comprised of government and the industry representatives to develop model legislation for the states on taxation of electronic commerce.

The agency also expanded its Internet Home page and its electronic Utah Tax Research Library. Staff completed the archives in the Utah Tax Research Library, making Commission decisions available back to 1984 and advisory opinions to 1989. The searchable infobase, available on CD-ROM and over the Internet, also contains the Utah Tax Code, administrative rules, tax and motor vehicle policies, and tax bulletins.

The improvement of the appeals process, the coordination of advisory opinions at the Commission level and electronic availability of information provide significant improvement in service to Utah's taxpayers.

These and other efforts 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.

**Executive Director's
Message
FY96-97**

**Executive
Director**
Rodney G. Marrelli

The Utah State Tax Commission made significant advances in its goals of agency modernization and customer service improvement during Fiscal Year 1996-97.

UTAX, the name given the agency's modernization project, took a great stride forward during FY 96-97. American Management Systems and its business partner, Revenue Systems, Inc., were chosen to work with the Tax Commission to adapt and transfer their tax and motor vehicle computer systems to meet Utah's needs. They will also help adapt our agency's current business processes to best use the new systems in providing better customer service.

The Tax Commission's commitment to UTAX is reflected by its management investment in the project: four of the agency's eight division directors have been assigned to UTAX full-time to develop various aspects of the project, and nearly two dozen more staff members have been dedicated to the effort. The first fruit of this undertaking will be an automated collection system that will begin generating additional revenue before the end of the 1998 fiscal year.

Concurrently, the agency has dedicated significant resources to assure the agency's computers will be able to process correctly into the Year 2000. This is a significant national issue which we are rigorously pursuing.

During all of this planning for the future, the agency has worked to improve customer service in the here-and-now. More aggressive management of telephone service resulted in more calls being answered more quickly, with fewer callers hanging up before reaching an assister. During the busiest months of March and April, 7 percent more calls were handled and fewer callers hung up before getting help.

In the belief that better-trained employees provide better, more consistent customer service, the agency also embarked on a large-scale effort to train staff in a broad range of tax and motor vehicle law.

In addition, we have been asking our customers how we can better serve them and have been making changes in our processes in response to their answers. In particular, we have been surveying taxpayers, tax professionals and county officials.

Executive Director's Message FY 96-97

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The Tax Commission also took advantage of 90s technology to make information more readily available. To improve content on our Internet Home Page, a team of employees was formed to provide a broad range of content on line, from forms and brochures to copies of Tax Commission decisions.

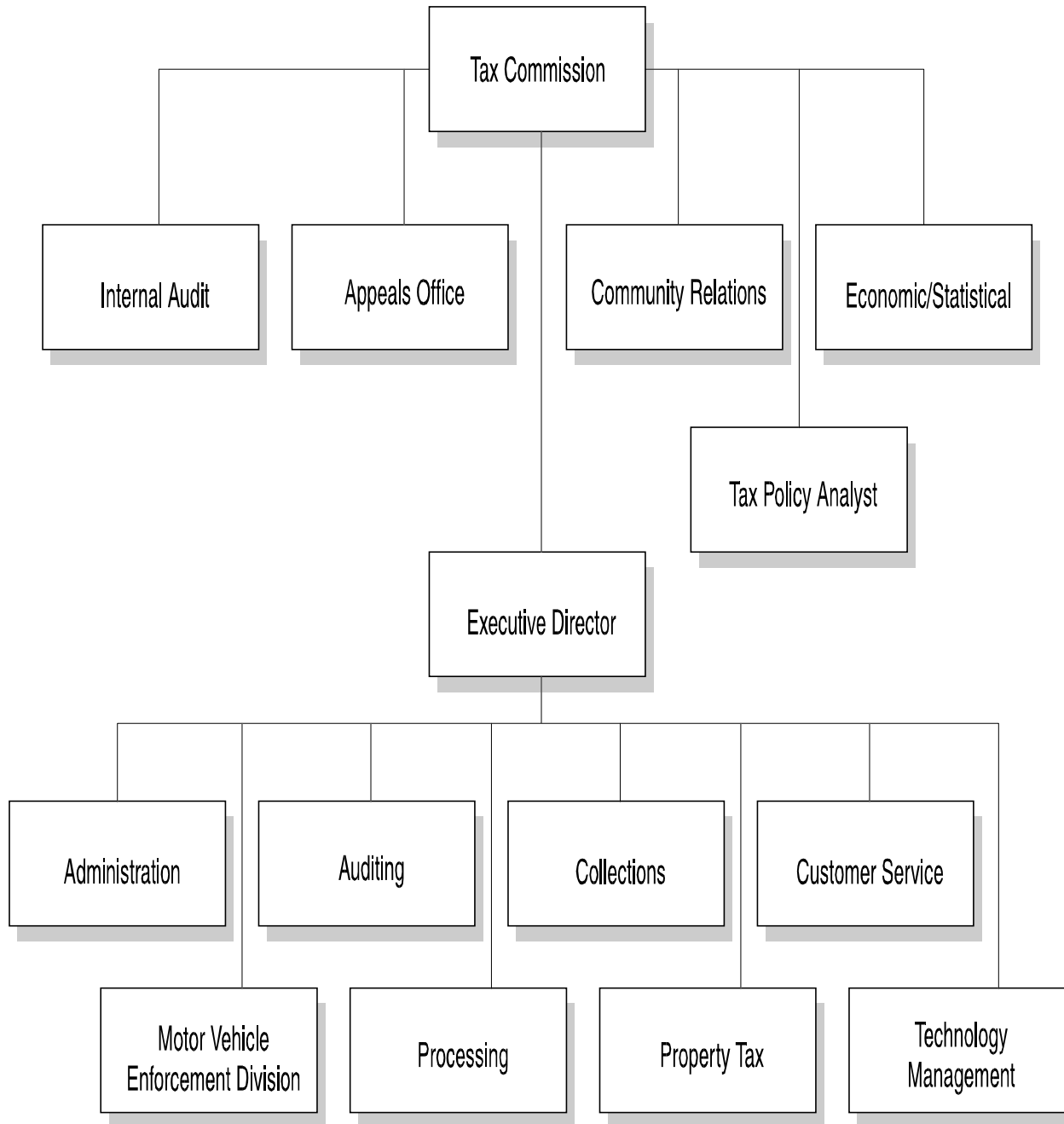
All the while, the Tax Commission kept up with Utah's explosive growth using existing staff and new technology.

While improving service to our law-abiding customers, during Fiscal 1997 the Tax Commission also improved its ability to identify and prosecute tax fraud. A criminal investigation unit was formed and an alliance was forged with the Attorney General, who dedicated an attorney to the task of prosecuting tax fraud. The purpose of this joint effort is to motivate non-compliant taxpayers to become compliant and pay for their share of government services.

These investments in technology, training, service, communications and enforcement help ensure that Utah taxpayers today and in the future will be able to receive efficient, accurate and consistent service and only have to pay their fair share of tax.

UTAH STATE TAX COMMISSION

Organization Chart



Agency Overview FY 96-97

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fy 96-97 annual report

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.

Tax Commission

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 issue advisory opinions and sit as the State Board of Equalization.

The commissioners' 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. An Internal Audit section assures agency operations are efficient and comply with law.

Commission staff

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:

Executive Director

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. Criminal investigation unit works with agency staff to identify fraud and develop criminal cases for prosecution.

Administration Division

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. It also conducts compliance audits and investigates suspect tax fraud and evasion.

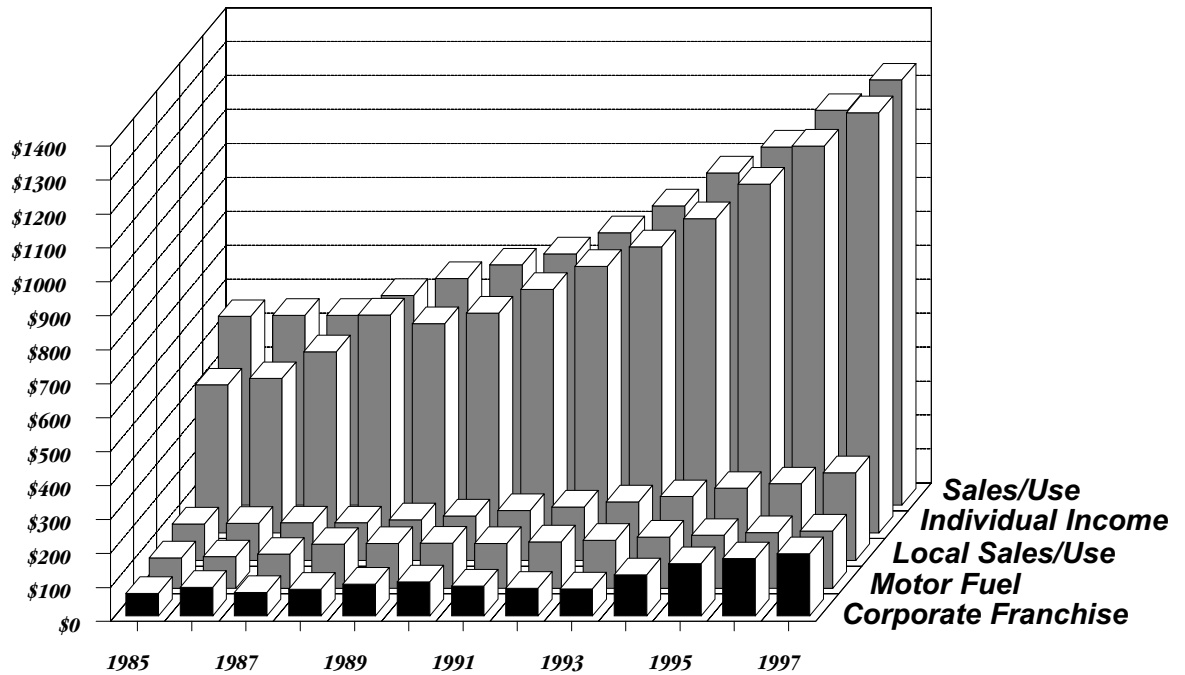
Auditing Division

<i>Collection Division</i>	Collection: promotes accounts receivable reduction through providing customer service, collecting taxes and encouraging future compliance; manages bankruptcy claim filing and has delegated authority to administer waiver penalty/interest and offer-in-compromise programs.
<i>Customer Service Division</i>	Customer Service: maintains front-line contact with the public on tax and motor vehicle transactions; trains staff in counties that contract to administer motor vehicle programs; provides positive vehicle identification services to law enforcement and evidence of vehicle ownership to individuals and financial institutions; offers tax education classes on state taxes to business and presents workshops jointly with other state and federal agencies.
<i>Motor Vehicle Enforcement Division</i>	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.
<i>Processing Division</i>	Processing: Designs and prints tax forms, publications, license plates and decals; processes and archives paper and electronic tax documents and deposits funds. Also processes motor vehicle transactions for more than 1.4 million vehicles each year, including recreational vehicles, vessels, private aircraft and interstate commercial vehicles.
<i>Property Tax Division</i>	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.
<i>Technology Management Division</i>	Technology Management: operates and maintains the agency's existing computer systems; develops and installs new automated systems to meet specialized demands; and provides service to internal customers through a system-wide "help desk."

History of Major State Taxes FY1996-97

History of Major State Taxes

Millions of Dollars



In Millions of Dollars

<i>Fiscal Year</i>	<i>State Sales/Use</i>	<i>Individual Income</i>	<i>Local Sales/Use</i>	<i>Motor Fuel</i>	<i>Corporate Franchise</i>
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
1997	1,252.1	1,237.3	258.2	168.4	182.9

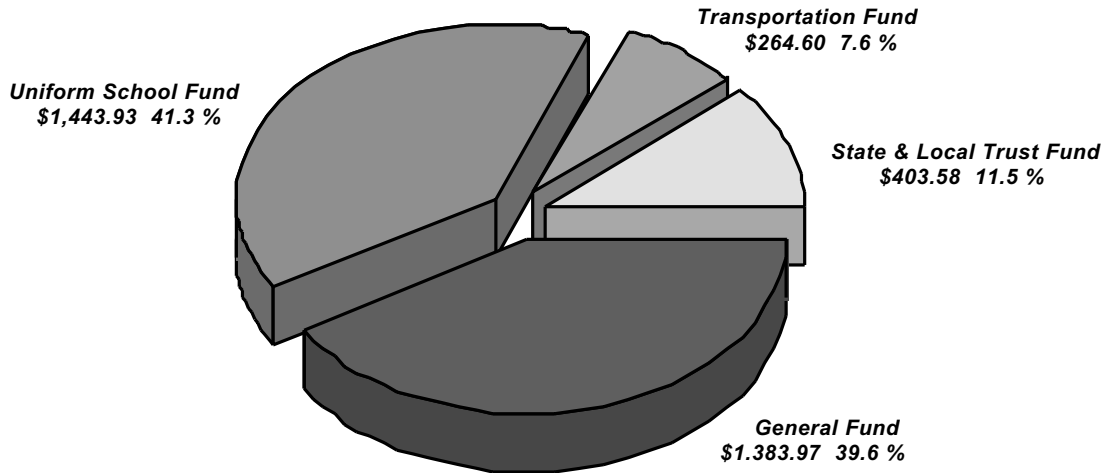
*This number includes a \$71 million accrual adjustment to reflect the income tax refund mandated by a 1988 special session of the Utah Legislature.

^r revised

The following charts summarize the Utah State Tax Commission's 1996-97 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 1996-97

Total Collections: \$3,496.07



(Collections in Millions)

Overview Of Collections FY96-97

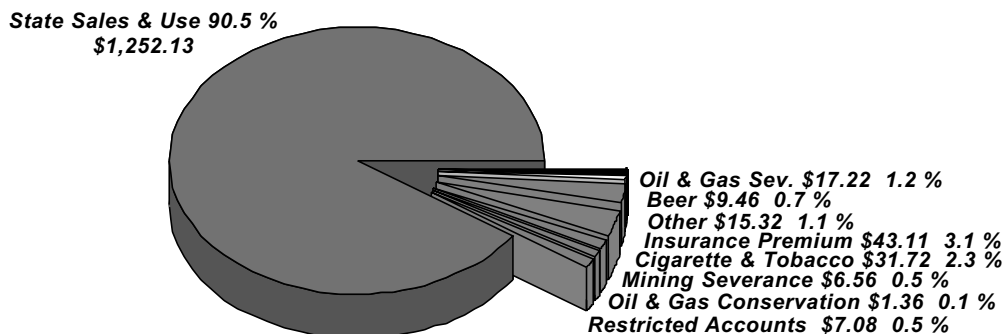
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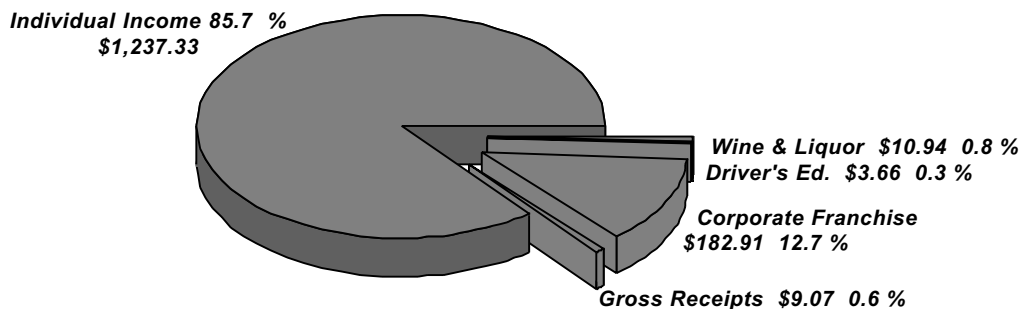
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General Fund FY 1996-97 Total Collections: \$1,383.97



(Collections in Millions)

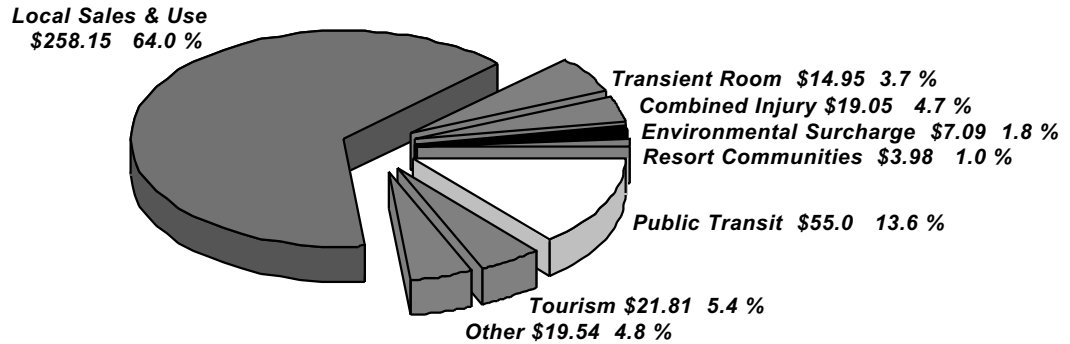
Uniform School Fund FY 1996-97 Total Collections: \$1,443.93



(Collections in Millions)

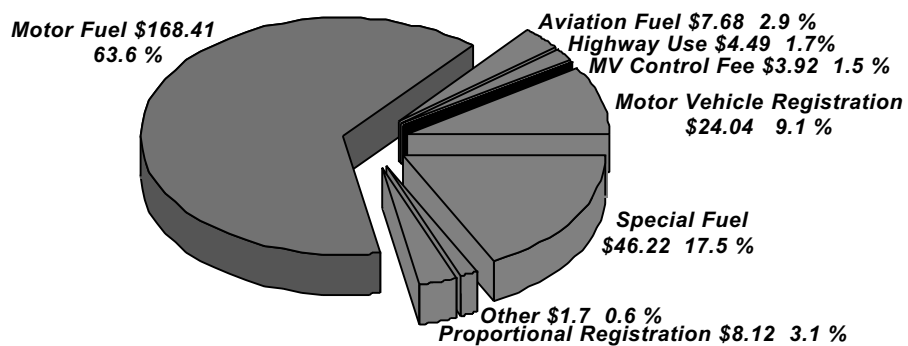
**Overview
Of Collections
FY 96-97**

**State & Local Trust & Dedicated Credits FY 1996-97
Total Collections: \$403.58**



(Collections in Millions)

**Transportation Fund FY 1996-97
Total Collections: \$264.60**



(Collections in Millions)

Preliminary Tax Collections and Fund Distribution Fiscal Years 1995-96 and 1996-97

Source and Distribution	1996 Gross Collections	1996 Refunds & Adjustments	1996 Net Collections	1997 Gross Collections	1997 Refunds & Adjustments	1997 Net Collections	Percent Change	Amount Change
UNIFORM SCHOOL FUND								
<i>Individual Income Tax - Withholding</i>	\$ 1,057,676,152	(1,459,950)	\$ 1,056,216,202	\$1,129,218,058	(\$1,506,273)	\$ 1,127,711,785	6.8%	\$ 71,495,583
<i>Corporate Franchise And Income Tax</i>	188,392,692	(24,911,922)	163,480,770	200,348,531	(22,934,024)	177,414,507	8.5%	13,933,737
<i>Individual Income Tax - Final Payments</i>	285,550,852	(205,928,125)	79,622,728	337,876,155	(232,065,969)	105,810,186	32.9%	26,187,458
<i>Wine And Liquor Tax</i>	10,104,455	-	10,104,455	10,941,801	-	10,941,801	8.3%	837,346
<i>Gross Receipts Tax</i>	8,350,785	-	8,350,785	9,073,378	-	9,073,378	8.7%	722,593
<i>Mineral Production Tax Withholding</i>	8,267,561	(76,770)	8,190,792	9,372,474	(60,131)	9,312,343	13.7%	1,121,552
<i>Driver Education Fees</i>	<u>3,462,203</u>	-	<u>3,462,203</u>	<u>3,662,759</u>	-	<u>3,662,759</u>	5.8%	<u>200,556</u>
Uniform School Total	\$1,561,804,700	(232,376,767)	\$ 1,329,427,934	\$1,700,493,156	(\$256,566,397)	\$ 1,443,926,758	8.6%	\$114,498,825
GENERAL FUND								
<i>State Sales And Use Tax</i>	\$1,172,058,856	(\$9,534,026)	\$1,162,524,830	\$1,265,083,711	(\$12,952,547)	\$1,252,131,165	7.7%	\$ 89,606,334
<i>Insurance Premium Tax</i>	40,014,812	-	40,014,812	43,074,515	-	43,074,515	7.6%	3,059,702
<i>Cigarette Tax</i>	25,631,780	(353,692)	25,278,089	28,210,537	(183,824)	28,026,713	10.9%	2,748,624
<i>Oil And Gas Severance Tax</i>	12,274,821	(205,785)	12,069,036	17,808,683	(591,392)	17,217,291	42.7%	5,148,255
<i>Beer Tax</i>	9,113,096	(22,485)	9,090,612	9,462,476	(2,103)	9,460,373	4.1%	369,762
<i>Inheritance Tax</i>	8,469,238	(143,036)	8,326,201	10,532,985	(251,035)	10,281,951	23.5%	1,955,749
<i>Mining Severance Tax</i>	8,289,094	-	8,289,094	6,563,325	-	6,563,325	-20.8%	(1,725,769)
<i>Utah Sports Authority Revenue</i>	7,533,083	(8,999)	7,524,085	8,193,848	(11,059)	8,182,789	8.8%	658,704
<i>Tobacco Products Tax</i>	3,415,608	-	3,415,608	3,710,913	(15,027)	3,695,886	8.2%	280,279
<i>Motor Vehicle Enforcement Fees (MVED)</i>	1,339,683	(1,521)	1,338,162	1,245,736	30	1,245,766	-6.9%	(92,396)
<i>Oil & Gas Conservation Fee</i>	1,076,284	-	1,076,284	1,357,303	-	1,357,303	26.1%	281,019
<i>Court Filing Fees</i>	125,300	-	125,300	57,990	-	57,990	-53.7%	(67,310)
<i>Self Insurers Insurance Tax</i>	<u>118,757</u>	-	<u>118,757</u>	36,000	-	36,000	-69.7%	(82,757)
<i>Energy Savings Tax Credit</i>	-	(44,874)	(44,874)	-	(13,100)	(13,100)	-70.8%	31,774
<i>Property Tax Relief (Circuit Breaker)</i>	-	(4,603,809)	(4,603,809)	-	(4,432,749)	(4,432,749)	-3.7%	171,060
General Fund Total	\$1,289,460,413	(\$14,918,227)	\$ 1,274,542,186	\$1,395,338,023	\$(18,452,806)	\$1,376,885,217	8.0%	\$102,343,032
GENERAL FUND RESTRICTED ACCOUNTS								
<i>Boat Fuel Tax</i>	\$ 2,188,400	-	\$ 2,188,400	\$ 2,073,692	-	\$ 2,073,692	-5.2%	(\$114,708)
<i>Fire Academy Support Fund</i>	1,501,854	-	1,501,854	2,349,433	-	2,349,433	56.4%	847,579
<i>Off Highway Vehicle Registration Fees</i>	619,798	-	619,798	678,734	-	678,734	9.5%	58,936
<i>Off Highway Vehicle Fuel Tax</i>	600,000	-	600,000	600,000	-	600,000	0.0%	-
<i>Boat Registration Fees</i>	596,122	-	596,122	648,499	-	648,499	8.8%	52,378
<i>Lubricating Oil Fee (Used Oil)</i>	563,004	-	563,004	537,244	-	537,244	-4.6%	(25,760)
<i>Snowmobile Registrations</i>	<u>180,744</u>	-	<u>180,744</u>	<u>195,029</u>	-	<u>195,029</u>	7.9%	<u>14,285</u>
General Fund Restricted Total	\$6,249,922	-	\$6,249,922	\$7,082,631	-	\$7,082,631	13.3%	\$832,710

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.

Source and Distribution	1996 Gross Collections	1996 Refunds & Adjustments	1996 Net Collections	1997 Gross Collections	1997 Refunds & Adjustments	1997 Net Collections	Percent Change	Amount Change
TRUST & AGENCY FUND								
Local Sales And Use Tax	\$ 227,543,544	(\$1,966,677)	\$225,576,867	\$260,282,174	(\$2,134,070)	\$258,148,104	14.4%	\$ 32,571,237
Public Transit Tax	52,362,378	(354,490)	52,007,888	55,423,885	(429,061)	54,994,824	5.7%	2,986,936
Employers Reinsur./Uninsur'd Empl'rs.	20,483,216	-	20,483,216	19,050,753	-	19,050,753	-7.0%	(1,432,462)
Tourism, Recreation, Cultural Tax	18,713,295	12,976	18,726,270	21,827,701	(22,064)	21,805,637	16.4%	3,079,366
Transient Room Tax	13,370,746	(6,315)	13,364,431	15,080,543	(131,939)	14,948,604	11.9%	1,584,172
Environmental Surcharge On Petroleum	7,162,600	-	7,162,600	7,091,256	-	7,091,256	-1.0%	(71,345)
Fireman's Pension Fund	3,916,741	-	3,916,741	4,406,521	-	4,406,521	12.5%	489,780
Resort Communities Tax	3,376,080	23,662	3,399,742	3,979,789	(4,350)	3,975,439	16.9%	575,697
Waste Tire Recycling Fees	2,045,040	-	2,045,040	1,198,540	-	1,198,540	-41.4%	(846,500)
Botanical, Cultural, And Zoological Tax ^A	-	-	-	4,022,383	(3,809)	4,018,574		4,018,574
Rural County Hospital Tax	989,702	(1,474)	988,227	1,123,421	(1,560)	1,121,861	13.5%	133,634
Centennial License Plate Fees	696,565	-	696,565	405,720	-	405,720	-41.8%	(290,845)
Illegal Drug Stamp Tax	117,084	(11,046)	106,038	43,162	(1,050)	42,113	-60.3%	(63,925)
Car & Bus Tax	1,834,658	-	1,834,658 ^R	1,885,047	(7,807)	1,877,240	2.3%	42,582
Sales Tax Cash Bonds	(1,069)	-	(1,069)	-	-	-	-100.0%	1,069
Tax Commission Suspense	21,585,879	(21,707,246)	(121,368)	21,164,913	(21,256,915)	(92,002)	-24.2%	29,365
Trust & Agency Total	\$374,196,459	(\$24,010,611)	\$ 350,185,848	\$416,985,808	(\$23,992,624)	\$392,993,184	12.2%	\$42,807,336
TRANSPORTATION FUND								
Motor Fuel Tax	\$ 163,404,955	(\$235,891)	\$ 163,169,064	\$ 168,767,183	(\$353,111)	\$168,414,072	3.2%	\$5,245,008
Special Fuel Tax	52,518,720	(8,783,448)	43,735,271	57,345,852	(11,128,125)	46,217,727	5.7%	2,482,456
Motor Vehicle Registration Fees	22,622,378	(11,978)	22,610,401	24,043,979	(6,583)	24,037,396	6.3%	1,426,995
Proportional Registration Fees	7,416,898	(78,513)	7,338,385	8,147,409	(28,693)	8,118,716	10.6%	780,331
Aviation Fuel Tax	6,757,393	-	6,757,393	7,682,164	-	7,682,164	13.7%	924,772
Proportional Registration - Hwy Use Tax	3,970,895	-	3,970,895	4,485,058	-	4,485,058	12.9%	514,163
Motor Vehicle Control Fees	3,682,854	-	3,682,854	3,921,624	-	3,921,624	6.5%	238,770
Uninsured Motorist Fees (Restricted)	1,444,825	-	1,444,825	1,528,729	-	1,528,729	5.8%	83,904
Proportional Regis. - Temp. Permit Fees	419,180	-	419,180	68,458	-	68,458	-83.7%	(350,723)
Motorcycle Safety Fees	117,072	-	117,072	122,476	-	122,476	4.6%	5,404
Transportation Total	\$ 262,355,168	(\$9,109,830)	\$ 253,245,339	\$276,112,931	(\$11,516,512)	\$ 264,596,418	4.5%	\$11,351,080
DEDICATED CREDITS								
Administrative Allowance Service Charge	\$ 5,023,419	-	\$ 5,023,419	\$5,427,901	-	\$ 5,427,901	8.1%	\$ 404,481
MV Registration Fees	2,134,494	-	2,134,494	2,540,342	-	2,540,342	19.0%	405,848
30-Day Motor Vehicle Registr. Permit	1,612,098	-	1,612,098	1,627,761	-	1,627,761	1.0%	15,663
Miscellaneous Dedicated Credits	785,226	(384)	784,843	753,887	(176)	753,711	-4.0%	(31,131)
Driving Under Influence Impound Fees	242,453	-	242,453	232,228	-	232,228	-4.2%	(10,225)
Dedicated Credit Total	\$ 9,797,690	(384)	\$ 9,797,307	\$10,582,118	(176)	\$ 10,581,942	8.0%	\$ 784,635
Grand Total	\$ 3,503,864,353	\$(280,415,819)	\$ 3,223,448,534	\$ 3,806,594,667	\$(310,528,515)	\$ 3,496,066,152	8.5%	\$272,617,618
Distribution	Collections	Adjustments	Collections	Collections	Adjustments	Collections	Change	Change
Reporting Category:	Gross	Net	Revenue	Gross	Refunds	Net	Net	Net Amount
Source & Distribution	Revenue	Refunds	Revenue	Revenue	Refunds	Revenue	Change%	Change
Federal Retiree Prior Year Refunds	-	(4,838,151)	(4,838,151)	-	-	-	-100.0%	4,838,151
Federal Retiree Settlement Fund	-	(4,838,151)	(4,838,151)	-	-	-	-100.0%	4,838,151

^a Added to report in fiscal year 1997. ^r Revised.

Property Tax Overview FY96-97

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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, a constitutional change permitted a fee to be paid in lieu of property taxes on motor vehicles. This statewide fee-in-lieu rate was set by the Legislature 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 utilities, natural resources property and large companies with multistate or multicounty operations

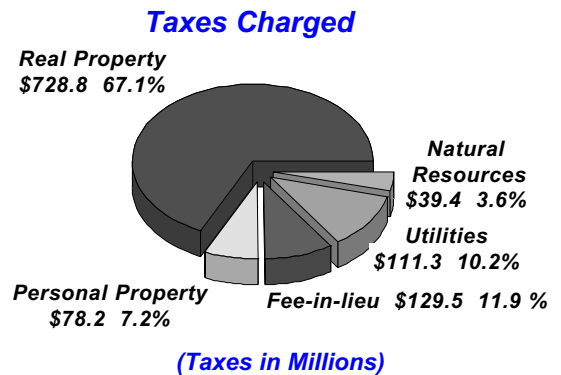
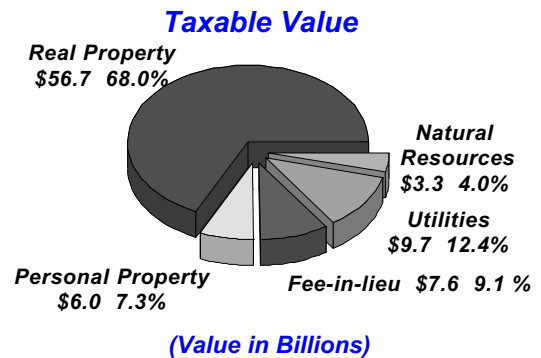
This section demonstrates the proportions of property tax collections from various types of properties. The respective property tax burdens of the various counties and the ratios of assessments to actual market value of properties on a county-by-county basis are also illustrated.

CY 1996 Taxes Charged to All Property

Class of Property	Taxes Charged	Percent
Residential	\$450,024,620	41.4%
Commercial	198,379,224	18.3%
Other Real	80,428,925	7.4%
Personal	78,212,097	7.2%
Fee-in-lieu	129,532,229	11.9%
Nat'l Resources	39,406,845	3.6%
Utilities	111,338,979	10.2%
Statewide	\$1,086,948,643	100.0%

Statewide Taxable Value and Taxes Charged

For All Utah Property by Type for 1996

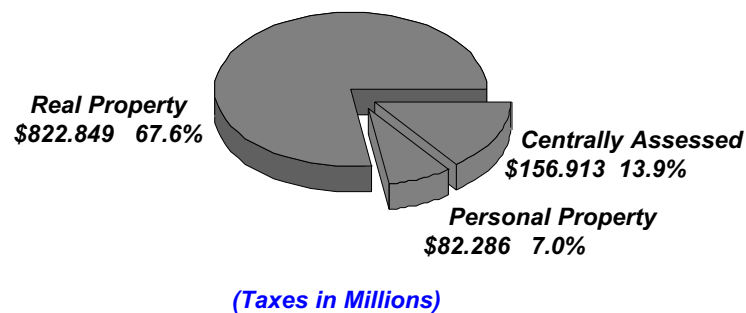
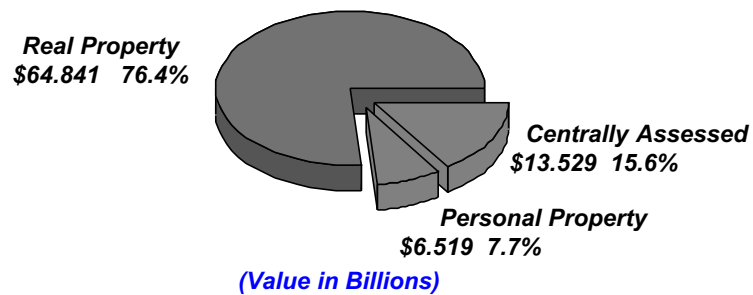


CY 1997 PRELIMINARY ESTIMATES*

1997 Estimated Nominal and Effective Tax Rates

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1997 Estimated Taxable Value and Taxes Charged for all Utah Property



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

CY 1997 Total Taxable Value and Taxes Charged For All Major Classes (Except Fee-in-Lieu)

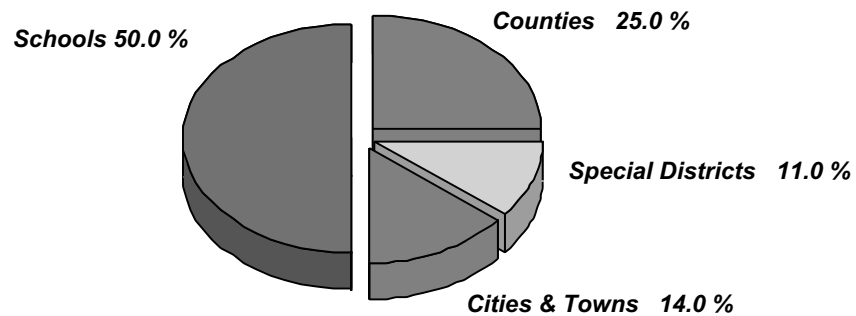
County	Real	Personal	Centrally Assessed	Total Taxable Value	Taxes on	Taxes on	Taxes on	Total Taxes Charged	County Weighted
Name	Property Value	Property Value	Property Value	with no Fee-in-lieu	Real Property	Personal Property	Centrally Assessed	except Fee-in-Lieu	Average Tax Rates
BEAVER	173,161,214	7,336,927	163,824,611	344,322,752	1,792,630	76,304	1,640,858	3,509,792	0.010193
BOX ELDER	1,020,645,066	337,283,535	351,709,044	1,709,637,645	10,223,956	3,257,043	3,277,935	16,758,934	0.009803
CACHE	1,913,911,885	222,963,384	137,559,655	2,274,434,924	20,477,030	2,336,159	1,429,778	24,242,967	0.010659
CARBON	435,030,745	38,194,778	406,723,565	879,949,088	5,572,706	514,254	4,444,977	10,531,937	0.011969
DAGGETT	39,618,059	1,740,270	91,438,960	132,797,289	313,464	13,118	653,079	979,661	0.007377
DAVIS	5,590,285,665	628,975,033	313,575,965	6,532,836,663	73,565,192	8,276,184	4,075,490	85,916,866	0.013152
DUCHESNE	237,196,550	18,768,288	298,677,099	554,641,937	3,389,470	261,464	3,865,864	7,516,798	0.013553
EMERY	116,283,342	12,023,583	1,327,583,015	1,455,889,940	1,816,936	165,017	18,528,410	20,510,363	0.014088
GARFIELD	162,238,465	10,694,527	49,057,196	221,990,188	1,911,052	130,310	543,848	2,585,210	0.011646
GRAND	295,942,617	19,130,145	158,194,116	473,266,878	3,476,340	227,888	1,695,075	5,399,303	0.011409
IRON	988,279,555	117,587,434	219,940,338	1,325,807,327	11,625,268	1,345,263	2,225,157	15,195,688	0.011461
JUAB	155,773,585	6,940,765	194,828,334	357,542,684	1,988,378	89,679	2,219,717	4,297,774	0.012020
KANE	300,571,554	11,942,389	28,805,440	341,319,383	2,485,282	98,915	223,177	2,807,374	0.008225
MILLARD	211,637,545	15,686,191	2,092,206,820	2,319,530,556	2,164,413	163,358	18,709,468	21,037,239	0.009070
MORGAN	190,434,080	9,242,060	119,008,277	318,684,417	1,972,686	93,230	1,171,517	3,237,433	0.010159
PIUTE	25,188,539	1,835,000	15,505,630	42,529,169	287,900	22,196	165,746	475,842	0.011189
RICH	138,583,948	3,234,675	58,359,962	200,178,585	1,372,750	32,541	565,355	1,970,646	0.009844
SALT LAKE	30,388,826,472	2,928,276,942	3,720,362,508	37,037,465,922	410,177,266	39,997,728	49,577,838	499,752,832	0.013493
SAN JUAN	115,247,982	18,728,794	344,453,452	478,430,228	1,893,546	285,515	4,993,212	7,172,273	0.014991
SANPETE	383,511,151	19,588,345	56,938,235	460,037,731	4,916,710	255,783	683,288	5,855,781	0.012729
SEVIER	336,958,410	24,205,283	200,071,620	561,235,313	3,802,509	275,148	1,976,767	6,054,424	0.010788
SUMMIT	3,668,685,619	114,118,242	763,971,437	4,546,775,298	42,063,195	1,304,239	7,202,788	50,570,222	0.011122
TOOELE	665,025,208	163,928,481	361,623,259	1,190,576,948	8,180,534	1,666,971	3,607,655	13,455,160	0.011301
UINTAH	350,986,187	54,064,674	741,567,733	1,146,618,594	4,612,725	692,820	8,303,555	13,609,100	0.011869
UTAH	8,762,084,751	1,069,283,799	637,918,195	10,469,286,745	96,295,822	11,395,680	6,960,487	114,651,989	0.010951
WASATCH	803,239,166	22,988,841	84,276,907	910,504,914	7,552,115	216,660	749,274	8,518,049	0.009355
WASHINGTON	2,888,186,040	164,485,362	235,421,416	3,288,092,818	34,093,420	1,971,646	2,531,492	38,596,558	0.011738
WAYNE	87,138,253	3,594,963	10,506,030	101,239,246	534,697	22,124	64,435	621,256	0.006137
WEBER	4,396,292,241	472,012,926	345,675,286	5,213,980,453	64,291,156	7,098,780	4,826,507	76,216,443	0.014618
STATEWIDE	\$64,840,963,894	\$6,518,855,636	\$13,529,784,105	\$84,889,603,635	\$822,849,148	\$82,286,017	\$156,912,749	\$1,062,047,914	0.012511

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

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

CY 1997 PRELIMINARY ESTIMATES*

*Estimated Distribution
of Property Taxes
by Type of Entity for 1997*

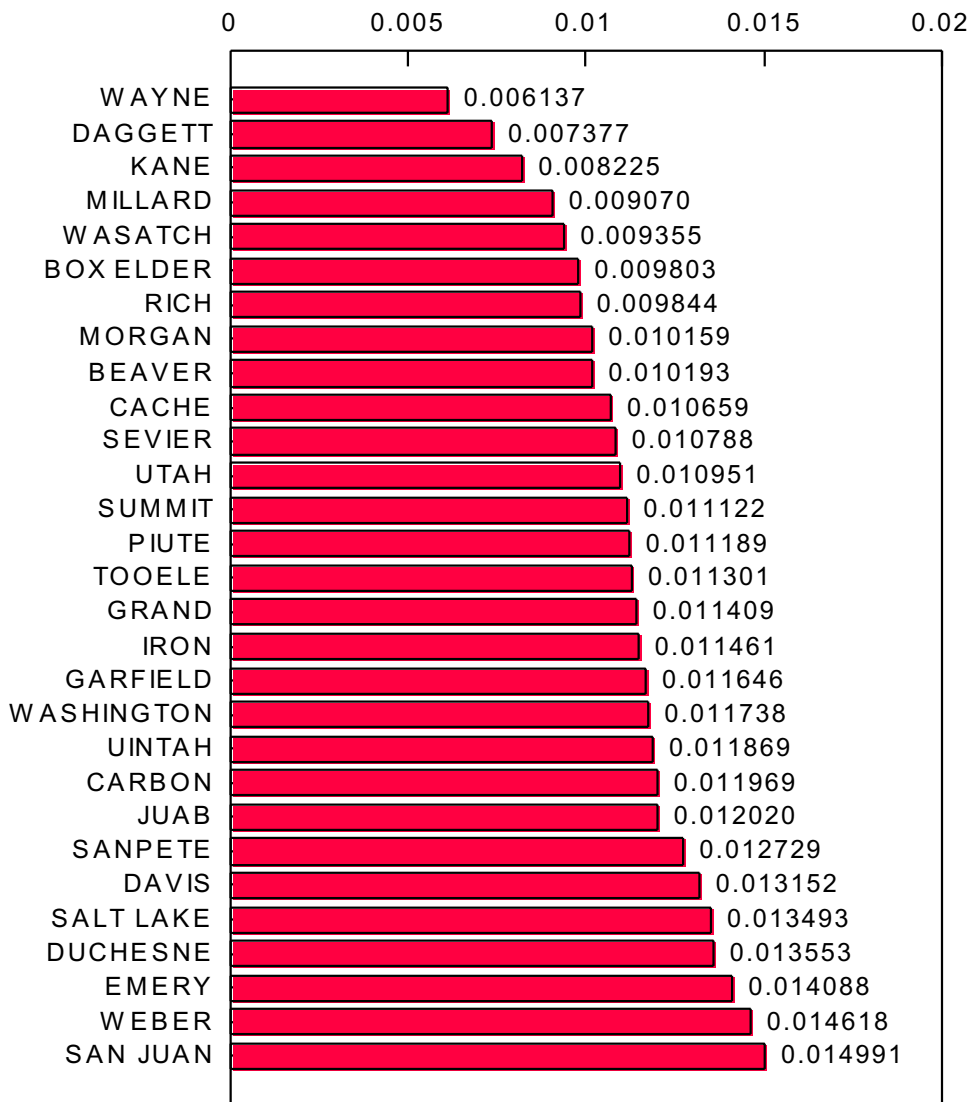


*Final figures will be available in the Property Tax Division annual report.

Property Tax
Overview
FY 96-97

CY 1997 PRELIMINARY ESTIMATES*

*CY 1997 Weighted Average Tax Rates
Ranked by County
(excluding motor vehicle fee-in-lieu)*



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

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f y 96 / 97 annual report

**Property Tax
Overview
FY96-97**

Fee in Lieu of Property Tax

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

COUNTIES	CY 1995 Total Fee-in-Lieu Property	CY 1996 Total Fee-in-Lieu Property	% change 95-96	Estimated CY 1997 Fee-in-Lieu Property (in millions)
BEAVER	\$ 20,905,601	\$ 22,694,654	8.56%	\$ 24.7
BOX ELDER	147,547,584	160,506,052	8.78%	174.9
CACHE	241,792,269	258,383,689	6.86%	276.5
CARBON	81,980,298	83,094,628	1.36%	84.8
DAGGETT	7,149,974	7,148,730	-0.02%	7.1
DAVIS	760,861,084	862,321,619	13.33%	965.8
DUCHESNE	56,727,415	59,747,765	5.32%	63.3
EMERY	37,425,708	41,096,883	9.81%	43.1
GARFIELD	18,959,569	20,214,019	6.62%	21.6
GRAND	27,567,114	32,339,610	17.31%	32.3
IRON	91,367,390	92,536,038	1.28%	94.4
JUAB	26,902,506	30,249,449	12.44%	33.3
KANE	31,389,165	36,462,676	16.16%	39.3
MILLARD	45,279,916	49,864,262	10.12%	53.8
MORGAN	28,859,882	32,533,466	12.73%	35.0
PIUTE	6,109,100	6,274,980	2.72%	6.4
RICH	9,314,395	9,806,804	5.29%	10.3
SALT LAKE	3,018,306,736	3,298,785,466	9.29%	3,562.7
SAN JUAN	30,960,817	31,301,019	1.10%	32.2
SANPETE	62,779,992	70,219,368	11.85%	77.2
SEVIER	76,744,671	83,288,757	8.53%	89.9
SUMMIT	147,528,430	170,164,998	15.34%	190.5
TOOELE	110,761,983	123,956,355	11.91%	136.3
UINTAH	85,693,356	93,158,004	8.71%	100.6
UTAH	582,719,267	835,783,069	43.43%	919.4
WASATCH	52,221,750	60,237,970	15.35%	67.5
WASHINGTON	288,694,782	343,287,609	18.91%	394.0
WAYNE	12,192,920	13,332,792	9.35%	14.1
WEBER	642,358,460	690,752,308	7.53%	739.1
	=====	=====		=====
STATEWIDE	\$6,751,102,134	\$7,619,543,039	12.86%	\$ 8,290.1

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

Property Tax Overview FY96-97

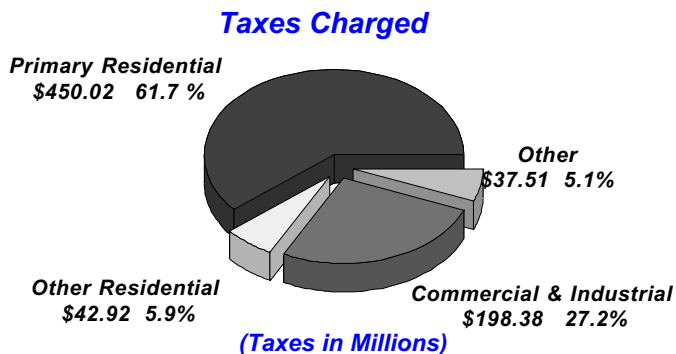
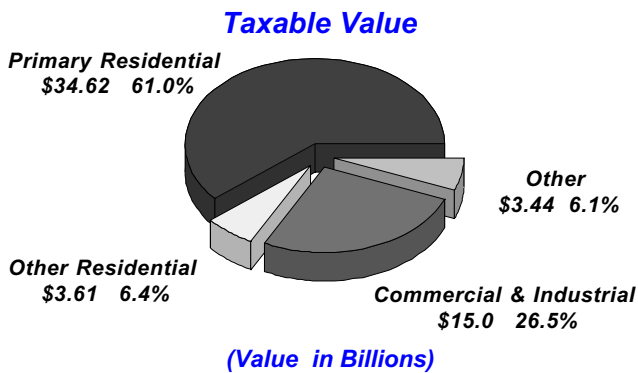
CY 1996 Value of and Taxes Charged on Utah Property

Class of Property	Taxable Value	Percent*	Market Value	Percent*	Taxes Charged	Percent
Locally Assessed						
Primary residential	\$34,616,837,087	49.2%	\$62,939,703,795	63.7%	\$450,024,620	48.1%
Commercial	14,997,916,271	21.3%	14,997,916,271	15.2%	198,379,224	21.2%
Other real	7,094,240,784	10.1%	7,094,240,784	7.2%	80,428,925	8.6%
Personal	6,049,522,279	8.6%	6,177,215,149	6.3%	78,212,097	8.3%
Fee-in-lieu	7,619,543,039	10.8%	7,619,543,039	7.7%	129,532,229	13.8%
Total Local	\$70,378,059,460	100.0%	\$98,828,619,038	100.0%	\$936,577,095	100.0%
Centrally Assessed						
Natural Resources	\$3,309,573,348	25.3%	\$3,309,573,348	25.3%	\$39,406,845	26.1%
Utilities	9,747,667,501	74.6%	9,747,667,501	74.6%	111,338,979	73.9%
Total Central	\$13,057,240,849	100.0%	\$13,057,240,849	100.0%	\$150,745,824	100.0
Total statewide	\$83,435,300,309	100.0%	\$111,885,859,887	100.0%	\$1,087,322,919	100.0%

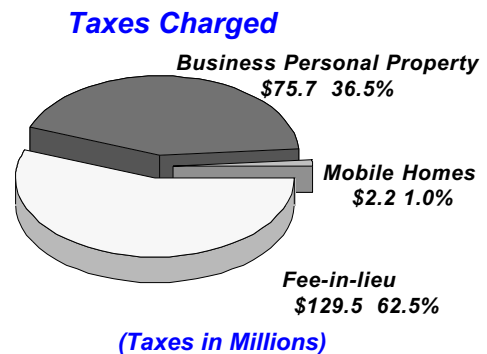
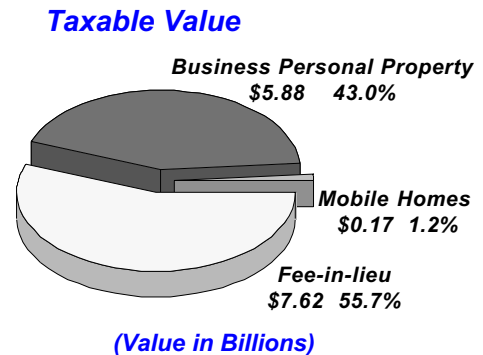
*Details on individual tables may not add to 100% due to independent rounding
(Additional pie charts on natural resource and utility properties on page 21.)

Locally Assessed Property

**Statewide Taxable Value
And Taxes Charged for CY 1996
Real Property**



**Statewide Taxable Value
And Taxes Charged for CY 1996
Personal Property**



**Property Tax
Overview
FY96-97**

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.

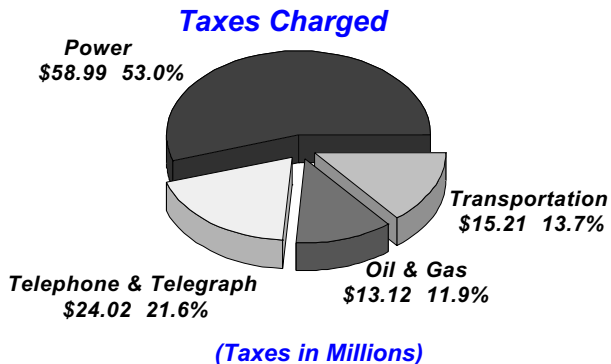
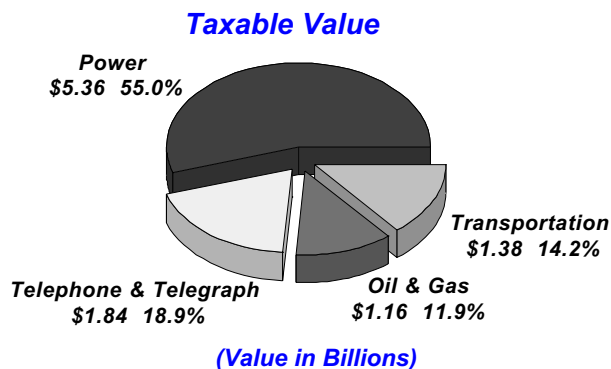
Properties of mining operations, as well as gas and oil companies, are physically valued to arrive at fair market value. In addition, mines are assessed on capitalized net income; oil and gas wells on "value at the well." Patented mining claims are valued at fair market value of the surface property.

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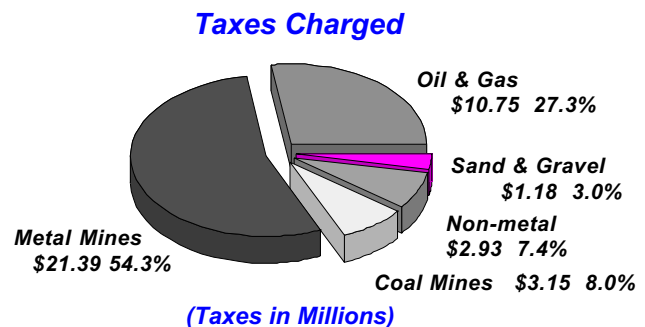
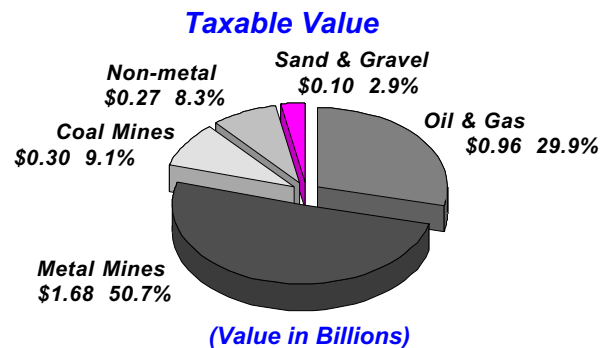
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Centrally Assessed Property
(see chart on page 20)

**Statewide Taxable Value
And Taxes Charged for CY 1996
Utilities**



**Statewide Taxable Value
And Taxes Charged for CY 1996
Natural Resources**



Property Tax Overview FY96-97

Locally Assessed Property

In the late 1970s, the ratio of assessment to actual market value of property was disproportional on a statewide basis (see figure lower right). 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.

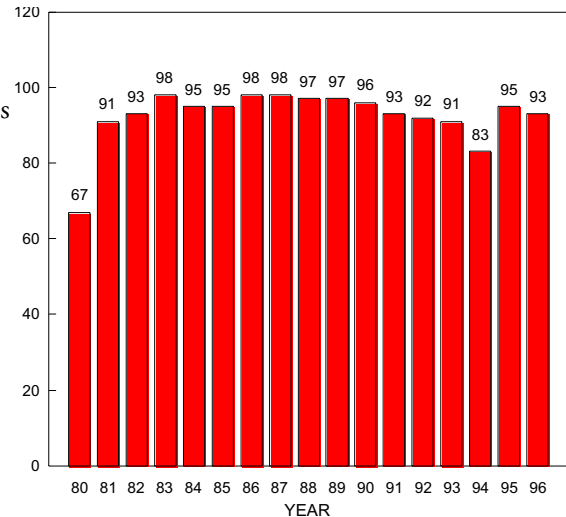
The Property Tax Division is also responsible for the training, assistance and general supervision of county assessors and other local property tax administrators.

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

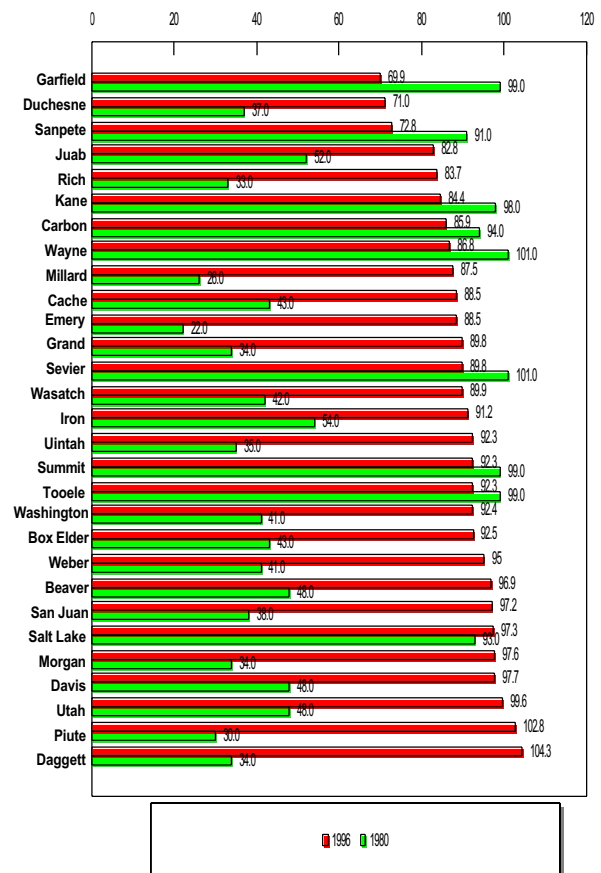
- conducting the annual assessment/sales ratio study
- auditing personal property on an ongoing basis
- auditing land assessed under the Farmland Assessment Act for property classification and compliance with legal eligibility requirements
- annually auditing tax rates set each year by the more than 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 brought the ratios closer to 100 percent.

Statewide Assessment Sales/Ratios CYs 1980-1996

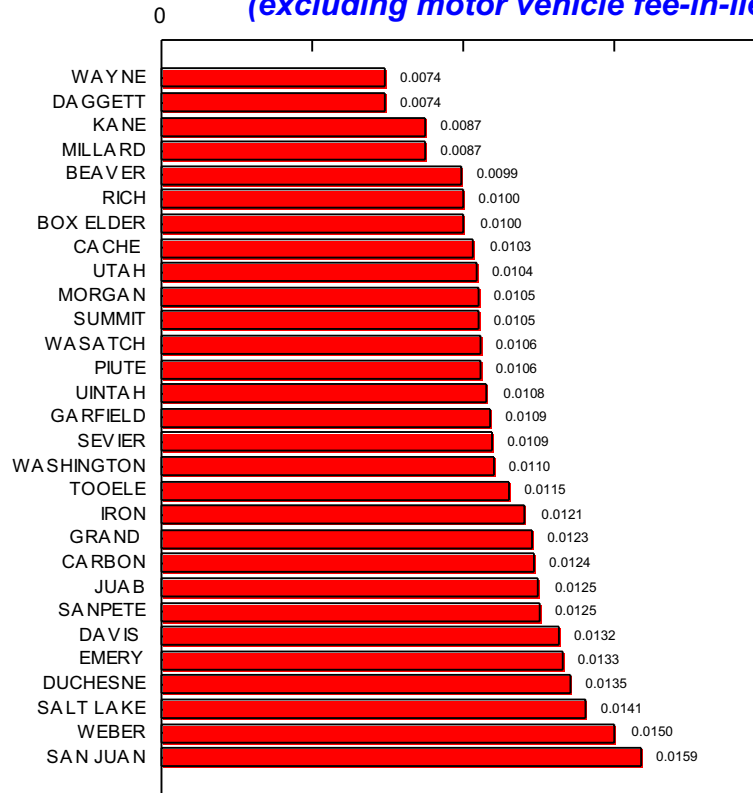


Comparison CY 1980 vs. CY 1996 Assessment/Sales Ratios by County

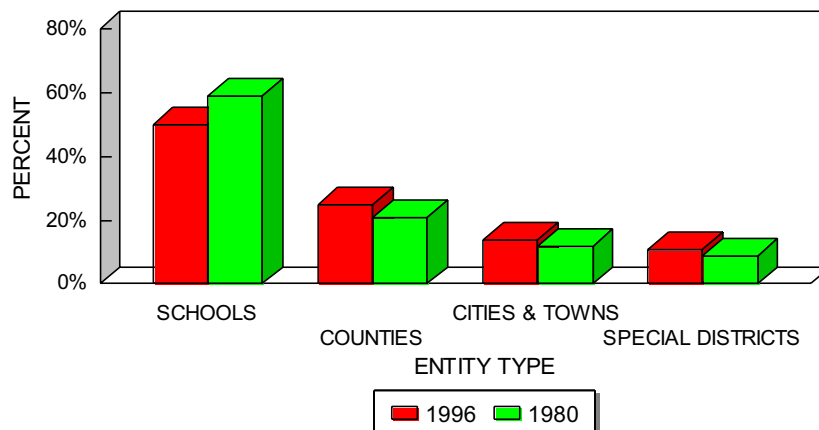


Property Tax
Overview
FY96-97

**CY 1996 Weighted Average Tax Rates
Ranked by County
(excluding motor vehicle fee-in-lieu)**

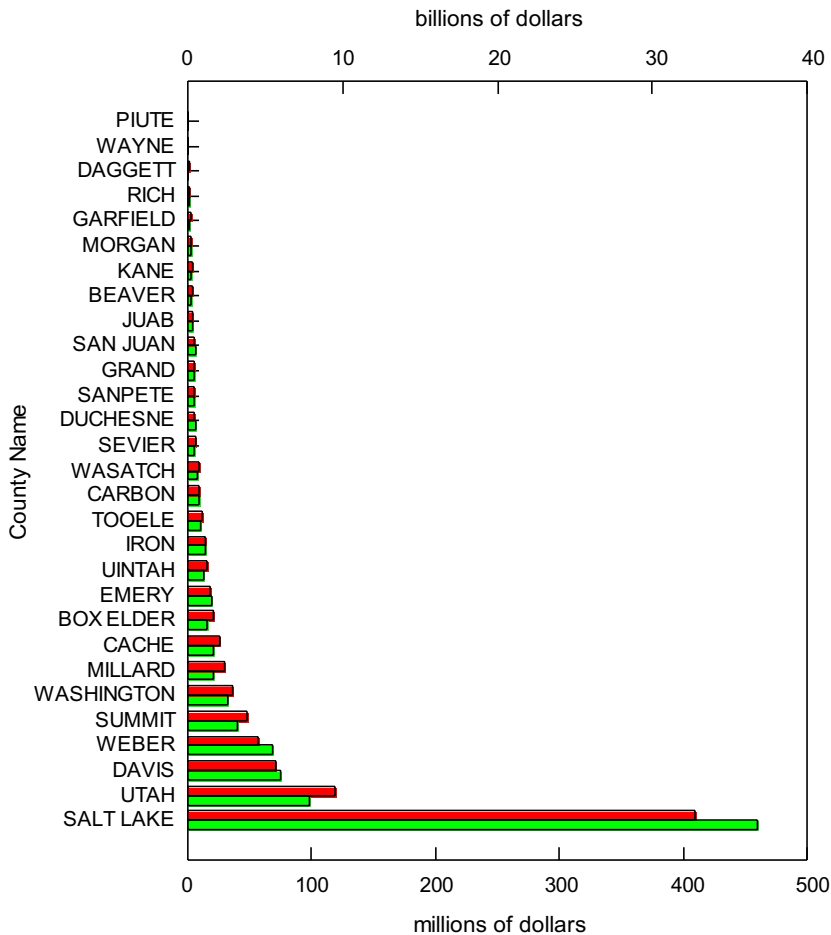


**Distribution of Taxes by Type of Entity
for CY 1980 & CY 1996**



Property Tax Overview FY 96-97

Taxes Charged and Taxable Value for CY 1996 by County



Miscellaneous Statistics

Taxable Parcels	Number:	800,000 ¹	Tax Value (Billions):	\$56.7 ²
Average House Value	Metropolitan:	\$125,000 ³	Non-Metropolitan:	\$110,000 ⁴
Per Capita Income	Yearly Average:	\$19,300	Tax as % of Income:	2.4%
Tax Rates	Lowest:	0.007155	Highest:	0.024737 ⁶
Collection Rates	Statewide 1996:	94.5% ⁵		

1 There may be slightly more than 800,000 parcels in Utah.

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.

6 The highest tax rate in Utah is .024737 from the Altamont Code A, B and X taxing area in Duchesne County. This rate is temporarily high because of bonded indebtedness for the Upper County Water Improvement District. The next highest rate among other counties is .019465.

State Sales
& Use Tax
FY96-97

Fiscal Year Revenue

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
1997	1,252,131,165

*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 were 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); 4 7/8 (July 1, 1994 - June 30, 1997) and 4.75 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.

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

**Gross Taxable Retail Sales, Services & Business Purchases in Utah
Calendar Years 1992 through 1996
Classified by Major Industry**

Major Industry	Standard Industrial Codes	Calendar Year 1992	Calendar Year 1993	Calendar Year 1994	Calendar Year 1995	Calendar Year 1996
Agriculture, Forestry & Fishing	(111-973)	\$198,383	\$94,248	\$389,454	\$1,569,082	\$994,664
Mining	(1011-1499)	\$10,985,883	\$14,904,521	\$15,783,237	\$18,345,227	\$19,682,461
Construction	(1521-1799)	\$29,933,830	\$30,894,550	\$47,167,014	\$54,652,285	\$67,002,092
Manufacturing	(2011-3999)	\$119,110,001	\$140,139,591	\$136,382,208	\$192,629,043	\$207,414,458
Transportation	(4011-4789)	\$1,561,769	\$1,072,543	\$934,749	\$797,972	\$5,032,884
Communications	(4812-4899)	\$49,471,272	\$27,287,756	\$125,980,414	\$95,554,439	\$68,550,019
Electric & Gas	(4911-4971)	\$5,644,623	\$1,434,048	\$-11,283,621	\$3,274,928	\$4,273,856
Wholesale-durable Goods	(5012-5099)	\$226,635,603	\$234,348,506	\$265,672,830	\$314,440,699	\$383,964,238
Wholesale-nondurable Goods	(5111-5199)	\$54,975,887	\$58,952,849	\$59,104,513	\$77,556,309	\$87,835,187
Retail-building & Garden	(5211-5271)	\$8,515,080	\$11,660,931	\$16,639,472	\$24,928,838	\$24,365,708
Retail-general Merchandise	(5311-5399)	\$9,168,791	\$11,727,446	\$14,543,345	\$13,928,341	\$15,383,438
Retail-food Stores	(5411-5499)	\$3,559,574	\$3,201,698	\$3,177,364	\$2,770,434	\$2,730,676
Retail-motor Vehicle Dealers	(5511-5599)	\$7,129,386	\$4,954,385	\$5,843,530	\$6,960,061	\$6,042,162
Retail-apparel & Accessory	(5611-5699)	\$9,974,429	\$12,564,803	\$16,402,923	\$11,685,650	\$11,845,750
Retail-furniture	(5712-5736)	\$23,305,970	\$26,931,860	\$42,276,104	\$66,969,166	\$83,300,066
Retail-eating & Drinking	(5812-5813)	\$2,529,986	\$1,079,642	\$1,210,536	\$1,060,975	\$1,045,718
Retail-miscellaneous	(5912-5999)	\$73,262,346	\$87,518,696	\$107,810,158	\$150,071,248	\$143,628,760
Finance,ins. & Real Estate	(6011-6799)	\$33,809,632	\$42,081,305	\$68,312,541	\$84,778,885	\$116,227,873
Services-hotels & Lodging	(7011-7041)	\$1,072,70	\$716,693	\$1,659,703	\$1,855,349	\$886,496
Services-personal	(7211-7299)	\$5,346,337	\$4,649,262	\$5,153,865	\$5,146,575	\$4,924,713
Services-business	(7311-7389)	\$173,065,331	\$168,603,064	\$153,546,636	\$164,247,548	\$207,600,033
Services-auto & Misc. Repair	(7513-7699)	\$60,434,011	\$56,459,264	\$60,949,907	\$75,607,146	\$84,969,843
Services-amusement & Recrtn.	(7812-7999)	\$623,202	\$1,870,148	\$1,937,398	\$3,742,374	\$2,289,429
Services-health	(8011-8099)	\$3,764,336	\$2,187,721	\$1,764,859	\$898,302	\$2,976,277
Services-ed.,Legal, Social	(8111-8999)	\$14,261,494	\$5,915,132	\$6,817,963	\$10,424,383	\$21,021,985
Public Administration	(9111-9721)	\$4,199	\$87,192	\$1,809,816	\$14,098	\$1,701,188
Occasional Retail Sales		\$2,374,356	\$349,156	\$233,004	\$339,225	
Nondisclosable or SIC Uncoded		\$1,124,128	\$1,478,128	\$2,499,304	\$6,624,632	\$4,385,637
Prior-Period Payments, Refunds & Adjustments		\$42,380,246	\$24,502,379	\$23,526,519	\$51,657,805	\$23,779,040
TOTALS:		\$17,312,609,996	\$19,341,072,950	\$21,526,668,570	\$23,608,777,044	\$25,843,937,454

State Sales & Use Tax FY96-97

Utah Sales Tax Exemption Expenditures

Utah law exempts certain purchases from the sales & use tax.
Following are listings of those statutory exemptions by category
and estimates of exempted sales tax revenue.

	Exempted Revenue		Exempted Revenue
ECONOMIC DEVELOPMENT		ECONOMIC EFFICIENCY (continued)	
1 a. New or expanding manufacturing machinery & equipment	\$14,400,000	ingredient or component part of manufactured, products (27)	n/a
1 b. Normal operating replacement equipment and machinery	\$28,600,000	14. Property upon which sales tax was paid to another state	n/a
2. Airline food	\$500,000	15. Sales of transportation, intrastate telephone, telegraph, or fuel for use in compounding a taxable service	\$19,000,000
3. Airline equipment	\$350,000	16. Personalty shipped out of state & incorporated into real property	\$250,000
4. Aerospace tools	\$250,000	17. Coin-operated amusement devices	\$693,000
5. Motion picture rentals & radio broadcast tapes	\$30,000 \$20,000	18. 45% of manufactured homes	\$1,000,000
6. Intrastate movement of freight by common carrier or people by taxicabs	\$2,587,000	19. Intrastate transportation to an employer's employee	\$48,000
7. Farm machinery and irrigation equipment	\$4,286,000 \$100,000	20. Sales of utilities for industrial use	\$26,420,000
8. Commercial sprays & insecticides	\$500,000	21. Fares charged to persons transported by public transit	\$500,000
9. Sales of aircraft manufactured in Utah	0	SUBTOTAL ECONOMIC EFFICIENCY (excluding resales)	\$156,279,000
10. Interstate carrier access telephone charges	\$13,000,000	C. GOVERNMENTAL	
WATS exemption	\$4,300,000	1. State govt. purchases	\$36,338,000
11. Sales by the Heber Valley Railroad Authority	\$1,000	Local govt. purchases	\$20,000,000
12. Electricity sales to ski resorts for all lifts	\$36,000	2. Sales by state & local photocopies or copies of records	\$10,000
13. Ski resort equipment	\$600,000	SUBTOTAL: GOVERNMENTAL	\$56,348,000
SUBTOTAL		D. SOCIAL SERVICE, HEALTH, CHARITABLE AND OTHER	
ECONOMIC DEVELOPMENT:	\$69,560,000	1. Food stamps	\$4,195,000
B. ECONOMIC EFFICIENCY		2. WIC program food purchases	\$1,273,000
1. Motor & special fuels	\$72,000,000	3. Meals served by schools, churches & charitable organizations	\$900,000
2. Vending machine sales < \$1 of food or beverages	\$1,000,000	4. Pollution control	\$4,200,000
3. Coin-operated Laundromats	\$263,000	5. Prescription drugs	\$10,000,000
4. Coin-operated car washing	\$460,000	6. Oxygen & stoma supplies	\$50,000
5. Nonresident vehicles	\$5,353,000	7. Religious or charitable sales & purchases\$	\$9,200,000
6. Nonresident boats	\$150,000	8. Newspaper sales or subscriptions	\$2,700,000
7. Occasional sales	\$2,510,000	9. Leases to authorized carriers	\$150,000
8. Tangible personalty trades	n/a	10. School & fundraising sale	\$50,000
9. Producer sales of seasonal farm produce	\$1,097,000	11. Home medical equipment	\$329,000
10. Containers, labels, casings	\$22,700,000	SUBTOTAL: SOCIAL SERVICES, HEALTH & CHARITABLE	\$33,047,000
11. Property stored in the state for resale	n/a	TOTAL STATE SALES TAX:	\$315,534,000
12. Property brought in by a nonresident for use	\$3,135,000	ESTIMATED LOCAL SALEST TAX	\$89,674,000
13. Property purchased for resale or as an		GRAND TOTAL	\$405,208,000

State Sales & Use Tax FY 96-97

Gross Taxable Retail Sales, Services & Business Equipment Purchases by County Calendar Years 1992 through 1996

COUNTY	TAXABLE SALES 1992	TAXABLE SALES 1993	TAXABLE SALES 1994	TAXABLE SALES 1995	TAXABLE SALES 1996
BEAVER	\$30,013,775	\$30,298,695	\$34,626,306	\$36,412,579	\$41,936,668
BOX ELDER	\$243,149,974	\$248,357,092	\$270,086,492	\$255,311,338	\$313,399,510
CACHE	\$487,903,977	\$539,899,911	\$592,265,682	\$643,424,439	\$700,827,166
CARBON	\$209,847,771	\$215,595,511	\$243,379,366	\$246,727,509	\$270,180,228
DAGGETT	\$6,482,115	\$7,613,965	\$16,367,912	\$8,026,924	\$9,433,030
DAVIS	\$1,276,871,404	\$1,471,114,865	\$1,628,953,240	\$1,792,686,798	\$1,948,114,497
DUCHESNE	\$89,691,426	\$89,830,818	\$91,128,287	\$92,152,625	\$103,539,767
EMERY	\$56,229,040	\$52,994,187	\$68,117,764	\$59,567,320	\$63,933,988
GARFIELD	\$40,308,276	\$45,108,556	\$46,588,854	\$53,989,631	\$59,463,916
GRAND	\$95,361,611	\$104,986,304	\$98,898,658	\$123,463,929	\$125,597,997
IRON	\$212,829,215	\$241,813,092	\$269,104,272	\$296,098,117	\$328,599,441
JUAB	\$36,717,125	\$38,724,493	\$41,049,378	\$44,498,957	\$52,093,322
KANE	\$58,111,416	\$61,479,124	\$68,713,093	\$79,603,840	\$85,348,929
MILLARD	\$72,379,351	\$73,032,681	\$80,606,243	\$84,805,492	\$86,426,974
MORGAN	\$23,626,869	\$25,957,057	\$28,204,835	\$32,975,103	\$36,673,879
PIUTE	\$2,868,595	\$3,086,021	\$4,153,237	\$5,737,337	\$5,549,494
RICH	\$8,544,492	\$10,923,445	\$11,515,077	\$10,252,664	\$10,848,221
SALT LAKE	\$8,460,915,867	\$9,516,302,745	\$10,526,443,225	\$11,456,330,532	\$12,495,049,840
SAN JUAN	\$51,385,811	\$64,729,156	\$65,840,801	\$73,747,605	\$83,951,301
SANPETE	\$66,950,060	\$75,576,973	\$84,773,473	\$93,422,662	\$101,273,513
SEVIER	\$122,656,942	\$140,438,641	\$155,308,506	\$167,792,163	\$171,174,291
SUMMIT	\$327,820,116	\$376,790,969	\$424,263,835	\$481,055,880	\$532,065,605
TOOELE	\$164,825,252	\$162,867,836	\$189,412,717	\$204,822,816	\$229,458,354
UINTAH	\$228,469,094	\$217,434,884	\$225,274,014	\$238,265,849	\$249,885,277
UTAH	\$1,934,824,901	\$2,258,349,412	\$2,485,729,203	\$2,729,006,721	\$3,018,664,563
WASATCH	\$62,516,307	\$70,176,331	\$77,853,975	\$91,141,976	\$104,349,093
WASHINGTON	\$528,828,340	\$650,021,451	\$790,641,230	\$876,072,647	\$954,639,002
WAYNE	\$10,684,739	\$13,069,519	\$14,979,670	\$17,293,540	\$17,770,582
WEBER	\$1,427,573,350	\$1,556,831,699	\$1,716,143,480	\$1,871,898,257	\$2,039,495,130
OUT OF STATE USE TAX	\$974,222,785	\$977,667,517	\$1,176,245,745	\$1,442,191,794	\$1,604,193,876
Grand Total	\$17,312,609,996	\$19,341,072,950	\$21,526,668,570	\$23,608,777,044	\$25,843,937,454

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fy 96-97
report

State Sales & Use Tax FY96-97

Direct Retail Sales, Services, & Business Equipment Purchases Calendar Years 1992 through 1996

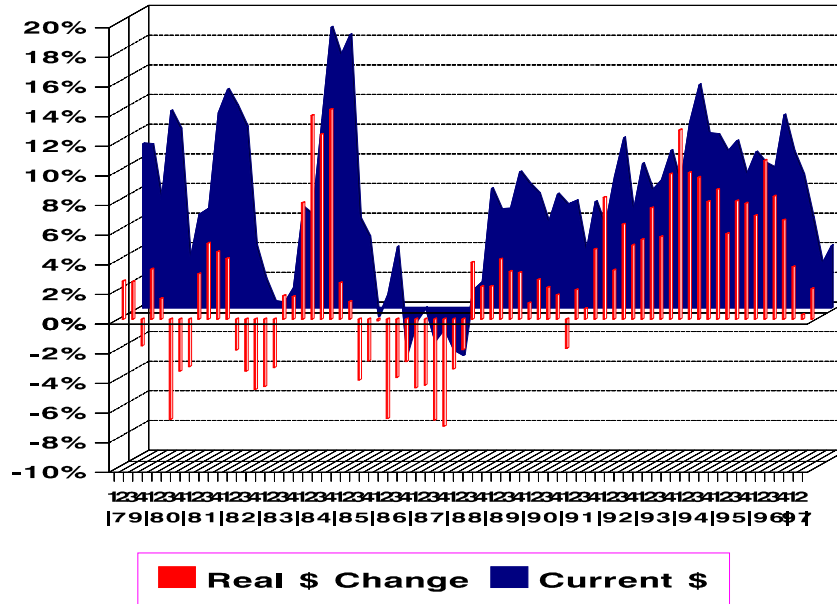
CITY	CALENDAR YEAR 1992	CALENDAR YEAR 1993	CALENDAR YEAR 1994	CALENDAR YEAR 1995	CALENDAR YEAR 1996
AMERICAN FORK	\$123,413,968	\$144,217,330	\$157,585,509	\$180,669,515	\$201,598,789
BEAVER CITY	\$15,487,776	\$16,749,053	\$18,678,535	\$18,614,416	\$22,372,744
BOUNTIFUL	\$282,457,466	\$313,585,174	\$313,989,770	\$311,124,359	\$326,488,702
BRIGHAM CITY	\$104,657,230	\$114,743,903	\$121,054,985	\$120,868,617	\$150,598,889
CEDAR CITY	\$162,482,561	\$182,939,534	\$208,290,789	\$231,623,336	\$245,962,220
CENTERVILLE	\$69,309,013	\$78,703,097	\$85,672,646	\$104,706,998	\$131,266,297
CLEARFIELD	\$60,653,340	\$68,947,624	\$78,608,395	\$99,546,816	\$108,585,283
DELTA	\$26,477,680	\$30,441,432	\$33,611,470	\$37,627,849	\$39,663,869
DRAPER	.	.	.	\$37,358,001	\$166,476,196
FARMINGTON	.	.	.	\$65,221,409	\$67,840,176
HEBER	\$40,106,751	\$46,842,536	\$48,196,504	\$57,106,480	\$66,147,778
KANAB	\$29,202,298	\$30,603,996	\$33,292,432	\$37,488,344	\$39,236,505
LAYTON	\$361,433,826	\$414,929,606	\$496,393,028	\$564,654,060	\$635,790,578
LEHI	.	.	.	\$66,645,851	\$86,150,217
LINDON	.	.	.	\$34,063,893	\$34,559,507
LOGAN	\$344,222,154	\$377,049,399	\$407,660,174	\$421,199,731	\$436,682,779
MIDVALE	\$240,939,120	\$274,798,447	\$306,143,512	\$316,983,924	\$328,791,707
MOAB	\$73,007,462	\$83,206,465	\$75,256,174	\$91,993,359	\$92,334,537
MURRAY	\$903,838,021	\$991,671,397	\$1,124,928,703	\$1,207,217,693	\$1,254,139,679
NEPHI	\$24,186,906	\$26,007,202	\$29,896,599	\$33,251,315	\$38,146,234
NORTH SALT LAKE	\$78,894,881	\$95,418,767	\$91,852,470	\$112,495,953	\$117,819,804
OGDEN	\$819,886,258	\$854,912,033	\$944,938,967	\$1,046,252,790	\$1,070,126,897
OREM	\$695,364,097	\$841,642,174	\$934,362,059	\$1,040,869,075	\$1,176,029,520
PARK CITY	\$206,950,565	\$230,994,535	\$259,852,529	\$289,806,859	\$308,759,243
PAYSON	\$37,615,406	\$39,662,301	\$41,341,140	\$46,074,831	\$49,658,434
PLEASANT GROVE	\$40,281,176	\$41,546,438	\$43,875,866	\$49,063,121	\$53,950,821
PRICE	\$135,377,399	\$143,852,168	\$166,160,698	\$178,552,057	\$191,659,030
PROVO	\$610,691,225	\$690,614,168	\$755,442,840	\$771,946,103	\$801,316,510
RICHFIELD	\$79,361,410	\$92,489,731	\$103,852,411	\$110,996,589	\$117,281,598
RIVERDALE	\$177,091,362	\$209,901,338	\$249,412,729	\$278,375,277	\$306,304,146
ROOSEVELT	\$48,771,260	\$49,517,532	\$49,887,545	\$49,870,695	\$57,295,719
ROY	\$105,009,827	\$112,139,079	\$121,599,983	\$127,214,033	\$142,730,271
SALT LAKE CITY	2,733,045,131	\$3,028,201,923	\$3,292,341,611	\$3,532,456,396	\$3,857,835,209
SANDY	\$446,340,152	\$512,881,275	\$611,514,506	\$739,965,097	\$909,055,452
SOUTH JORDAN	.	.	.	\$53,600,440	\$68,676,608
SOUTH OGDEN	\$67,708,861	\$74,723,676	\$83,686,466	\$91,310,933	\$112,300,436
SOUTH SALT	\$622,982,926	\$754,957,441	\$852,741,947	\$892,919,714	\$983,574,767
SPANISH FORK	\$99,075,546	\$111,010,115	\$134,335,357	\$154,109,359	\$172,919,581
SPRINGDALE	.	.	.	\$15,556,301	\$17,133,307
SPRINGVILLE	\$63,768,958	\$72,836,962	\$82,120,574	\$87,157,809	\$88,768,646
ST GEORGE	\$431,034,256	\$534,361,789	\$638,855,610	\$704,263,405	\$715,350,364
TOOELE	\$93,298,514	\$99,846,723	\$112,960,247	\$121,171,152	\$135,976,006
TREMONTON	\$49,440,612	\$52,167,166	\$54,505,455	\$57,059,951	\$62,173,644
VERNAL	\$148,483,168	\$142,970,522	\$157,090,709	\$163,082,093	\$170,065,518
WEST BOUNTIFUL	.	.	.	\$71,367,850	\$76,820,843
WEST JORDAN	\$258,154,319	\$319,240,741	\$341,127,464	\$371,486,428	\$403,554,052
WEST VALLEY	\$779,968,701	\$895,580,600	\$993,890,892	\$1,053,465,087	\$1,114,752,661
WOODS CROSS	\$93,985,565	\$110,536,640	\$128,874,825	\$134,137,725	\$141,301,794
TOTALS:	\$11,784,457,147	\$13,307,442,032	\$14,785,884,125	\$16,382,593,089	\$17,896,023,567

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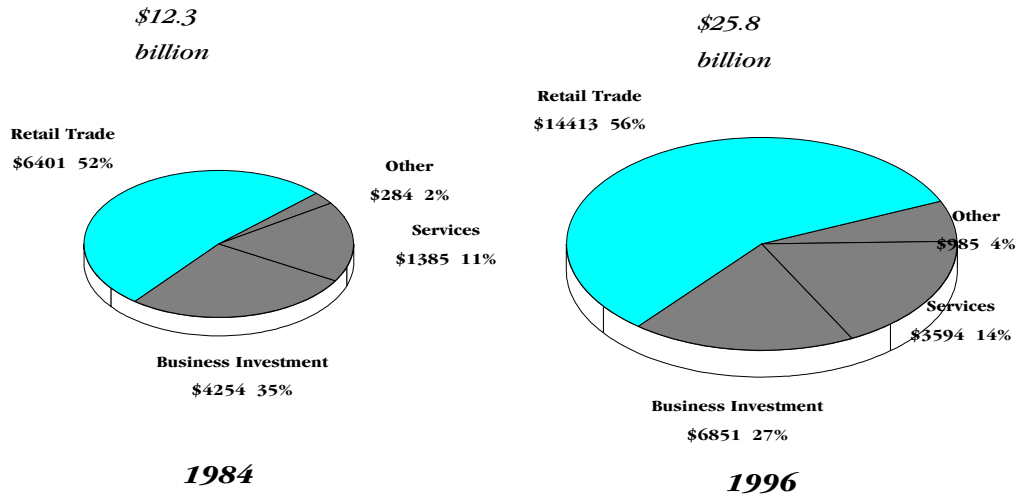
State Sales & Use Tax FY96-97

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 \$)

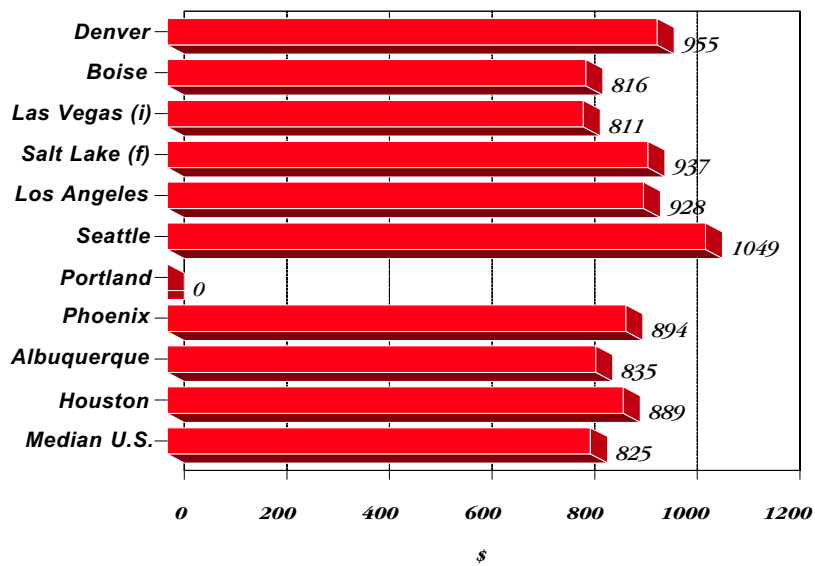


**State Sales
& Use Tax
FY96-97**

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f y 9 6 / 9 7 a n n u a l r e p o r t

**State & Local Sales Taxes in 1995
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 1996

**Individual
Income Tax
FY96-97**

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 1996-97 year:

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

<i>If state taxable income is:</i>	<i>The tax is:</i>
Not over \$750	2.55 percent of state taxable income
Over \$750, but less than \$1,500	\$19, plus 3.5 percent of excess over \$750
Over \$1,500, but not over \$2,250	\$45, plus 4.4 percent of excess over \$1,500
Over \$2,250, but not over \$3,000	\$78 plus 5.35 percent of excess over \$2,250
Over \$3,000, but not over \$3,750	\$119 plus 6 percent of excess over \$3,000
Over \$3,750	\$164 plus 7.0 percent of excess over \$3,750

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

<i>If state taxable income is:</i>	<i>The tax is:</i>
Not over \$1,500	2.55 percent of state taxable income
Over \$1,500 but less than \$3,000	\$38, plus 3.5 percent of excess over \$1,500
Over \$3,000, but not over \$4,500	\$91, plus 4.4 percent of excess over \$3,000
Over \$4,500 but not over \$6,000	\$157 plus 5.35 percent of excess over \$4,500
Over \$6,000 but not over \$7,500	\$237 plus 6 percent of excess over \$6,000
Over \$7,500	\$327 plus 7.0 percent of excess over \$7,500

**Individual
Income Tax
FY96-97**

Fiscal Year Revenue

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 ^a
1985	435,509,993 ^b
1986	454,289,504 ^c
1987	533,287,567 ^d
1988	569,853,201 ^e
1989	615,603,770 ^f
1990	647,593,113 ^g
1991	717,599,792 ^h
1992	784,430,264 ⁱ
1993	842,275,277 ^{j,r}
1994	925,301,613 ^k
1996	1,139,080,026 ^l
1997	1,237,331,651 ^m

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

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

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

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

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

^f 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)

^g 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)

^h 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)

ⁱ 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)

^j 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)

^k 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)

^l 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)

^m 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)

ⁿ Includes \$3,809,680 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 1997 Tax Year**

Personal Exemptions: Utah permits 75 percent of the personal exemption allowed on the federal return. The personal exemption in Utah for 1997 is \$1,988 (75 percent of the \$2,650 federal personal exemption)

Standard Deduction: Utah allows the current federal standard deduction, which is \$6,900 for a joint return or qualifying widower with dependent child; \$3,450 for married filing separate, \$6,050 for head of household and \$4,150 for single filers.

**1997 Income Tax
Rate Changes**

In the 1997 tax year, the income brackets remained the same, but the rates were reduced. The rate in the first bracket dropped from 2.55 to 2.3 percent; the second bracket rate declined from 3.5 to 3.3 percent; the third bracket rate decreased from 4.4 to 4.2 percent; and the rate for the fourth bracket dropped from 5.35 to 5.2 percent. The top two brackets remained 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

Local Sales & Use Tax FY96-97

Tax Rate

[GOTO DISTRIBUTION TABLES](#)

Fiscal Year Revenue*

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.

Distribution 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.

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
1997	258,148,104

^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.

Local Sales
& Use Tax
FY96-97

**Distribution of
Local Sales and Use Taxes
Fiscal Years 1994-95, 1995-96 and 1996-97**

**Net Distribution
After Administrative Costs**

Beaver County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Beaver County	99,103.00	108,255.58	9.24%	94,216.78	-12.97%
Beaver City	231,483.84	241,113.64	4.16%	275,303.50	14.18%
Milford	86,999.64	102,841.41	18.21%	120,151.42	16.83%
Minersville	41,583.10	44,804.97	7.75%	48,117.96	7.39%
Total County and Cities	459,169.58	497,015.60	8.24%	537,789.66	8.20%
Total Cities and Towns	360,066.58	388,760.02	7.97%	443,572.88	14.10%

Box Elder County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Box Elder County	643,385.46	567,660.83	-11.77%	705,227.29	24.23%
Bear River	40,899.62	46,494.46	13.68%	47,782.44	2.77%
Brigham	1,585,151.49	1,706,565.56	7.66%	1,907,837.17	11.79%
Corinne	44,814.92	48,565.19	8.37%	51,790.62	6.64%
Deweyville	20,617.98	21,820.67	5.83%	22,530.54	3.25%
Elwood	35,221.87	40,302.18	14.42%	45,246.00	12.27%
Fielding	25,466.80	28,547.15	12.10%	30,114.16	5.49%
Garland	102,254.65	114,518.02	11.99%	121,566.31	6.15%
Honeyville	71,694.78	80,976.64	12.95%	76,044.69	-6.09%
Howell	13,103.47	14,374.13	9.70%	14,603.71	1.60%
Mantua	40,459.27	44,346.54	9.61%	45,846.68	3.38%
Perry	126,737.64	123,692.78	-2.40%	141,152.90	14.12%
Plymouth	19,014.73	20,564.43	8.15%	24,713.43	20.18%
Portage	11,784.00	12,586.77	6.81%	12,795.63	1.66%
Snowville	30,389.23	29,565.91	-2.71%	26,970.28	-8.78%
Tremonton	566,462.26	605,715.23	6.93%	641,271.36	5.87%
Willard	102,048.80	116,266.99	13.93%	121,522.88	4.52%
Total County and Cities	3,479,506.97	3,622,563.48	4.11%	4,037,016.09	11.44%
Total Cities and Towns	2,836,121.51	3,054,902.65	7.71%	3,331,788.80	9.06%

Cache County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Cache County	311,067.09	279,676.39	-10.09%	228,108.44	-18.44%
Amalga	43,881.28	35,843.09	-18.32%	38,701.76	7.98%
Clarkston	36,006.16	38,732.66	7.57%	40,217.09	3.83%
Cornish	13,497.83	15,632.93	15.82%	17,713.11	13.31%
Hyde Park	166,637.99	193,346.21	16.03%	210,127.08	8.68%
Hyrum	350,120.89	389,945.89	11.37%	407,032.69	4.38%
Lewiston	109,642.99	124,146.71	13.23%	123,311.60	-0.67%
Logan	4,214,718.51	4,541,766.87	7.76%	4,769,777.35	5.02%
Mendon	44,820.26	49,550.33	10.55%	52,401.34	5.75%
Millville	75,747.77	84,895.96	12.08%	88,634.82	4.40%

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(Cache County continued from previous page)

Newton	39,048.52	41,067.90	5.17%	41,571.03	1.23%
North Logan	597,882.40	765,813.94	28.09%	834,412.91	8.96%
Paradise	34,059.60	38,250.80	12.31%	38,691.68	1.15%
Providence	212,719.22	230,888.21	8.54%	250,699.07	8.58%
Richmond	118,556.32	132,509.22	11.77%	143,149.02	8.03%
River Heights	71,116.75	77,986.66	9.66%	80,974.77	3.83%
Smithfield	502,062.62	577,961.35	15.12%	624,661.61	8.08%
Wellsville	136,052.95	152,014.28	11.73%	161,253.70	6.08%
Trenton	29,284.07	32,495.04	10.96%	34,540.36	6.29%
Nibley	78,505.03	101,579.10	29.39%	106,510.12	4.85%
Total County and Cities	7,185,428.25	7,904,103.54	10.00%	8,292,489.55	4.91%
Total Cities and Towns	6,874,361.16	7,624,427.15	10.91%	8,064,381.11	5.77%

Carbon County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Carbon County	525,970.14	438,240.39	-16.68%	486,384.33	10.99%
Helper	223,636.82	218,362.45	-2.36%	260,013.35	19.07%
Price	1,522,120.98	1,555,834.36	2.21%	1,700,559.17	9.30%
Scofield	8,571.46	5,967.51	-30.38%	6,284.19	5.31%
Sunnyside	30,305.85	28,871.51	-4.73%	31,765.51	10.02%
Wellington	110,759.67	126,000.71	13.76%	134,938.25	7.09%
E Carbon	81,311.00	89,830.85	10.48%	96,768.65	7.72%
Total County and Cities	2,502,675.92	2,463,107.78	-1.58%	2,716,713.45	10.30%
Total Cities and Towns	1,976,705.78	2,024,867.39	2.44%	2,230,329.12	10.15%

Daggett County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Daggett County	62,310.76	59,880.86	-3.90%	68,239.93	13.96%
Manila	23,829.94	23,799.18	-0.13%	25,858.45	8.65%
Total County and Cities	86,140.70	83,680.04	-2.86%	94,098.38	12.45%
Total Cities and Towns	23,829.94	23,799.18	-0.13%	25,858.45	8.65%

Davis County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Davis County	512,598.75	615,739.42	20.12%	599,745.44	-2.60%
Bountiful	3,840,663.86	4,043,117.14	5.27%	4,162,597.38	2.96%
Centerville	1,196,670.37	1,437,925.10	20.16%	1,638,729.47	13.96%
Clearfield	1,707,561.76	1,992,964.81	16.71%	2,033,843.54	2.05%
Fruit Heights	248,234.16	285,465.95	15.00%	317,643.39	11.27%
Farmington	874,415.27	968,705.07	10.78%	1,009,111.36	4.17%
Kaysville	1,099,152.31	1,253,147.53	14.01%	1,419,948.16	13.31%
Layton	5,506,321.18	6,280,977.59	14.07%	6,822,928.74	8.63%
North Salt Lake	940,637.28	1,093,122.50	16.21%	1,133,036.37	3.65%
South Weber	247,322.63	288,241.81	16.54%	308,077.68	6.88%
Sunset	480,486.69	506,594.07	5.43%	518,842.19	2.42%
Syracuse	596,461.31	632,942.95	6.12%	548,284.87	-13.38%
West Point	238,838.45	274,819.18	15.06%	307,132.30	11.76%
Woods Cross	1,103,805.17	1,132,535.10	2.60%	1,139,976.21	0.66%
Clinton	448,212.97	505,791.38	12.85%	547,570.87	8.26%
West Bountiful	622,024.57	694,043.60	11.58%	728,974.39	5.03%
Total County and Cities	19,663,406.73	22,006,133.20	11.91%	23,236,442.36	5.59%
Total Cities and Towns	19,150,807.98	21,390,393.78	11.69%	22,636,696.92	5.83%

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Duchesne County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Duchesne County	491,350.42	502,157.15	2.20%	547,225.64	8.97%
Altamont	22,664.20	22,843.28	0.79%	24,901.24	9.01%
Duchesne	117,304.31	130,525.82	11.27%	147,395.48	12.92%
Myton	29,926.39	33,320.34	11.34%	36,179.32	8.58%
Roosevelt	539,858.82	559,921.66	3.72%	653,674.90	16.74%
Tabiona	7,522.79	8,808.60	17.09%	9,352.32	6.17%
Total County and Cities	1,208,626.93	1,257,576.85	4.05%	1,418,728.90	12.81%
Total Cities and Towns	717,276.51	755,419.70	5.32%	871,503.26	15.37%

Emery County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Emery County	144,925.58	121,329.97	-16.28%	128,776.63	6.14%
Castle Dale	157,792.44	160,772.76	1.89%	168,413.07	4.75%
Clawson	9,149.83	9,471.48	3.52%	9,974.14	5.31%
Cleveland	38,636.07	41,111.06	6.41%	46,281.91	12.58%
Elmo	17,942.57	18,252.99	1.73%	19,656.65	7.69%
Emery City	19,084.55	18,451.92	-3.31%	17,956.71	-2.68%
Ferron	114,171.61	118,446.76	3.74%	123,242.19	4.05%
Green River	103,115.39	108,401.44	5.13%	107,282.55	-1.03%
Huntington	192,736.36	201,193.95	4.39%	237,339.19	17.97%
Orangeville	113,273.34	119,765.63	5.73%	131,882.75	10.12%
Total County and Cities	910,827.74	917,197.96	0.70%	990,805.79	8.03%
Total Cities and Towns	765,902.16	795,867.99	3.91%	862,029.16	8.31%

Garfield County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Garfield County	199,029.21	240,425.72	20.80%	249,043.79	3.58%
Antimony	5,952.94	9,047.86	51.99%	13,815.38	52.69%
Boulder	12,125.90	12,011.52	-0.94%	15,593.94	29.82%
Cannonville	11,436.99	11,601.40	1.44%	11,909.95	2.66%
Escalante	57,641.30	61,395.71	6.51%	69,833.83	13.74%
Hatch	8,909.64	9,239.04	3.70%	13,745.78	48.78%
Henrieville	8,882.14	8,738.20	-1.62%	8,264.61	-5.42%
Panguitch	150,284.33	168,994.53	12.45%	179,922.00	6.47%
Tropic	37,122.73	39,850.89	7.35%	44,474.45	11.60%
Total County and Cities	491,385.18	561,304.87	14.23%	606,603.73	8.07%
Total Cities and Towns	292,355.97	320,879.15	9.76%	357,559.94	11.43%

Grand County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Grand County	225,344.42	256,731.30	13.93%	297,587.48	15.91%
Castle Valley	0.00	10,719.72	N.A.	14,104.57	31.58%
Moab	734,538.36	819,302.96	11.54%	837,020.99	2.16%
E Green River	43,915.95	36,985.44	-15.78%	41,756.38	12.90%
Total County and Cities	1,003,798.73	1,123,739.42	11.95%	1,190,469.42	5.94%
Total Cities and Towns	778,454.31	867,008.12	11.38%	892,881.94	2.98%

Iron County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Iron County	238,796.84	281,928.00	18.06%	291,905.61	3.54%
Cedar City	2,046,630.41	2,278,432.58	11.33%	2,482,386.38	8.95%
Enoch	116,023.73	129,401.82	11.53%	144,019.34	11.30%
Kanarraville	14,407.59	17,759.80	23.27%	20,339.25	14.52%
Paragonah	19,693.73	21,428.71	8.81%	27,388.94	27.81%
Parowan	154,451.21	176,920.53	14.55%	185,747.49	4.99%
Brian Head	111,930.48	93,244.68	-16.69%	105,985.18	13.66%
Total County and Cities	2,701,933.99	2,999,116.12	11.00%	3,257,772.19	8.62%
Total Cities and Towns	2,463,137.15	2,717,188.12	10.31%	2,965,866.58	9.15%

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Juab County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Juab County	69,902.49	62,821.32	-10.13%	77,072.63	22.69%
Eureka	35,960.82	39,665.12	10.30%	43,469.54	9.59%
Levan	23,502.81	29,445.02	25.28%	32,222.64	9.43%
Mona	34,468.62	40,484.76	17.45%	44,609.62	10.19%
Nephi	390,030.83	433,363.84	11.11%	464,383.12	7.16%
Total County and Cities	553,865.57	605,780.06	9.37%	661,757.55	9.24%
Total Cities and Towns	483,963.08	542,958.74	12.19%	584,684.92	7.68%

Kane County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Kane County	232,982.26	290,663.36	24.76%	317,337.74	9.18%
Alton	5,041.34	6,037.18	19.75%	7,381.18	22.26%
Glendale	17,811.20	21,685.51	21.75%	24,472.23	12.85%
Kanab	364,446.71	406,651.31	11.58%	426,057.63	4.77%
Orderville	50,802.85	53,835.16	5.97%	51,580.64	-4.19%
Big Water	21,323.11	24,597.45	15.36%	24,463.91	-0.54%
Total County and Cities	692,407.47	803,469.97	16.04%	851,293.33	5.95%
Total Cities and Towns	459,425.21	512,806.61	11.62%	533,955.59	4.12%

Millard County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Millard County	299,556.74	279,733.86	-6.62%	289,486.90	3.49%
Delta	378,357.31	422,075.93	11.55%	442,986.08	4.95%
Fillmore	218,015.58	229,422.24	5.23%	243,744.30	6.24%
Hinckley	37,574.19	41,560.12	10.61%	44,149.85	6.23%
Holden	23,801.72	25,880.85	8.74%	26,733.34	3.29%
Kanosh	23,850.16	26,641.77	11.70%	27,238.84	2.24%
Leamington	14,319.56	15,257.30	6.55%	15,896.39	4.19%
Lynndyl	6,846.69	7,221.02	5.47%	7,208.56	-0.17%
Meadow	17,724.12	19,079.99	7.65%	19,347.68	1.40%
Oak City	31,501.15	37,209.73	18.12%	38,916.58	4.59%
Scipio	23,238.32	25,364.08	9.15%	28,108.28	10.82%
Total County and Cities	1,074,785.54	1,129,446.89	5.09%	1,183,816.80	4.81%
Total Cities and Towns	775,228.80	849,713.03	9.61%	894,329.90	5.25%

Morgan County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Morgan County	229,289.04	282,540.58	23.22%	313,635.24	11.01%
Morgan	227,454.42	249,258.60	9.59%	255,329.84	2.44%
Total County and Cities	456,743.46	531,799.18	16.43%	568,965.08	6.99%
Total Cities and Towns	227,454.42	249,258.60	9.59%	255,329.84	2.44%

Piute County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Piute County	20,309.78	28,974.01	42.66%	22,237.43	-23.25%
Circleville	29,541.60	33,124.93	12.13%	37,612.23	13.55%
Junction	10,194.46	10,310.37	1.14%	11,195.16	8.58%
Kingston	7,262.54	8,477.93	16.74%	9,463.65	11.63%
Marysville	22,766.98	27,189.20	19.42%	29,152.75	7.22%
Total County and Cities	90,075.36	108,076.44	19.98%	109,661.22	1.47%
Total Cities and Towns	69,765.58	79,102.43	13.38%	87,423.79	10.52%

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Rich County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Rich County	38,985.35	43,940.19	12.71%	45,925.52	4.52%
Garden City	39,341.95	45,047.91	14.50%	51,227.57	13.72%
Laketown	20,407.97	22,159.00	8.58%	23,147.33	4.46%
Randolph	35,266.24	35,408.16	0.40%	37,021.33	4.56%
Woodruff	10,050.85	10,884.76	8.30%	12,133.54	11.47%
Total County and Cities	144,052.36	157,440.02	9.29%	169,455.29	7.63%
Total Cities and Towns	105,067.01	113,499.83	8.03%	123,529.77	8.84%

Salt Lake County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Salt Lake County	27,018,183.51	30,203,007.53	11.79%	27,079,436.84	-10.34%
Alta	231,680.41	227,142.97	-1.96%	223,712.10	-1.51%
Bluffdale	177,855.86	199,777.96	12.33%	226,768.76	13.51%
Draper	1,107,819.57	1,254,470.21	13.24%	1,527,018.86	21.73%
Midvale	2,527,014.21	2,620,127.94	3.68%	2,694,242.55	2.83%
Murray	9,220,739.12	9,966,873.74	8.09%	10,245,560.62	2.80%
Riverton	942,174.29	1,074,097.11	14.00%	1,195,953.24	11.34%
Salt Lake City	28,788,623.67	31,111,328.53	8.07%	33,096,910.99	6.38%
Sandy	8,190,169.36	9,747,532.49	19.02%	11,034,571.09	13.20%
South Jordan	1,004,368.93	1,243,698.12	23.83%	1,441,361.20	15.89%
South Salt Lake	7,102,255.70	7,392,095.31	4.08%	8,060,855.88	9.05%
Taylorsville	0.00	0.00	N.A.	4,599,764.48	
West Jordan	4,572,161.70	5,098,952.61	11.52%	5,455,577.24	6.99%
West Valley	10,971,522.47	11,991,920.55	9.30%	12,458,480.55	3.89%
Total County and Cities	101,854,568.80	112,131,025.07	10.09%	119,340,214.40	6.43%
Total Cities and Towns	74,836,385.29	81,928,017.54	9.48%	92,260,777.56	12.61%

San Juan County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
San Juan County	576,224.10	658,116.46	14.21%	655,733.08	-0.36%
Blanding	305,089.44	340,369.76	11.56%	334,576.16	-1.70%
Monticello	187,378.73	210,279.78	12.22%	217,408.10	3.39%
Total County and Cities	1,068,692.27	1,208,766.00	13.11%	1,207,717.34	-0.09%
Total Cities and Towns	492,468.17	550,649.54	11.81%	551,984.26	0.24%

Sanpete County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Sanpete County	143,370.01	156,222.30	8.96%	167,983.60	7.53%
Centerfield	60,389.96	67,531.10	11.83%	63,938.03	-5.32%
Ephraim	306,890.56	347,090.83	13.10%	359,537.96	3.59%
Fairview	79,520.91	97,029.46	22.02%	115,117.38	18.64%
Fayette	10,470.98	11,510.15	9.92%	12,115.09	5.26%
Fountain Green	39,707.44	45,725.26	15.16%	52,738.26	15.34%
Gunnison	197,201.66	216,314.96	9.69%	228,136.54	5.46%
Manti	174,220.89	192,547.45	10.52%	205,818.69	6.89%
Mayfield	26,361.22	29,265.74	11.02%	31,081.40	6.20%
Moroni	79,158.27	86,407.70	9.16%	94,099.13	8.90%
Mount Pleasant	205,731.87	228,548.32	11.09%	248,552.69	8.75%
Spring City	41,962.34	49,069.27	16.94%	54,029.47	10.11%
Sterling	13,727.63	14,925.78	8.73%	15,798.84	5.85%
Wales	11,100.80	11,844.49	6.70%	12,134.45	2.45%
Total County and Cities	1,389,814.54	1,554,032.81	11.82%	1,661,081.53	6.89%
Total Cities and Towns	1,246,444.53	1,397,810.51	12.14%	1,493,097.93	6.82%

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Sevier County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Sevier County	156,417.64	168,624.09	7.80%	176,687.83	4.78%
Annabella	28,158.56	31,547.80	12.04%	34,472.86	9.27%
Aurora	61,054.25	68,404.06	12.04%	73,796.59	7.88%
Elsinore	37,843.21	42,936.83	13.46%	46,997.33	9.46%
Glenwood	25,167.82	27,353.86	8.69%	28,488.19	4.15%
Joseph	12,720.56	14,382.26	13.06%	15,815.73	9.97%
Koosharem	17,306.88	18,646.26	7.74%	20,963.89	12.43%
Monroe	95,461.97	107,950.25	13.08%	114,188.72	5.78%
Redmond	52,320.81	53,741.18	2.71%	54,296.65	1.03%
Richfield	940,101.76	1,012,870.85	7.74%	1,055,020.09	4.16%
Salina	241,385.49	246,939.84	2.30%	255,571.69	3.50%
Sigurd	32,199.18	33,838.86	5.09%	36,435.42	7.67%
Total County and Cities	1,700,138.13	1,827,236.14	7.48%	1,912,734.99	4.68%
Total Cities and Towns	1,543,720.49	1,658,612.05	7.44%	1,736,047.16	4.67%

Summit County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Summit County	1,188,988.82	1,383,792.71	16.38%	1,553,810.20	12.29%
Coalville	113,507.43	119,957.59	5.68%	160,186.60	33.54%
Francis	25,862.45	29,782.25	15.16%	34,276.82	15.09%
Henefer	35,450.87	38,242.35	7.87%	37,938.37	-0.79%
Kamas	117,125.12	134,930.04	15.20%	159,201.33	17.99%
Oakley	44,234.43	49,421.79	11.73%	55,564.77	12.43%
Park City	2,554,829.04	2,536,209.22	-0.73%	2,703,699.09	6.60%
Total County and Cities	4,079,998.16	4,292,335.95	5.20%	4,704,677.18	9.61%
Total Cities and Towns	2,891,009.34	2,908,543.24	0.61%	3,150,866.98	8.33%

Tooele County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Tooele County	559,276.06	622,236.62	11.26%	672,332.21	8.05%
Grantsville	313,208.43	343,737.61	9.75%	367,893.56	7.03%
Ophir	1,690.95	1,637.41	-3.17%	1,651.41	0.86%
Stockton	23,969.15	27,573.78	15.04%	28,993.20	5.15%
Tooele	1,486,870.87	1,608,970.54	8.21%	1,763,069.39	9.58%
Vernon	11,235.26	12,309.81	9.56%	12,588.60	2.26%
Wendover	121,310.01	129,957.36	7.13%	125,610.55	-3.34%
Rush Valley	18,920.82	21,324.56	12.70%	22,266.93	4.42%
Total County and Cities	2,536,481.55	2,767,747.69	9.12%	2,994,405.85	8.19%
Total Cities and Towns	1,977,205.49	2,145,511.07	8.51%	2,322,073.64	8.23%

Uintah County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Uintah County	859,224.09	931,885.32	8.46%	1,016,251.20	9.05%
Naples	253,227.69	266,903.78	5.40%	287,752.63	7.81%
Vernal	1,331,614.34	1,404,118.74	5.44%	1,476,003.68	5.12%
Ballard	63,805.41	66,136.66	3.65%	72,442.68	9.53%
Total County and Cities	2,507,871.53	2,669,044.50	6.43%	2,852,450.19	6.87%
Total Cities and Towns	1,648,647.44	1,737,159.18	5.37%	1,836,198.99	5.70%

Local Sales & Use Tax FY96-97

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Utah County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Utah County	846,194.84	883,545.60	4.41%	930,357.06	5.30%
Alpine	230,141.31	270,681.64	17.62%	304,078.34	12.34%
American Fork	1,843,933.89	2,154,102.56	16.82%	2,339,774.03	8.62%
Cedar Fort	0.00	13,575.98	N.A.	17,613.92	29.74%
Genola	45,772.93	55,747.16	21.79%	64,528.61	15.75%
Goshen	35,088.74	37,554.86	7.03%	38,682.78	3.00%
Lehi	763,288.63	984,446.44	28.97%	1,175,253.52	19.38%
Lindon	411,874.36	472,964.72	14.83%	524,133.13	10.82%
Mapleton	251,425.52	283,814.28	12.88%	305,200.17	7.54%
Orem	9,333,787.89	10,548,094.12	13.01%	11,484,566.68	8.88%
Payson	781,547.52	888,798.78	13.72%	961,680.37	8.20%
Pleasant Grove	1,025,820.60	1,160,624.12	13.14%	1,285,075.41	10.72%
Provo	9,344,902.38	9,876,173.31	5.69%	10,533,509.75	6.66%
Salem	159,582.67	197,405.79	23.70%	230,205.96	16.62%
Santaquin	167,544.36	183,391.64	9.46%	197,120.30	7.49%
Highland	363,100.75	431,014.72	18.70%	452,149.45	4.90%
Spanish Fork	1,457,623.21	1,691,370.34	16.04%	1,832,756.47	8.36%
Springville	1,285,481.64	1,414,846.88	10.06%	1,486,652.63	5.08%
Vineyard	98,111.77	121,699.46	24.04%	229,937.51	88.94%
Cedar Hills	46,535.81	69,569.57	49.50%	91,943.08	32.16%
Elk Ridge	48,758.25	57,346.32	17.61%	65,658.10	14.49%
Woodland Hills	24,853.09	32,567.38	31.04%	45,914.27	40.98%
Total County and Cities	28,565,370.16	31,829,335.67	11.43%	34,596,791.54	8.69%
Total Cities and Towns	27,719,175.32	30,945,790.07	11.64%	33,666,434.48	8.79%

Wasatch County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Wasatch County	222,101.45	230,260.86	3.67%	253,957.63	10.29%
Charleston	23,490.30	46,672.49	98.69%	53,530.91	14.69%
Heber	588,092.70	682,506.11	16.05%	738,203.08	8.16%
Midway	156,123.02	179,981.54	15.28%	200,293.72	11.29%
Wallburg	16,414.77	18,497.60	12.69%	19,116.71	3.35%
Total County and Cities	1,006,222.24	1,157,918.60	15.08%	1,265,102.05	9.26%
Total Cities and Towns	784,120.79	927,657.74	18.31%	1,011,144.42	9.00%

Washington County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Washington County	236,221.83	306,912.63	29.93%	377,564.40	23.02%
Enterprise	71,953.01	79,999.07	11.18%	85,616.99	7.02%
Hurricane	732,475.23	677,005.88	-7.57%	730,132.33	7.85%
Ivins	113,941.81	141,039.40	23.78%	174,394.75	23.65%
La Verkin	132,814.99	158,095.85	19.03%	182,076.49	15.17%
Leeds	20,810.89	24,197.82	16.27%	27,038.09	11.74%
Rockville	10,967.46	12,748.42	16.24%	14,547.16	14.11%
St George	5,440,438.79	6,287,816.82	15.58%	6,476,281.68	3.00%
Santa Clara	168,603.62	194,513.24	15.37%	216,474.08	11.29%
Springdale	108,111.72	133,976.37	23.92%	148,721.72	11.01%
Toquerville	30,104.19	38,265.20	27.11%	42,912.56	12.15%
Virgin	14,515.60	17,839.53	22.90%	20,749.57	16.31%
Washington	373,551.66	431,251.55	15.45%	489,105.16	13.42%
Hildale	104,148.35	126,223.44	21.20%	148,591.17	17.72%
Total County and Cities	7,558,659.15	8,629,885.22	14.17%	9,134,206.15	5.84%
Total Cities and Towns	7,322,437.32	8,322,972.59	13.66%	8,756,641.75	5.21%

Local Sales & Use Tax FY96-97

Wayne County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Wayne County	130,066.39	100,965.65	-22.37%	108,314.00	7.28%
Bicknell	42,703.74	34,367.54	-19.52%	35,647.52	3.72%
Loa	61,966.46	53,824.90	-13.14%	53,865.24	0.07%
Lyman	11,513.87	12,183.34	5.81%	13,016.53	6.84%
Torrey	15,940.65	18,838.69	18.18%	21,607.61	14.70%
Total County and Cities	262,191.11	220,180.12	-16.02%	232,450.90	5.57%
Total Cities and Towns	132,124.72	119,214.47	-9.77%	124,136.90	4.13%

Weber County

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Weber County	1,256,913.44	1,352,553.20	7.61%	1,593,206.15	17.79%
Farr West	235,649.91	248,832.33	5.59%	282,335.48	13.46%
Harrisville	200,428.30	245,394.67	22.44%	272,601.46	11.09%
Huntsville	38,963.46	39,373.37	1.05%	43,259.67	9.87%
North Ogden	799,326.03	872,964.97	9.21%	945,228.51	8.28%
Ogden	9,242,328.30	10,220,430.53	10.58%	10,317,197.96	0.95%
Plain City	155,775.40	172,359.08	10.65%	184,971.61	7.32%
Pleasant View	245,218.49	281,144.83	14.65%	314,637.67	11.91%
Riverdale	2,063,675.49	2,254,543.59	9.25%	2,638,795.22	17.04%
Roy	2,105,526.90	2,313,276.17	9.87%	2,515,622.14	8.75%
South Ogden	1,195,451.41	1,326,345.04	10.95%	1,485,258.42	11.98%
Uintah	65,085.17	71,179.61	9.36%	81,660.87	14.73%
Washington Terr	467,180.78	535,812.22	14.69%	572,367.39	6.82%
West Haven	410,786.94	483,164.84	17.62%	525,653.98	8.79%
Total County and Cities	18,482,310.02	20,417,374.45	10.47%	21,772,796.53	6.64%
Total Cities and Towns	17,225,396.58	19,064,821.25	10.68%	20,179,590.38	5.85%

Grand Total*

County and Cities	213,717,148.14	235,476,433.64	10.18%	251,598,507.44	6.85%
Cities and Towns	176,179,058.63	194,017,611.74	10.13%	212,250,716.42	9.40%

*The Fiscal Year Revenue amounts listed on page 36 are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Local Sales Tax amounts are based on the actual cash payouts made during the fiscal period.

**Motor Fuel
Tax
FY96-97**

Fiscal Year Revenue

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
1997	168,414,072

^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 was 19 cents per gallon effective April 1, 1987 and increased to 19.5 cents per gallon effective May 5, 1997, and then to 24.5 cents per gallon effective July 1, 1997. 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.

Corporate Franchise Tax FY96-97

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 multistate 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
1997	182,917,170 ⁿ

^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

ⁿ This total includes \$5,502,663 from the Mineral Production Tax withholding

^r revised

Disposition of Revenue

Uniform School Fund

Public
Transit Tax
FY96-97

*Fiscal Year Revenue**

Tax Rate

GO TO DISTRIBUTION TABLES

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
1997	54,994,824

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 locality as applicable or if requested by the locality, the funds are sent directly to the transit authority.

^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.

Public Transit Tax FY96-97

Distribution of Public Transit Tax Fiscal Years 1994-1995, 1995-96 and 1996-97

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Net Distribution After Administrative Costs

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Brigham	0.00	0.00	N.A.	123,449.20	N.A.
Perry	0.00	0.00	N.A.	7,397.88	N.A.
Willard	0.00	0.00	N.A.	6,552.73	N.A.
Logan	1,099,830.78	1,169,046.97	6.29%	1,206,255.95	3.18%
Davis County	4,280,361.16	4,849,897.80	13.31%	5,111,572.18	5.40%
Salt Lake County	27,937,288.11	30,909,376.36	10.64%	32,739,904.94	5.92%
Park City	763,791.40	855,387.77	11.99%	901,887.47	5.44%
Tooele County	61,585.16	65,314.44	6.06%	67,048.03	2.65%
Tooele	321,614.97	350,215.04	8.89%	393,125.85	12.25%
Utah County	8,128.52	19,459.13	0.00%	25,487.84	30.98%
Alpine	17,414.48	21,026.32	20.74%	23,412.38	11.35%
American Fork	445,995.58	538,194.97	20.67%	577,593.27	7.32%
Lehi	135,846.39	217,869.63	60.38%	255,311.25	17.19%
Lindon	91,024.56	103,197.20	13.37%	112,400.66	8.92%
Mapleton	7,503.52	28,779.98	283.55%	30,777.92	6.94%
Orem	2,597,083.94	2,996,929.43	15.40%	3,301,175.36	10.15%
Payson	37,130.04	145,212.11	291.09%	155,255.30	6.92%
Pleasant Grove	141,862.01	162,946.86	14.86%	178,220.72	9.37%
Provo	2,068,887.56	2,196,507.09	6.17%	2,215,486.44	0.86%
Salem	4,674.20	20,733.92	343.58%	24,003.65	15.77%
Highland	31,352.63	48,864.75	55.86%	52,845.53	8.15%
Spanish Fork	106,138.04	446,268.50	320.46%	476,902.70	6.86%
Springville	244,850.91	262,991.00	7.41%	255,639.46	-2.80%
Cedar Hills	2,240.97	3,179.22	41.87%	22,014.78	592.46%
Weber County	4,533,096.26	5,048,167.58	11.36%	5,346,055.78	5.90%
Totals	44,937,701.19	50,459,566.07	12.29%	53,609,777.27	6.24%

*The Fiscal Year Revenue amounts listed on page 47 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.

Fiscal Year Revenue

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	14,448,900
1985	17,790,559
1986	19,368,750
1987	20,626,224
1988	27,555,142
1989	29,305,153
1990	29,091,843
1991	36,786,420 ^r
1992	33,405,386
1993	35,564,109 ^r
1994	36,209,923
1995	40,662,095
1996	43,735,271
1997	46,217,727

^r Revised

Tax Rate

The Special Fuel Tax was 19 cents per gallon effective April 1, 1987 and increased to 19.5 cents per gallon effective May 5, 1997, and then to 24.5 cents per gallon effective July 1, 1997. Special Fuel Tax is applied to sales of 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 \$47 for vehicles under 26,000 pounds registered gross vehicle weight and \$91 for vehicles 26,000 pounds or more registered gross vehicle weight.

Effective 7-1-97, the point of collection for the tax was changed from the retail supplier to distributors, refiners and importers. Prior to that date, dealers were required to collect the tax on fuel placed in vehicle supply tanks.

Note: 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.

Insurance Premium Tax FY 96-97

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 **

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
1997	43,110,515

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.

**Cigarette &
Tobacco Tax
FY96-97**

Fiscal Year Revenue

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 ^r
1992	26,100,313
1993	25,766,586
1994	27,651,694
1995	28,493,692
1996	28,693,697
1997	31,722,599

^r Revised

Tax Rate

Effective April 27, 1987, 23 cents per package of 20 cigarettes (1.15 cents per cigarette); effective July 1, 1991, 26.5 cents per package of 20 cigarettes (1.325 cents per cigarette); effective July 1, 1997, 51.5 cents per package of 20 cigarettes, and 64.375 cents per package of 25 cigarettes (2.575 cents per cigarette); \$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. A cigarette license is required for each selling location. Minimum bonds of \$500 for each cigarette stamper and /or tobacco distributor. Taxes imposed on cigarettes and tobacco products are imposed on the first sale, use, storage, or consumption of the cigarette or tobacco product in Utah. 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.

Quarterly returns are required of dealers who are liable for payment of tax on other tobacco products.

Disposition of Revenue

General Fund

Inheritance Tax FY96-97

Tax Rate

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

The tax is applicable to all estates filing a Federal Estate Tax Return, form 706.

Note: Waivers of lien are not required to transfer property.

Fiscal Year Revenue

1977	5,564,283
1978	4,054,945
1979	1,423,243
1980	1,694,934
1981	2,045,622
1982	4,514,081
1983	1,976,717
1984	3,120,730
1985	4,786,014
1986	4,725,406
1987	2,317,607
1988	3,443,460
1989	9,766,221
1990	7,593,334
1991	4,811,255
1992	3,974,780
1993	7,626,758 ^r
1994	8,188,879
1995	24,955,923
1996	8,326,201
1997	10,281,951

^r revised

Disposition of Revenue

General Fund

**Motor Vehicle
Registration Fees
FY96-97**

Fiscal Year Revenue

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
1997	24,037,396

^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)	

Plus:

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

Motor Vehicle Registration Fees FY96-97

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 departments, 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.

**Tourism, Recreation,
Cultural and Convention Facilities
Tax*
FY96-97**

Fiscal Year Revenue

Tax Rate

[GO TO DISTRIBUTION TABLES](#)

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
1997	21,805,637 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.

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.

**Tourism, Recreation,
Cultural and Convention Facilities
Tax***
FY96-97

**Distribution of Tourist, Recreation, Cultural
& Convention Facilities Tax***
Fiscal Years 1994-1995, 1995-1996 and 1996-97

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**Net Distribution
After Administrative Costs**

Restaurant Tax

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Box Elder County	\$206,622.49	\$225,528.25	9.15%	\$229,092.86	1.58%
Cache County	393,378.95	446,310.68	13.46%	455,398.75	2.04%
Daggett County	10,493.41	24,415.56	132.68%	3,379.25	-86.16%
Davis County	1,024,125.09	1,240,691.18	21.15%	1,357,669.03	9.43%
Duchesne County	0.00	30,988.02	N.A.	46,081.99	48.71%
Garfield County	86,453.98	89,693.22	3.75%	96,223.35	7.28%
Iron County	227,089.27	233,916.98	3.01%	245,428.08	4.92%
Juab County	0.00	7,610.03	N.A.	73,826.29	870.12%
Kane County	0.00	0.00	N.A.	19,647.41	N.A.
Morgan County	13,339.30	14,654.00	9.86%	15,879.62	8.36%
Rich County	30,329.99	30,348.85	0.06%	26,442.35	-12.87%
Salt Lake County	7,390,111.24	8,096,010.30	9.55%	8,789,272.64	8.56%
Sanpete County	53,828.43	45,378.50	-15.70%	69,077.80	52.23%
Sevier County	104,198.97	109,672.91	5.25%	110,969.96	1.18%
Summit County	588,278.28	651,749.33	10.79%	692,714.20	6.29%
Tooele County	79,684.89	141,587.59	77.68%	135,227.43	-4.49%
Uintah County	127,815.26	130,192.34	1.86%	129,794.01	-0.31%
Utah County	1,619,842.13	1,798,105.00	11.00%	1,890,765.59	5.15%
Wasatch County	111,862.81	123,999.72	10.85%	134,303.85	8.31%
Washington County	550,050.49	594,986.93	8.17%	660,602.21	11.03%
Wayne County	0.00	968.74	N.A.	23,853.60	2362.33%
Weber County	<u>1,220,361.22</u>	<u>1,348,726.45</u>	10.52%	<u>1,385,512.49</u>	2.73%
TOTAL	\$13,837,866.20	\$15,385,534.58	11.18%	\$16,591,162.76	7.84%

Short-Term Leasing Tax

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Davis County	0.00	\$21,692.70	N.A.	\$45,677.13	110.56%
Duchesne County	0.00	7,691.88	N.A.	0.00	-100.00%
Salt Lake County	\$2,705,167.92	3,043,047.14	12.49%	3,449,384.80	13.35%
Uintah County	3,394.52	41,856.49	1133.06%	3,944.07	-90.58%
Wasatch County*	0.00	10.19	N.A.	0.00	-100.00%
Weber County	<u>0.00</u>	<u>6,405.63</u>	N.A.	<u>24,222.53</u>	278.14%
TOTAL	\$2,708,562.44	\$3,120,704.03	15.22%	\$3,523,228.53	12.90%

* Wasatch County has not imposed the short-term leasing tax. Amounts remitted in FY 1996 have been corrected.

Tourism Transient Room Tax

Community	1994-1995	1995-1996	% Change	1996-1997	% Change
Salt Lake County	<u>\$874,379.95</u>	<u>\$938,543.45</u>	7.34%	<u>\$1,121,197.33</u>	19.46%
TOTAL	\$874,379.95	\$938,543.45	7.34%	\$1,121,197.33	19.46%

*The Fiscal Year Revenue amounts listed on page 55 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.

**Oil & Gas
Severance Tax
FY96-97**

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
1997	17,217,291

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 enhanced 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

Transient Room Tax FY96-97

[GO TO DISTRIBUTION TABLES](#)

[GO TO TAXABLE ROOM RENTS BY COUNTY](#)

[GO TO COMPARISON OF GROSS TAXABLE
ROOM RENTS TO GROSS TAXABLE SALES](#)

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**

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	13,364,431 ¹
1997	14,948,604 ¹

^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.

**Annual Gross Taxable Room Rents by County
Calendar Years 1991-1996**

County	1991	1992	1993	1994	1995	1996	% Change 1995-1996
Beaver	\$2,407,885	\$2,548,932	\$2,544,815	\$2,421,967	\$2,740,436	2,499,089	-8.8%
Box Elder	2,335,963	645,670	1,612,391	1,688,863	2,237,144	2,382,792	6.5%
Cache	3,004,362	3,738,345	3,531,490	4,449,428	5,154,183	6,002,665	16.5%
Carbon	2,383,656	2,551,048	2,702,520	2,746,242	2,605,233	2,780,721	6.7%
Daggett	763,323	786,007	897,991	1,022,561	1,241,024	1,373,982	10.7%
Davis	4,124,787	4,785,070	5,640,443	7,342,701	8,448,973	10,679,692	26.4%
Duchesne	407,527	404,538	525,847	450,509	578,489	562,428	-2.8%
Emery	624,832	801,559	1,245,441	1,546,360	1,850,182 ^r	687,393	-71.0%
Garfield	8,976,972	8,973,644	9,798,411	13,048,603	14,238,300	15,601,048	9.6%
Grand	10,854,711	13,770,675	16,317,422	17,491,753	20,448,977 ^r	22,557,127	13.2%
Iron	9,917,109	10,646,521	11,161,092	11,978,934	11,797,615	11,765,173	-0.3%
Juab	1,195,123	1,264,738	1,371,756	1,476,859	1,490,368	1,645,718	10.4%
Kane	6,146,524	6,946,402	7,099,491	7,058,558	9,083,028	8,899,542	-2.0%
Millard	1,935,921	1,967,317	2,007,378	1,798,341	1,958,747	1,733,381	-11.5%
Morgan	24,321	24,468	31,544	36,431	36,615	36,817	0.6%
Piute	60,753	66,522	89,793	981,16	106,428	175,043	64.5%
Rich	595,686	848,113	522,086	800,137	967,778	1,123,620	16.1%
Salt Lake	131,454,469	136,806,106	162,464,435	191,224,625	217,424,435	249,695,693	14.8%
San Juan	4,570,286	5,119,946	6,497,397	6,937,032	7,936,391	8,064,566	1.6%
Sanpete	505,989	638,457	634,180	682,056	856,673	945,171	10.3%
Sevier	4,052,914	4,795,670	4,750,392	4,776,406	4,937,538	5,015,299	1.6%
Summit	45,389,455	44,853,218	54,152,755	56,179,282	63,688,124	72,159,515	13.3%
Tooele	3,164,743	3,438,568	3,758,400	4,259,218	4,635,204	4,873,994	5.2%
Uintah	3,186,123	3,559,407	3,665,529	3,731,009	4,237,011	3,940,391	-7.0%
Utah	13,932,311	13,923,177	17,722,818	18,665,825	21,648,250	24,079,584	11.2%
Wasatch	2,168,381	2,397,029	2,722,427	3,268,750	3,712,409	4,407,672	18.7%
Washington	20,097,158	22,974,262	27,262,092	25,086,218	28,881,918	30,564,311	5.8%
Wayne	907,523	1,234,111	1,619,584	1,727,366	2,374,459	2,576,634	8.5%
Weber	10,301,520	12,386,447	12,282,596	13,348,192	14,933,747	16,251,329	8.8%
Total	\$295,490,324	\$312,895,967	\$364,632,516	\$405,342,342	\$460,249,679	\$513,080,390	11.5%

r = revised

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)

Transient Room Tax FY96-97

Comparison of Gross Taxable Room Rents with Gross Taxable Sales 1983-1996

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annual report

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
1996	528,246,600	513,080,390	15,166,210

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

**Transient
Room Tax
FY96-97**

**Distribution of Transient Room Tax to Counties*
Fiscal Years 1994-1995, 1995-1996 and 1996-97**

**Net Distribution
After Administrative Costs**

County	1994-1995	1995-1996	% Change	1996-1997	% Change
Beaver County	74,787.48	76,666.05	2.51%	81,372.11	6.14%
Box Elder County	52,870.16	67,743.62	28.13%	71,776.81	5.95%
Cache County	138,565.59	152,027.76	9.72%	197,232.52	29.73%
Carbon County	81,794.59	81,677.38	-0.14%	90,715.35	11.07%
Daggett County	31,526.66	36,431.39	15.56%	35,692.01	-2.03%
Davis County	221,150.65	271,745.41	22.88%	326,041.79	19.98%
Duchesne County	14,777.04	17,170.80	16.20%	16,572.66	-3.48%
Emery County	52,704.00	66,361.62	25.91%	16,830.09	-74.64%
Garfield County	360,030.63	422,832.83	17.44%	479,792.39	13.47%
Grand County	527,659.42	510,031.50	-3.34%	40,823.77	-92.00%
Iron County	362,773.88	336,406.57	-7.27%	355,224.85	5.59%
Juab County	43,755.85	44,726.04	2.22%	49,418.83	10.49%
Kane County	219,293.39	267,315.59	21.90%	260,946.00	-2.38%
Millard County	57,523.57	56,455.95	-1.86%	57,238.92	1.39%
Morgan County	1,158.00	979.01	-15.46%	1,146.71	17.13%
Piute County	3,040.08	3,089.70	1.63%	5,345.97	73.03%
Rich County	21,352.22	29,964.66	40.34%	31,791.31	6.10%
Salt Lake County	5,246,584.94	5,631,588.54	7.34%	6,727,575.64	19.46%
San Juan County	201,172.63	228,237.79	13.45%	242,958.39	6.45%
Sanpete County	21,052.79	26,297.15	24.91%	29,567.87	12.44%
Sevier County	145,091.47	144,584.46	-0.35%	151,900.45	5.06%
Summit County	1,774,307.75	2,152,264.68	21.30%	2,193,187.97	1.90%
Tooele County	113,094.38	140,738.45	24.44%	139,255.10	-1.05%
Uintah County	114,047.62	124,115.66	8.83%	120,492.71	-2.92%
Utah County	579,639.07	672,229.04	15.97%	1,167,682.79	73.70%
Wasatch County	99,279.18	118,947.13	19.81%	159,557.39	34.14%
Washington County	811,983.68	870,007.01	7.15%	933,935.74	7.35%
Wayne County	51,001.69	70,244.65	37.73%	77,250.67	9.97%
Weber County	<u>413,525.63</u>	<u>452,025.12</u>	<u>9.31%</u>	<u>482,792.63</u>	<u>6.81%</u>
TOTAL	11,835,544.04	13,072,905.56	10.45%	14,544,119.44	11.25%

*The Fiscal Year Revenue amounts listed on page 58 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.

Wine & Liquor Tax FY 96-97

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

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
1997	10,941,801

Disposition of Revenue

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

^r revised

Fiscal Year Revenue

Tax Rate

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
1997	9,460,373

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

**Mining
Severance Tax
FY96-97**

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.

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.

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
1997	6,563,325

**Environmental
Surcharge
FY96-97**

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
1997	7,091,256

Surcharge Rate

The 1997 Legislature repealed the Environmental Surcharge effective May 5, 1997. The Environmental Surcharge was one-half cent per gallon, imposed on all petroleum sold, used or received for sale or use in Utah. Refunds could be claimed by the consumer for fees imposed on petroleum delivered to an above-ground storage tank, unless the petroleum was being held for subsequent retail sale. However, the surcharge was applied if a tank deemed exempt from the surcharge became 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.

Aviation
Fuel Tax
FY 96-97

Tax Rate

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

Fiscal Year Revenue

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
1997	7,682,164

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.

**Proportional
Registration Fee
FY96-97**

Fiscal Year Revenue

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
1994	5,950,390
1995	6,660,883
1996	7,338,385
1997	8,118,716

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

Gross Receipts Tax FY96-97

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.

Beginning July 1, 1996, the above rates decreased as follows: in excess of \$10 million, but not in excess of \$500 million, .8613 percent; in excess of \$500 million, but not in excess of \$1 billion, 1.3214 percent; in excess of \$1 billion, 1.7520 percent.

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

Disposition of Revenue

Uniform School Fund

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
1997	6,734,075

Gross Receipts Tax On Electrical Corporations FY96-97

Fiscal Year Revenue

1997 2,339,303

Tax Rate

The Gross Receipts Tax is an in-lieu excise tax imposed on the gross receipts of electrical corporations whose property tax liability was decreased as a result of property tax reductions authorized by the 1995 Utah Legislature.

Electrical corporation includes every corporation, cooperative association and person, their lessees, trustees and receivers owning, controlling, operating or managing any electric plant, or in any way furnishing electric power for public service or to its consumers or members for domestic, commercial or industrial use that pays property taxes and is regulated by the Utah Public Service Commission.

The tax was imposed as follows: on gross annual receipts not in excess of \$10 million, none; receipts in excess of \$10 million but not in excess of \$500 million, 0.2363 percent; in excess of \$500 million, but not in excess of \$1 billion, 0.3544 percent; in excess of \$1 billion, 0.4725 percent.

Disposition of Revenue

Uniform School Fund

Highway Use Tax FY96-97

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

Fiscal Year Revenue

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
1997	4,485,058

**Resort Communities
Sales Tax
FY 96-97**

Fiscal Year Revenue*

Tax Rate

[GO TO DISTRIBUTION TABLES](#)

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
1997	3,975,439

^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.

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.

Legislative changes: Effective 1-1-98, the tax may be imposed by municipalities whose transient room capacity is greater than or equal to 66 percent of the permanent census population, and, upon voter approval, an additional 1/2 percent may be imposed.

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.

Resort Communities Sales Tax FY96-97

Distribution of Resort Communities Sales Tax Fiscal Years 1994-1995, 1995-1996 and 1996-1997*

Net Distribution After Administrative Costs

<i>Community</i>	<i>1994-1995</i>	<i>1995-1996</i>	<i>% Change</i>	<i>1996-1997</i>	<i>% Change</i>
Tropic	26,601.67	36,046.11	35.50%	60,484.55	67.80%
Brian Head	123,094.72	108,660.57	-11.73%	114,657.36	5.52%
Alta	284,858.82	265,444.81	-6.82%	270,624.90	1.95%
Park City	2,557,647.81	2,942,877.93	15.06%	3,246,909.43	10.33%
Springdale	<u>127,071.55</u>	<u>157,571.61</u>	24.00%	<u>179,523.04</u>	13.93%
TOTALS	3,119,274.57	3,510,601.03	12.55%	3,872,199.28	10.30%

*The Fiscal Year Revenue amounts listed on page 71 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.

**Oil & Gas
Conservation Fee
FY 96-97**

Fiscal Year Collections

Fee Rate

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
1997	1,357,303

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.

^r revised

Disposition of Revenue

General Fund

Rural Hospital Tax FY96-97

Tax Rate

[GOTO DISTRIBUTION TABLES](#)

*Fiscal Year Revenue**

The Rural Hospital Tax may be applied up to 1 percent of the purchase price on transactions under the state's sales and use tax laws. This tax, however, may be levied by cities or counties only in third-, fourth-, fifth- or sixth-class counties in which voters have approved the tax to fund rural hospitals. 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 city or county.

Beaver City and Kane County have approved the levy at the full 1 percent.

1993	184,881
1994	501,684
1995	742,985
1996	988,227
1997	1,121,861

*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.

Disposition of Revenue

All revenues are distributed quarterly by the county legislative body to rural county hospitals. If there is more than one rural county hospital in a county the revenues are distributed as determined by the county legislative body.

**Rural Hospital
Tax
FY96-97**

***Distribution of Rural Hospital Tax
Fiscal Years 1994-1995, 1995-96 and 1996-97***

***Net Distribution
After Administrative Costs***

Locality	1994-1995	1995-1996	% Change	1996-1997	% Change
Beaver City	42,451.92	206,829.19	387.21%	244,426.33	18.18%
Kane County	689,313.26	797,849.26	15.75%	848,699.25	6.37%
	=====	=====	=====	=====	=====
Total	731,765.18	1,004,678.45	37.30%	1,093,125.58	8.80%

*The Fiscal Year Revenue amounts listed on page 74 are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Rural Hospital Tax amounts are based on the actual cash payouts made during the fiscal period.

Botanical, Cultural and Zoological Tax FY96-97

Tax Rate

[GO TO DISTRIBUTION TABLES](#)

*Fiscal Year Revenue**

The Botanical, Cultural and Zoological Tax may be applied up to 1/10 of 1 percent of the purchase price on transactions under the state's sales and use tax laws. This tax may be applied in any county in which voters have approved the tax to fund recreational facilities and botanical, cultural and zoological organizations. 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.

Salt Lake and Uintah counties have enacted the tax.

1997 4,018,574

*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.

Disposition of Revenue

The tax is distributed to the counties. The statute requires the funds collected by the county shall be distributed as follows:

- 30 percent to the county legislative body to support recreational facilities located within the county,
- 12.5 percent to support zoological organizations located within the county,
- 52.5 percent to botanical and cultural organizations, as disbursed by a county advisory board.

**Botanical, Cultural
and Zoological Tax
FY96-97**

***Distribution of Botanical, Cultural and Zoological Tax
Fiscal Years 1994-1995, 1995-96 and 1996-97***

***Net Distribution
After Administrative Costs***

County	1994-1995	1995-1996	% Change	1996-1997	% Change
Salt Lake County	0.00	0.00	N.A.	3,665,078.96	N.A.
Uintah County	0.00	0.00	N.A.	138,844.60	N.A.
	=====	=====	=====	=====	=====
Total	0.00	0.00	N.A.	3,803,923.56	N.A.

*The Fiscal Year Revenue amounts listed on page 76 are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Botanical, Cultural and Zoological Tax amounts are based on the actual cash payouts made during the fiscal period.

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**1997 Legislative
Summary
FY96-97**

Sales Tax

HB 84 - Sales Tax - Exemption for Employee Transportation
(John E. Swallow)

Provides a sales tax exemption for amounts paid pursuant to a contract between an employer and an employee, or between an employer and a third party for transportation of the employer's employees to or from their primary place of employment. The bill also exempts amounts paid to car pools.

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

Effective July 1, 1997

HB 98 - Local Taxing Authority (John L. Valentine)

Modifies the business license fee and taxing authority of a municipality; clarifies a municipality's authority to tax certain providers of telephone service; authorizes a municipality to impose a transient room tax; authorizes a municipality to impose an additional transient room tax under certain circumstances; modifies the resort communities tax; authorizes a municipality to impose an additional resort communities sales tax under certain circumstances; requires a certified tax rate decrease for municipalities imposing an additional resort communities tax; and authorizes a municipality to impose a highway tax.

Amends 10-1-203 (Effective 07/01/97), 10-1-307 (Effective 07/01/97), 59-2-924, 59-12-108 (Effective 07/01/97), 59-12-302, 59-12-401; Enacts 59-12-402, 59-12-901, 59-12-902, 59-12-903, 59-12-904, 59-12-1001, 59-12-1002

Effective January 1, 1998

HB 111 -Transportation Corridor Funding(Marda Dillree)

Imposes a 2.5% rental tax on motor vehicles that are leased or rented for 30 days or less. Motor vehicles more than 12,000 pounds, moving vans, and motor vehicles leased or rented to replace a vehicle being repaired are exempted from this tax. Revenues must be deposited in the Transportation Corridor Preservation Revolving Loan Fund. The Transportation Corridor Preservation Revolving Loan Fund monies may be used for debt service.

Amends 27-12-103.6; Enacts 59-12-901

Effective July 1, 1997

HB 148 - County Option Sales Tax for Botanical and Cultural Organizations
(Brian R. Allen)

Modifies the role of the advisory board in first class counties created to advise the county legislative body on the disbursement of earmarked sales tax revenues to help fund botanical and cultural organizations.

Amends 59-12-704

Effective May 5, 1997

HB 301 - Sales Tax Refund Amendments(John L. Valentine)

Addresses sales and use tax deficiencies, overpayments, and refund procedures and objections to notices of deficiency, notices of assessment, and final assessments.

Amends 59-12-110, 59-12-114

Effective July 1, 1997

HB 327 - Transient Room Tax Amendments(Jeff Alexander)

Broadens the allowable uses of the county transient room tax (sales tax) by

1997 Legislative Summary FY96-97

replacing "convention bureaus" with "conventions".

Amends 17-31-2

Effective July 1, 1997

Sales Tax (cont.)

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HB 332 -Sales Tax - Exemption For Government Copies (John L. Valentine)
Exempts from sales tax sales by the state or a political subdivision of the state -- except state institutions of higher education -- of photocopies or other copies of records held or maintained by the state or a political subdivision of the state.

Amends 59-12-104

Effective July 1, 1997

HB 413 -Sales Tax Revenues To Transportation Funding
(Christine R. Fox)

Immediately following the sunset of the 1/64% Olympics sales tax earmark, January 1, 2000, this bill earmarks a portion of the state sales tax equal to the revenues generated by a 1/64% rate to be deposited in the Centennial Highway Trust Fund.

Amends 59-12-103, 59-12-204, 59-12-205, 63-49-22

Effective May 5, 1997

SB 26 - Sales Tax Option for Counties (L. Alma Mansell)

Authorizes a county option sales and use tax; requires the county to hold public hearings and publish advertisements before levying the tax; provides for a modified referendum procedure; provides procedures for distributing revenues generated by the tax and administering the tax; modifies the property tax certified rate provisions; and provides for adjustments to the taxable value for the base year for a redevelopment agency affected by a change in the certified tax rate.

Amends 59-2-924; Enacts 59-12-901, 59-12-902

Effective March 17, 1997

SB 29 -Sales Tax Exemption for Scrap Recyclers (David L. Buhler)

Extends the sales tax exemption for machinery equipment used in manufacturing facilities to scrap recyclers by including scrap recyclers in the definition of a manufacturing facility.

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

Effective July 1, 1997

SB 50 - Sales Tax Refund On

Donated Food (Howard A. Stephenson)

Allows a qualified emergency food agency to claim a refund of the sales tax paid by donors on donated food beginning January 1, 1998; provides a formula for calculating the amount of the refund; and grants rulemaking authority to the State Tax Commission and the Department of Community and Economic Development.

Enacts 59-12-901, 59-12-902

Effective July 1, 1997

SB 184 - Sales Tax - Telephone Exemption (Lyle W. Hillyard)

Repeals the expiration date of the exemption for the purchase of telephone

**1997 Legislative
Summary
FY96-97**

Sales Tax (cont.)

service for purposes of providing telephone service.

Amends 59-12-104

Effective May 5, 1997

Income Tax

HB 319 -Income Tax - Filing Extensions(Jeff Alexander)

Modifies the provisions for an extension of time for filing an individual income or corporate franchise tax return and provides for retrospective operation.

Amends 59-7-505, 59-10-516

Effective May 5, 1997

SB 10 - Income Tax Checkoff(Lyle W. Hillyard)

Provides that income tax checkoffs that do not generate at least \$30,000 annually in any three consecutive years, other than those for political parties, be removed from income tax forms. (Revenue and Taxation Interim Committee)

Amends 59-10-530, 59-10-530.5, 59-10-549, 59-10-550; Enacts 59-10-551

Effective January 1, 1998

SB 36 -Income Tax - Energy Savings Tax Credit Extension (R. Mont Evans)

Reauthorizes the income tax credit for energy saving systems costs; increases the maximum amount allowable as a credit for residential energy systems from \$1,500 to \$2,000; increases the maximum amount allowable as a credit for commercial energy systems from \$25,000 to \$50,000; moves the credit authorized under the corporate franchise and income tax provisions into Title 59, Chapter 7, Corporate Franchise And Income Taxes; moves certification duties from the Office of Energy Services, Department of Community and Economic Development, to the Office of Energy and Resource Planning, Department of Natural Resources; modifies certain definitions; provides a repeal date; and provides for retrospective operation.

Amends 59-10-601, 59-10-602, 59-10-603, 59-10-604; Enacts 59-7-611, 63-55b-5901

Effective May 5, 1997

SB 107 -Medical Savings Account Amendments (George Mantes)

Provides that a taxpayer may only take the state medical savings account deduction if he did not take the federal medical savings account deduction.

Amends 59-10-114

Effective May 5, 1997

SB 139 -Clean Burning Stove Tax Credit Amendments (LeRay McAllister)

Extends the time period for which a tax credit is allowed regarding purchase of wood or pellet burning stoves.

Amends 59-7-606, 59-10-128

Effective May 5, 1997

HB 61 - Property Tax Notification, Assessment, Collection, And Appeal (Eli H. Anderson)

Renames the state assessing and collecting levy to the multicounty assessing and collecting levy; modifies the information contained on property tax notices and valuation notices; and modifies the property tax increase notice and advertisement provisions.

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Property Tax

Amends 59-2-906.1, 59-2-906.3, 59-2-911, 59-2-918, 59-2-919, 59-2-1317

Effective May 5, 1997

HB 129 -Centrally Assessed Taxpayers Amendments (Raymond W. Short)
Provides for the treatment of objections to State Tax Commission assessments by property owners or counties; procedures for counties to hold disputed amounts in escrow, invest the disputed amounts, and distribute the amounts after a final decision; treatment of amounts released from escrow as property tax revenues; procedures for property owners to pay disputed amounts; and procedures for adjudicating disputes. The bill also modifies certain property tax notices and statements.

Amends 53A-19-105, 59-1-601, 59-2-802, 59-2-803, 59-2-913, 59-2-921, 59-2-924, 59-2-1007, 59-2-1317, 59-2-1328, 59-2-1330

Effective May 5, 1997

HB 153 - Property Tax Relief Amendments (Raymond W. Short)
Modifies the definition of income for purposes of determining eligibility for property tax relief. (Revenue and Taxation Interim Committee)

Amends 59-2-1202

Effective January 1, 1998

HB 154 -Property Tax - Circuit Breaker(Raymond W. Short)
Increases the income eligibility thresholds and credit amounts for property tax relief under the circuit breaker program and modifies the annual adjustment of eligibility and relief levels. (Revenue and Taxation Interim Committee)

Amends 59-2-1202, 59-2-1208, 59-2-1209

Effective January 1, 1998

HB 206 -Property Tax Amendments(David Ure)
Modifies a treasurer's duties with respect to property tax and the assessment roll; modifies provisions regarding the delinquency date and extensions of the delinquency date; allows the assessor to correct clerical errors; modifies procedures for redemption; eliminates the fee for tax deeds; and requires the auditor to issue a warrant for delinquent taxes.

Amends 59-2-1317, 59-2-1318, 59-2-1319, 59-2-1331, 59-2-1332, 59-2-1332.5, 59-2-1333, 59-2-1349, 59-2-1364, 59-4-102

Effective May 5, 1997 1997 Utah Laws 143

HB 370 - Recording Federal Tax Liens(Richard M. Siddoway)
Amends provisions on recording federal tax liens, providing for use of the grantor and grantee index, and requires recording of the certificate of discharge.

Amends 38-6-1, 38-6-2, 38-6-3

Effective May 5, 1997

SB 87 -Adjustment in Certified Rate on Property Tax (Howard A. Stephenson)
Authorizes the State Tax Commission to adjust a taxing entity's certified tax rate for clerical errors under certain circumstances; imposes limits on the amount allowed as a certified tax rate adjustment for clerical errors; and provides retrospective operation. (Revenue and Taxation Interim Committee)

Enacts 59-2-924.1

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**Property Tax
(cont.)**

Effective May 5, 1997

SB 88 - Budgetary Process - Revenue Reporting (Howard A. Stephenson)
Requires a county treasurer to provide to taxing entities in writing certain property tax charges, collections, and distributions. (Revenue and Taxation Interim Committee)

Repeals and Reenacts 59-2-1365

Effective January 1, 1998

SB 186 - Property Tax - Real And Personal Property Assessment Amendments (Mike Dmitrich)
Clarifies that uniform fees are subject to the same collections and delinquency provisions as taxes on personal property and removes the deadline for listing unpaid taxes or unpaid uniform fees on records of assessment.

Amends 59-2-1302, 59-2-1308

Effective January 1, 1998

SB 219 - Privilege Tax Amendments (Lyle W. Hillyard)
Modifies an exemption from the privilege tax and provides for retrospective operation.

Amends 59-4-101

Effective May 5, 1997

SB 251 - Uniform Fees On Tangible Personal Property (Craig A. Peterson)
Decreases the uniform fee in lieu of property tax on motor vehicles, watercraft, and recreational vehicles from 1.7% to 1.5% of value and provides for an increase in the certified property tax rate and the certified revenue levy to offset the revenue loss to taxing entities.

Amends 53A-17a-135, 59-2-405, 59-2-906.1, 59-2-924

Effective January 1, 1998

SJR 10 -Resolution Urging Reevaluation of Centrally Assessed Telecommunications Providers (Howard A. Stephenson)
Urges the Utah State Tax Commission to consider eliminating the higher valuation method applied to centrally assessed telecommunications property in favor of the cost-less-depreciation method and requests a report to the Legislature.

Effective March 5, 1997

CORPORATE TAX

HB 317 -Corporate Income Tax Amendments (Wayne A. Harper)
Modifies the definition of "corporation"; exempts the rental income of building authorities from taxation; and provides for retrospective operation.

Amends 59-7-101, 59-7-102

Effective May 5, 1997

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HB 295 - Limited Liability Company Act Amendments (John L. Valentine)
Permits one member limited liability companies; addresses transfer of interest and taxation of limited liability companies; amends provisions on articles of organization and operating agreements; and permits charging orders under certain circumstances.

Corporate Franchise Tax

Amends 48-2b-103, 48-2b-116, 48-2b-122, 48-2b-126, 48-2b-131, 48-2b-137, 59-10-801

Effective May 5, 1997

SB 252 -Collection Of Fuel Tax(Howard A. Stephenson)

Shifts the point at which special fuel tax, including diesel fuel, is collected from the retailer to the supplier; requires a supplier to be licensed by the State Tax Commission and to furnish a bond to the commission; and requires the owner of a vehicle powered by clean fuel to purchase a clean special fuel certificate. The commission may coordinate with state and federal agencies for enforcement, including checking for diesel fuel dye compliance in storage facilities and tanks of vehicles. A wholesaler who receives a rack distribution of diesel fuel and a supplier may agree to allow a wholesaler to pay the fuel tax to the supplier by electronic funds transfer one business day before the tax is due from the supplier.

Fuel Taxes

Amends 59-13-102, 59-13-103, 59-13-201, 59-13-301, 59-13-302, 59-13-304, 59-13-305, 59-13-307, 59-13-308, 59-13-310, 59-13-312, 59-13-313, 59-13-314, 59-13-316, 59-13-317, 59-13-320; Enacts 59-13-321

Effective July 1, 1997

SB 253 - Sales Tax Reduction, Fuel Taxes, And Repeal Of Environmental Surcharge On Petroleum (LeRay McAllister)

Reduces the sales and use tax rate from 4.875% to 4.75% beginning July 1, 1997. The bill repeals the ½ cent per gallon environmental surcharge on petroleum for the underground storage tank program, and, beginning May 5, 1997, the motor fuel tax rate and special fuel tax rate are increased from 19 cents per gallon to 19 ½ cents per gallon. The special fuel tax exemption certificate fee is also increased proportionately. Beginning July 1, 1997, the motor fuel tax rate and special fuel tax rate is increased from 19 ½ cents per gallon to 24 ½ cents per gallon, and the special fuel tax exemption certificate fee is increased proportionately.

Amends 19-6-409, 19-6-411, 59-12-103, 59-13-201, 59-13-301, 59-13-304; Repeals 19-6-410

Effective July 1, 1997

HB 32 -Recreation Impact Fees(John L. Valentine)

Imposes a 25 cent search and rescue surcharge on each wildlife habitat authorization and a 50 cent search and rescue fee on each registered off-highway vehicle, motorboat, and sailboat. The bill creates the Search and Rescue Financial Assistance Program in which the surcharges and fees are deposited and from which counties can be reimbursed for search and rescue expenses. A seven member Search and Rescue Advisory Board is created to disperse the funds. The Comprehensive Emergency Management Division is required to make rules establishing procedures and criteria for reimbursable expenses. The bill also

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Motor Vehicle

appropriates \$80,000 to the program from the General Fund for fiscal year 1997-98.

Amends 17-22-2, 23-19-42, 41-22-19, 73-18-22; Enacts 41-22-34, 53-2-107, 53-2-108, 53-2-109, 73-18-24

Effective July 1, 1997

HB 414 -Registration Fee On Vehicles(John L. Valentine)
Increases vehicle registration fees by \$10 for motorcycles, for motor vehicles of 12,000 pounds or less gross laden weight, and for vintage vehicles; increases all other vehicle registration fee amounts approximately 10%; and provides for fees collected to be deposited in the Centennial Highway Trust Fund.

Amends 41-1a-1201, 41-1a-1206, 63-49-22

Effective July 1, 1997

SB 21 -Emissions Inspection On Newer Vehicles (Robert M. Muhlestein)
Reduces the required frequency of emissions inspections for specified vehicles.

Amends 41-6-163.6

Effective January 1, 1998

SB 23 -Driver License Amendments(David H. Steele)
Repeals a provision requiring proof of insurance after a conviction in order to preserve vehicle registration; allows information from the Uninsured Motorist Identification Database Program to be considered evidence of insurance after an accident; changes the limit to \$1,000 under which post-accident security is required; repeals the requirement that a court confiscate a driver license for motor vehicle insurance offenses; specifies criminal penalties for driver license offenses; establishes maximum periods for which the driver license division must extend driver license sanctions and impose other court-ordered sanctions; adjusts the categories for speed severity provisions; and repeals perjury provisions related to a driver license.

Amends 41-6-35.5, 41-12a-501, 41-12a-604, 53-1-116, 53-3-202, 53-3-203, 53-3-207, 53-3-217, 53-3-219, 53-3-220, 53-3-221, 53-3-231; Repeals 41-12a-412, 53-3-228, 53-3-230

Effective May 5, 1997

SB 52 -Watercraft - Liability Insurance(Nathan C. Tanner)
Requires owners of personal watercraft to maintain owner's or operator's security on their personal watercraft; specifies means of complying with security requirements; and provides for enforcement of security requirements and criminal penalties.

Enacts 31A-22-1501, 31A-22-1502, 31A-22-1503, 31A-22-1504, 73-18-13.5, 73-18-13.6, 73-18c-101, 73-18c-102, 73-18c-103, 73-18c-201, 73-18c-301, 73-18c-302, 73-18c-303, 73-18c-304, 73-18c-305, 73-18c-306, 73-18c-307, 73-18c-308

Effective January 1, 1998

SB 117 - Commercial Vehicle Registration (David H. Steele)
Defines "county-assessed commercial vehicles " in order to provide for the collection and assessment of property taxes on vehicles by the state or county. State-assessed commercial vehicles include vehicles operated interstate. This bill also amends the apportionment provisions for property taxes of commercial vehicles.

Amends 17-41-101, 41-1a-102, 41-1a-202, 41-1a-203, 41-1a-215, 41-1a-222, 41-1a-228, 41-1a-301, 59-2-102, 59-2-201, 59-2-203, 59-2-302, 59-2-327, 59-2-402, 59-2-403, 59-2-405, 59-2-801, 59-2-1307, 59-2-1308, 59-2-1309

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Effective May 5, 1997

SB 161 -Motor Vehicle Compliance With Insurance, Registration, And Sales Tax Requirements (Craig A. Peterson)

Increases the penalty beginning October 1, 1997, for driving a vehicle not properly registered in this state from a class C misdemeanor with a minimum \$200 fine to a class B misdemeanor with a minimum \$1,000 fine. A court may not reduce the fine unless the violator presents evidence that the vehicle is registered properly and the violation has not existed for more than one year. The Uninsured Motorist Identification Database Program is amended to allow database information to be used to enforce laws related to motor vehicle registration and sales tax and for audits by the state auditor or the legislative auditor general.

Amends 31A-22-315, 41-1a-1303, 41-12a-803, 41-12a-804, 41-12a-805, 41-12a-806

Effective March 19, 1997

SB 204 -Centennial License Plate Amendments (Joseph L. Hull)

Allows original issue license plates to be statehood centennial license plates or ski Utah license plates and eliminates the \$25 special fee for original centennial plates.

Amends 9-1-501, 9-1-502, 9-1-504, 9-1-505, 41-1a-402, 41-1a-408, 41-1a-1201, 41-1a-1211; Repeals 9-1-503

Effective July 1, 1997

SB 207 - New Motor Vehicle Broker (Craig A. Peterson)

Prohibits a person not licensed as a new motor vehicle dealer from arranging or brokering the sale or lease of more than two new motor vehicles for compensation in a 12-consecutive-month period. A violation is a class B misdemeanor.

Enacts 41-3-201.5

Effective May 5, 1997

HB 14 - Self Insured Premium Assessment (Gerry A. Adair)

Creates a uniform method for calculating the assessment owed by a self-insured employer who pays workers' compensation directly. The calculation of the assessment provides economic incentives for employers to promote safety in the work place.

Amends 35-1-53 (Renumbered 07/01/97), 35A-3-202 (Effective 07/01/97)

Effective March 13, 1997

HB 27 - Cigarettes - Tax Increase And Regulation (Jordan Tanner)

Increases the tax levied on cigarettes by 25 cents per pack (from 1.325 to 2.575 cents per cigarette for cigarettes weighing not more than three pounds per thousand and from 1.925 to 3.175 cents per cigarette for cigarettes weighing in excess of three pounds per thousand) and requires the Legislature to appropriate \$250,000 from the revenue increase for a tobacco prevention and control media campaign targeted towards children.

Amends 59-14-204

Effective July 1, 1997

Motor Vehicle (cont.)

Auto Industry

Miscellaneous Taxes

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HB 88 - Tourism Marketing Performance Fund (Sheryl L. Allen)
Creates the Tourism Marketing Performance Fund and the Tourism Marketing Performance Fund Committee. The bill also provides criteria to determine economic growth in the travel and tourism industry and appropriates \$200,000 to the fund.

Enacts 9-2-1701, 9-2-1702, 9-2-1703, 9-2-1704, 9-2-1705

Effective May 5, 1997

HB 213 - Reauthorize Enterprise Zone Act (Beverly Ann Evans)
Reauthorizes the Enterprise Zone Act.

Amends 63-55-209; Repeals Section 7, Chapter 254, Laws of Utah 1993

Effective May 5, 1997

HB 316 - Tax Assessments, Refunds, And Credits (Wayne A. Harper)
Clarifies time periods and the determination of time periods for assessments, refunds, and credits associated with various taxes, surcharges, and fees.

Amends 19-6-410, 35-1-53 (Renumbered 07/01/97), 35A-3-202 (Effective 07/01/97), 40-6-14, 59-5-114, 59-5-214, 59-11-113, 59-14-206; Enacts 59-9-106, 59-16-102; Repeals 59-11-108

Effective May 5, 1997

SB 41 -Coal Tax Credit (Mike Dmitrich)
Reauthorizes the Utah steam coal tax credit for an additional five years; allows the credit to be carried forward for 15 years; and provides for retrospective operation and a repeal date.

Amends 59-7-604; Enacts 63-55b-5901

Effective May 5, 1997