

# Utah State Tax Commission

---

## FY 97-98 Annual Report

### **COMMISSIONERS' MESSAGE**

### **EXECUTIVE DIRECTOR'S MESSAGE**

### **ORGANIZATION CHART**

### **AGENCY OVERVIEW**

### **PROPERTY TAX**

1998 Preliminary Estimates  
Locally Assessed Property  
Centrally Assessed Property

### **SALES TAXES**

#### **STATE SALES & USE**

By Major Industry  
Sales Tax Exemption Amounts  
Taxable Sales by County  
Direct Sales by City

#### **LOCAL SALES & USE**

#### **COUNTY OPTION**

#### **TOWN OPTION**

#### **PUBLIC TRANSIT**

#### **MUNICIPAL HIGHWAYS**

#### **TOURISM, RECREATION, CULTURAL AND CONVENTION FACILITIES**

#### **TRANSIENT ROOM**

#### **MUNICIPALITY TRANSIENT ROOM**

#### **MOTOR VEHICLE RENTAL**

#### **RESORT COMMUNITIES**

#### **RURAL HOSPITAL**

#### **BOTANICAL, CULTURAL & ZOOLOGICAL**

#### **MUNICIPAL ENERGY**

### **FUEL TAXES**

MOTOR FUEL TAX  
SPECIAL FUEL TAX  
AVIATION FUEL TAX

### **HISTORY OF MAJOR STATE TAXES**

Historic Summary  
1997-98 Pie Charts  
1997-98 Spreadsheet

### **INCOME TAXES**

#### **INDIVIDUAL INCOME TAX**

Tax Rates  
Changes for 1998  
1997 State & Federal Taxes Paid  
1997 Federal Data by Income Class  
1997 Income Data by County  
1997 Federal & State Tax by County  
1997 Charitable & Political Checkoff  
Contributions, Tax Credits, etc.

#### **CORPORATE FRANCHISE TAX**

#### **INHERITANCE TAX**

#### **GROSS RECEIPTS TAXES**

### **MINERAL EXTRACTION TAXES**

#### **OIL & GAS SEVERANCE TAX**

#### **OIL & GAS CONSERVATION FEE**

### **TOBACCO & ALCOHOL TAXES**

#### **CIGARETTE & TOBACCO TAX**

#### **WINE & LIQUOR TAX**

#### **BEER TAX**

### **MOTOR VEHICLE/ MOTOR CARRIER**

#### **MOTOR VEHICLE REGISTRATION**

#### **PROPORTIONAL REGISTRATION**

#### **HIGHWAY USE TAX**

### **MISCELLANEOUS TAXES**

#### **INSURANCE PREMIUM TAX**

#### **BRINE SHRIMP ROYALTY**



**FY 1997-98**  
**Utah State Tax**  
**Commission**  
***W. Val Oveson***  
*Chairman*

**Joe B. Pacheco**  
**Rich McKeown**  
**Pam Hendrickson**  
*Commissioners*

**Rodney G. Marrelli**  
*Executive Director*

*Report prepared by:*  
**Janice Perry Gully**  
*Editor*

**Scott Stevens**  
*Chief Financial Officer*

**Douglas A. Macdonald**  
**Leslee Katayama**  
**Thomas M. Williams**  
*Economic & Statistical Unit*

**Rudy Gonzales**  
*Senior Research Analyst*  
*Property Tax Division*



*Commissioners'  
Message*

**FY 1997-98  
Utah State Tax  
Commission**

***W. Val Oveson***  
Chairman

The 1997-98 Annual Report of the Utah State Tax Commission summarizes the revenue collections during the fiscal year and recaps significant tax legislation.

During Fiscal '98, the Tax Commission sought to improve its service to taxpayers in its quasi-judicial function by introducing mediation as an alternative method of dispute resolution.

***Joe B. Pacheco***  
Commissioner

Though initially met with some skepticism by the various parties in these proceedings, most were quickly won over. This friendlier, less-adversarial process was successfully employed in the majority of residential property tax appeals, and successfully resolved a smaller number of tax appeals. Most agreed that better results were achieved.

***Rich McKeown***  
Commissioner

***Pam Hendrickson***  
Commissioner

The Tax Commission also worked closely during Fiscal '98 with the Legislature to draft legislation to soften the impact of a 1997 Tax Commission decision that specifically excluded the inclusion of "intangible" value in the assessments of centrally assessed properties.

After the passage of legislation, the commission then worked closely with representatives of centrally assessed properties to develop a methodology that values these companies without impounding those "intangible" values in an assessment.

The Tax Commission also continued its more aggressive approach to criminal prosecution of tax evaders while attempting to aid those who try to comply with the tax laws.

During Fiscal '98, a joint investigative-prosecutorial effort of the USTC and Utah Attorney General's office pursued



*Commissioners'  
Message*

22 full-scale criminal investigations, and convicted seven individuals, all of whom were ordered to serve jail time for tax evasion.

The Tax Commission also emphasized Internet technology to improve its communication with taxpayers, providing email notification of all tax updates on line. In addition, the agency boasted of a first: a state income tax web site that also offered federal tax forms and information, plus links to other states' income tax information.

The Tax Commission plans to continue its efforts to improve the agency's service to its customers and to find ways to make compliance with Utah's tax laws easier and evasion harder.



## Executive Director's Message

### Mission:

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

How we will do this is outlined in our vision:

**Rodney G. Marrelli**  
Executive Director

*"We are enthusiastically committed to a standard of excellence that exceeds customer expectations. We continuously focus on courtesy, accuracy, efficiency, consistency, and professionalism."*

During Fiscal 1997-98, the Utah State Tax Commission continued its focus on improving customer relationships and customer service. We have made great strides in improving the customer's perceptions of the service we provide.

As recently restated, our primary goals have been, and will continue to be:

1. Do it Right the First Time.
2. Use Better Tools to Achieve Better Results.
3. Allow Good People to do Great Work.

### Accomplishments:

During Fiscal '98, the Utah State Tax Commission:

- continued work on UTAX, the agency's the long-term computer systems and process modernization. The UTAX project focuses on streamlining and integrating business processes that will be improved by enabling technology. The Tax Commission's vision is to achieve excellence in collecting revenue and administering tax and motor vehicle laws while focusing on service to its customers. Modernization as a result of this project will help us achieve this vision. UTAX accomplishments during Fiscal 98 include:
  - ☑ the new collection system, called CACS-G, was installed and implemented,
  - ☑ Phase 1 design work for the tax and motor vehicle system, was completed, and,
  - ☑ detailed implementation schedules for optimal results were prepared.

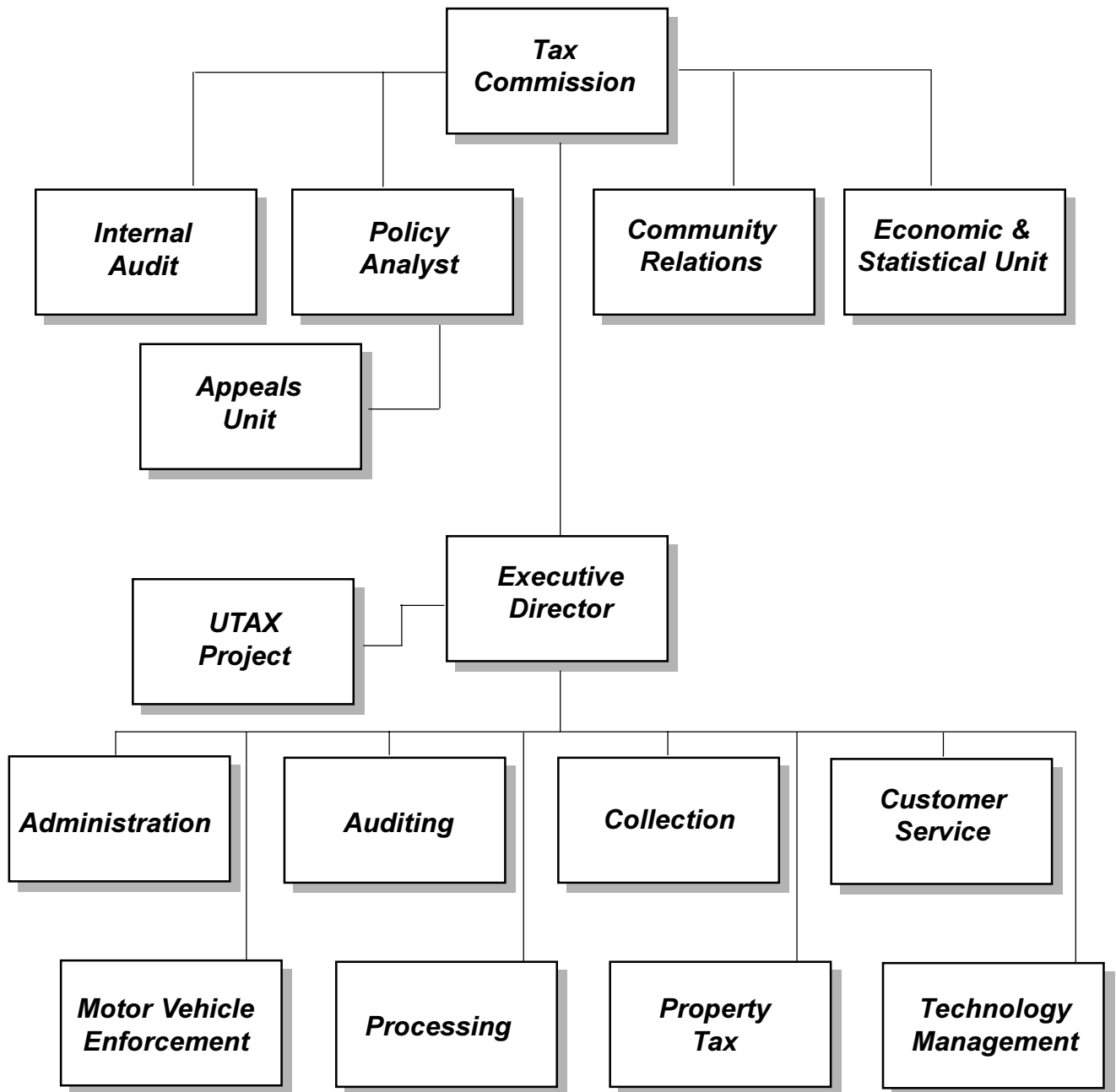
*Executive Director's  
Message*

- focused on ensuring the state's tax and motor vehicle systems are Year 2000 compliant. The Tax Commission will complete programming changes and testing during Fiscal '99.
- enhanced its electronic filing options. A pilot "telefile" Income Tax project was introduced, permitting certain taxpayers to file simple returns electronically using a touch-tone telephone. To expand the agency's taxpayer-friendly filing options for Fiscal '99, the Tax Commission has partnered with private providers to debut a home-PC Internet filing option, and will offer telefiling to a larger pilot group.
- received a special Governor's Quality Service Award for Fiscal '98 improvements in processing returns and checks.
- sharpened its focus on compliance by merging the Collection and Auditing divisions' compliance staffs. This led to improved voluntary disclosure by taxpayers, and self-audits performed by targeted taxpayer groups.
- attempted to improve agency "culture" by providing all managers with interpersonal skills and personal effectiveness training, and opened up that training to all employees.
- successfully transferred Weber County motor vehicle functions from the county to the state during FY '98, and began preparations for Fiscal '99 transfers of Salt Lake and Utah County DMV operations to the Tax Commission.

Our employees continually seek opportunities to improve the quality and effectiveness of service provided to the citizens of the state. Our initiatives are clearly in line with the agency's mission, vision, values, and strategic goals. As we continue to focus on those goals, we can continue to provide good value for the revenue and motor vehicle administration and collection processes of the state.



**Utah State Tax Commission  
Organization Chart**





### **Tax Commission**

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

Under the Utah Constitution, the Governor with the concurrence of the Senate, appoints four commissioners — no more than two from a single political party — to serve four-year terms.

### **Commissioners**

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.

### **Executive Director**

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

### **Administration Division**

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

### **Auditing 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.





**Collection Division** **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.

**Customer Service Division** **Customer Service:** maintains frontline 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.

**Motor Vehicle Enforcement Division** **Motor Vehicle Enforcement:** protects Utah citizens from fraud related to motor vehicle commerce and fosters an atmosphere for a healthy sales environment in the motor vehicle industry. Regulates the automobile industry and investigates commercial auto theft, salvage vehicle fraud, odometer fraud and other vehicle-related crimes.

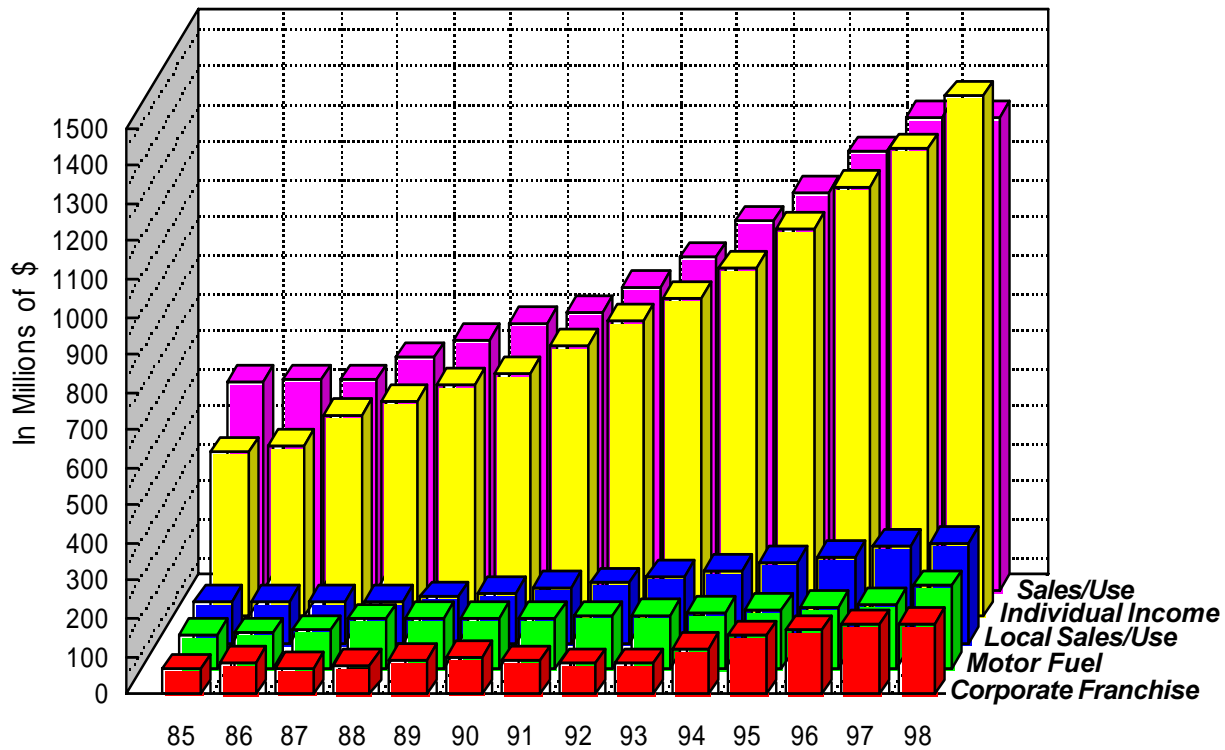
**Processing Division** **Processing:** Designs and prints tax forms, publications, license plates and decals; processes and archives paper and electronic tax documents and deposits funds. Also processes motor vehicle transactions for more than 1.4 million vehicles each year, including recreational vehicles, vessels, private aircraft and interstate commercial vehicles.

**Property Tax Division** **Property Tax:** appraises and audits natural resource properties, as well as companies whose properties cross county or state lines, such as airlines, motor carriers, railroads and utilities. Works with local officials who have direct statutory responsibility for operating local property tax systems to assure equitable and accurate assessment and taxation. Administers Truth-in-Taxation law.

**Technology Management Division** **Technology Management:** 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."

Overview of  
Revenue Collections

History of Major State Taxes  
Fiscal Years 1985 - 1998



In Millions of Dollars

Fiscal Year	State Sales/Use	Individual Income	Local Sales/Use	Motor Fuel	Corporate Franchise
1985	555.4	435.5	108.0	89.3	65.9
1986	558.6	454.3	109.3	92.2	84.0
1987	559.0	533.3	110.7	100.0	68.9
1988	617.6	569.9*	110.7	129.4	78.8
1989	667.4	615.6	120.2	131.2	93.0
1990	707.4	647.6	130.7	132.5	99.7
1991	740.3	717.6	147.2	131.2	87.8
1992	802.4	784.4	157.9	136.4	80.9
1993	881.9	842.3†	173.1	141.3	79.5†
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
1998	1,251.8**	1,377.6	263.5	217.7	189.0

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

\*\* Beginning July 1, 1997, this excludes the annual amount of Sales & Use Tax generated by a 1/8 of 1 percent tax rate for water and transportation projects as prescribed by statute.

†revised

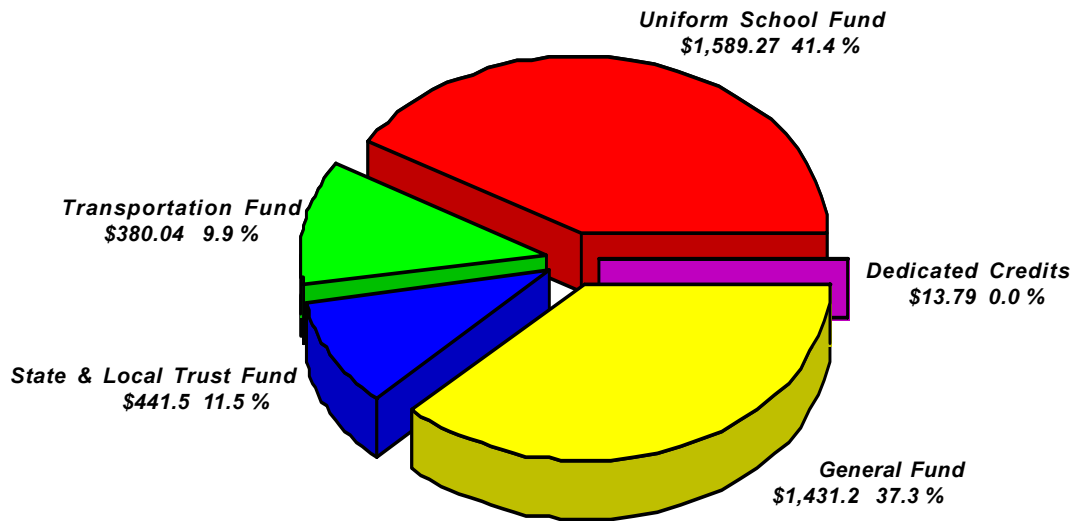


*Overview of  
Revenue Collections*

The following charts summarize the Utah State Tax Commission's 1997-98 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 1997-98***

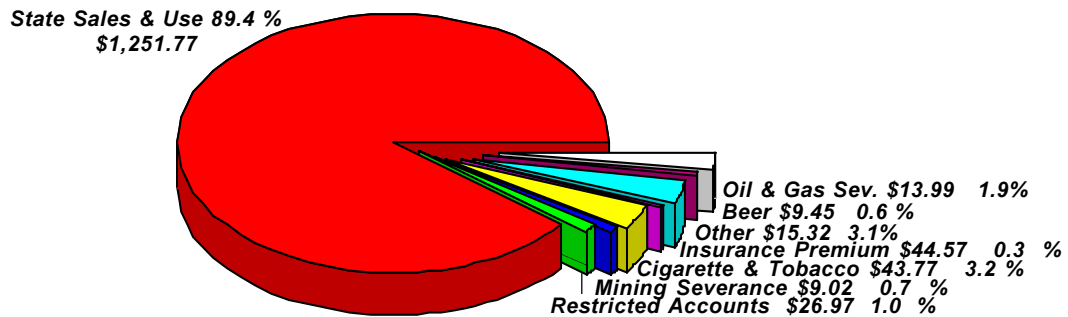
***Total Collections: \$3,855.74***



***(Collections in Millions)***

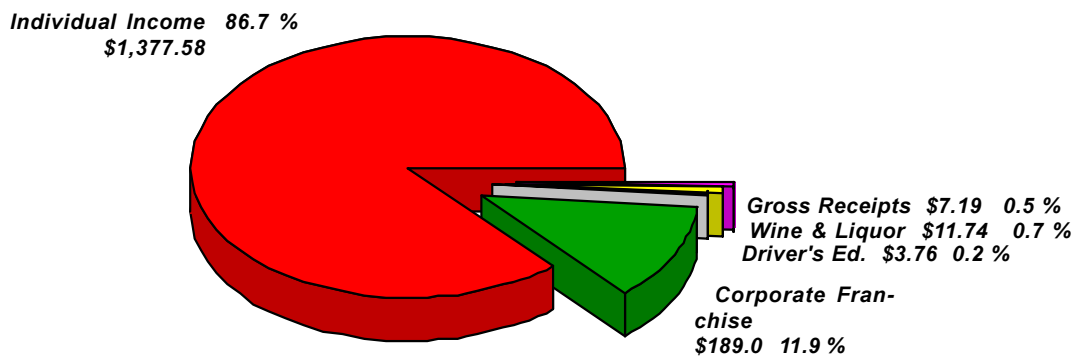
*Overview of  
Revenue Collections*

**General Fund FY 1997-98  
Total Collections: \$1,431.2**



*(Collections in Millions)*

**Uniform School Fund FY 1997-98  
Total Collections: \$1,589.27**

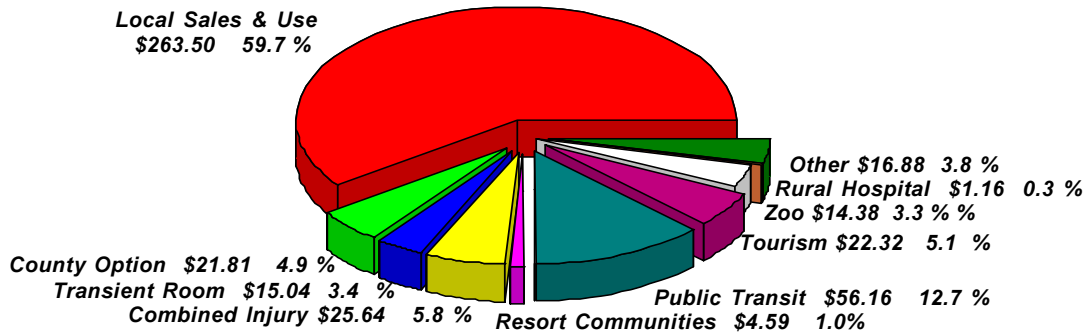


*(Collections in Millions)*



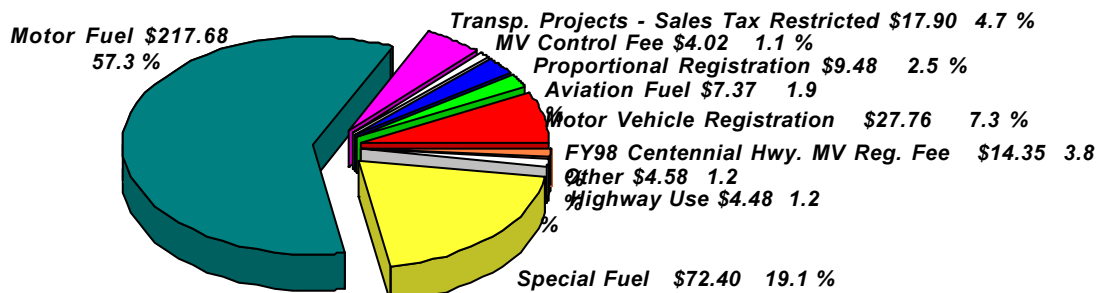
Overview of  
Revenue Collections

State & Local Trust & Dedicated Credits FY 1997-98  
Total Collections: \$441.47



(Collections in Millions)

Transportation Fund FY 1997-98  
Total Collections: \$380.04



(Collections in Millions)

## Tax Collections and Fund Distribution Fiscal Years 1996-97 and 1997-98

Source and Distribution	1998 Gross Collections	1998 Refunds & Adjustments	1998 Net Collections	1997 Gross Collections	1997 Refunds & Adjustments	1997 Net Collections	Amount Change	Percent Change
<b>UNIFORM SCHOOL FUND</b>								
Individual Income Tax - Withholding	1,225,761,188	(1,882,721)	1,223,878,467	1,129,218,058	(1,506,273)	1,127,711,785	96,166,683	8.5%
Corporate Franchise And Income Tax	219,623,883	(35,039,986)	184,583,897	200,348,531	(22,934,024)	177,414,507	7,169,390	4.0%
Individual Income Tax - Final Payments	403,220,640	(252,573,608)	150,647,032	337,876,155	(232,065,969)	105,810,186	44,836,846	42.4%
Mineral Production Tax Withholding	7,504,721	(31,036)	7,473,685	9,372,474	(60,131)	9,312,343	(1,838,658)	-19.7%
Gross Receipts Tax	7,185,633	-	7,185,633	9,073,378	-	9,073,378	(1,887,745)	-20.8%
Driver Ed. Fees - Dedicated Credits	3,762,169	-	3,762,169	3,662,759	-	3,662,759	99,410	2.7%
Wine And Liquor Tax	11,736,478	-	11,736,478	10,941,801	-	10,941,801	794,677	
<b>Uniform School Total</b>	<b>1,878,794,711</b>	<b>(289,527,351)</b>	<b>1,589,267,360</b>	<b>1,700,493,156</b>	<b>(256,566,397)</b>	<b>1,443,926,758</b>	<b>145,340,601</b>	<b>10.1%</b>
<b>GENERAL FUND</b>								
State Sales And Use Tax	1,264,127,322	(12,361,980)	1,251,765,342	1,265,083,711	(12,952,547)	1,252,131,165	(365,822)	0.0%
Insurance Premium Tax	44,565,985	-	44,565,985	43,075,375	-	43,075,375	1,490,611	3.5%
Cigarette Tax & License	40,107,422	(465,854)	39,641,568	28,210,537	(183,824)	28,026,713	11,614,854	41.4%
Inheritance Tax	25,964,309	(546,902)	25,417,407	10,532,985	(251,035)	10,281,951	15,135,456	147.2%
Oil And Gas Severance Tax	14,727,046	(738,082)	13,988,964	17,808,683	(591,392)	17,217,291	(3,228,327)	-18.8%
Beer Tax	9,450,248	(3,394)	9,446,854	9,462,476	(2,103)	9,460,373	(13,519)	-0.1%
Mining Severance Tax	9,019,651	-	9,019,651	6,563,325	-	6,563,325	2,456,326	37.4%
Utah Sports Authority Revenue	8,583,238	(12,515)	8,570,722	8,193,848	(11,059)	8,182,789	387,934	4.7%
Tobacco Products Tax	4,132,627	(2,892)	4,129,735	3,710,913	(15,027)	3,695,886	433,849	11.7%
Motor Veh. Business Reg. (MVED)	2,173,391	-	2,173,391	1,245,736	-	1,245,736	927,654	74.5%
Self Insurers Insurance Tax	-	-	-	36,000	-	36,000	(36,000)	-100.0%
Energy Savings Tax Credit	-	1,487	1,487	-	(13,100)	(13,100)	14,587	-111.4%
Prop. Tax Relief (Circuit Breaker)	-	(4,525,150)	(4,525,150)	-	(4,432,749)	(4,432,749)	(92,401)	2.1%
Misc. Taxes & Other	209	-	209	394	-	394	(186)	-47.1%
<b>General Fund Total</b>	<b>1,422,851,447</b>	<b>(18,655,283)</b>	<b>1,404,196,164</b>	<b>1,393,923,984</b>	<b>(18,452,836)</b>	<b>1,375,471,148</b>	<b>28,725,016</b>	<b>2.1%</b>
<b>GENERAL FUND RESTRICTED ACCTS.</b>								
Ins. Premium & Other	829,922	-	829,922 <sup>A</sup>	648,648	-	648,648	181,274	27.9%
Water & Wastewater Proj. - Sales Tax	18,073,371	-	18,073,371 <sup>A</sup>	-	-	-	18,073,371	
Fire Academy Support Fund	2,222,199	-	2,222,199	2,349,433	-	2,349,433	(127,234)	-5.4%
Inc. Tax Contrib. - Organ, Homeless	191,238	-	191,238 <sup>A</sup>	179,819	-	179,819	11,419	6.4%
Lubricating Oil Fee (Used Oil)	590,089	-	590,089	537,244	-	537,244	52,845	9.8%
Other Misc. Restricted	113,528	-	113,528 <sup>A</sup>	102,213	-	102,213	11,316	11.1%
Boat Registration Fees	644,685	-	644,685	648,499	-	648,499	(3,815)	-0.6%
Boat Fuel Tax	2,724,577	-	2,724,577	2,073,692	-	2,073,692	650,885	31.4%
Off Highway Vehicle Registration Fees	769,394	-	769,394	678,734	-	678,734	90,660	13.4%
Snowmobile Registrations	212,803	-	212,803	195,029	-	195,029	17,774	9.1%
Off Highway Vehicle Fuel Tax	600,000	-	600,000	600,000	-	600,000	-	0.0%
<b>General Fund Restricted Total</b>	<b>26,971,807</b>	<b>-</b>	<b>26,971,807</b>	<b>8,013,311</b>	<b>-</b>	<b>8,013,311</b>	<b>18,958,496</b>	<b>236.6%</b>

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.

<sup>A</sup> Added to report in fiscal year 1998. <sup>R</sup> Revised. <sup>1</sup> Tourism, Recreation, Cultural, & Convention Tax <sup>2</sup> County Option Botanical, Cultural, And Zoo Tax

Back to Index

Utah State Tax Commission  
FY 97-98 Annual Report

Overview of  
Revenue Collections

Source and Distribution	1998 Gross Collections	1998 Refunds & Adjustments	1998 Net Collections	1997 Gross Collections	1997 Refunds & Adjustments	1997 Net Collections	Amount Change	Percent Change
<b>TRUST &amp; AGENCY FUND</b>								
Local Sales And Use Tax	\$266,028,536	\$(2,524,317)	\$263,504,219	\$260,282,174	\$(2,134,070)	\$258,148,104	\$5,356,115	2.1%
Transient Room Tax	15,069,507	(33,105)	15,036,402	15,080,543	(131,939)	14,948,604	87,799	0.6%
Municipality Transient Room Tax	40,520	-	40,520 <sup>A</sup>	-	-	-	40,520	
Resort Communities Tax	4,594,454	(8,915)	4,585,539	3,979,789	(4,350)	3,975,439	610,100	15.3%
Public Transit Tax	56,680,244	(522,624)	56,157,620	55,423,885	(429,061)	54,994,824	1,162,796	2.1%
"Tourism" Tax <sup>1</sup>	22,429,919	(106,152)	22,323,767	21,827,701	(22,064)	21,805,637	518,130	2.4%
"Zoo" *Tax <sup>2</sup>	14,437,957	(59,805)	14,378,151	4,022,383	(3,809)	4,018,574	10,359,577	257.8%
Rural County Hospital Tax	1,163,407	(3,471)	1,159,936	1,123,421	(1,560)	1,121,861	38,074	3.4%
Municipal Highways Sales & Use Tax	255,067	(77)	254,990 <sup>A</sup>	-	-	-	254,990	
County Option Sales & Use Tax	21,846,516	(38,922)	21,807,595 <sup>A</sup>	-	-	-	21,807,595	
Town Option Sales & Use Tax	2,709	-	2,709 <sup>A</sup>	-	-	-	2,709	
Municipal Energy Sales & Use Tax	1,398,011	-	1,398,011 <sup>A</sup>	-	-	-	1,398,011	
Waste Tire Recycling Fees	1,103,012	-	1,103,012	1,198,540	-	1,198,540	(95,528)	-8.0%
Employers Reinsur./Uninsured Emplrs.	25,637,828	-	25,637,828	19,050,753	-	19,050,753	6,587,075	34.6%
Environmental Surcharge On Petroleum	3,905,433	-	3,905,433	7,091,256	-	7,091,256	(3,185,822)	-44.9%
Fireman's Pension Fund	4,447,399	-	4,447,399	4,406,521	-	4,406,521	40,878	0.9%
Car & Bus Tax	5,649,839	(1,027)	5,648,812	3,199,824	(803,274)	2,396,550	3,252,262	135.7% <sup>R</sup>
Centennial / Olympic License Plate Fees	25,407	-	25,407	405,720	-	405,720	(380,314)	-93.7%
Illegal Drug Stamp Tax - Law Enf.	27,883	(233)	27,651	43,162	(1,050)	42,113	(14,462)	-34.3%
Inc. Tax Contributions - Education	55,210	-	55,210 <sup>A</sup>	45,867	-	45,867	9,343	20.4%
Tax Cash Bonds	(5,800)	-	(5,800)	1,000	-	1,000	(6,800)	-680.0% <sup>R</sup>
<b>Trust &amp; Agency Total</b>	<b>469,986,836</b>	<b>(28,514,217)</b>	<b>441,472,620</b>	<b>418,347,452</b>	<b>(24,788,092)</b>	<b>393,559,360</b>	<b>47,913,260</b>	<b>12.2%</b>
<b>TRANSPORTATION FUND</b>								
Motor Fuel Tax	217,792,080	(110,260)	217,681,820	168,767,183	(353,111)	168,414,072	49,267,748	29.3% <sup>R</sup>
Special Fuel Tax	87,695,343	(15,291,374)	72,403,969	57,472,400	(11,128,125)	46,344,275	26,059,695	56.2% <sup>R</sup>
Motor Vehicle Registration Fees	27,768,178	(6,536)	27,761,642	26,065,696	(6,583)	26,059,113	1,702,529	6.5%
Proportional Registration Fees	9,504,771	(23,031)	9,481,741	8,147,409	(28,693)	8,118,716	1,363,025	16.8%
Proportional Registr. /Hwy. Use Tax	4,482,748	-	4,482,748	4,485,058	-	4,485,058	(2,309)	-0.1%
Proportional Registr./Temp. Permit Fees	60,227	-	60,227	68,458	-	68,458	(8,231)	-12.0%
Aviation Fuel Tax	7,372,275	-	7,372,275	7,682,164	-	7,682,164	(309,890)	-4.0%
Motor Vehicle Control Fees	4,019,157	-	4,019,157	3,921,618	-	3,921,618	97,539	2.5%
Uninsured Motorist Fees - Restricted	1,576,135	-	1,576,135	1,528,729	-	1,528,729	47,406	3.1%
Motorcycle Safety Fees	124,226	-	124,226	122,476	-	122,476	1,751	1.4%
Transp. Projects - Sales Tax Restricted	17,904,790	-	17,904,790 <sup>A</sup>	-	-	-	17,904,790	
Motor Vehicle Rental Tax	2,822,573	-	2,822,573 <sup>A</sup>	-	-	-	2,822,573	
FY 98 Centennial Hwy MV Reg Fee	14,349,276	-	14,349,276 <sup>A</sup>	-	-	-	14,349,276	
<b>Transportation Total</b>	<b>395,471,779</b>	<b>(15,431,201)</b>	<b>380,040,578</b>	<b>278,261,190</b>	<b>(11,516,512)</b>	<b>266,744,677</b>	<b>113,295,901</b>	<b>42.5%</b>
<b>DEDICATED CREDITS</b>								
Admin. Allow. Serv. Charge - Sales Tax	6,220,511	-	6,220,511	5,427,901	-	5,427,901	792,610	14.6%
MV Registr./Plate Fees-Plate, Admin. Fee	2,348,446	-	2,348,446	2,084,508	-	2,084,508	263,938	12.7%
Off Highway Vehicle Reg. Fees	352,544	-	352,544	331,671	-	331,671	20,873	6.3%
Federal Revenues & Grants	522,628	-	522,628	601,389	-	601,389	(78,761)	-13.1%
Misc. Dedicated Credits - Tax Comm.	1,505,048	(65)	1,504,983 <sup>A</sup>	1,310,924	(176)	1,310,749	194,234	14.8%
Misc. Dedicated Credits - Other Agencies	144,150	-	144,150 <sup>A</sup>	-	-	-	82,208	
Driving Under Influence Impound Fees	221,790	-	221,790	232,228	-	232,228	(10,438)	-4.5%
30-Day Motor Veh. Reg. Permit	1,185,370	-	1,185,370	1,627,761	-	1,627,761	(442,391)	-27.2%
Oil & Gas Conservation Fee	1,181,671	-	1,181,671	1,357,303	-	1,357,303	(175,633)	-12.9%
Inc. Tax Contrib. - Non Game	69,516	-	69,516 <sup>A</sup>	42,132	-	42,132	27,384	65.0%
Water/Wastewtr./ Proj./Div./Water Rights	100,000	-	100,000 <sup>A</sup>	-	-	-	100,000	
<b>Dedicated Credit Total</b>	<b>13,789,731</b>	<b>(65)</b>	<b>13,789,666</b>	<b>13,015,816</b>	<b>(176)</b>	<b>13,015,640</b>	<b>774,026</b>	<b>5.9%</b>
<b>Grand Total</b>	<b>4,207,927,253</b>	<b>(352,128,116)</b>	<b>3,855,800,137</b>	<b>3,812,054,908</b>	<b>(311,324,013)</b>	<b>3,500,730,896</b>	<b>355,007,299</b>	<b>10.1%</b>



## Property Tax Overview

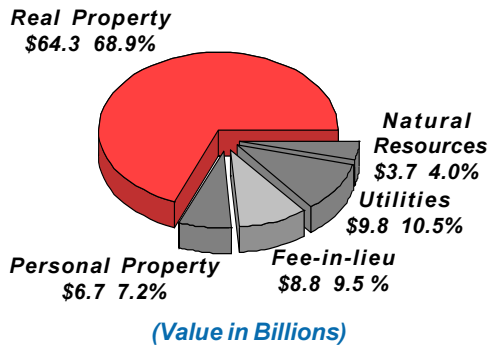
### CY 1997 Taxes Charged to All Property

Class of Property	Taxes Charged	Percent
Residential	\$506,030,370	41.9%
Commercial	218,034,770	18.1%
Other Real	91,606,245	7.6%
Personal	84,404,199	7.0%
Fee-in-lieu	149,943,784	12.4%
Nat'l Resources	42,977,994	3.6%
Utilities	113,468,362	9.4%
<b>Statewide</b>	<b>\$1,206,465,724</b>	<b>100.0%</b>

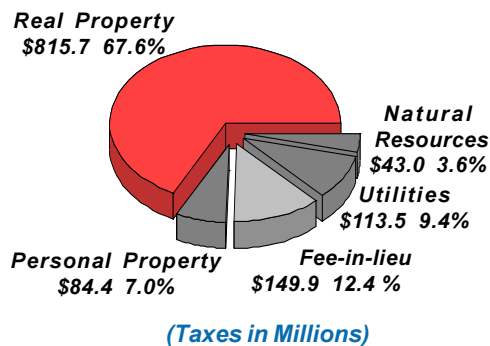
### Statewide Taxable Value and Taxes Charged

For All Utah Property by Type for 1997

#### Taxable Value



#### Taxes Charged



Source: Utah State Tax Commission  
Property Tax Division

Property taxes are levied at the state and 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 tax is collected by the counties, and distributed to the taxing entities.

This section illustrates the proportions of property tax collections from various types of properties. Also details are 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.

#### Real & personal property taxes & rates

Tax rates are set by local entities, such as counties, cities and towns, school districts and special taxing districts. A statewide rate also is levied to finance Utah's schools through the Uniform School Fund. Those rates are applied against the taxable value of real and personal property (except motor vehicles, see fee-in-lieu below).

The amount of taxes paid is based upon the tax rate applied against the taxable value of the property. Real and personal property are taxed based on their fair market value; primary residential property receives a 45 percent exemption and household personal property is exempt from property tax.

#### Fee-in-lieu on motor vehicles

A 1991 constitutional change permitted a fee to be paid in lieu of property taxes on motor vehicles. Beginning January 1, 1998, the statewide fee-in-lieu rate was set at 1.5 percent of a vehicle's fair market value. The previous rate was 1.7 percent. The 1998 Legislature authorized a change from a value-based system to an age-based system beginning January 1, 1999.

#### Tax Commission role

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, and,
- assessment of utilities, natural resources property and large companies with multistate or multicounty operations.



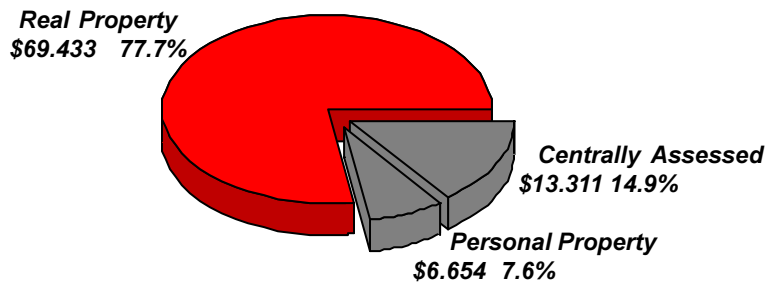


## 1998 PRELIMINARY ESTIMATES\*

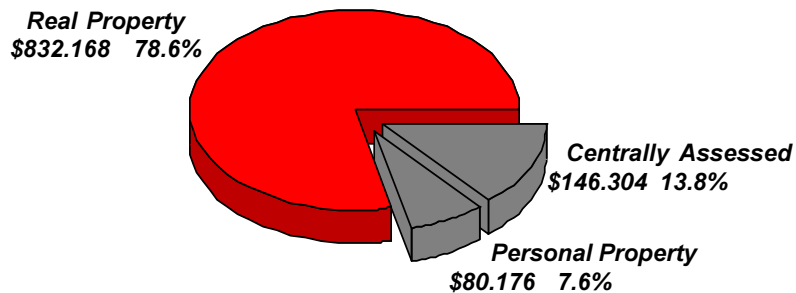
### 1998 Estimated Nominal and Effective Tax Rates

<u>Property Class</u>	<u>Taxable Value</u>	<u>Estimated Market Value</u>	<u>Taxes Charged</u>	<u>Nominal Tax Rates</u>	<u>Estimated Effective Rates</u>
Real Property	\$69,432,834,019	\$103,542,248,788	\$832,168,136	0.011985	0.008037
Personal Property	6,654,224,093	6,821,837,719	80,175,490	0.0120489	0.011753
Centrally Assessed	13,310,631,283	13,310,631,283	146,303,896	0.010992	0.010992
<b>Statewide</b>	<b>\$89,397,689,395</b>	<b>\$123,674,717,790</b>	<b>\$1,058,647,522</b>	<b>0.011842</b>	<b>0.008560</b>

### 1998 Estimated Taxable Value and Taxes Charged for all Utah Property



(Value in Billions)



(Taxes in Millions)

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

[Back to Index](#)

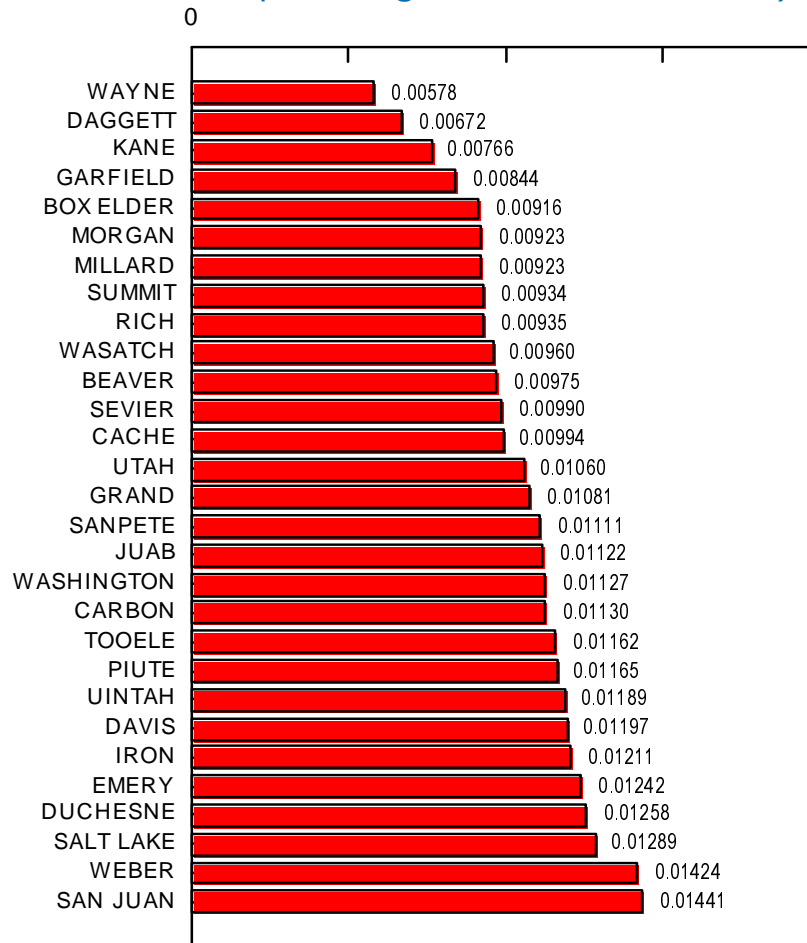
Utah State Tax Commission

FY 97-98 Annual Report

**1998 PRELIMINARY ESTIMATES\****Property Tax  
Overview***CY 1998 Estimated Taxable Value and Taxes Charged  
For All Major Classes (Except Fee-in-Lieu)**

County Name	Real Property Value	Personal Property Value	Centrally Assessed Property Value	Total Taxable Value with no Fee-in-lieu	Taxes on Real Property	Taxes on Personal Prop.	Taxes on Centr./Assessed	Total Taxes except F-I-L	County Weighted Average Tax Rates
BEAVER	\$197,003,751	\$7,930,984	\$150,531,191	\$355,465,926	\$1,955,205	\$77,493	\$1,433,129	\$3,465,827	0.009750
BOX ELDER	1,104,013,846	337,373,962	296,144,998	1,737,532,806	10,324,730	3,030,794	2,568,669	15,924,193	0.009165
CACHE	2,041,130,775	232,284,943	123,289,417	2,396,705,135	20,358,706	2,291,435	1,181,568	23,831,709	0.009944
CARBON	447,069,476	40,001,967	531,754,326	1,018,825,769	5,450,353	504,222	5,555,233	11,509,808	0.011297
DAGGETT	47,594,665	1,921,125	87,274,400	136,790,190	344,461	13,272	562,040	919,773	0.006724
DAVIS	6,263,194,220	631,503,498	307,179,524	7,201,877,242	75,027,918	7,608,876	3,558,042	86,194,836	0.011968
DUCHESNE	249,839,825	21,501,382	309,132,627	580,473,834	3,333,092	282,136	3,688,499	7,303,727	0.012582
EMERY	127,450,197	11,422,122	1,310,821,090	1,449,693,409	1,749,840	135,455	16,124,129	18,009,424	0.012423
GARFIELD	190,494,468	11,820,372	46,831,102	249,145,942	1,625,456	105,751	372,512	2,103,719	0.008444
GRAND	334,970,870	19,784,511	134,733,384	489,488,765	3,711,988	218,191	1,362,954	5,293,133	0.010814
IRON	1,051,675,808	113,383,504	194,783,614	1,359,842,926	13,010,528	1,372,879	2,085,777	16,469,184	0.012111
JUAB	166,675,200	7,548,023	193,213,990	367,437,213	1,996,470	91,281	2,034,625	4,122,376	0.011219
KANE	338,782,461	12,029,751	28,083,339	378,895,551	2,604,085	92,480	206,888	2,903,453	0.007663
MILLARD	233,916,315	14,924,142	1,954,560,591	2,203,401,048	2,415,999	158,109	17,764,127	20,338,235	0.009230
MORGAN	216,224,555	10,302,588	161,218,267	387,745,410	2,043,672	94,869	1,439,277	3,577,818	0.009227
PIUTE	26,009,349	1,033,000	13,941,187	40,983,536	310,998	12,473	154,104	477,575	0.011653
RICH	148,704,219	3,502,345	50,868,387	203,074,951	1,394,766	33,645	469,459	1,897,870	0.009346
SALT LAKE	31,499,607,219	3,030,657,685	3,643,202,659	38,173,467,563	406,561,712	39,729,955	45,863,287	492,154,954	0.012893
SAN JUAN	122,012,353	26,332,002	326,280,584	474,624,939	1,944,351	381,975	4,514,333	6,840,659	0.014413
SANPETE	439,988,736	21,538,002	57,282,250	518,808,988	4,915,051	248,064	602,889	5,766,004	0.011114
SEVIER	348,374,190	25,913,812	292,647,219	666,935,221	3,690,046	274,780	2,635,367	6,600,193	0.009896
SUMMIT	4,880,069,867	105,349,013	786,270,899	5,771,689,779	46,426,171	790,428	6,708,490	53,925,089	0.009343
TOOELE	759,750,527	149,022,314	337,743,405	1,246,516,246	9,580,002	1,581,418	3,321,495	14,482,915	0.011619
UINTAH	374,604,837	53,346,296	766,201,760	1,194,152,893	4,936,549	685,098	8,573,248	14,194,895	0.011887
UTAH	9,169,400,636	1,089,855,227	577,117,750	10,836,373,613	97,598,431	11,175,169	6,045,848	114,819,448	0.010596
WASATCH	960,377,578	24,337,839	72,110,447	1,056,825,864	9,244,157	236,564	663,100	10,143,821	0.009598
WASHINGTON	3,151,677,225	161,888,179	216,365,022	3,529,930,426	35,683,644	1,861,838	2,226,435	39,771,917	0.011267
WAYNE	88,115,075	3,592,513	10,046,925	101,754,513	509,289	20,815	58,012	588,116	0.005780
WEBER	4,454,105,776	484,122,992	331,000,929	5,269,229,697	63,420,464	7,066,025	4,530,360	75,016,849	0.014237
<b>STATEWIDE</b>	<b>\$69,432,834,019</b>	<b>\$6,654,224,093</b>	<b>\$13,310,631,283</b>	<b>\$89,397,689,395</b>	<b>\$832,168,135</b>	<b>\$80,175,490</b>	<b>\$146,303,893</b>	<b>\$1,058,647,518</b>	<b>0.011842</b>

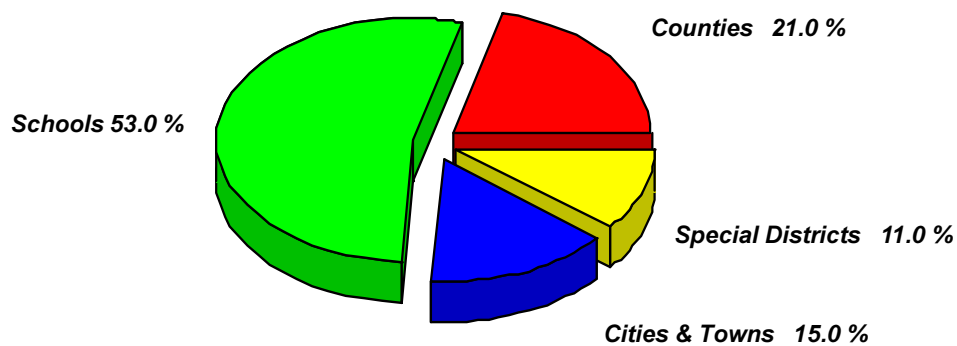
\*Final figures will be available in the Property Tax Division annual report.

**CY 1998 PRELIMINARY ESTIMATES\*****CY 1998 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.

## 1998 PRELIMINARY ESTIMATES\*

*Estimated Distribution  
of Property Taxes  
by Type of Entity for 1998\**



\*Note: the change in distribution for counties from one year to the next is due to a shift in revenue from property tax to sales tax.

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



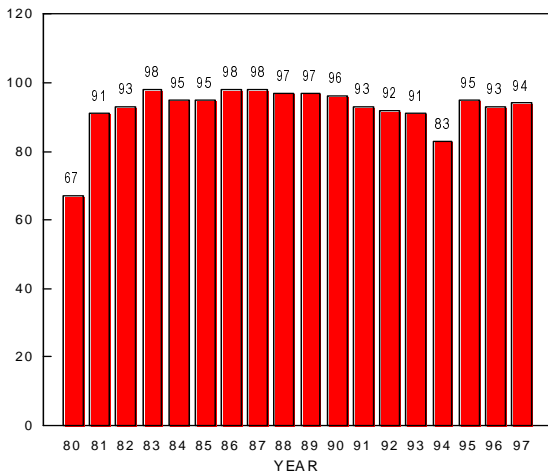
### *Fee in Lieu of Property Tax*

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. Beginning January 1, 1998, the rate was reduced to 1.5 percent. The 1998 Legislature authorized a change from a value-based system to an age-based system beginning January 1, 1999.

<u>COUNTIES</u>	<b>CY 1996 TOTAL FEE-IN-LIEU PROPERTY</b>	<b>CY1997 TOTAL FEE-IN-LIEU PROPERTY</b>	<b>% Change 96-97</b>	<b>Estimated CY 1998 Fee-in-lieu property In Millions of \$</b>
BEAVER	22,694,654	25,794,070	13.66%	28.4
BOXELDER	160,506,052	181,171,886	12.88%	199.3
CACHE	258,383,689	291,088,947	12.66%	320.2
CARBON	83,094,628	95,372,146	14.78%	104.9
DAGGETT	7,148,730	8,100,025	13.31%	8.9
DAVIS	862,321,619	915,438,443	6.16%	1007.0
DUCHESNE	59,747,765	65,731,117	10.01%	72.3
EMERY	41,096,883	49,180,533	19.67%	54.1
GARFIELD	20,214,019	23,007,575	13.82%	25.3
GRAND	32,339,610	36,703,495	13.49%	40.4
IRON	92,536,038	115,219,117	24.51%	126.7
JUAB	30,249,449	34,383,765	13.67%	37.8
KANE	36,462,676	42,428,849	16.36%	46.7
MILLARD	49,864,262	54,422,409	9.14%	59.9
MORGAN	32,533,466	37,593,982	15.55%	41.4
PIUTE	6,274,980	7,105,103	13.23%	7.8
RICH	9,806,804	10,959,178	11.75%	12.1
SALT LAKE	3,298,785,466	3,948,767,234	19.70%	4343.6
SAN JUAN	31,301,019	32,478,433	3.76%	35.7
SANPETE	70,219,368	79,823,455	13.68%	87.8
SEVIER	83,288,757	88,950,044	6.80%	97.8
SUMMIT	170,164,998	195,564,917	14.93%	215.1
TOOELE	123,956,355	140,058,802	12.99%	154.1
UINTAH	93,158,004	95,297,311	2.30%	104.8
UTAH	835,783,069	988,537,732	18.28%	1087.4
WASATCH	60,237,970	72,825,035	20.90%	80.1
WASHINGTON	343,287,609	377,261,979	9.90%	415.0
WAYNE	13,332,792	14,550,691	9.13%	16.0
WEBER	690,752,308	792,406,325	14.72%	871.6
<b>STATEWIDE</b>	<b>7,619,543,039</b>	<b>8,820,222,598</b>	<b>15.76%</b>	<b>9702.2</b>

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

### Statewide Assessment Sales/Ratios CYs 1980-1997



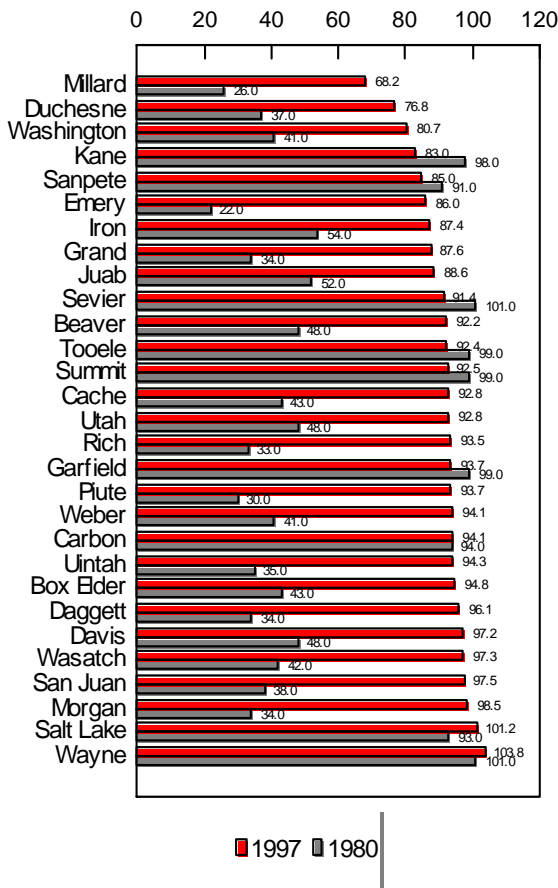
### Locally Assessed Property

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:

### Comparison CY 1980 vs. CY 1997 Assessment/Sales Ratios by County



- 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, left). Commission factor orders and county action brought the ratios closer to 100 percent.



## Property Tax Overview

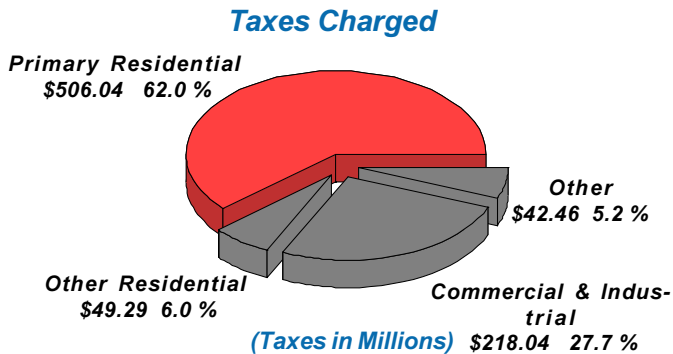
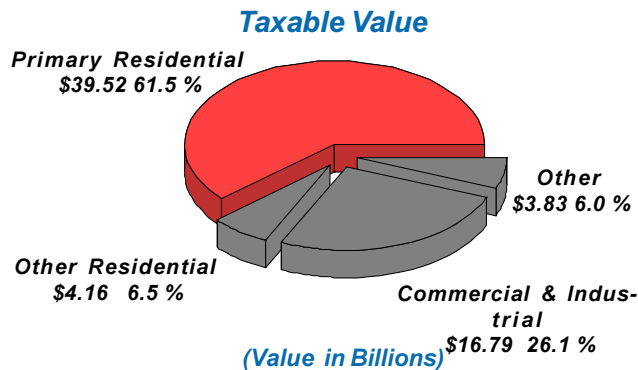
### CY 1997 Value of and Taxes Charged on Utah Property

<u>Class of Property</u>	<u>Taxable Value</u>	<u>Percent*</u>	<u>Market Value</u>	<u>Percent*</u>	<u>Taxes Charged</u>	<u>Percent</u>
<b>Locally Assessed</b>						
Primary Residential	\$39,518,603,625	49.5%	71,852,006,591	64.0%	506,043,980	48.2%
Commercial	16,789,373,397	21.0%	16,789,373,397	15.0%	218,044,280	20.8%
Other real	7,983,457,697	10.0%	7,983,457,697	7.1%	91,665,366	8.7%
Personal	6,680,607,859	8.4%	6,850,132,717	6.1%	84,404,199	8.0%
Fee-in-Lieu	8,820,222,598	11.1%	8,820,222,598	7.9%	149,943,784	14.3%
<b>Total Local</b>	<b>79,792,265,176</b>	<b>100.0%</b>	<b>112,295,193,000</b>	<b>100.0%</b>	<b>1,050,101,609</b>	<b>100.0%</b>
<b>Centrally Assessed</b>						
Natural Resources	\$3,712,432,753	27.5%	3,712,432,753	27.5%	42,977,994	27.5%
Utilities	9,772,996,521	72.5%	9,772,996,521	72.5%	113,468,362	72.5%
<b>Total Central</b>	<b>\$13,485,429,274</b>	<b>100.0%</b>	<b>13,485,429,274</b>	<b>100.0%</b>	<b>156,446,356</b>	<b>100.0%</b>
<b>State Total</b>	<b>\$93,277,694,450</b>		<b>125,780,622,274</b>		<b>1,206,547,965</b>	

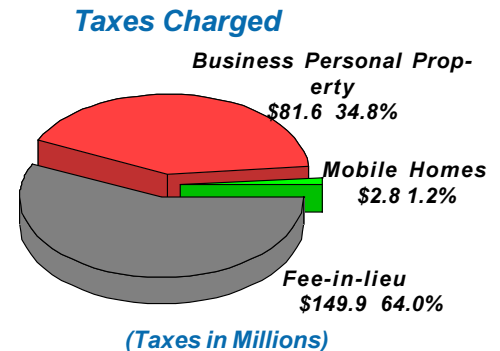
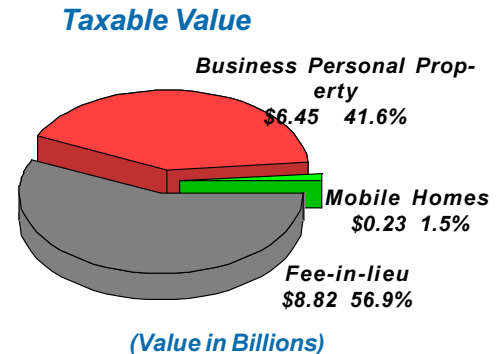
\*Details on individual tables may not add to 100% due to independent rounding  
 (Additional pie charts on natural resource and utility properties on page 21.)

### Locally Assessed Property

**Statewide Taxable Value  
And Taxes Charged for CY 1997  
Real Property**



**Statewide Taxable Value  
And Taxes Charged for CY 1997  
Personal Property**



### Centrally Assessed Property

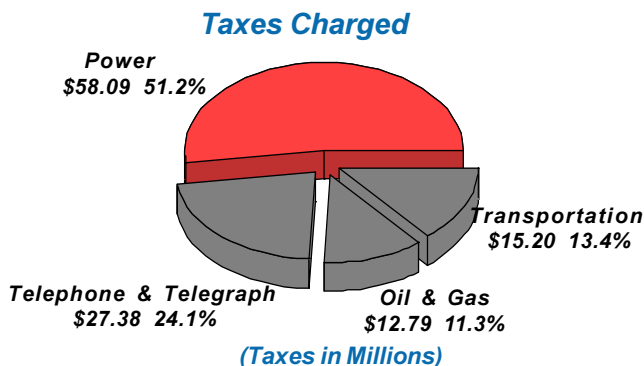
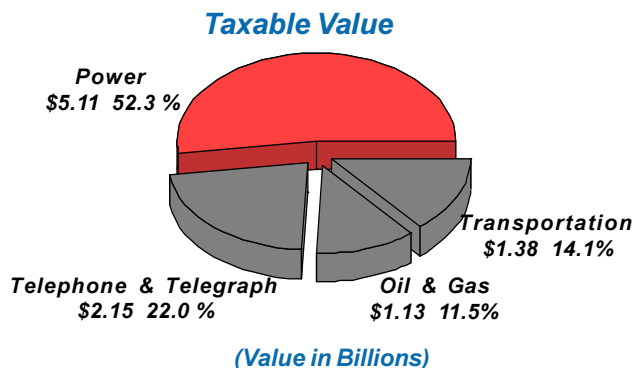
The Property Tax Division is responsible for the valuation of mines, utilities, airlines and motor and rail carriers. The market value of multistate utilities is determined by the "unit value" approach, which values the entire intrastate or interstate operation as a unit then allocates the value to the 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. Producing mines and oil and gas wells are valued by discounting future estimated cash flows to present value. Patented mining claims are valued at fair market value of the surface property.

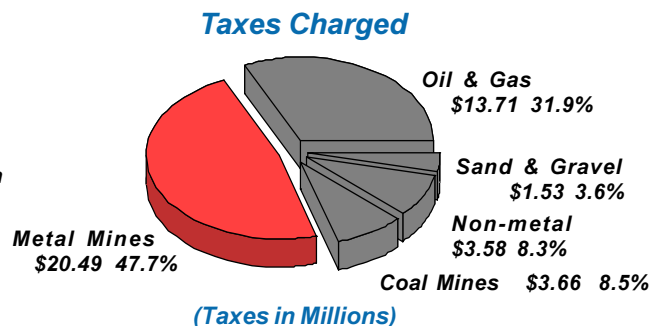
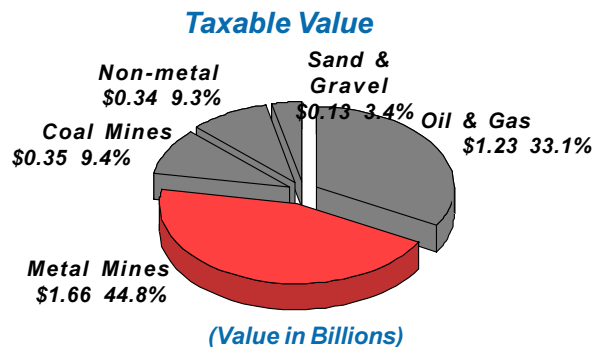
### Centrally Assessed Property

(see chart on page 22)

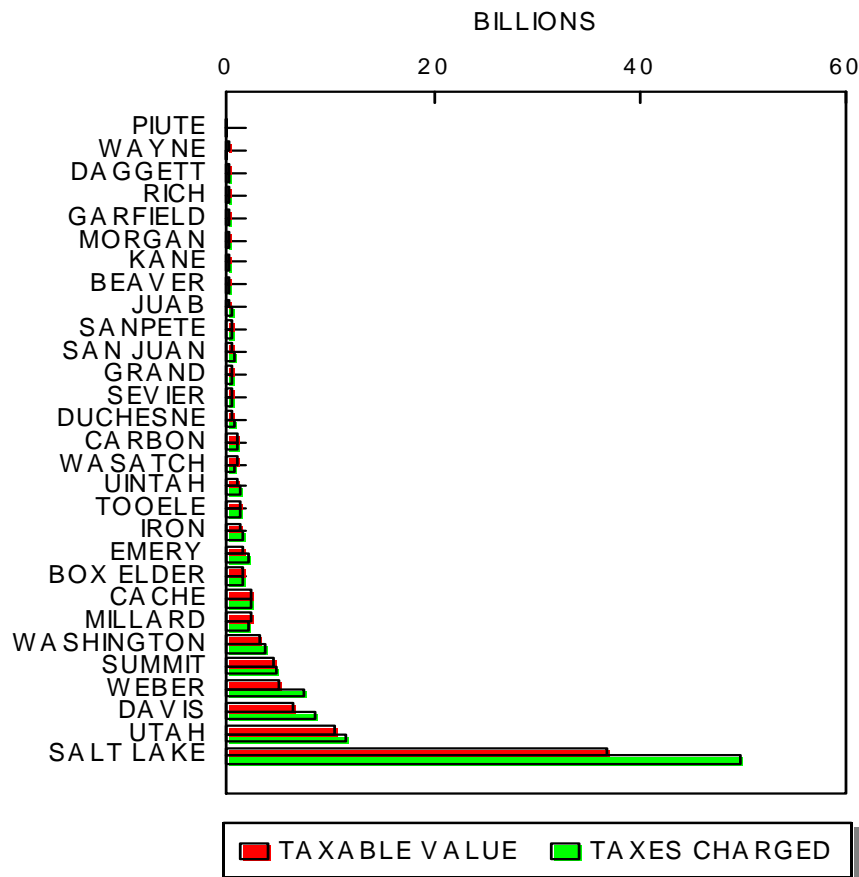
**Statewide Taxable Value  
And Taxes Charged for CY 1997  
Utilities**



**Statewide Taxable Value  
And Taxes Charged for CY 1997  
Natural Resources**





*Property Tax  
Overview****Taxes Charged and Taxable Value  
for CY 1997 by County******Miscellaneous Statistics***

Taxable Parcels	Number:	954,000	Tax Value(Billions):	\$64.3 <sup>1</sup>
Average House Value	Metropolitan	\$140,000 <sup>2</sup>	Non-Metropolitan	\$104,000 <sup>3</sup>
Per Capita Income	Yearly Average	\$20,400	Tax % of Income	2.4
Tax Rates	Lowest	0.603	Highest	2.16
Collection Rate	1997	96.1 <sup>4</sup>		

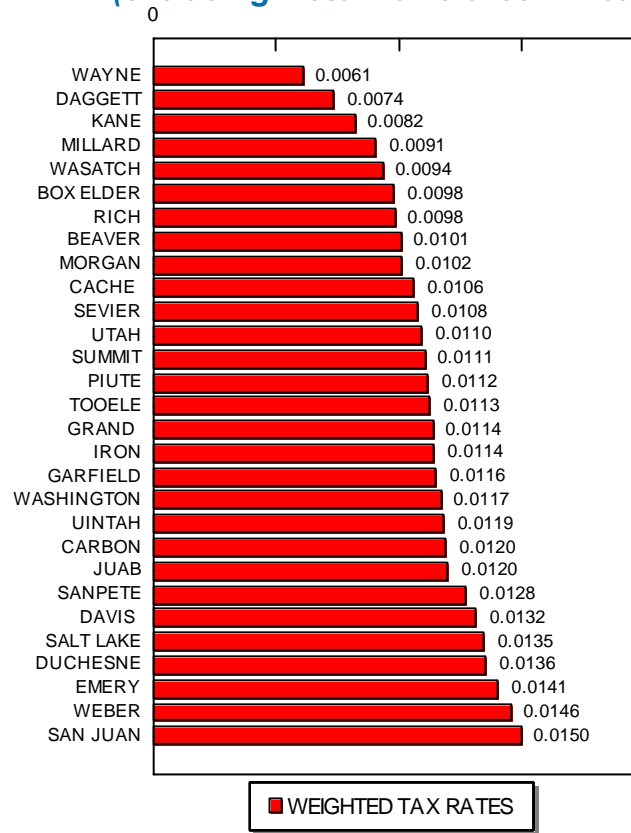
1 This figure includes land and buildings

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

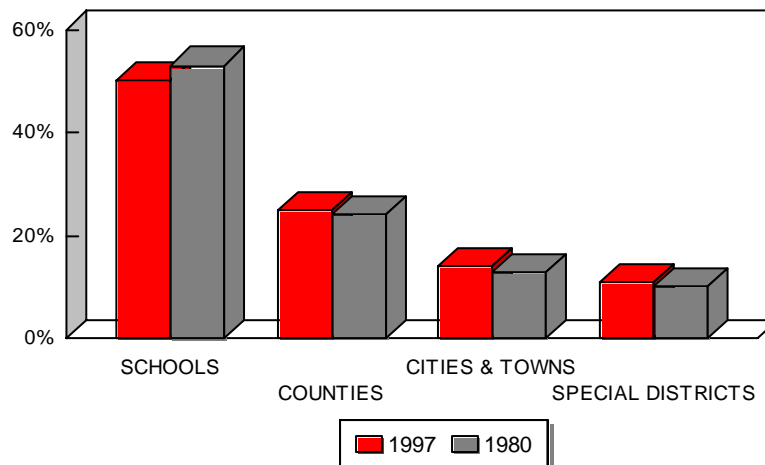
3 Excludes Davis, Salt Lake, Utah and Weber counties.

4 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

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



**Distribution of Taxes by Type of Entity  
for CY 1980 & CY 1997**





## Individual Income Tax

### Tax Rate

The 1996 Utah Legislature reduced the individual income tax rates in two phases, in 1996 and 1997. The following rates were effective for tax year 1997:

#### *For 'Single' Taxpayer and for 'Married Filing Separate' Returns:*

**If state taxable income is:**

Not over \$750  
Over \$750, but less than \$1,500  
Over \$1,500, but not over \$2,250  
Over \$2,250, but not over \$3,000  
Over \$3,000, but not over \$3,750  
Over \$3,750

**The tax is:**

2.3 percent of state taxable income  
\$17, plus 3.3 percent of excess over \$750  
\$42, plus 4.2 percent of excess over \$1,500  
\$74 plus 5.2 percent of excess over \$2,250  
\$113 plus 6.0 percent of excess over \$3,000  
\$158 plus 7.0 percent of excess over \$3,750

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

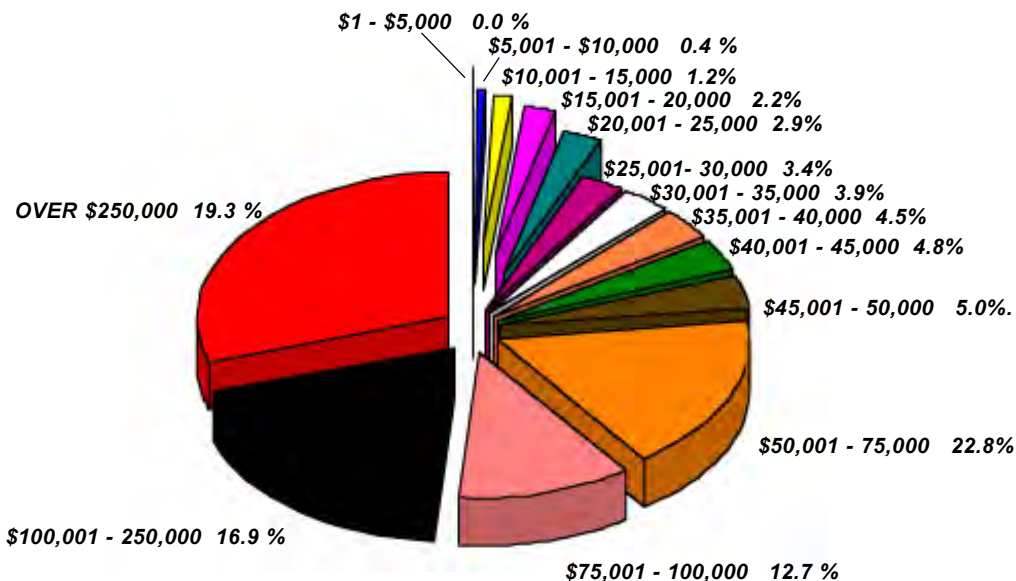
**If state taxable income is:**

Not over \$1,500  
Over \$1,500 but less than \$3,000  
Over \$3,000, but not over \$4,500  
Over \$4,500 but not over \$6,000  
Over \$6,000 but not over \$7,500  
Over \$7,500

**The tax is:**

2.3 percent of state taxable income  
\$35, plus 3.3 percent of excess over \$1,500  
\$84, plus 4.2 percent of excess over \$3,000  
\$147 plus 5.2 percent of excess over \$4,500  
\$225 plus 6.0 percent of excess over \$6,000  
\$315 plus 7.0 percent of excess over \$7,500

### 1997 State Taxes Paid By Adjusted Gross Income



## Individual Income Tax

### Other Changes for the 1998 Tax Year

**Personal Exemptions:** Utah permits 75 percent of the personal exemption allowed on the federal return. The personal exemption in Utah for 1998 is \$2,025 (75 percent of the \$2,700 federal personal exemption)

**Standard Deduction:** Utah allows the current federal standard deduction, which is \$7,100 for a joint return or qualifying widower with dependent child; \$3,550 for married filing separate, \$6,250 for head of household and \$4,250 for single filers.

### 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

### Fiscal Year Revenue

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 <sup>a</sup>
1985	435,509,993 <sup>b</sup>
1986	454,289,504 <sup>c</sup>
1987	533,287,567 <sup>d</sup>
1988	569,853,201 <sup>e</sup>
1989	615,603,770 <sup>f</sup>
1990	647,593,113 <sup>g</sup>
1991	717,599,792 <sup>h</sup>
1992	784,430,264 <sup>i</sup>
1993	842,275,277 <sup>j,r</sup>
1994	925,301,613 <sup>k</sup>
1995	1,026,894,836 <sup>l</sup>
1996	1,139,080,026 <sup>m</sup>
1997	1,237,331,651 <sup>n</sup>
1998	1,377,582,984 <sup>o</sup>

<sup>a</sup> Includes \$2,620,914 from Mineral Production Tax Withholding

<sup>b</sup> Includes \$4,392,302 from Mineral Production Tax Withholding

<sup>c</sup> Includes \$5,324,940 from Mineral Production Tax withholding

<sup>d</sup> Includes \$1,511,580 from Mineral Production Tax withholding

<sup>e</sup> Includes \$1,621,360 from Mineral Production Tax withholding

<sup>f</sup> 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)

<sup>g</sup> 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)

<sup>h</sup> 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)

<sup>i</sup> 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)

<sup>j</sup> 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)

<sup>k</sup> 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)

<sup>l</sup> 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)

<sup>m</sup> 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)

<sup>n</sup> 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)

<sup>o</sup> Includes \$3,057,485 from Mineral Production Tax withholding (allocated 39.57 percent to the Individual Income Tax and 60.43 percent to the Corporation Franchise Tax)



[Back to Index](#)

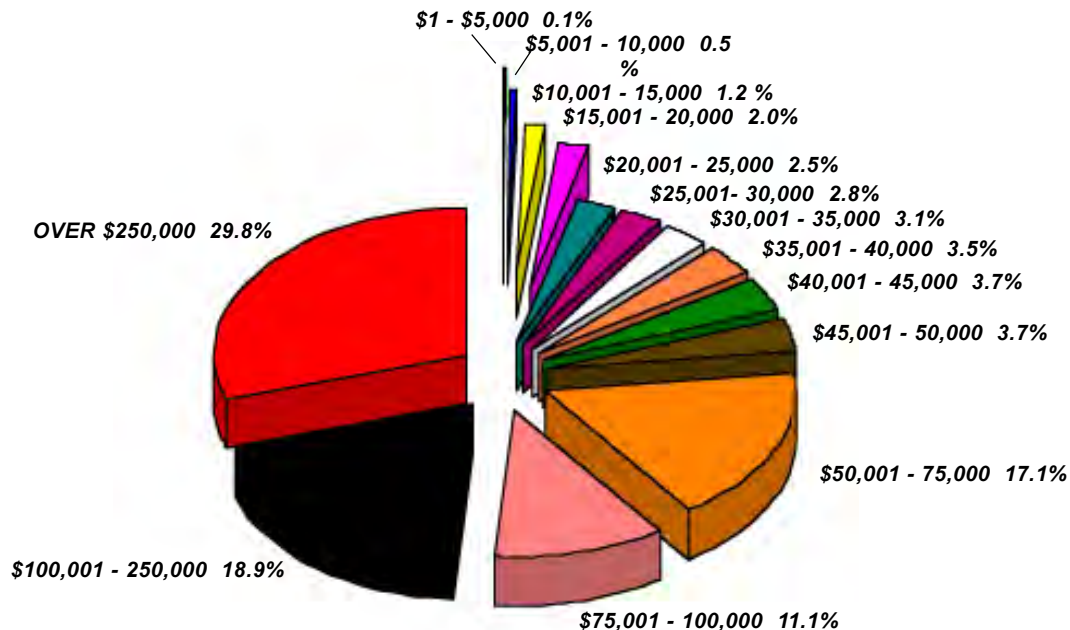
*Individual  
Income Tax*

**1997 State & Federal Taxes Paid by Utah Residents**

<b>Adjusted Gross Income</b>	<b>Total Federal Taxes</b>	<b>Average Federal Taxes</b>	<b>Total State Taxes*</b>	<b>Average State Taxes</b>
UNDER \$1	1,155,892	\$183	\$16,484	\$3
\$ 1 - 5,000	3,292,743	28	563,600	5
\$ 5,001 - 10,000	21,367,506	220	5,091,543	55
\$ 10,001 - 15,000	49,741,113	579	14,842,096	183
\$ 15,001 - 20,000	81,965,008	1,037	26,371,899	353
\$ 20,001 - 25,000	102,070,624	1,561	34,352,213	554
\$ 25,001 - 30,000	15,370,739	2,083	40,731,402	774
\$ 30,001 - 35,000	128,219,462	2,630	46,998,395	1,012
\$ 35,001 - 40,000	142,484,360	3,204	53,668,145	1,262
\$ 40,001 - 45,000	150,866,992	3,779	58,176,075	1,519
\$ 45,001 - 50,000	152,093,655	4,352	59,894,987	1,784
\$ 50,001 - 75,000	702,890,826	6,146	274,779,821	2,503
\$ 75,001 - 100,000	454,847,059	10,869	152,391,077	3,805
\$100,001 - 250,000	775,931,226	24,174	203,056,760	6,738
OVER \$250,000	1,226,187,467	196,599	232,588,945	39,415
<b>TOTAL</b>	<b>\$4,108,484,672</b>	<b>\$4,731</b>	<b>\$1,203,523,442</b>	<b>\$1,460</b>

\*Full-year residents only

**1997 Federal Taxes Paid  
By Adjusted Gross Income**

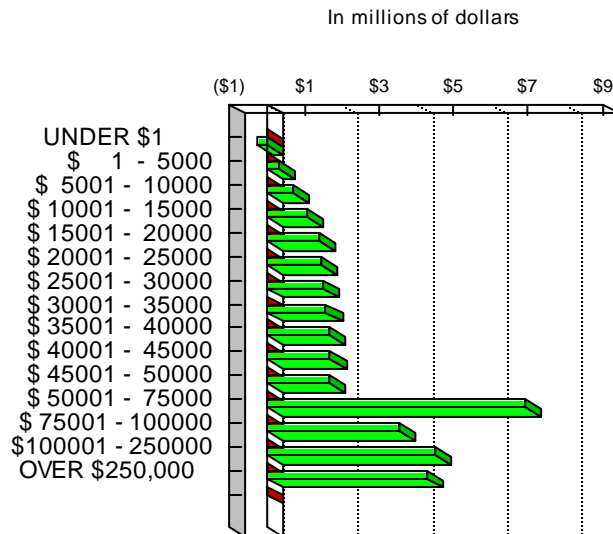


Individual  
Income Tax

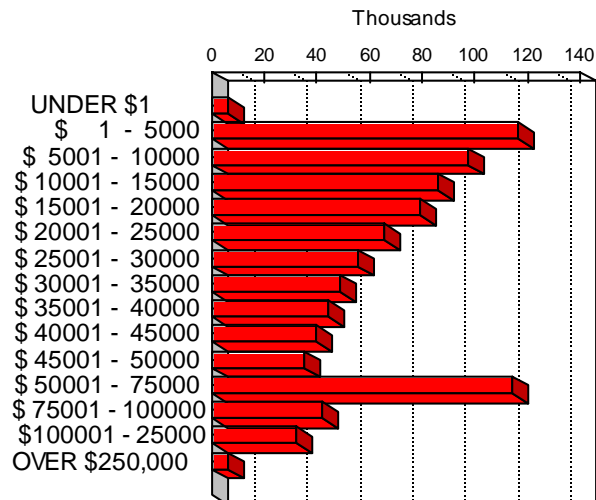
1997 Federal Income Data by Income Class

Adjusted Gross Income (AGI)	# of Returns	Total AGI	Average (AGI)	Number of Exemptions	Average Exemptions
UNDER \$1	6,322	(\$250,267,088)	(\$39,587)	13,114	2.1
\$ 1 - 5000	116,545	\$304,058,452	\$2,609	57,076	0.5
\$ 5001 - 10000	97,089	\$720,123,790	\$7,417	105,872	1.1
\$ 10001 - 15000	85,939	\$1,072,532,967	\$12,480	137,224	1.6
\$ 15001 - 20000	79,050	\$1,378,955,960	\$17,444	150,182	1.9
\$ 20001 - 25000	65,401	\$1,466,320,495	\$22,420	141,000	2.2
\$ 25001 - 30000	55,398	\$1,520,088,386	\$27,439	133,954	2.4
\$ 30001 - 35000	48,758	\$1,582,375,056	\$32,454	129,184	2.6
\$ 35001 - 40000	44,470	\$1,665,953,991	\$37,462	129,490	2.9
\$ 40001 - 45000	39,925	\$1,694,880,743	\$42,452	124,430	3.1
\$ 45001 - 50000	34,950	\$1,658,827,352	\$47,463	115,294	3.3
\$ 50001 - 75000	114,361	\$6,942,020,865	\$60,703	401,084	3.5
\$ 75001 - 100000	41,850	\$3,569,327,991	\$85,289	150,311	3.6
\$ 100001 - 250000	32,098	\$4,494,815,439	\$140,034	116,675	3.6
OVER \$250,000	6,237	\$4,316,373,265	\$692,059	22,253	3.6
<b>TOTAL</b>	<b>868,393</b>	<b>\$32,136,387,664</b>	<b>\$37,007</b>	<b>1,927,143</b>	<b>2.2</b>

1997 Federal Taxes Paid  
by Income Class



1997 Federal Returns Filed  
by Income Class





[Back to Index](#)

## Utah State Tax Commission

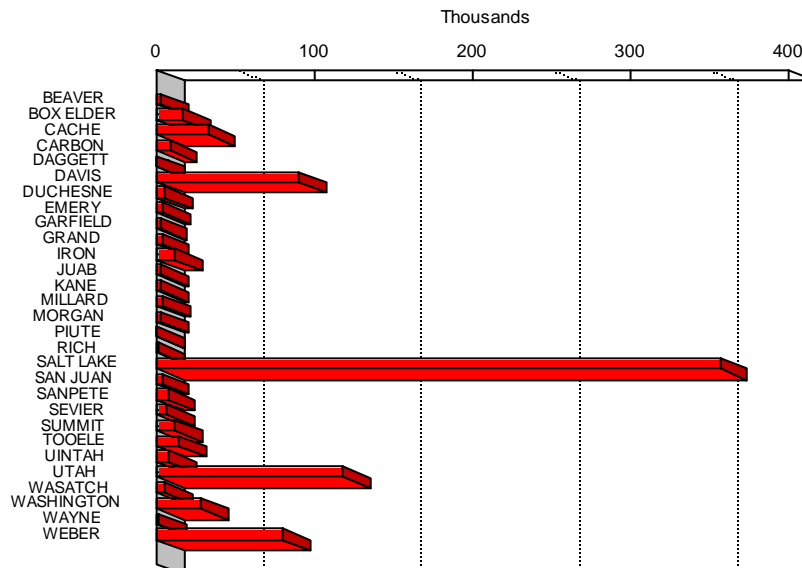
FY 97-98 Annual Report

### Individual Income Tax

#### 1997 Federal Income Data by County

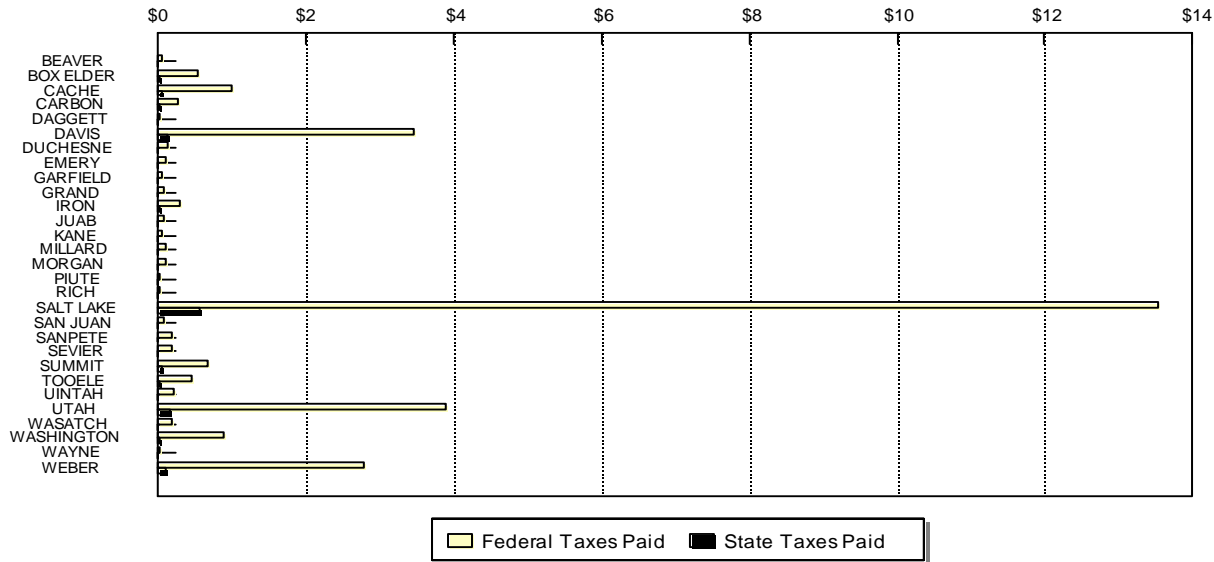
County	Number of Returns	Adjusted Gross Income (AGI)	Average AGI
BEAVER	2,084	\$ 51,496,267	\$24,710
BOX ELDER	16,236	525,936,579	32,393
CACHE	32,474	1,004,428,197	30,930
CARBON	8,224	252,359,497	30,686
DAGGETT	283	9,035,042	31,926
DAVIS	90,120	3,464,158,521	38,439
DUCHESNE	5,131	130,959,919	25,523
EMERY	3,872	117,466,077	30,337
GARFIELD	1,816	41,442,907	22,821
GRAND	3,350	86,874,472	25,933
IRON	11,117	296,762,969	26,695
JUAB	2,806	75,381,728	26,864
KANE	2,706	62,433,477	23,072
MILLARD	4,125	112,400,611	27,249
MORGAN	2,716	99,451,666	36,617
PIUTE	441	9,007,293	20,425
RICH	684	17,712,751	25,896
SALT LAKE	356,804	13,533,218,012	37,929
SAN JUAN	3,147	78,945,736	25,086
SANPETE	6,745	172,038,850	25,506
SEVIER	6,454	177,683,253	27,531
SUMMIT	11,700	674,686,425	57,666
TOOELE	13,967	464,930,227	33,288
UINTAH	8,076	221,742,532	27,457
UTAH	118,170	3,884,331,112	32,871
WASATCH	5,129	178,782,697	34,857
WASHINGTON	27,816	874,986,571	31,456
WAYNE	856	18,619,192	21,751
WEBER	79,529	2,778,860,582	34,941
=====	=====	=====	=====
STATE OF UTAH	868,393	\$32,136,387,664	\$37,007

#### 1997 Federal Returns filed by County



### 1997 State and Federal Taxes Paid By County

Billions of dollars



### 1997 Federal and State Taxes by County

County	Total Federal Taxes	Average Federal Taxes	Total State Taxes*	Average State Taxes
BEAVER	\$51,496,267	\$2,247	\$1,703,559	\$838
BOX ELDER	\$525,936,579	\$3,313	\$19,195,821	\$1,223
CACHE	\$1,004,428,197	\$3,259	\$35,603,578	\$1,151
CARBON	\$252,359,497	\$3,333	\$9,413,370	\$1,188
DAGGETT	\$9,035,042	\$3,578	\$331,493	\$1,280
DAVIS	\$3,464,158,521	\$4,501	\$131,857,488	\$1,562
DUCHESNE	\$130,959,919	\$2,312	\$4,398,654	\$873
EMERY	\$117,466,077	\$2,897	\$4,180,931	\$1,120
GARFIELD	\$41,442,907	\$2,115	\$1,243,665	\$738
GRAND	\$86,874,472	\$2,979	\$3,280,089	\$1,031
IRON	\$296,762,969	\$2,508	\$9,243,896	\$907
JUAB	\$75,381,728	\$2,305	\$2,497,200	\$905
KANE	\$62,433,477	\$2,041	\$1,788,525	\$711
MILLARD	\$112,400,611	\$2,459	\$3,777,921	\$934
MORGAN	\$99,451,666	\$3,987	\$3,759,269	\$1,409
PIUTE	\$9,007,293	\$1,530	\$239,845	\$534
RICH	\$17,712,751	\$2,381	\$703,320	\$986
SALT LAKE	\$13,533,218,012	\$5,096	\$575,613,272	\$1,668
SAN JUAN	\$78,945,736	\$2,362	\$2,132,416	\$775
SANPETE	\$172,038,850	\$2,212	\$5,454,727	\$822
SEVIER	\$177,683,253	\$2,863	\$6,144,320	\$975
SUMMIT	\$674,686,425	\$9,738	\$34,867,998	\$3,077
TOOELE	\$464,930,227	\$3,454	\$16,256,743	\$1,286
UINTAH	\$221,742,532	\$2,802	\$7,996,430	\$1,046
UTAH	\$3,884,331,112	\$3,573	\$150,138,347	\$1,329
WASATCH	\$178,782,697	\$4,031	\$7,070,284	\$1,412
WASHINGTON	\$874,986,571	\$3,381	\$30,308,533	\$1,144
WAYNE	\$18,619,192	\$1,684	\$566,492	\$673
WEBER	\$2,778,860,582	\$4,072	\$105,305,455	\$1,399
<b>STATE OF UTAH</b>	<b>\$32,136,387,664</b>	<b>\$4,731</b>	<b>\$1,203,523,442</b>	<b>\$907</b>

\*State portion represents taxes paid by full-time residents only.





**1997 Income Tax Charitable & Political Contributions,  
Tax Credits and Deposits into Special Accounts  
(Preliminary)**

**Checkoff Contributions**

<b>Checkoffs</b>	<b># of Returns</b>	<b>Amount of Donation</b>	<b>Average Donation</b>	<b>% of all Returns</b>
Non-game Wildlife	4,793	\$66,618.58	\$13.90	0.57 %
Homeless	8,003	\$114,283.85	\$14.28	0.23 %
Children's Organ Transplant	6,585	\$72,042.00	\$10.94	0.78 %
School District Foundations	2,649	\$27,700.00	\$10.46	0.31 %
Higher Education Libraries	2,542	\$24,649.00	\$9.70	0.30 %

**Special Savings Accounts**

<b>Special Savings Accts.</b>	<b># of Returns</b>	<b>Amount of Donation</b>	<b>Average Donation</b>	<b>% of all Returns</b>
Medical Savings Account	102	\$43,560.00	\$427.06	0.01 %

**Tax Credits**

<b>Tax Credits</b>	<b># of Returns</b>	<b>Amount of Credit</b>	<b>Average Credit</b>	<b>% of all Returns</b>
Agricultural Gasoline	1,939	\$474,688.00	\$244.81	0.23 %
Clean Fuel (Wood Stoves)	440	\$25,122.00	\$57.10	0.05 %
Clean Fuel (Vehicle)	15	\$2,655.00	\$177.00	0.00 %
Energy Systems	54	\$15,864.50	\$293.79	0.01 %
Enterprise Zone	13	\$70,182.00	\$5,398.62	0.00 %
Employers who hire disabled workers	5	\$3,419.70	\$683.94	0.00 %
Historical Preservation	107	\$411,135.00	\$3,842.38	0.01 %
Qualified Sheltered Workshop	168	\$21,468.00	\$127.79	0.02 %
Recycling Market Development Zone	0	0	0	00.0 %
State Low Income Housing	11	\$9,297.00	\$845.18	0.00 %
Tutoring for Disabled Dependents	78	\$6,929.00	\$88.83	0.01 %

**Political Party Checkoffs**

<b>Political Party</b>	<b>County Amounts</b>	<b>State Amounts</b>	<b>Total Amounts</b>	<b>% of all Returns</b>
Democratic	\$8,870.50	\$8,870.50	\$17,741.00	2.11 %
Indenpendent/American	\$502.50	\$502.50	\$1,005.00	0.12 %
Independent	\$216.50	\$216.50	\$433.00	0.05 %
Libertarian	\$548.00	\$548.00	\$1,096.00	0.13 %
Natural Law	\$99.50	\$99.50	\$199.00	0.02 %
Reform	\$99.50	\$99.50	\$199.00	0.02 %
Republican	\$12,895.00	\$12,895.00	\$25,790	3.07 %
U S Taxpayers	\$279.50	\$279.50	\$559.00	0.07 %

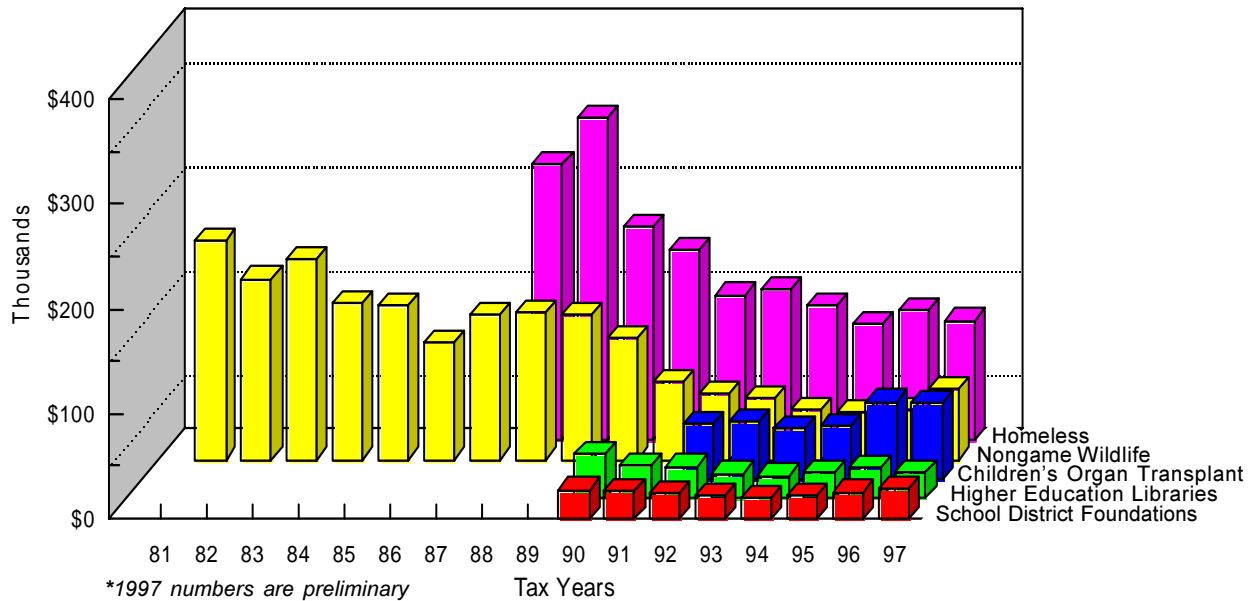
NOTE 1: County Party and State Party equal split checkoff amounts

NOTE 2: Dollar contributions do not reflect number of individual returns showing checkoff

## Utah Checkoff Donation History

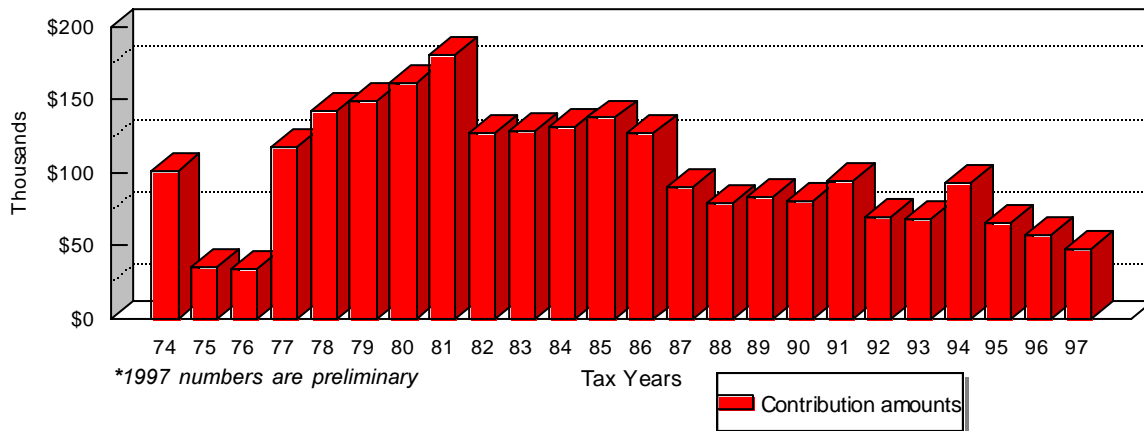
## Individual Income Tax

Total Checkoff Contributions 1981 to 1997\*

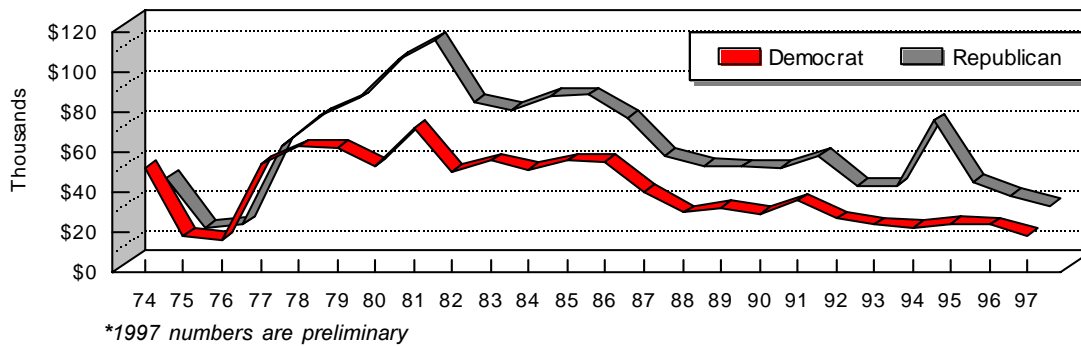


## Utah Political Party Checkoff History

Total Checkoff Contributions 1974 to 1997\*



## Checkoff Contributions to Democratic and Republican Parties, 1974 to 1997\*





## *Corporate Franchise Tax*

### *Fiscal Year Revenue*

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 <sup>a</sup>
1985	65,918,325 <sup>b</sup>
1986	84,048,027 <sup>c</sup>
1987	68,898,430 <sup>d</sup>
1988	78,806,217 <sup>e</sup>
1989	92,982,130 <sup>f</sup>
1990	99,693,153 <sup>g</sup>
1991	87,766,119 <sup>h</sup>
1992	80,944,378 <sup>i</sup>
1993	79,471,794 <sup>j,r</sup>
1994	121,061,613 <sup>k</sup>
1995	153,512,212 <sup>l</sup>
1996	168,430,466 <sup>m</sup>
1997	182,917,170 <sup>n</sup>
<b>1998</b>	<b>189,000,097 <sup>o</sup></b>

### *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 (after Utah income/expense adjustments) equally by its Utah payroll receipts and property values relative to nationwide values.

<sup>a</sup> 1984 figure revised to include \$1,191,439 from Mineral Production Tax withholding

<sup>b</sup> This total includes \$13,727 from the Mineral Production Tax withholding

<sup>c</sup> This total includes \$17,497,746 from the Mineral Production Tax withholding

<sup>d</sup> This total includes \$8,007,188 from the Mineral Production Tax withholding

<sup>e</sup> This total includes \$8,653,420 from the Mineral Production Tax withholding

<sup>f</sup> This total includes \$5,648,203 from the Mineral Production Tax withholding

<sup>g</sup> This total includes \$5,525,625 from the Mineral Production Tax withholding

<sup>h</sup> This total includes \$5,300,776 from the Mineral Production Tax withholding

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

<sup>j</sup> This total includes \$4,801,669 from the Mineral Production Tax withholding

<sup>k</sup> This total includes \$5,516,903 from the Mineral Production Tax withholding

<sup>l</sup> This total includes \$6,138,197 from the Mineral Production Tax withholding

<sup>m</sup> This total includes \$4,949,696 from the Mineral Production Tax withholding

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

<sup>o</sup> This total includes \$4,416,200 from the Mineral Production Tax withholding

<sup>r</sup> revised

### *Disposition of Revenue*

#### Uniform School Fund

*Inheritance  
Tax**Tax Rate*

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

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

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

*Fiscal Year Revenue*

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
1994	8,188,879
1995	24,955,923
1996	8,326,201
1997	10,281,951
1998	25,417,407

<sup>r</sup> revised

*Disposition of Revenue*

General Fund

**Gross Receipts  
Taxes****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	9,073,378
<b>1998</b>	<b>7,185,633</b>

**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 is imposed as follows: Beginning July 1, 1996, gross receipts 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.

In addition, the Legislature imposed the Gross Receipts Tax on Electrical Corporations whose property tax liability was decreased as a result of property tax reductions authorized by the 1995 Utah Legislature.

The phrase "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 Gross Receipts Tax on Electrical Corporations 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

State Sales  
& Use Tax

Fiscal Year Revenue

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 <sup>†</sup>
1988	617,624,358 <sup>†</sup>
1989	667,402,562 <sup>†</sup>
1990	707,443,441
1991	740,306,985 <sup>†</sup>
1992	802,391,187
1993	881,917,156 <sup>†</sup>
1994	978,247,622
1995	1,055,060,896 <sup>†</sup>
1996	1,162,524,830
1997	1,252,131,165
1998	1,251,765,342

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

<sup>†</sup> 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, intrastate 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 1993 through 1997**  
**Classified by Major Industry**

<b>Major Industry</b>	<b>Standard Industrial Codes</b>	<b>Calendar Year 1993</b>	<b>Calendar Year 1994</b>	<b>Calendar Year 1995</b>	<b>Calendar Year 1996</b>	<b>Calendar Year 1997</b>
Agriculture, Forestry & Fishing	(111-973)	\$23,253,721	\$18,913,532	\$12,954,749	\$17,377,216	\$26,884,777
Mining	(1011-1499)	142,300,978	148,745,889	175,920,096	174,440,116	245,303,350
Construction	(1521-1799)	246,488,019	289,830,120	343,150,290	370,737,435	388,522,390
Manufacturing	(2011-3999)	1,082,525,312	1,154,904,583	1,368,045,946	1,512,615,993	1,464,211,508
Transportation	(4011-4789)	57,030,033	69,390,341	80,668,319	92,305,008	102,295,685
Communications	(4812-4899)	555,960,508	627,835,823	728,870,880	790,351,699	867,078,549
Electric & Gas	(4911-4971)	883,542,810	839,854,790	835,755,510	906,750,901	1,091,917,188
Wholesale-Durable Goods	(5012-5099)	1,549,274,994	1,896,200,553	2,107,762,205	2,309,529,541	2,273,657,537
Wholesale-nondurable Goods	(5111-5199)	360,321,124	442,810,454	447,334,051	559,143,295	584,703,789
Retail-Building & Garden	(5211-5271)	941,280,140	1,159,962,087	1,241,174,916	1,337,465,027	1,309,839,335
Retail-General Merchandise	(5311-5399)	1,716,353,819	1,816,441,035	2,033,082,124	2,256,379,051	2,327,855,554
Retail-Food Stores	(5411-5499)	2,495,888,701	2,677,022,415	2,784,210,385	3,049,698,985	3,261,097,107
Retail-Motor Vehicle Dealers	(5511-5599)	2,140,461,669	2,331,457,804	2,431,488,000	2,709,742,413	2,774,966,972
Retail-Apparel & Accessory	(5611-5699)	580,745,972	591,223,764	613,816,378	665,106,689	692,785,892
Retail-Furniture	(5712-5736)	772,741,082	949,690,617	1,112,416,692	1,309,817,367	1,307,088,533
Retail-Eating & Drinking	(5812-5813)	1,140,177,686	1,233,568,922	1,349,092,943	1,472,851,575	1,550,936,201
Retail-Miscellaneous	(5912-5999)	1,206,306,164	1,337,904,319	1,514,484,382	1,603,327,868	1,648,374,277
Finance, Ins. & Real Estate	(6011-6799)	135,123,735	203,453,375	235,834,703	318,425,983	339,588,830
Services-Hotels & Lodging	(7011-7041)	400,299,194	423,186,581	473,089,359	528,246,600	557,018,018
Services-Personal	(7211-7299)	129,691,167	145,652,962	166,758,541	177,755,543	177,402,300
Services-Business	(7311-7389)	625,516,772	645,039,859	710,884,367	779,742,951	774,883,592
Services-Auto & Misc. Repair	(7513-7699)	676,729,904	762,935,921	901,369,304	1,011,744,835	1,073,031,317
Services-Amusement & Recrtn.	(7812-7999)	303,533,704	377,499,967	451,375,970	494,902,303	543,864,285
Services-Health	(8011-8099)	84,654,007	83,437,150	90,719,126	89,604,763	91,818,337
Services-Ed., Legal, Social	(8111-8999)	143,502,629	160,444,048	175,288,869	193,920,489	167,067,898
Public Administration	(9111-9721)	105,707,710	119,692,777	130,621,735	144,481,199	75,836,565
Private Motor Vehicle Sales		304,691,810	386,420,842	440,944,129	495,411,739	513,784,605
Occasional Retail Sales		24,177,977	51,483,550	45,059,604	50,584,801	70,582,305
Nondisclosable or SIC Uncoded		4,875,968	9,411,611	18,379,564	5,025,711	1,496,805
Prior-Period Payments, Refunds & Adjustments		557,915,638	572,254,874	588,223,904	416,450,355	525,769,413
		=====	=====	=====	=====	=====
<b>TOTALS:</b>		<b>\$19,341,072,947</b>	<b>\$21,526,668,565</b>	<b>\$23,608,777,041</b>	<b>\$25,843,937,451</b>	<b>\$26,828,662,914</b>



[Back to Index](#)

**Utah State Tax Commission**

**FY 97-98 Annual Report**

**State Sales & Use Tax**



### **Utah Sales Tax Exemption Amounts FY 1997-98**

Utah law exempts certain purchases from the sales & use tax. The following are listings of those exemptions by legal category and estimated sales tax exemption amounts. See 59-12-104 Utah Code Annotated.

	<b>Exempt Revenue</b>		<b>Exempt Revenue</b>
<b>ECONOMIC DEVELOPMENT</b>		<b>ECONOMIC EFFICIENCY (continued)</b>	
1. a. New or expanding manufacturing machinery & equipment	\$15,000,000 <sup>1</sup>	15. Sales of transportation, interstate telephone, telegraph, or fuel for use in compounding a taxable service	\$18,436,000
1 b. Normal operating replacement equipment and machinery	\$28,600,000 <sup>2</sup>	16. Personal property shipped out of state & incorporated into real property	\$250,000
2. Airline food	\$500,000	17. Coin-operated amusement devices	\$694,000
3. Airline equipment	\$400,000	18. 45% of manufactured homes	\$1,000,000
4. Aerospace tools	\$406,000	19. Intrastate transportation to an employer's employee	\$25,000
5. Motion picture rentals & radio broadcast tapes	\$30,000	20. Sales of utilities for industrial use	\$26,420,000
6. Intrastate movement of freight by common carrier or people by taxicabs	\$2,587,000	21. Telephone service from prepaid calling card	\$23,000
7. Farm machinery and irrigation equipment	\$11,495,000	<b>SUBTOTAL ECONOMIC EFFICIENCY</b>	<b>\$171,447,000</b>
8. Commercial sprays & insecticides	\$950,000		
9. Sales of aircraft manufactured in Utah	\$625,000		
10. Interstate carrier access telephone charges	0		
10. Interstate carrier access WATS exemption	\$15,750,000	<b>C. GOVERNMENTAL</b>	
11. Electricity sales to ski resorts for all lifts	\$5,207,000	1. State government purchases	\$33,361,000
12. Ski resort equipment	\$50,000	Local government purchases	\$19,951,000
<b>SUBTOTAL</b>		2. Fares charged to persons transported by public transit	\$604,000
<b>ECONOMIC DEVELOPMENT:</b>	<b>\$82,298,000</b>	3. Admissions to college athletic events	\$402,000
		4. Sales by state & local photocopies or copies of records	\$10,000
<b>B. ECONOMIC EFFICIENCY</b>		5. Sales by the Heber Creeper Railroad	\$10,000
1. a. Motor & special fuels	\$69,200,000	<b>SUBTOTAL: GOVERNMENTAL</b>	<b>\$54,337,000</b>
b. Aviation fuel	\$7,906,000		
2. Vending machine sales < \$1 of food or beverages	\$868,000	<b>D. SOCIAL SERVICE, HEALTH, CHARITABLE &amp; OTHER</b>	
3. Coin-operated Laundromats	\$263,000	1. Food stamps	\$3,537,000
4. Coin-operated car washing	\$460,000	2. WIC program food purchases	\$1,273,000
5. Nonresident vehicles	\$5,215,000	3. Meals served by schools, churches	\$94,000
6. Nonresident boats	\$150,000	Meals served by nursing homes & hosp.	443,000
7. Occasional sales	\$2,291,000	4. Pollution control	\$6,000,000
8. Tangible personal property trades	n/a	5. Prescription drugs	\$10,311,000
9. Exclusive sales of locally grown farm produce	\$1,425,000	6. Oxygen & stoma supplies	\$51,000
10. Containers, labels, casings	\$22,448,000	7. Religious or charitable sales & purchases	\$9,758,000
11. Property stored in the state for resale	n/a	8. Newspaper sales or subscriptions	\$2,741,000
12. Property brought in by a nonresident for use	\$3,135,000	9. Leases to authorized carriers	\$150,000
13. Property purchased for resale or as an ingredient or component part of manufactured products	\$23,019,000	10. School & fund-raising sale	\$50,000
14. Property upon which sales tax was paid to another state	n/a	11. Home medical equipment	\$375,000
		<b>SUBTOTAL: SOCIAL SERVICES, HEALTH &amp; CHARITABLE</b>	<b>\$35,225,000</b>
		<b>TOTAL STATE SALES TAX:</b>	<b>\$343,308,000</b>
		<b>ESTIMATED LOCAL SALES TAX</b>	<b>\$97,290,000</b>
		<b>GRAND TOTAL</b>	<b>\$440,598,000</b>

<sup>1</sup> Actual reporting and most refund requests were \$13,870,000 for FY98.

<sup>2</sup> Estimated at 100 percent fully phased-in, actual reporting and most refund requests were \$1,307,000 for FY98.





## State Sales & Use Tax

### Gross Taxable Retail Sales, Services & Business Equipment Purchases by County Calendar Years 1993 through 1997

COUNTY	TAXABLE SALES 1993	TAXABLE SALES 1994	TAXABLE SALES 1995	TAXABLE SALES 1996	TAXABLE SALES 1997
BEAVER	\$ 30,298,695	\$ 34,626,306	\$ 36,412,579	\$ 41,936,668	\$ 45,761,964
BOX ELDER	248,357,092	270,086,492	255,311,338	313,399,510	341,801,574
CACHE	539,899,911	592,265,682	643,424,439	700,827,166	738,962,198
CARBON	215,595,511	243,379,366	246,727,509	270,180,228	302,766,134
DAGGETT	7,613,965	\$16,367,912	8,026,924	9,433,030	8,931,045
DAVIS	1,471,114,865	1,628,953,240	1,792,686,798	1,948,114,497	2,082,404,482
DUCHESNE	89,830,818	91,128,287	92,152,625	103,539,767	138,833,857
EMERY	52,994,187	68,117,764	59,567,320	63,933,988	85,273,673
GARFIELD	45,108,556	46,588,854	53,989,631	59,463,916	64,208,586
GRAND	104,986,304	98,898,658	123,463,929	125,597,997	136,682,724
IRON	241,813,092	269,104,272	296,098,117	328,599,441	334,517,242
JUAB	38,724,493	41,049,378	44,498,957	52,093,322	58,330,085
KANE	61,479,124	68,713,093	79,603,840	85,348,929	91,571,511
MILLARD	73,032,681	80,606,243	84,805,492	86,426,974	102,956,430
MORGAN	25,957,057	28,204,835	32,975,103	36,673,879	34,597,815
PIUTE	3,086,021	4,153,237	5,737,337	5,549,494	4,647,900
RICH	10,923,445	11,515,077	10,252,664	10,848,221	12,425,163
SALT LAKE	9,516,302,745	10,526,443,225	11,456,330,532	12,495,049,840	13,279,889,848
SAN JUAN	64,729,156	65,840,801	73,747,605	83,951,301	79,420,183
SANPETE	75,576,973	84,773,473	93,422,662	101,273,513	109,374,363
SEVIER	140,438,641	155,308,506	167,792,163	171,174,291	179,499,588
SUMMIT	376,790,969	424,263,835	481,055,880	532,065,605	585,960,819
TOOELE	162,867,836	189,412,717	204,822,816	229,458,354	247,597,886
UINTAH	217,434,884	225,274,014	238,265,849	249,885,277	300,310,299
UTAH	2,258,349,412	2,485,729,203	2,729,006,721	3,018,664,563	3,263,562,889
WASATCH	70,176,331	77,853,975	91,141,976	104,349,093	118,482,941
WASHINGTON	50,021,451	790,641,230	876,072,647	954,639,002	994,050,920
WAYNE	\$13,069,519	14,979,670	17,293,540	17,770,582	18,568,025
WEBER	1,556,831,699	1,716,143,480	1,871,898,257	2,039,495,130	2,151,273,281
OUT OF STATE					
USE TAX	977,667,517	1,176,245,745	\$1,442,191,794	1,604,193,876	916,001,490
	=====	=====	=====	=====	=====
<b>Grand Total</b>	<b>\$19,341,072,950</b>	<b>\$21,526,668,570</b>	<b>\$23,608,777,044</b>	<b>\$25,843,937,454</b>	<b>\$26,828,662,915</b>

## State Sales & Use Tax

### Direct Retail Sales, Services, & Business Equipment Purchases Calendar Years 1993 through 1997

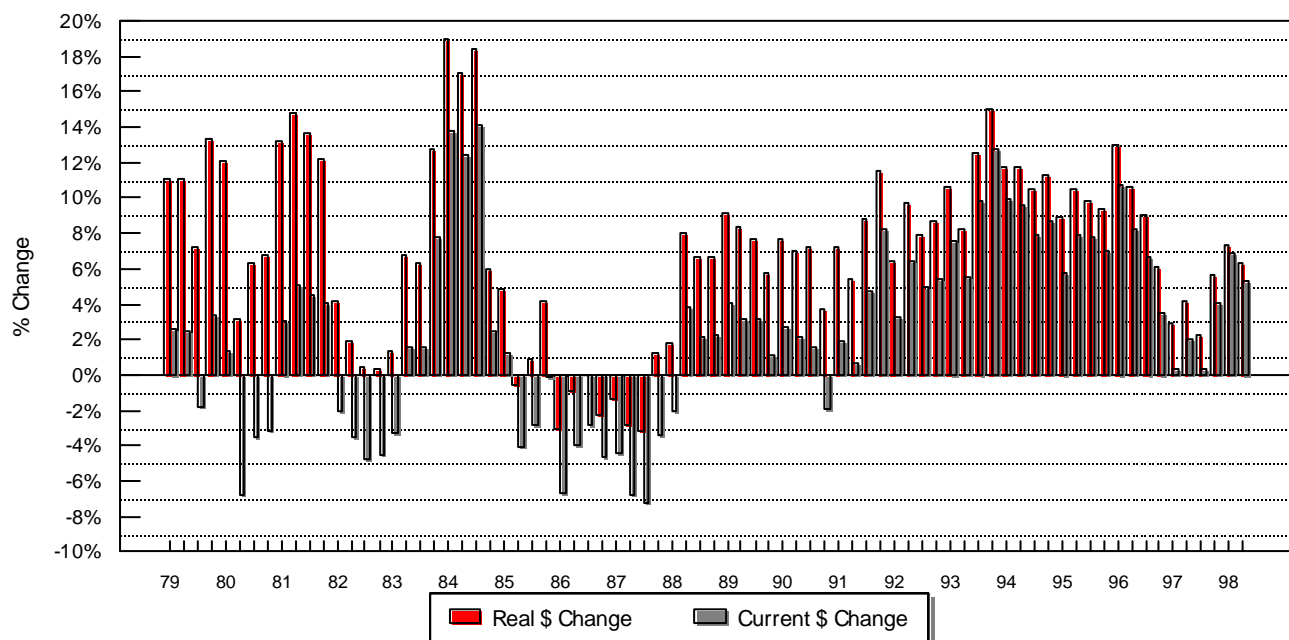
CITY	CALENDAR YEAR 1993	CALENDAR YEAR 1994	CALENDAR YEAR 1995	CALENDAR YEAR 1996	CALENDAR YEAR 1997
AMERICAN FORK	\$144,217,330	\$157,585,509	\$180,669,515	\$201,598,789	\$235,266,814
BEAVER CITY	16,749,053	18,678,535	18,614,416	22,372,744	22,487,898
BOUNTIFUL	313,585,174	313,989,770	311,124,359	326,488,702	326,377,551
BRIGHAM CITY	114,743,903	121,054,985	120,868,617	150,598,889	161,157,125
CEDAR CITY	182,939,534	208,290,789	231,623,336	245,962,220	253,484,223
CENTERVILLE	78,703,097	85,672,646	104,706,998	131,266,297	147,104,844
CLEARFIELD	68,947,624	78,608,395	99,546,816	108,585,283	107,530,438
DELTA	30,441,432	33,611,470	37,627,849	39,663,869	41,330,865
DRAPER	.	.	37,358,001	166,476,196	184,763,058
FARMINGTON	.	.	65,221,409	67,840,176	70,003,699
HEBER	46,842,536	48,196,504	57,106,480	66,147,778	71,701,617
KANAB	30,603,996	33,292,432	37,488,344	39,236,505	40,263,757
LAYTON	414,929,606	496,393,028	564,654,060	635,790,578	685,816,343
LEHI	.	.	66,645,851	86,150,217	86,586,277
LINDON	.	.	34,063,893	34,559,507	47,034,074
LOGAN	377,049,399	407,660,174	421,199,731	436,682,779	456,011,438
MIDVALE	274,798,447	306,143,512	316,983,924	328,791,707	344,471,180
MOAB	83,206,465	75,256,174	91,993,359	92,334,537	97,839,054
MURRAY	991,671,397	1,124,928,703	1,207,217,693	1,254,139,679	1,310,918,527
NEPHI	26,007,202	29,896,599	33,251,315	38,146,234	38,911,575
NORTH SALT LAKE	95,418,767	91,852,470	112,495,953	117,819,804	119,084,055
OGDEN	854,912,033	944,938,967	1,046,252,790	1,070,126,897	1,065,057,579
OREM	841,642,174	934,362,059	1,040,869,075	1,176,029,520	1,250,648,231
PARK CITY	230,994,535	259,852,529	289,806,859	308,759,243	336,270,427
PAYSON	39,662,301	41,341,140	46,074,831	49,658,434	61,573,623
PLEASANT GROVE	41,546,438	43,875,866	49,063,121	53,950,821	50,734,781
PRICE	143,852,168	166,160,698	178,552,057	191,659,030	213,723,482
PROVO	690,614,168	755,442,840	771,946,103	801,316,510	800,393,321
RICHFIELD	92,489,731	103,852,411	110,996,589	117,281,598	119,896,428
RIVERDALE	209,901,338	249,412,729	278,375,277	306,304,146	367,025,276
ROOSEVELT	49,517,532	49,887,545	49,870,695	57,295,719	67,816,689
ROY	112,139,079	121,599,983	127,214,033	142,730,271	151,194,869
SALT LAKE CITY	3,028,201,923	3,292,341,611	3,532,456,396	3,857,835,209	3,901,536,010
SANDY	512,881,275	611,514,506	739,965,097	909,055,452	949,644,648
SOUTH JORDAN	.	.	53,600,440	68,676,608	62,203,822
SOUTH OGDEN	74,723,676	83,686,466	91,310,933	112,300,436	126,453,316
SOUTH SALT	754,957,441	852,741,947	892,919,714	983,574,767	950,079,433
SPANISH FORK	111,010,115	134,335,357	154,109,359	172,919,581	175,975,634
SPRINGDALE	.	.	15,556,301	17,133,307	19,799,910
SPRINGVILLE	72,836,962	82,120,574	87,157,809	88,768,646	96,533,839
ST GEORGE	534,361,789	638,855,610	704,263,405	715,350,364	761,806,480
TOOELE	99,846,723	112,960,247	121,171,152	135,976,006	145,464,961
TREMONTON	52,167,166	54,505,455	57,059,951	62,173,644	62,870,788
VERNAL	142,970,522	157,090,709	163,082,093	170,065,518	206,020,702
WEST BOUNTIFUL	.	.	71,367,850	76,820,843	69,481,151
WEST JORDAN	319,240,741	341,127,464	371,486,428	403,554,052	423,568,456
WEST VALLEY	895,580,600	993,890,892	1,053,465,087	1,114,752,661	1,215,673,810
WOODS CROSS	110,536,640	128,874,825	134,137,725	141,301,794	145,057,399
	=====	=====	=====	=====	=====
<b>TOTALS:</b>	<b>\$13,307,442,032</b>	<b>\$14,785,884,125</b>	<b>\$16,382,593,089</b>	<b>\$17,896,023,567</b>	<b>\$18,644,649,477</b>



[Back to Index](#)

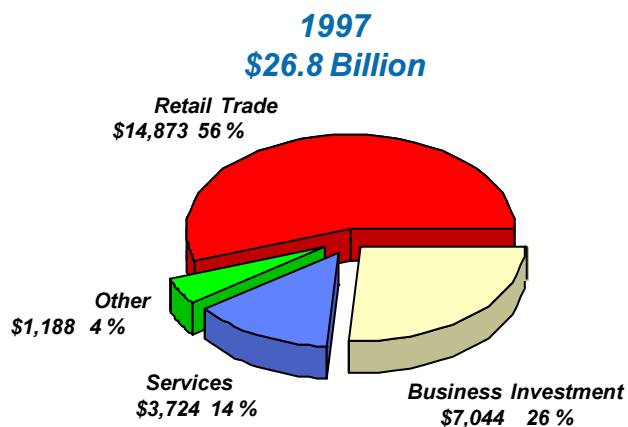
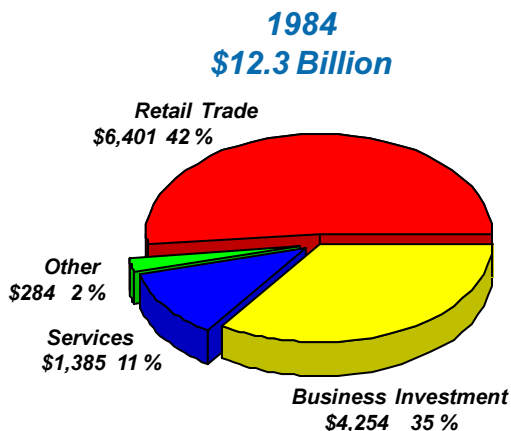
State Sales  
& Use Tax

Change in Gross Taxable Sales  
Percent Change from Prior Year

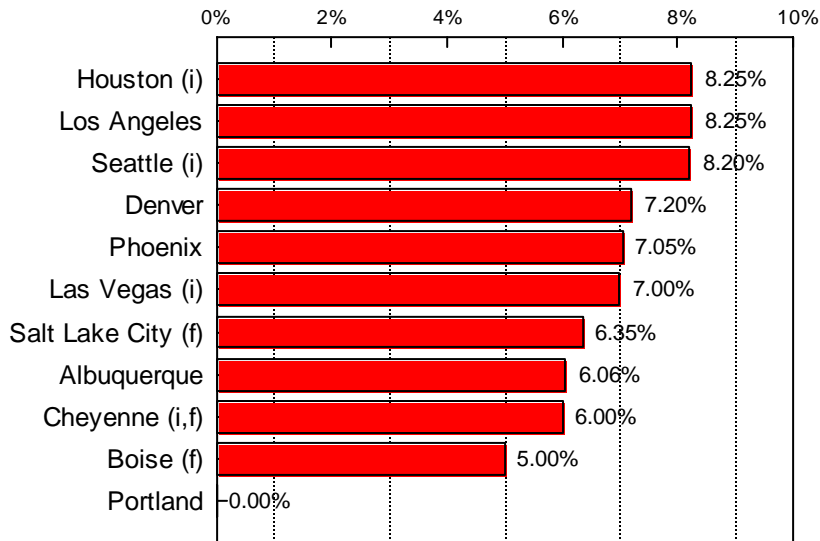


Shares of Utah's Sales Tax Base  
Four Major Sectors  
Comparison of 1984 to 1997

(in Millions of \$)



**State & Local Sales Tax Rates  
In the West's Major Metropolitan Cities  
Rates Effective 7-1-98**



*f - taxes food, i - no income tax*

Source: Local Rates, Tax Rates & Burdens Study

D.C. Finance, June 1997

Source: State Rates, Federation of Tax Administrators

**State & Local Sales Tax Burden  
In the West's Major Metropolitan Cities  
For a Family of Four with \$50,000 Income**



*f - taxes food, i - no income tax*

Source: Tax Rates & Burdens, D.C. Finance, Preliminary, June 1998

*Local Sales  
& Use Tax**Fiscal Year Revenue\**

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 <sup>r</sup>
1987	107,965,991 <sup>r</sup>
1988	107,911,328 <sup>r</sup>
1989	117,229,769 <sup>r</sup>
1990	127,393,793 <sup>r</sup>
1991	147,184,955 <sup>r</sup>
1992	157,949,323
1993	173,142,246
1994	188,542,186
1995	212,640,426
1996	225,576,867
1997	258,148,104
<b>1998</b>	<b>263,504,219</b>

<sup>r</sup> 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 administrative fee 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 48-55 are based on the actual cash payouts made during the fiscal period.

*Tax Rate*

The Local Sales and Use Tax must be adopted by local ordinance and currently all local governments impose the tax levy at 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.

**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.

## Distribution of Local Sales and Use Taxes Fiscal Years 1995-96, 1996-97, and 1997-98

### Net Distribution After Administrative Costs

#### Beaver County

<i>Community</i>	<b>1995-1996</b>	<b>1996-1997</b>	<b>% Change</b>	<b>1997-1998</b>	<b>% Change</b>
<b>Beaver County</b>	108,255.58	94,216.78	-12.97%	105,452.33	11.93%
<i>Beaver City</i>	241,113.64	275,303.50	14.18%	296,630.20	7.75%
<i>Milford</i>	102,841.41	120,151.42	16.83%	118,648.01	-1.25%
<i>Minersville</i>	44,804.97	48,117.96	7.39%	54,740.56	13.76%
<b>Total County and Cities</b>	<b>497,015.60</b>	<b>537,789.66</b>	<b>8.20%</b>	<b>575,471.10</b>	<b>7.01%</b>
<b>Total Cities and Towns</b>	<b>388,760.02</b>	<b>443,572.88</b>	<b>14.10%</b>	<b>470,018.77</b>	<b>5.96%</b>

#### Box Elder County

<i>Community</i>	<b>1995-1996</b>	<b>1996-1997</b>	<b>% Change</b>	<b>1997-1998</b>	<b>% Change</b>
<b>Box Elder County</b>	567,660.83	705,227.29	24.23%	687,866.29	-2.46%
<i>Bear River</i>	46,494.46	47,782.44	2.77%	48,095.04	0.65%
<i>Brigham</i>	1,706,565.56	1,907,837.17	11.79%	2,028,066.92	6.30%
<i>Corinne</i>	48,565.19	51,790.62	6.64%	53,225.86	2.77%
<i>Deweyville</i>	21,820.67	22,530.54	3.25%	23,663.71	5.03%
<i>Elwood</i>	40,302.18	45,246.00	12.27%	46,151.38	2.00%
<i>Fielding</i>	28,547.15	30,114.16	5.49%	29,480.28	-2.10%
<i>Garland</i>	114,518.02	121,566.31	6.15%	126,910.68	4.40%
<i>Honeyville</i>	80,976.64	76,044.69	-6.09%	80,439.01	5.78%
<i>Howell</i>	14,374.13	14,603.71	1.60%	15,472.15	5.95%
<i>Mantua</i>	44,346.54	45,846.68	3.38%	43,948.43	-4.14%
<i>Perry</i>	123,692.78	141,152.90	14.12%	153,211.69	8.54%
<i>Plymouth</i>	20,564.43	24,713.43	20.18%	26,041.34	5.37%
<i>Portage</i>	12,586.77	12,795.63	1.66%	12,975.10	1.40%
<i>Snowville</i>	29,565.91	26,970.28	-8.78%	28,660.85	6.27%
<i>Tremonton</i>	605,715.23	641,271.36	5.87%	666,264.35	3.90%
<i>Willard</i>	116,266.99	121,522.88	4.52%	143,101.17	17.76%
<b>Total County and Cities</b>	<b>3,622,563.48</b>	<b>4,037,016.09</b>	<b>11.44%</b>	<b>4,213,574.25</b>	<b>4.37%</b>
<b>Total Cities and Towns</b>	<b>3,054,902.65</b>	<b>3,331,788.80</b>	<b>9.06%</b>	<b>3,525,707.96</b>	<b>5.82%</b>

#### Cache County

<i>Community</i>	<b>1995-1996</b>	<b>1996-1997</b>	<b>% Change</b>	<b>1997-1998</b>	<b>% Change</b>
<b>Cache County</b>	279,676.39	228,108.44	-18.44%	345,814.66	51.60%
<i>Amalga</i>	35,843.09	38,701.76	7.98%	33,727.39	-12.85%
<i>Clarkston</i>	38,732.66	40,217.09	3.83%	42,483.53	5.64%
<i>Cornish</i>	15,632.93	17,713.11	13.31%	16,172.56	-8.70%
<i>Hyde Park</i>	193,346.21	210,127.08	8.68%	205,056.64	-2.41%
<i>Hyrum</i>	389,945.89	407,032.69	4.38%	409,433.98	0.59%
<i>Lewiston</i>	124,146.71	123,311.60	-0.67%	118,698.46	-3.74%
<i>Logan</i>	4,541,766.87	4,769,777.35	5.02%	5,018,784.65	5.22%

(Cache County continued on next page)



## Local Sales & Use Tax

(Cache County continued from previous page)

Mendon	49,550.33	52,401.34	5.75%	52,863.40	0.88%
Milville	84,895.96	88,634.82	4.40%	89,834.28	1.35%
Newton	41,067.90	41,571.03	1.23%	42,549.01	2.35%
North Logan	765,813.94	834,412.91	8.96%	1,100,286.65	31.86%
Paradise	38,250.80	38,691.68	1.15%	46,796.35	20.95%
Providence	230,888.21	250,699.07	8.58%	270,108.29	7.74%
Richmond	132,509.22	143,149.02	8.03%	143,212.52	0.04%
River Heights	77,986.66	80,974.77	3.83%	82,709.09	2.14%
Smithfield	577,961.35	624,661.61	8.08%	623,914.69	-0.12%
Wellsville	152,014.28	161,253.70	6.08%	181,423.24	12.51%
Trenton	32,495.04	34,540.36	6.29%	32,358.26	-6.32%
Nibley	101,579.10	106,510.12	4.85%	98,628.04	-7.40%
<b>Total County and Cities</b>	<b>7,904,103.54</b>	<b>8,292,489.55</b>	<b>4.91%</b>	<b>8,954,855.69</b>	<b>7.99%</b>
<b>Total Cities and Towns</b>	<b>7,624,427.15</b>	<b>8,064,381.11</b>	<b>5.77%</b>	<b>8,609,041.03</b>	<b>6.75%</b>

### Carbon County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Carbon County</b>	<b>438,240.39</b>	<b>486,384.33</b>	<b>10.99%</b>	<b>537,010.59</b>	<b>10.41%</b>
Helper	218,362.45	260,013.35	19.07%	317,889.18	22.26%
Price	1,555,834.36	1,700,559.17	9.30%	1,735,627.31	2.06%
Scofield	5,967.51	6,284.19	5.31%	22,818.30	263.11%
Sunnyside	28,871.51	31,765.51	10.02%	55,543.91	74.86%
Wellington	126,000.71	134,938.25	7.09%	142,832.19	5.85%
E Carbon	89,830.85	96,768.65	7.72%	100,425.55	3.78%
<b>Total County and Cities</b>	<b>2,463,107.78</b>	<b>2,716,713.45</b>	<b>10.30%</b>	<b>2,912,147.03</b>	<b>7.19%</b>
<b>Total Cities and Towns</b>	<b>2,024,867.39</b>	<b>2,230,329.12</b>	<b>10.15%</b>	<b>2,375,136.44</b>	<b>6.49%</b>

### Daggett County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Daggett County</b>	<b>59,880.86</b>	<b>68,239.93</b>	<b>13.96%</b>	<b>67,050.43</b>	<b>-1.74%</b>
Manila	23,799.18	25,858.45	8.65%	25,171.77	-2.66%
<b>Total County and Cities</b>	<b>83,680.04</b>	<b>94,098.38</b>	<b>12.45%</b>	<b>92,222.20</b>	<b>-1.99%</b>
<b>Total Cities and Towns</b>	<b>23,799.18</b>	<b>25,858.45</b>	<b>8.65%</b>	<b>25,171.77</b>	<b>-2.66%</b>

### Davis County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Davis County</b>	<b>615,739.42</b>	<b>599,745.44</b>	<b>-2.60%</b>	<b>588,841.61</b>	<b>-1.82%</b>
Bountiful	4,043,117.14	4,162,597.38	2.96%	4,272,498.21	2.64%
Centerville	1,437,925.10	1,638,729.47	13.96%	1,771,181.55	8.08%
Clearfield	1,992,964.81	2,033,843.54	2.05%	2,071,169.61	1.84%
Fruit Heights	285,465.95	317,643.39	11.27%	339,908.87	7.01%
Farmington	968,705.07	1,009,111.36	4.17%	1,037,710.01	2.83%
Kaysville	1,253,147.53	1,419,948.16	13.31%	1,580,169.07	11.28%
Layton	6,280,977.59	6,822,928.74	8.63%	7,158,430.85	4.92%
North Salt Lake	1,093,122.50	1,133,036.37	3.65%	1,152,451.93	1.71%
South Weber	288,241.81	308,077.68	6.88%	311,679.09	1.17%
Sunset	506,594.07	518,842.19	2.42%	499,562.91	-3.72%
Syracuse	632,942.95	548,284.87	-13.38%	588,106.65	7.26%
West Point	274,819.18	307,132.30	11.76%	330,472.89	7.60%
Woods Cross	1,132,535.10	1,139,976.21	0.66%	1,215,400.65	6.62%
Clinton	505,791.38	547,570.87	8.26%	569,493.73	4.00%
West Bountiful	694,043.60	728,974.39	5.03%	688,467.01	-5.56%
<b>Total County and Cities</b>	<b>22,006,133.20</b>	<b>23,236,442.36</b>	<b>5.59%</b>	<b>24,175,544.64</b>	<b>4.04%</b>
<b>Total Cities and Towns</b>	<b>21,390,393.78</b>	<b>22,636,696.92</b>	<b>5.83%</b>	<b>23,586,703.03</b>	<b>4.20%</b>





## Local Sales & Use Tax

### Duchesne County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Duchesne County</b>	502,157.15	547,225.64	8.97%	700,674.76	28.04%
Altamont	22,843.28	24,901.24	9.01%	27,040.34	8.59%
Duchesne	130,525.82	147,395.48	12.92%	153,329.57	4.03%
Myton	33,320.34	36,179.32	8.58%	32,967.49	-8.88%
Roosevelt	559,921.66	653,674.90	16.74%	679,509.99	3.95%
Tabiona	8,808.60	9,352.32	6.17%	9,106.80	-2.63%
<b>Total County and Cities</b>	<b>1,257,576.85</b>	<b>1,418,728.90</b>	<b>12.81%</b>	<b>1,602,628.95</b>	<b>12.96%</b>
<b>Total Cities and Towns</b>	<b>755,419.70</b>	<b>871,503.26</b>	<b>15.37%</b>	<b>901,954.19</b>	<b>3.49%</b>

### Emery County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Emery County</b>	121,329.97	128,776.63	6.14%	119,949.37	-6.85%
Castle Dale	160,772.76	168,413.07	4.75%	178,592.23	6.04%
Clawson	9,471.48	9,974.14	5.31%	10,478.73	5.06%
Cleveland	41,111.06	46,281.91	12.58%	46,127.86	-0.33%
Elmo	18,252.99	19,656.65	7.69%	20,831.52	5.98%
Emery City	18,451.92	17,956.71	-2.68%	19,162.16	6.71%
Ferron	118,446.76	123,242.19	4.05%	127,293.06	3.29%
Green River	108,401.44	107,282.55	-1.03%	112,533.70	4.89%
Huntington	201,193.95	237,339.19	17.97%	322,460.17	35.86%
Orangeville	119,765.63	131,882.75	10.12%	138,050.34	4.68%
<b>Total County and Cities</b>	<b>917,197.96</b>	<b>990,805.79</b>	<b>8.03%</b>	<b>1,095,479.14</b>	<b>10.56%</b>
<b>Total Cities and Towns</b>	<b>795,867.99</b>	<b>862,029.16</b>	<b>8.31%</b>	<b>975,529.77</b>	<b>13.17%</b>

### Garfield County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Garfield County</b>	240,425.72	249,043.79	3.58%	262,806.51	5.53%
Antimony	9,047.86	13,815.38	52.69%	8,697.09	-37.05%
Boulder	12,011.52	15,593.94	29.82%	16,090.82	3.19%
Cannonville	11,601.40	11,909.95	2.66%	13,545.78	13.73%
Escalante	61,395.71	69,833.83	13.74%	79,873.72	14.38%
Hatch	9,239.04	13,745.78	48.78%	10,549.80	-23.25%
Henrieville	8,738.20	8,264.61	-5.42%	8,959.02	8.40%
Panguitch	168,994.53	179,922.00	6.47%	176,838.55	-1.71%
Tropic	39,850.89	44,474.45	11.60%	43,245.94	-2.76%
<b>Total County and Cities</b>	<b>561,304.87</b>	<b>606,603.73</b>	<b>8.07%</b>	<b>620,607.23</b>	<b>2.31%</b>
<b>Total Cities and Towns</b>	<b>320,879.15</b>	<b>357,559.94</b>	<b>11.43%</b>	<b>357,800.72</b>	<b>0.07%</b>

### Grand County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Grand County</b>	256,731.30	297,587.48	15.91%	301,599.21	1.35%
Castle Valley	10,719.72	14,104.57	N.A.	14,899.04	5.63%
Moab	819,302.96	837,020.99	2.16%	841,755.10	0.57%
E Green River	36,985.44	41,756.38	12.90%	45,890.91	9.90%
<b>Total County and Cities</b>	<b>1,123,739.42</b>	<b>1,190,469.42</b>	<b>5.94%</b>	<b>1,204,144.26</b>	<b>1.15%</b>
<b>Total Cities and Towns</b>	<b>867,008.12</b>	<b>892,881.94</b>	<b>2.98%</b>	<b>902,545.05</b>	<b>1.08%</b>

### Iron County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Iron County</b>	281,928.00	291,905.61	3.54%	291,683.25	-0.08%
Cedar City	2,278,432.58	2,482,386.38	8.95%	2,562,886.93	3.24%
Enoch	129,401.82	144,019.34	11.30%	152,748.80	6.06%
Kanarrville	17,759.80	20,339.25	14.52%	18,174.94	-10.64%
Paragonah	21,428.71	27,388.94	27.81%	30,415.35	11.05%
Parowan	176,920.53	185,747.49	4.99%	182,272.97	-1.87%
Brian Head	93,244.68	105,985.18	13.66%	104,185.79	-1.70%
<b>Total County and Cities</b>	<b>2,999,116.12</b>	<b>3,257,772.19</b>	<b>8.62%</b>	<b>3,342,368.03</b>	<b>2.60%</b>
<b>Total Cities and Towns</b>	<b>2,717,188.12</b>	<b>2,965,866.58</b>	<b>9.15%</b>	<b>3,050,684.78</b>	<b>2.86%</b>





## Local Sales & Use Tax

### Juab County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Juab County</b>	62,821.32	77,072.63	22.69%	86,875.76	12.72%
Eureka	39,665.12	43,469.54	9.59%	44,325.89	1.97%
Levan	29,445.02	32,222.64	9.43%	34,345.35	6.59%
Mona	40,484.76	44,609.62	10.19%	48,158.62	7.96%
Nephi	433,363.84	464,383.12	7.16%	498,106.74	7.26%
<b>Total County and Cities</b>	<b>605,780.06</b>	<b>661,757.55</b>	<b>9.24%</b>	<b>711,812.36</b>	<b>7.56%</b>
<b>Total Cities and Towns</b>	<b>542,958.74</b>	<b>584,684.92</b>	<b>7.68%</b>	<b>624,936.60</b>	<b>6.88%</b>

### Kane County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Kane County</b>	290,663.36	317,337.74	9.18%	333,375.75	5.05%
Alton	6,037.18	7,381.18	22.26%	7,178.95	-2.74%
Glendale	21,685.51	24,472.23	12.85%	23,360.56	-4.54%
Kanab	406,651.31	426,057.63	4.77%	434,157.16	1.90%
Orderville	53,835.16	51,580.64	-4.19%	52,627.36	2.03%
Big Water	24,597.45	24,463.91	-0.54%	24,666.56	0.83%
<b>Total County and Cities</b>	<b>803,469.97</b>	<b>851,293.33</b>	<b>5.95%</b>	<b>875,366.34</b>	<b>2.83%</b>
<b>Total Cities and Towns</b>	<b>512,806.61</b>	<b>533,955.59</b>	<b>4.12%</b>	<b>541,990.59</b>	<b>1.50%</b>

### Millard County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Millard County</b>	279,733.86	289,486.90	3.49%	324,005.32	11.92%
Delta	422,075.93	442,986.08	4.95%	466,146.37	5.23%
Fillmore	229,422.24	243,744.30	6.24%	258,250.58	5.95%
Hinckley	41,560.12	44,149.85	6.23%	44,577.25	0.97%
Holden	25,880.85	26,733.34	3.29%	28,844.63	7.90%
Kanosh	26,641.77	27,238.84	2.24%	29,190.66	7.17%
Leamington	15,257.30	15,896.39	4.19%	16,054.93	1.00%
Lynndyl	7,221.02	7,208.56	-0.17%	7,736.18	7.32%
Meadow	19,079.99	19,347.68	1.40%	19,979.46	3.27%
Oak City	37,209.73	38,916.58	4.59%	37,856.92	-2.72%
Scipio	25,364.08	28,108.28	10.82%	26,585.52	-5.42%
<b>Total County and Cities</b>	<b>1,129,446.89</b>	<b>1,183,816.80</b>	<b>4.81%</b>	<b>1,259,227.82</b>	<b>6.37%</b>
<b>Total Cities and Towns</b>	<b>849,713.03</b>	<b>894,329.90</b>	<b>5.25%</b>	<b>935,222.50</b>	<b>4.57%</b>

### Morgan County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Morgan County</b>	282,540.58	313,635.24	11.01%	300,866.44	-4.07%
Morgan	249,258.60	255,329.84	2.44%	267,384.26	4.72%
<b>Total County and Cities</b>	<b>531,799.18</b>	<b>568,965.08</b>	<b>6.99%</b>	<b>568,250.70</b>	<b>-0.13%</b>
<b>Total Cities and Towns</b>	<b>249,258.60</b>	<b>255,329.84</b>	<b>2.44%</b>	<b>267,384.26</b>	<b>4.72%</b>

### Piute County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Piute County</b>	28,974.01	22,237.43	-23.25%	19,099.46	-14.11%
Circleville	33,124.93	37,612.23	13.55%	36,281.60	-3.54%
Junction	10,310.37	11,195.16	8.58%	11,602.22	3.64%
Kingston	8,477.93	9,463.65	11.63%	9,355.98	-1.14%
Marysville	27,189.20	29,152.75	7.22%	29,216.57	0.22%
<b>Total County and Cities</b>	<b>108,076.44</b>	<b>109,661.22</b>	<b>1.47%</b>	<b>105,555.83</b>	<b>-3.74%</b>
<b>Total Cities and Towns</b>	<b>79,102.43</b>	<b>87,423.79</b>	<b>10.52%</b>	<b>86,456.37</b>	<b>-1.11%</b>

### Local Sales & Use Tax

#### Rich County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Rich County</b>	43,940.19	45,925.52	4.52%	46,936.11	2.20%
Garden City	45,047.91	51,227.57	13.72%	56,580.28	10.45%
Laketown	22,159.00	23,147.33	4.46%	22,565.92	-2.51%
Randolph	35,408.16	37,021.33	4.56%	41,327.91	11.63%
Woodruff	10,884.76	12,133.54	11.47%	12,342.37	1.72%
<b>Total County and Cities</b>	<b>157,440.02</b>	<b>169,455.29</b>	<b>7.63%</b>	<b>179,752.59</b>	<b>6.08%</b>
<b>Total Cities and Towns</b>	<b>113,499.83</b>	<b>123,529.77</b>	<b>8.84%</b>	<b>132,816.48</b>	<b>7.52%</b>

#### Salt Lake County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Salt Lake County</b>	30,203,007.53	27,079,436.84	-10.34%	26,196,808.32	-3.26%
Alta	227,142.97	223,712.10	-1.51%	249,052.12	11.33%
Bluffdale	199,777.96	226,768.76	13.51%	251,688.66	10.99%
Draper	1,254,470.21	1,527,018.86	21.73%	1,798,312.02	17.77%
Midvale	2,620,127.94	2,694,242.55	2.83%	3,546,081.07	31.62%
Murray	9,966,873.74	10,245,560.62	2.80%	10,612,199.15	3.58%
Riverton	1,074,097.11	1,195,953.24	11.34%	1,376,881.47	15.13%
Salt Lake City	31,111,328.53	33,096,910.99	6.38%	33,817,824.39	2.18%
Sandy	9,747,532.49	11,034,571.09	13.20%	11,636,601.79	5.46%
South Jordan	1,243,698.12	1,441,361.20	15.89%	1,618,454.34	12.29%
South Salt Lake	7,392,095.31	8,060,855.88	9.05%	7,656,887.00	-5.01%
Taylorsville	0.00	4,599,764.48	N.A.	5,962,954.09	29.64%
West Jordan	5,098,952.61	5,455,577.24	6.99%	5,933,543.04	8.76%
West Valley	11,991,920.55	12,458,480.55	3.89%	13,417,878.28	7.70%
<b>Total County and Cities</b>	<b>112,131,025.07</b>	<b>119,340,214.40</b>	<b>6.43%</b>	<b>124,075,165.74</b>	<b>3.97%</b>
<b>Total Cities and Towns</b>	<b>81,928,017.54</b>	<b>92,260,777.56</b>	<b>12.61%</b>	<b>97,878,357.42</b>	<b>6.09%</b>

#### San Juan County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>San Juan County</b>	658,116.46	655,733.08	-0.36%	662,665.73	1.06%
Blanding	340,369.76	334,576.16	-1.70%	362,065.27	8.22%
Monticello	210,279.78	217,408.10	3.39%	223,232.95	2.68%
<b>Total County and Cities</b>	<b>1,208,766.00</b>	<b>1,207,717.34</b>	<b>-0.09%</b>	<b>1,247,963.95</b>	<b>3.33%</b>
<b>Total Cities and Towns</b>	<b>550,649.54</b>	<b>551,984.26</b>	<b>0.24%</b>	<b>585,298.22</b>	<b>6.04%</b>

#### Sanpete County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Sanpete County</b>	156,222.30	167,983.60	7.53%	188,454.93	12.19%
Centerfield	67,531.10	63,938.03	-5.32%	71,587.25	11.96%
Ephraim	347,090.83	359,537.96	3.59%	377,691.07	5.05%
Fairview	97,029.46	115,117.38	18.64%	111,780.13	-2.90%
Fayette	11,510.15	12,115.09	5.26%	14,541.83	20.03%
Fountain Green	45,725.26	52,738.26	15.34%	51,186.26	-2.94%
Gunnison	216,314.96	228,136.54	5.46%	232,452.22	1.89%
Manti	192,547.45	205,818.69	6.89%	212,500.05	3.25%
Mayfield	29,265.74	31,081.40	6.20%	31,641.04	1.80%
Moroni	86,407.70	94,099.13	8.90%	108,568.56	15.38%
Mount Pleasant	228,548.32	248,552.69	8.75%	255,474.89	2.79%
Spring City	49,069.27	54,029.47	10.11%	53,348.95	-1.26%
Sterling	14,925.78	15,798.84	5.85%	17,045.69	7.89%
Wales	11,844.49	12,134.45	2.45%	14,886.22	22.68%
<b>Total County and Cities</b>	<b>1,554,032.81</b>	<b>1,661,081.53</b>	<b>6.89%</b>	<b>1,741,159.09</b>	<b>4.82%</b>
<b>Total Cities and Towns</b>	<b>1,397,810.51</b>	<b>1,493,097.93</b>	<b>6.82%</b>	<b>1,552,704.16</b>	<b>3.99%</b>



## Local Sales & Use Tax

### Sevier County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Sevier County</b>	168,624.09	176,687.83	4.78%	409,953.53	132.02%
Annabella	31,547.80	34,472.86	9.27%	33,922.47	-1.60%
Aurora	68,404.06	73,796.59	7.88%	72,923.62	-1.18%
Elsinore	42,936.83	46,997.33	9.46%	46,829.86	-0.36%
Glenwood	27,353.86	28,488.19	4.15%	28,195.84	-1.03%
Joseph	14,382.26	15,815.73	9.97%	15,264.15	-3.49%
Koosharem	18,646.26	20,963.89	12.43%	18,932.93	-9.69%
Monroe	107,950.25	114,188.72	5.78%	111,612.59	-2.26%
Redmond	53,741.18	54,296.65	1.03%	63,202.42	16.40%
Richfield	1,012,870.85	1,055,020.09	4.16%	1,178,827.72	11.74%
Salina	246,939.84	255,571.69	3.50%	287,593.53	12.53%
Sigurd	33,838.86	36,435.42	7.67%	40,019.38	9.84%
<b>Total County and Cities</b>	<b>1,827,236.14</b>	<b>1,912,734.99</b>	<b>4.68%</b>	<b>2,307,278.04</b>	<b>20.63%</b>
<b>Total Cities and Towns</b>	<b>1,658,612.05</b>	<b>1,736,047.16</b>	<b>4.67%</b>	<b>1,897,324.51</b>	<b>9.29%</b>

### Summit County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Summit County</b>	1,383,792.71	1,553,810.20	12.29%	1,740,690.87	12.03%
Coalville	119,957.59	160,186.60	33.54%	151,961.77	-5.13%
Francis	29,782.25	34,276.82	15.09%	41,868.99	22.15%
Henefer	38,242.35	37,938.37	-0.79%	42,569.57	12.21%
Kamas	134,930.04	159,201.33	17.99%	175,024.75	9.94%
Oakley	49,421.79	55,564.77	12.43%	58,961.49	6.11%
Park City	2,536,209.22	2,703,699.09	6.60%	2,800,916.87	3.60%
<b>Total County and Cities</b>	<b>4,292,335.95</b>	<b>4,704,677.18</b>	<b>9.61%</b>	<b>5,011,994.31</b>	<b>6.53%</b>
<b>Total Cities and Towns</b>	<b>2,908,543.24</b>	<b>3,150,866.98</b>	<b>8.33%</b>	<b>3,271,303.44</b>	<b>3.82%</b>

### Tooele County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Tooele County</b>	622,236.62	672,332.21	8.05%	671,685.14	-0.10%
Grantsville	343,737.61	367,893.56	7.03%	383,572.47	4.26%
Ophir	1,637.41	1,651.41	0.86%	1,668.22	1.02%
Stockton	27,573.78	28,993.20	5.15%	30,023.35	3.55%
Tooele	1,608,970.54	1,763,069.39	9.58%	1,854,923.58	5.21%
Vernon	12,309.81	12,588.60	2.26%	12,467.82	-0.96%
Wendover	129,957.36	125,610.55	-3.34%	126,807.68	0.95%
Rush Valley	21,324.56	22,266.93	4.42%	22,425.24	0.71%
<b>Total County and Cities</b>	<b>2,767,747.69</b>	<b>2,994,405.85</b>	<b>8.19%</b>	<b>3,103,573.50</b>	<b>3.65%</b>
<b>Total Cities and Towns</b>	<b>2,145,511.07</b>	<b>2,322,073.64</b>	<b>8.23%</b>	<b>2,431,888.36</b>	<b>4.73%</b>

### Uintah County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Uintah County</b>	931,885.32	1,016,251.20	9.05%	1,016,363.75	0.01%
Naples	266,903.78	287,752.63	7.81%	309,458.81	7.54%
Vernal	1,404,118.74	1,476,003.68	5.12%	1,801,812.13	22.07%
Ballard	66,136.66	72,442.68	9.53%	81,415.97	12.39%
<b>Total County and Cities</b>	<b>2,669,044.50</b>	<b>2,852,450.19</b>	<b>6.87%</b>	<b>3,209,050.66</b>	<b>12.50%</b>
<b>Total Cities and Towns</b>	<b>1,737,159.18</b>	<b>1,836,198.99</b>	<b>5.70%</b>	<b>2,192,686.91</b>	<b>19.41%</b>

### Local Sales & Use Tax

#### Utah County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Utah County</b>	883,545.60	930,357.06	5.30%	932,042.02	0.18%
Alpine	270,681.64	304,078.34	12.34%	335,928.20	10.47%
American Fork	2,154,102.56	2,339,774.03	8.62%	2,612,077.83	11.64%
Cedar Fort	13,575.98	17,613.92	29.74%	17,519.97	-0.53%
Eagle Mountain	0.00	0.00	N.A.	6,911.86	N.A.
Genola	55,747.16	64,528.61	15.75%	59,498.92	-7.79%
Goshen	37,554.86	38,682.78	3.00%	38,234.92	-1.16%
Lehi	984,446.44	1,175,253.52	19.38%	1,303,168.50	10.88%
Lindon	472,964.72	524,133.13	10.82%	675,067.01	28.80%
Mapleton	283,814.28	305,200.17	7.54%	326,087.64	6.84%
Orem	10,548,094.12	11,484,566.68	8.88%	12,031,827.42	4.77%
Payson	888,798.78	961,680.37	8.20%	1,035,510.18	7.68%
Pleasant Grove	1,160,624.12	1,285,075.41	10.72%	1,360,721.00	5.89%
Provo	9,876,173.31	10,533,509.75	6.66%	10,658,393.46	1.19%
Salem	197,405.79	230,205.96	16.62%	238,857.89	3.76%
Santaquin	183,391.64	197,120.30	7.49%	200,870.81	1.90%
Saratoga Springs	0.00	0.00	N.A.	613.50	NA
Highland	431,014.72	452,149.45	4.90%	468,460.76	3.61%
Spanish Fork	1,691,370.34	1,832,756.47	8.36%	1,917,171.45	4.61%
Springville	1,414,846.88	1,486,652.63	5.08%	1,576,992.49	6.08%
Vineyard	121,699.46	229,937.51	88.94%	735,096.57	219.69%
Cedar Hills	69,569.57	91,943.08	32.16%	72,669.80	-20.96%
Elk Ridge	57,346.32	65,658.10	14.49%	81,880.13	24.71%
Woodland Hills	32,567.38	45,914.27	40.98%	63,515.63	38.34%
<b>Total County and Cities</b>	<b>31,829,335.67</b>	<b>34,596,791.54</b>	<b>8.69%</b>	<b>36,749,117.96</b>	<b>6.22%</b>
<b>Total Cities and Towns</b>	<b>30,945,790.07</b>	<b>33,666,434.48</b>	<b>8.79%</b>	<b>35,817,075.94</b>	<b>6.39%</b>

#### Wasatch County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Wasatch County</b>	230,260.86	253,957.63	10.29%	298,115.03	17.39%
Charleston	46,672.49	53,530.91	14.69%	53,213.85	-0.59%
Heber	682,506.11	738,203.08	8.16%	755,556.80	2.35%
Midway	179,981.54	200,293.72	11.29%	222,621.84	11.15%
Wallsburg	18,497.60	19,116.71	3.35%	21,160.57	10.69%
<b>Total County and Cities</b>	<b>1,157,918.60</b>	<b>1,265,102.05</b>	<b>9.26%</b>	<b>1,350,668.09</b>	<b>6.76%</b>
<b>Total Cities and Towns</b>	<b>927,657.74</b>	<b>1,011,144.42</b>	<b>9.00%</b>	<b>1,052,553.06</b>	<b>4.10%</b>

#### Washington County

Community	1995-1996	1996-1997	% Change	1997-1998	% Change
<b>Washington County</b>	306,912.63	377,564.40	23.02%	319,937.54	-15.26%
Enterprise	79,999.07	85,616.99	7.02%	88,589.46	3.47%
Hurricane	677,005.88	730,132.33	7.85%	621,474.29	-14.88%
Ivins	141,039.40	174,394.75	23.65%	197,348.11	13.16%
La Verkin	158,095.85	182,076.49	15.17%	191,512.97	5.18%
Leeds	24,197.82	27,038.09	11.74%	24,510.31	-9.35%
Rockville	12,748.42	14,547.16	14.11%	16,136.20	10.92%
St George	6,287,816.82	6,476,281.68	3.00%	6,816,296.81	5.25%
Santa Clara	194,513.24	216,474.08	11.29%	242,805.09	12.16%
Springdale	133,976.37	148,721.72	11.01%	158,381.69	6.50%
Toquerville	38,265.20	42,912.56	12.15%	45,471.72	5.96%
Virgin	17,839.53	20,749.57	16.31%	19,505.59	-6.00%
Washington	431,251.55	489,105.16	13.42%	591,389.04	20.91%
Hildale	126,223.44	148,591.17	17.72%	158,975.81	6.99%
<b>Total County and Cities</b>	<b>8,629,885.22</b>	<b>9,134,206.15</b>	<b>5.84%</b>	<b>9,492,334.63</b>	<b>3.92%</b>
<b>Total Cities and Towns</b>	<b>8,322,972.59</b>	<b>8,756,641.75</b>	<b>5.21%</b>	<b>9,172,397.09</b>	<b>4.75%</b>



## Local Sales & Use Tax

### Wayne County

<b>Community</b>	<b>1995-1996</b>	<b>1996-1997</b>	<b>% Change</b>	<b>1997-1998</b>	<b>% Change</b>
<b>Wayne County</b>	100,965.65	108,314.00	7.28%	111,375.41	2.83%
<i>Bicknell</i>	34,367.54	35,647.52	3.72%	34,202.32	-4.05%
<i>Loa</i>	53,824.90	53,865.24	0.07%	55,907.87	3.79%
<i>Lyman</i>	12,183.34	13,016.53	6.84%	13,097.07	0.62%
<i>Torrey</i>	18,838.69	21,607.61	14.70%	24,931.30	15.38%
<b>Total County and Cities</b>	<b>220,180.12</b>	<b>232,450.90</b>	<b>5.57%</b>	<b>239,513.97</b>	<b>3.04%</b>
<b>Total Cities and Towns</b>	<b>119,214.47</b>	<b>124,136.90</b>	<b>4.13%</b>	<b>128,138.56</b>	<b>3.22%</b>

### Weber County

<b>Community</b>	<b>1995-1996</b>	<b>1996-1997</b>	<b>% Change</b>	<b>1997-1998</b>	<b>% Change</b>
<b>Weber County</b>	1,352,553.20	1,593,206.15	17.79%	1,676,423.27	5.22%
<i>Farr West</i>	248,832.33	282,335.48	13.46%	287,822.99	1.94%
<i>Harrisville</i>	245,394.67	272,601.46	11.09%	270,813.65	-0.66%
<i>Huntsville</i>	39,373.37	43,259.67	9.87%	43,604.20	0.80%
<i>North Ogden</i>	872,964.97	945,228.51	8.28%	985,723.06	4.28%
<i>Ogden</i>	10,220,430.53	10,317,197.96	0.95%	10,265,284.45	-0.50%
<i>Plain City</i>	172,359.08	184,971.61	7.32%	193,614.49	4.67%
<i>Pleasant View</i>	281,144.83	314,637.67	11.91%	321,523.66	2.19%
<i>Riverdale</i>	2,254,543.59	2,638,795.22	17.04%	2,911,194.95	10.32%
<i>Roy</i>	2,313,276.17	2,515,622.14	8.75%	2,573,987.19	2.32%
<i>South Ogden</i>	1,326,345.04	1,485,258.42	11.98%	1,594,914.84	7.38%
<i>Uintah</i>	71,179.61	81,660.87	14.73%	89,633.44	9.76%
<i>Washington Terr</i>	535,812.22	572,367.39	6.82%	585,745.13	2.34%
<i>West Haven</i>	483,164.84	525,653.98	8.79%	545,291.37	3.74%
<b>Total County and Cities</b>	<b>20,417,374.45</b>	<b>21,772,796.53</b>	<b>6.64%</b>	<b>22,345,576.69</b>	<b>2.63%</b>
<b>Total Cities and Towns</b>	<b>19,064,821.25</b>	<b>20,179,590.38</b>	<b>5.85%</b>	<b>20,669,153.42</b>	<b>2.43%</b>

### **Grand Total\***

<b>County and Cities</b>	<b>235,476,433.64</b>	<b>251,598,507.44</b>	<b>6.85%</b>	<b>263,362,404.79</b>	<b>4.68%</b>
<b>Cities and Towns</b>	<b>194,017,611.74</b>	<b>212,250,716.42</b>	<b>9.40%</b>	<b>224,017,981.40</b>	<b>5.54%</b>

\*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 Local Sales Tax amounts are based on the actual cash payouts made during the fiscal period.

*County Option  
Sales & Use Tax**Fiscal Year Revenue\****1998    \$21,807,595**

\*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of County Option Sales and Use Tax amounts listed on page 58 are based on the actual cash payouts made during the fiscal period.

*Tax Rate*

A county may impose by ordinance a county option sales and use tax of 1/4 % of the purchase price on transactions under the state's sales and use tax laws. Voter approval may be required. 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*

The tax is distributed to the county that levied the tax, unless the aggregate population of the counties imposing a county option sales and use tax is greater than or equal to 75 % of the state population. If that occurs, 50 % of the tax collected will be distributed to the county in which the tax was collected, and 50 % of the tax will be distributed back to the county based, on the county's population proportionate to the aggregate population of all counties imposing the tax. This was the case during FY '98, the first year of operation for this tax. Each participating county will receive a distribution of at least \$75,000, less Tax Commission administrative costs.

Twenty-five of Utah's 29 counties had imposed the tax as of July 1, 1998.

*County Option  
Sales & Use Tax***County Option Sales & Use Tax  
Fiscal Years 1995-1996, 1996-97 and 1997-1998****Net Distribution  
After Administrative Costs**

<b>Community</b>	<b>1995-1996</b>	<b>1996-1997</b>	<b>% Change</b>	<b>1997-1998</b>	<b>% Change</b>
Beaver County	0.00	0.00	N.A.	\$ 47,030.51	N.A.
Box Elder County	0.00	0.00	N.A.	340,177.22	N.A.
Cache County	0.00	0.00	N.A.	718,914.71	N.A.
Carbon County	0.00	0.00	N.A.	218,552.57	N.A.
Daggett County	0.00	0.00	N.A.	11,955.38	N.A.
Davis County	0.00	0.00	N.A.	1,936,915.40	N.A.
Duchesne County	0.00	0.00	N.A.	192,438.08	N.A.
Garfield County	0.00	0.00	N.A.	33,202.80	N.A.
Grand County	0.00	0.00	N.A.	86,104.28	N.A.
Iron County	0.00	0.00	N.A.	258,649.89	N.A.
Juab County	0.00	0.00	N.A.	55,185.79	N.A.
Morgan County	0.00	0.00	N.A.	97,026.84	N.A.
Piute County	0.00	0.00	N.A.	8,807.80	N.A.
Rich County	0.00	0.00	N.A.	15,854.34	N.A.
Salt Lake County	0.00	0.00	N.A.	9,615,307.09	N.A.
San Juan County	0.00	0.00	N.A.	185,063.58	N.A.
Sanpete County	0.00	0.00	N.A.	141,144.71	N.A.
Sevier County	0.00	0.00	N.A.	214,776.22	N.A.
Summit County	0.00	0.00	N.A.	517,167.18	N.A.
Uintah County	0.00	0.00	N.A.	396,582.23	N.A.
Utah County	0.00	0.00	N.A.	2,935,661.86	N.A.
Wasatch County	0.00	0.00	N.A.	109,273.53	N.A.
Washington County	0.00	0.00	N.A.	760,474.99	N.A.
Wayne County	0.00	0.00	N.A.	28,418.25	N.A.
Weber County	0.00	0.00	N.A.	1,729,727.33	N.A.
<b>Total County Option</b>	<b>0.00</b>	<b>0.00</b>	<b>N.A.</b>	<b>20,654,412.58</b>	<b>N.A.</b>

\*The Fiscal Year Revenue amounts listed on page 57 are based on the amount of revenue earned during the fiscal period, whereas the Distribution of County Option Sales & Use Tax amounts are based on the actual cash payouts made during the fiscal period.



*Town Option  
Sales & Use Tax*

*Fiscal Year Revenue*

**1998        \$2,709**

*Tax Rate*

A town that imposed a license fee on businesses based on gross receipts under Section 10-1-203 on or before January 1, 1996, may impose a sales and use tax that does not exceed 1 percent. 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.

Only Snowville imposes this tax.

*Disposition of Revenue*

The tax is distributed to the town that levied the tax.



*Public  
Transit Tax**Fiscal Year Revenue\**

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 <sup>r</sup>
1987	23,848,184 <sup>r</sup>
1988	23,494,431 <sup>r</sup>
1989	25,237,562 <sup>r</sup>
1990	27,107,639 <sup>r</sup>
1991	30,330,496 <sup>r</sup>
1992	32,827,350 <sup>r</sup>
1993	36,467,153 <sup>1</sup>
1994	39,787,580 <sup>1</sup>
1995	44,771,182 <sup>1</sup>
1996	52,007,888 <sup>1</sup>
1997	54,994,824 <sup>1</sup>
<b>1998</b>	<b>56,157,620 <sup>1</sup></b>

*Tax Rate*

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

*Disposition of Revenue*

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

<sup>r</sup> Revised

<sup>1</sup> Represents 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 Public Transit Tax amounts listed on page 62 are based on the actual cash payouts made during the fiscal period.

## Public Transit Tax

### Distribution of Public Transit Tax Fiscal Years 1995-96, 1996-97 and 1997-98

#### Net Distribution After Administrative Costs

<b>Community</b>	<b>1995-1996</b>	<b>1996-1997</b>	<b>% Change</b>	<b>1997-1998</b>	<b>% Change</b>
Brigham	0.00	123,449.20 <sup>1</sup>	N.A.	460,525.22	273.05%
Perry	0.00	7,397.88 <sup>1</sup>	N.A.	28,208.77	281.31%
Willard	0.00	6,552.73 <sup>1</sup>	N.A.	24,468.99	273.42%
Logan	1,169,046.97	1,206,255.95	3.18%	1,242,057.06	2.97%
Davis County	4,849,897.80	5,111,572.18	5.40%	5,352,998.60	4.72%
Salt Lake County	30,909,376.36	32,739,904.94	5.92%	34,165,091.69	4.35%
Park City	855,387.77	901,887.47	5.44%	938,417.74	4.05%
Tooele County	65,314.44	67,048.03	2.65%	71,470.33	6.60%
Tooele	350,215.04	393,125.85	12.25%	419,565.54	6.73%
Utah County	19,459.13	25,487.84	30.98%	32,291.19	26.69%
Alpine	21,026.32	23,412.38	11.35%	34,168.60	45.94%
American Fork	538,194.97	577,593.27	7.32%	668,117.14	15.67%
Lehi	217,869.63	255,311.25	17.19%	265,964.79	4.17%
Lindon	103,197.20	112,400.66	8.92%	169,933.30	51.19%
Mapleton	28,779.98	30,777.92	6.94%	29,471.45	-4.24%
Orem	2,996,929.43	3,301,175.36	10.15%	3,368,301.35	2.03%
Payson	145,212.11	155,255.30	6.92%	177,956.73	14.62%
Pleasant Grove	162,946.86	178,220.72	9.37%	159,681.55	-10.40%
Provo	2,196,507.09	2,215,486.44	0.86%	2,205,579.39	-0.45%
Salem	20,733.92	24,003.65	15.77%	27,189.93	13.27%
Highland	48,864.75	52,845.53	8.15%	57,222.12	8.28%
Spanish Fork	446,268.50	476,902.70	6.86%	475,020.61	-0.39%
Springville	262,991.00	255,639.46	-2.80%	309,129.71	20.92%
Cedar Hills	3,179.22	22,014.78 <sup>2</sup>	592.46%	4,496.03	-79.58%
Weber County	<u>5,048,167.58</u>	<u>5,346,055.78</u>	<u>5.90%</u>	<u>5,433,938.04</u>	<u>1.64%</u>
<b>Total</b>	<b>50,459,566.07</b>	<b>53,609,777.27</b>	<b>6.24%</b>	<b>56,121,265.87</b>	<b>4.68%</b>

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

<sup>1</sup>These figures represent only 6 months' collections.

<sup>2</sup>Additional funds were distributed to Cedar Hills in error.

***Municipal  
Highways Tax******Fiscal Year Revenue\******1998      \$254,990**

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

***Tax Rate***

A municipality in which the Public Transit Tax is not levied may impose a sales and use tax of 1/4 % of the purchase price on transactions under the state's sales and use tax laws. Voter approval may be required under certain circumstances. Revenues from this tax shall be used for the construction and maintenance of highways under the jurisdiction of the municipality. 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***

The tax is distributed to the municipality that levied the tax.

*Municipal  
Highways Tax****Municipal Highways Tax  
Fiscal Years 1995-1996, 1996-97 and 1997-1998******Net Distribution  
After Administrative Costs***

<b><i>Community</i></b>	<b><i>1995-1996</i></b>	<b><i>1996-1997</i></b>	<b><i>% Change</i></b>	<b><i>1997-1998</i></b>	<b><i>% Change</i></b>
<i>Roosevelt</i>	0.00	0.00	N.A.	\$53,101.32	N.A.
<i>Green River</i>	0.00	0.00	N.A.	1,105.04	N.A.
<i>Moab</i>	0.00	0.00	N.A.	53,099.66	N.A.
<i>E Green River</i>	0.00	0.00	N.A.	801.30	N.A.
<i>Brian Head</i>	0.00	0.00	N.A.	16,027.68	N.A.
<i>Nephi</i>	0.00	0.00	N.A.	31,861.14	N.A.
<i>Richfield</i>	0.00	0.00	N.A.	82,763.89	N.A.
<i>Salina</i>	<u>0.00</u>	<u>0.00</u>	N.A.	<u>2,744.21</u>	N.A.
<b><i>Total Highway</i></b>	<b><i>0.00</i></b>	<b><i>0.00</i></b>	<b><i>N.A.</i></b>	<b><i>\$241,504.24</i></b>	<b><i>N.A.</i></b>

\*The Fiscal Year Revenue amounts listed on page 63 are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Municipal Highways Tax amounts are based on the actual cash payouts made during the fiscal period.

***Tourism, Recreation, Cultural  
and Convention Facilities Tax\*******Fiscal Year Revenue***

1991	\$ 1,297,131
1992	7,766,386
1993	13,480,252 <sup>r</sup>
1994	15,037,582
1995	16,677,406
1996	18,726,270 <sup>1</sup>
1997	21,805,637 <sup>1</sup>
<b>1998</b>	<b>22,323,767 <sup>1</sup></b>

<sup>r</sup> revised

<sup>1</sup> 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 66 are based on the actual cash payouts made during the fiscal period.

***Tax Rate***

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

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

This tax is in addition to the applicable sales tax and/or transient room tax and must be renewed annually by the county legislative body. Special rules apply regarding vehicle lease and rentals related to the Olympic Winter Games of 2002.

***Disposition of Revenue***

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

*\* Listed in Overview of Collections as "Tourism Tax"*

**Tourism, Recreation, Cultural  
and Convention Facilities Tax\***
**Distribution of Tourism, Recreation, Cultural  
& Convention Facilities Tax\***  
**Fiscal Years 1995-1996, 1996-1997 and 1997-98**
**Net Distribution  
After Administrative Costs**
**Restaurant Tax**

<b>Community</b>	<b>1995-1996</b>	<b>1996-1997</b>	<b>% Change</b>	<b>1997-1998</b>	<b>% Change</b>
Box Elder County	225,528.25	229,092.86	1.58%	253,697.75	10.74%
Cache County	446,310.68	455,398.75	2.04%	464,439.35	1.99%
Carbon County	0.00	0.00	N.A.	108,343.04	N.A.
Daggett County	24,415.56	3,379.25	-86.16%	8,366.63	147.59%
Davis County	1,240,691.18	1,357,669.03	9.43%	1,459,361.98	7.49%
Duchesne County	30,988.02	46,081.99	48.71%	48,997.96	6.33%
Garfield County	89,693.22	96,223.35	7.28%	100,985.29	4.95%
Grand County	0.00	0.00	N.A.	66,318.84	N.A.
Iron County	233,916.98	245,428.08	4.92%	237,473.38	-3.24%
Juab County	7,610.03	73,826.29	870.12%	64,191.95	-13.05%
Kane County	0.00	19,647.41	N.A.	67,413.76	243.12%
Morgan County	14,654.00	15,879.62	8.36%	15,153.79	-4.57%
Rich County	30,348.85	26,442.35	-12.87%	46,060.02	74.19%
Salt Lake County	8,096,010.30	8,789,272.64	8.56%	9,049,629.54	2.96%
Sanpete County	45,378.50	69,077.80	52.23%	60,597.00	-12.28%
Sevier County	109,672.91	110,969.96	1.18%	104,132.11	-6.16%
Summit County	651,749.33	692,714.20	6.29%	764,519.59	10.37%
Tooele County	141,587.59	135,227.43	-4.49%	141,098.63	4.34%
Uintah County	130,192.34	129,794.01	-0.31%	145,922.27	12.43%
Utah County	1,798,105.00	1,890,765.59	5.15%	2,028,680.44	7.29%
Wasatch County	123,999.72	134,303.85	8.31%	147,772.75	10.03%
Washington County	594,986.93	660,602.21	11.03%	705,486.51	6.79%
Wayne County	968.74	23,853.60	2362.33%	25,273.83	5.95%
Weber County	1,348,726.45	1,385,512.49	2.73%	1,419,604.54	2.46%
<b>Total</b>	<b>15,385,534.58</b>	<b>16,591,162.76</b>	<b>7.84%</b>	<b>17,533,520.95</b>	<b>5.68%</b>

**Short-Term Leasing Tax**

<b>Community</b>	<b>1995-1996</b>	<b>1996-1997</b>	<b>% Change</b>	<b>1997-1998</b>	<b>% Change</b>
Davis County	21,692.70	45,677.13	110.56%	66,425.91	45.42%
Grand	0.00	0.00	N.A.	12,097.43	N.A.
Salt Lake County	3,043,047.14	3,449,384.80	13.35%	3,485,389.66	1.04%
Uintah County	41,856.49	3,944.07	-90.58%	4,203.38	6.57%
Weber County	6,405.63	24,222.53	278.14%	23,245.98	-4.03%
<b>Total</b>	<b>3,120,704.03</b>	<b>3,523,228.53</b>	<b>12.90%</b>	<b>3,591,362.36</b>	<b>1.93%</b>

**Tourism Transient Room Tax**

<b>Community</b>	<b>1995-1996</b>	<b>1996-1997</b>	<b>% Change</b>	<b>1997-1998</b>	<b>% Change</b>
Salt Lake County	938,543.45	1,121,197.33	19.46%	1,164,563.27	3.87%
<b>Total</b>	<b>938,543.45</b>	<b>1,121,197.33</b>	<b>19.46%</b>	<b>1,164,563.27</b>	<b>3.87%</b>

\*The Fiscal Year Revenue amounts listed on page 65 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.

*Transient  
Room Tax**Fiscal Year Revenue\**

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 <sup>r</sup>
1987	5,124,968 <sup>r</sup>
1988	6,003,309 <sup>r</sup>
1989	6,699,420 <sup>r</sup>
1990	6,852,411 <sup>r</sup>
1991	8,266,512 <sup>r</sup>
1992	8,169,169 <sup>1</sup>
1993	10,051,735 <sup>1</sup>
1994	10,826,711 <sup>1,r</sup>
1995	11,784,423 <sup>r</sup>
1996	13,364,431 <sup>1</sup>
1997	14,948,604 <sup>1</sup>
<b>1998</b>	<b>15,036,402<sup>1</sup></b>

*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 respective Utah counties for which the Tax Commission acts as agent.

<sup>r</sup> Revised

<sup>1</sup> 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 68 are based on the actual cash payouts made during the fiscal period.

## *Transient Room Tax*

### ***Distribution of Transient Room Tax\**** ***Fiscal Years 1995-1996, 1996-97 and 1997-1998***

#### ***Net Distribution After Administrative Costs***

<b><i>Community</i></b>	<b><i>1995-1996</i></b>	<b><i>1996-1997</i></b>	<b><i>% Change</i></b>	<b><i>1997-1998</i></b>	<b><i>% Change</i></b>
<i>Beaver County</i>	\$ 76,666.05	\$ 81,372.11	6.14%	\$ 82,431.53	1.30%
<i>Box Elder County</i>	67,743.62	71,776.81	5.95%	77,007.28	7.29%
<i>Cache County</i>	152,027.76	197,232.52	29.73%	188,758.13	-4.30%
<i>Carbon County</i>	81,677.38	90,715.35	11.07%	104,271.08	14.94%
<i>Price</i>	0.00	0.00	N.A.	545.63	NA
<i>Daggett County</i>	36,431.39	35,692.01	-2.03%	44,487.36	24.64%
<i>Davis County</i>	271,745.41	326,041.79	19.98%	385,152.54	18.13%
<i>Duchesne County</i>	17,170.80	16,572.66	-3.48%	23,647.25	42.69%
<i>Emery County</i>	66,361.62	16,830.09	-74.64%	5,334.91	-68.30%
<i>Garfield County</i>	422,832.83	479,792.39	13.47%	462,519.43	-3.60%
<i>Grand County</i>	510,031.50	40,823.77 <sup>1</sup>	-92.00%	165.72 <sup>1</sup>	-99.59%
<i>Moab</i>	0.00	0.00	N.A.	37,820.13	NA
<i>Iron County</i>	336,406.57	355,224.85	5.59%	355,714.05	0.14%
<i>Juab County</i>	44,726.04	49,418.83	10.49%	49,983.81	1.14%
<i>Kane County</i>	267,315.59	260,946.00	-2.38%	258,620.13	-0.89%
<i>Millard County</i>	56,455.95	57,238.92	1.39%	58,898.90	2.90%
<i>Morgan County</i>	979.01	1,146.71	17.13%	972.02	-15.23%
<i>Piute County</i>	3,089.70	5,345.97	73.03%	4,498.87	-15.85%
<i>Rich County</i>	29,964.66	31,791.31	6.10%	37,616.51	18.32%
<i>Salt Lake County</i>	5,631,588.54	6,727,575.64	19.46%	6,987,786.44	3.87%
<i>San Juan County</i>	228,237.79	242,958.39	6.45%	250,900.20	3.27%
<i>Sanpete County</i>	26,297.15	29,567.87	12.44%	35,914.80	21.47%
<i>Sevier County</i>	144,584.46	151,900.45	5.06%	153,658.00	1.16%
<i>Summit County</i>	2,152,264.68	2,193,187.97	1.90%	2,679,077.19	22.15%
<i>Tooele County</i>	140,738.45	139,255.10	-1.05%	114,761.15	-17.59%
<i>Uintah County</i>	124,115.66	120,492.71	-2.92%	140,581.74	16.67%
<i>Utah County</i>	672,229.04	1,167,682.79	73.70%	817,126.97	-30.02%
<i>Wasatch County</i>	118,947.13	159,557.39	34.14%	169,576.61	6.28%
<i>Washington County</i>	870,007.01	933,935.74	7.35%	957,255.91	2.50%
<i>Wayne County</i>	70,244.65	77,250.67	9.97%	81,904.71	6.02%
<i>Weber County</i>	<u>452,025.12</u>	<u>482,792.63</u>	6.81%	<u>500,779.12</u>	3.73%
<b><i>Total Transient</i></b>	<b><i>13,072,905.56</i></b>	<b><i>14,544,119.44</i></b>	<b><i>11.25%</i></b>	<b><i>15,067,768.12</i></b>	<b><i>3.60%</i></b>

\*The Fiscal Year Revenue amounts listed on page 67 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.

<sup>1</sup> Grand County began collecting its own Transient Room Tax during FY 1996-97.



**Annual Gross Taxable Room Rents by County  
Calendar Years 1992-1997**

<b>County</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>% Change 1996-97</b>
<b>Beaver</b>	\$2,548,932	\$2,544,815	\$2,421,967	\$2,740,436	\$2,499,089	\$2,706,961	8.3%
<b>Box Elder</b>	645,670	1,612,391	1,688,863	2,237,144	2,382,792	2,452,799	2.9%
<b>Cache</b>	3,738,345	3,531,490	4,449,428	5,154,183	6,002,665	6,145,150	2.4%
<b>Carbon</b>	2,551,048	2,702,520	2,746,242	2,605,233	2,780,721	3,490,261	25.5%
<b>Daggett</b>	786,007	897,991	1,022,561	1,241,024	1,373,982	1,324,813	-3.6%
<b>Davis</b>	4,785,070	5,640,443	7,342,701	8,448,973	10,679,692	12,260,194	14.8%
<b>Duchesne</b>	404,538	525,847	450,509	578,489	562,428	738,600	31.3%
<b>Emery</b>	801,559	1,245,441	1,546,360	2,369,843	687,393	-493,023	-171.7%
<b>Garfield</b>	8,973,644	9,798,411	13,048,603	14,238,300	15,601,048	15,971,028	2.4%
<b>Grand</b>	13,770,675	16,317,422	17,491,753	19,929,316	22,557,127	25,158,976	11.5%
<b>Iron</b>	10,646,521	11,161,092	11,978,934	11,797,615	11,765,173	12,219,753	3.9%
<b>Juab</b>	1,264,738	1,371,756	1,476,859	1,490,368	1,645,718	1,692,894	2.9%
<b>Kane</b>	6,946,402	7,099,491	7,058,558	9,083,028	8,899,542	8,940,005	0.5%
<b>Millard</b>	1,967,317	2,007,378	1,798,341	1,958,747	1,733,381	2,142,495	23.6%
<b>Morgan</b>	24,468	31,544	36,431	36,615	36,817	35,630	-3.2%
<b>Piute</b>	66,522	89,793	981,16	106,428	175,043	153,199	-12.5%
<b>Rich</b>	848,113	522,086	800,137	967,778	1,123,620	1,221,604	8.7%
<b>Salt Lake</b>	136,806,106	162,464,435	191,224,625	217,424,435	249,695,693	273,307,501	9.5%
<b>San Juan</b>	5,119,946	6,497,397	6,937,032	7,936,391	8,064,566	8,147,581	1.0%
<b>Sanpete</b>	638,457	634,180	682,056	856,673	945,171	1,198,546	26.8%
<b>Sevier</b>	4,795,670	4,750,392	4,776,406	4,937,538	5,015,299	5,203,651	3.8%
<b>Summit</b>	44,853,218	54,152,755	56,179,282	63,688,124	72,159,515	79,855,432	10.7%
<b>Tooele</b>	3,438,568	3,758,400	4,259,218	4,635,204	4,873,994	4,239,960	-13.0%
<b>Uintah</b>	3,559,407	3,665,529	3,731,009	4,237,011	3,940,391	4,491,601	14.0%
<b>Utah</b>	13,923,177	17,722,818	18,665,825	21,648,250	24,079,584	27,379,992	13.7%
<b>Wasatch</b>	2,397,029	2,722,427	3,268,750	3,712,409	4,407,672	6,290,345	42.7%
<b>Washington</b>	22,974,262	27,262,092	25,086,218	28,881,918	30,564,311	32,201,732	5.4%
<b>Wayne</b>	1,234,111	1,619,584	1,727,366	2,374,459	2,576,634	2,734,676	6.1%
<b>Weber</b>	<u>12,386,447</u>	<u>12,282,596</u>	<u>13,348,192</u>	<u>14,933,747</u>	<u>16,251,329</u>	<u>16,991,754</u>	4.6%
<b>Total</b>	<b>\$312,895,967</b>	<b>\$364,632,516</b>	<b>\$405,342,342</b>	<b>\$460,249,679</b>	<b>\$513,080,390</b>	<b>\$558,204,110</b>	<b>8.8%</b>

r = revised

Gross taxable room rents =  $\frac{\text{gross tax revenue}}{\text{transient room tax rate}}$

Source: "Calendar Year 1997 Hotel Sales, Room Rents, Transient Room Taxes and Tourism Taxes in Utah," Utah State Tax Commission Economic & Statistical Unit, July, 1998, Research Publication 98-20. Actual distribution (cash basis method of accounting)

[Back to Index](#)

Utah State Tax Commission  
FY 97-98 Annual Report

Transient  
Room Tax

## *Transient Room Tax*

### **Comparison of Gross Taxable Room Rents with Gross Taxable Sales 1983-1997**

<b>Quarter</b>	<b>Gross Taxable Sales - Hotels /Other Lodging</b>	<b>Gross Taxable Room Rents</b>	<b>Total Other*</b>
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
1997	557,018,018	558,204,110	(1,186,092)

<sup>1</sup> Utah began monthly collection of sales-based taxes in 1992 and quarterly figures thereafter are not comparable.

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

r revised

***Municipality Transient  
Room Taxes******Fiscal Year Revenue*****1998      \$40,520*****Tax Rate***

A municipality may impose a Municipality Transient Room tax up to 1 percent of the rents charged for any suite, room or rooms, in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 consecutive days.

A municipality may also impose an Additional Transient Room Tax of up to 1/2 of 1 percent if it levied or collected a license fee or tax under Section 10-1-203 before January 1, 1996 and before January 1, 1997 incurred bonded indebtedness or other indebtedness based on that license fee or tax. The additional tax may be levied until the indebtedness is retired, or 25 years from the day on which the municipality levied the additional tax.

The taxes are subject to the same conditions as applicable for sales and use tax. The Tax Commission generally acts as agent for the participating localities.

***Disposition of Revenue***

The tax is distributed to the municipality, and may be used in the municipality's general fund.

*Motor Vehicle  
Rental Tax**Tax Rate*

The Motor Vehicle Rental Tax is 2.5 percent on all short-term leases and rentals 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.

This tax is in addition to the applicable sales tax and/or transient room tax. Special rules apply regarding vehicle lease and rentals related to the Olympic Winter Games of 2002.

*Fiscal Year Revenue*

<b>1998</b>	<b>2,822,573</b>
-------------	------------------

*Disposition of Revenue*

The tax is allocated to the Transportation Corridor Preservation Revolving Loan Fund in the Transportation Fund.



## Resort Communities Sales Taxes

### Fiscal Year Revenue\*

1984	\$ 591,480
1985	866,905
1986	1,150,584 <sup>r</sup>
1987	1,366,658 <sup>r</sup>
1988	1,556,413 <sup>r</sup>
1989	1,243,240 <sup>r</sup>
1990	1,659,993 <sup>r</sup>
1991	2,448,835 <sup>r</sup>
1992	2,183,536 <sup>1</sup>
1993	2,586,230 <sup>r</sup>
1994	2,506,247
1995	3,183,933
1996	3,399,742
1997	3,975,439
<b>1998</b>	<b>4,585,539</b>

<sup>r</sup> revised

<sup>1</sup> 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 Resort Communities Sales Tax amounts listed on page 74 are based on the actual cash payouts made during the fiscal period.

### Tax Rate

The Resort Communities Sales Tax may be levied by municipalities whose transient room capacity is greater than or equal to 66 percent of the permanent census 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.

An additional 1/2 percent may be imposed, upon voter approval, or if the municipality imposed a license fee or tax based on gross receipts under Section 10-1-203 on or before January 1, 1996. A municipality that meets certain statutory criteria may impose the additional 1/2 percent without voter approval.

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.

### Disposition of Revenue

Revenues are distributed to the participating communities.

*Resort Communities  
Sales Taxes****Distribution of Resort Communities Sales Taxes\*  
Fiscal Years 1995-1996, 1996-1997 and 1997-1998******Net Distribution  
After Administrative Costs***

<b><i>Community</i></b>	<b><i>1995-1996</i></b>	<b><i>1996-1997</i></b>	<b><i>% Change</i></b>	<b><i>1997-1998</i></b>	<b><i>% Change</i></b>
<i>Green River</i>	0.00	0.00	N.A.	3,201.45	N.A.
<i>Panguitch</i>	0.00	0.00	N.A.	17,435.45	N.A.
<i>Tropic</i>	36,046.11	60,484.55	67.80%	30,269.04	-49.96%
<i>Moab</i>	0.00	0.00	N.A.	284,484.46	N.A.
<i>E Green River</i>	0.00	0.00	N.A.	5,341.62	N.A.
<i>Brian Head</i>	108,660.57	114,657.36	5.52%	157,859.90	37.68%
<i>Kanab</i>	0.00	0.00	N.A.	72,269.64	N.A.
<i>Alta</i>	265,444.81	270,624.90	1.95%	309,449.70	14.35%
<i>Monticello</i>	0.00	0.00	N.A.	12,512.86	N.A.
<i>Park City</i>	2,942,877.93	3,246,909.43	10.33%	3,450,208.13	6.26%
<i>Springdale</i>	<u>157,571.61</u>	<u>179,523.04</u>	13.93%	<u>206,767.67</u>	15.18%
<b><i>Total Resort</i></b>	<b><i>3,510,601.03</i></b>	<b><i>3,872,199.28</i></b>	<b><i>10.30%</i></b>	<b><i>4,549,799.92</i></b>	<b><i>17.50%</i></b>

\*The Fiscal Year Revenue amounts listed on page 73 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.

*Rural  
Hospital Tax**Fiscal Year Revenue\**

1993	\$ 184,881
1994	501,684
1995	742,985
1996	988,227
1997	1,121,861
<b>1998</b>	<b>1,159,936</b>

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

*Tax Rate*

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 health care facilities. 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.

*Disposition of Revenue*

All revenues are distributed quarterly by the county legislative body to rural county health care facilities. If there is more than one rural health care facility in a county, the revenues are distributed as determined by the county legislative body.

*Rural  
Hospital Tax****Distribution of Rural Hospital Tax  
Fiscal Years 1995-1996, 1996-97 and 1997-1998******Net Distribution  
After Administrative Costs***

<b><i>Community</i></b>	<b><i>1995-1996</i></b>	<b><i>1996-1997</i></b>	<b><i>% Change</i></b>	<b><i>1997-1998</i></b>	<b><i>% Change</i></b>
<i>Beaver City</i>	206,829.19	244,426.33	18.18%	257,998.38	5.55%
<i>Kane County</i>	797,849.26	848,699.25	6.37%	899,235.32	5.95%
<b><i>Total</i></b>	<b><i>1,004,678.45</i></b>	<b><i>1,093,125.58</i></b>	<b><i>8.80%</i></b>	<b><i>1,157,233.70</i></b>	<b><i>5.86%</i></b>

\*The Fiscal Year Revenue amounts listed on page 75 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**Fiscal Year Revenue\**

1997	\$4,018,574
<b>1998</b>	<b>14,378,151</b>

\*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Botanical, Cultural and Zoological Tax amounts listed on page 78 are based on the actual cash payouts made during the fiscal period.

*Tax Rate*

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.

*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****Distribution of Botanical, Cultural and Zoological Tax  
Fiscal Years 1995-1996, 1996-97 and 1997-1998******Net Distribution  
After Administrative Costs***

<b><i>Community</i></b>	<b><i>1995-1996</i></b>	<b><i>1996-1997</i></b>	<b><i>% Change</i></b>	<b><i>1997-1998</i></b>	<b><i>% Change</i></b>
<i>Salt Lake County</i>	0.00	\$ 3,665,078.96	N.A.	\$13,514,076.83	268.73%
<i>Uintah County</i>	0.00	138,844.60	N.A.	310,936.18	123.95%
<b><i>Total</i></b>	<b><i>0.00</i></b>	<b><i>\$3,803,923.56</i></b>	<b><i>N.A.</i></b>	<b><i>\$13,825,013.01</i></b>	<b><i>263.44%</i></b>

\*The Fiscal Year Revenue amounts listed on page 77 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.

***Municipal Energy  
Sales & Use Tax******Fiscal Year Revenue*****1998     \$1,398,011*****Tax Rate***

A municipality may levy a Municipal Energy Sales and Use Tax on the sale or use of taxable energy within the municipality up to 6% of the delivered value of the taxable energy. This may be in addition to any local option sales and uses taxes imposed by the municipality. The exemptions provided from the sales and use tax are not applicable to the Municipal Energy Sales and Use Tax. However, municipalities must exempt:

- sales and use of motor fuel, special fuel and aviation fuel;
- sales and use of taxable energy that the municipality is prohibited from taxing under federal law, the U.S. Constitution or the Utah Constitution;
- taxable energy brought into the state by a nonresident for the nonresidents personal use;
- the sales or use of taxable energy for any purpose other than use as a fuel or energy; or,
- the sale of taxable energy for use outside of the municipality imposing the tax.
- sales and use of taxable energy purchased or stored in the state for resale.

The Tax Commission acts as agent for the participating localities, unless the municipality is the energy supplier or the energy supplier collects at least \$1 million in municipal energy sales and use taxes annually from its Utah customers. In those cases, the energy supplier pays the municipal energy sales and use taxes it collects directly to the municipality.

***Disposition of Revenue***

The tax is distributed to the municipality that levied the tax.

*Motor Fuel  
Tax**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 <sup>a</sup>
1984	68,978,640 <sup>b</sup>
1985	89,337,163 <sup>c</sup>
1986	92,164,304 <sup>d</sup>
1987	99,985,165 <sup>e</sup>
1988	129,369,781 <sup>f</sup>
1989	131,219,894 <sup>g</sup>
1990	132,475,096 <sup>h</sup>
1991	131,055,888 <sup>i,r</sup>
1992	136,351,928 <sup>j</sup>
1993	141,306,148 <sup>k</sup>
1994	150,387,453 <sup>l</sup>
1995	155,453,462 <sup>m</sup>
1996	163,169,064
1997	168,414,072
<b>1998</b>	<b>217,681,820</b>

<sup>r</sup> revised<sup>a</sup> \$559,532 is from gasohol tax at 6 cents per gallon.<sup>b</sup> \$2,427,198 is from gasohol tax at 6 cents per gallon.<sup>c</sup> \$838,423 is from gasohol tax at 14 cents per gallon.<sup>d</sup> \$793,545 is from gasohol tax of 14 cents per gallon.<sup>e</sup> \$47,374 is from gasohol tax of 19 cents per gallon.<sup>f</sup> \$18,629 is from gasohol tax of 19 cents per gallon.<sup>g</sup> \$97,038 is from gasohol tax of 19 cents per gallon.<sup>h</sup> \$79,226 is from gasohol tax of 19 cents per gallon.<sup>i</sup> \$79,538 is from gasohol tax of 19 cents per gallon.<sup>j</sup> \$52,009 is from gasohol tax of 19 cents per gallon.<sup>k</sup> \$1,900,720 is from gasohol tax of 19 cents per gallon.\*<sup>l</sup> \$2,769 is from gasohol tax of 19 cents per gallon.\*<sup>m</sup> The Tax Commission stopped tracking production of gasohol Fiscal 95.

NOTE: Increased gasohol figures in 1993 reflect greater use of gasohol in Utah County to meet federal air pollution standards.

*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 its current rate of 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.

*Special  
Fuel Tax**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 must 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 July 1, 1997, the point of collection for the tax was changed from the retail supplier to refiners and importers, with refunds authorized for certain uses of the fuel. 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.

*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 <sup>r</sup>
1992	33,405,386
1993	35,564,109 <sup>r</sup>
1994	36,209,923
1995	40,662,095
1996	43,735,271
1997	46,217,727
<b>1998</b>	<b>72,403,969</b>

<sup>r</sup> Revised*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.

*Aviation  
Fuel Tax**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
<b>1998</b>	<b>7,372,275</b>

*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.

*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.



## Oil & Gas Severance Tax

### 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
<b>1998</b>	<b>13,988,964</b>

### 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 percent 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

*Oil & Gas  
Conservation Fee**Fee Rate*

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

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

*Fiscal Year Collections*

1982	\$ 1,617,373
1983	1,730,952
1984	2,173,090
1985	2,473,266
1986	2,313,495
1987	1,232,911
1988	1,825,391
1989	1,064,730
1990	1,515,236
1991	1,440,823
1992	1,114,906
1993	1,077,270 <sup>r</sup>
1994	988,123
1995	973,717
1996	1,076,284
1997	1,357,303
<b>1998</b>	<b>1,181,671</b>

<sup>r</sup> revised

*Disposition of Revenue*

General Fund



*Cigarette &  
Tobacco Tax**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 <sup>r</sup>
1992	26,100,313
1993	25,766,586
1994	27,651,694
1995	28,493,692
1996	28,693,697
1997	31,722,599
<b>1998</b>	<b>43,771,303</b>

<sup>r</sup> 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, renewable every three years.

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

*Wine &  
Liquor Tax**Tax Rate*

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

*Fiscal Year Revenue*

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 <sup>r</sup>
1994	9,228,727
1995	9,399,477
1996	10,104,455
1997	10,941,801
<b>1998</b>	<b>11,736,478</b>

*Disposition of Revenue*<sup>r</sup> revised

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

**Beer  
Tax*****Fiscal Year Revenue***

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
<b>1998</b>	<b>9,446,854</b>

***Tax Rate***

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

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

***Disposition of Revenue***

General Fund

## Motor Vehicle Registration Fees

### Fiscal Year Revenue

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 <sup>r</sup>
1992	19,302,541
1993	19,678,781 <sup>r</sup>
1994	20,986,808
1995	21,822,791
1996	22,610,401
1997	24,037,396
<b>1998</b>	<b>27,761,642</b>

<sup>r</sup> 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

<b>Passenger Vehicle</b>	\$24.50
(including \$2.50 Drivers Education Tax and \$1 Insurance Database Fee)	
<b>Title fee</b> (for new titles)	\$ 6.00
<b>Manufacturing Fee</b> (for new plates)	\$ 5.00
<b>Motorcycle</b>	\$22.50
(plus \$5 Drivers Education Tax and \$1 Insurance Database Fee)	

Plus:

#### Additional annual registration renewal fees:

Personalized License Plates	\$10.00
Special Group Plates	\$10.00
Olympic Plates	\$22.00
Wildlife Plates	\$25.00 donation
Collegiate Plates	Donation established by and paid to higher education institution

#### Special License Plates

<b>Personalized License Plate</b>	\$50.00
(plus \$5 manufacturing fee)	
<b>Olympic License Plate</b>	\$22.00
(Personalized - add \$50)	
<b>Vintage Vehicle Plate</b>	\$50.00
(Personalized - add \$50)	
<b>Special Group Plates</b>	up to \$50.00
(Personalized - add \$50)	

#### Trailers

Private Trailer under 750 lbs. (unladen)	\$ 8.50
(registration not required – will register for convenience of owner)	
Trailers over 750 lbs. (unladen)	\$11.00



## Motor Vehicle Registration Fees

### 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,  
\$1 Insurance Database Fee and \$6  
motor carrier 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,  
\$1 Insurance Database Fee and \$6  
motor carrier 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.

*Proportional  
Registration Fee**Fiscal Year Revenue*

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 <sup>r</sup>
1994	5,950,390
1995	6,660,883
1996	7,338,385
1997	8,118,716
<b>1998</b>	<b>9,481,741</b>

*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. Vehicles that exclusively travel in Utah are not included in any application for proportional registration.

*Disposition of Revenue*

Transportation Fund

*Highway  
Use Tax**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.

*Fiscal Year Revenue*

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
<b>1998</b>	<b>4,482,748</b>

*Disposition of Revenue*

Transportation Fund

*Insurance  
Premium Tax**Fiscal Year Revenue \**

1978	\$ 11,917,410
1979	13,452,007
1980	14,718,258
1981	15,777,757
1982	21,493,820 <sup>i</sup>
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 <sup>r</sup>
1992	30,175,346 <sup>a</sup>
1993	33,998,235
1994	38,166,689
1995	40,941,638
1996	40,133,569
1997	43,110,515
<b>1998</b>	<b>44,565,985</b>

*Tax Rate*

The Insurance Premium Tax is: 2.25 percent of net premiums on property, casualty, life and other risks located in Utah; 9.25 percent of 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.

Rates set by the Industrial Commission for tax year 1998 are as follows: The workers compensation insurance premium rate is 9.25 percent for all insurers writing workers compensation, except for a public agency insurance mutual writing workers' compensation premiums, for which the premium rate is 9 percent.

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

<sup>i</sup> Includes extra windfall payment when collection period switched to quarterly

<sup>r</sup> 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.

*Disposition of Revenue*

General Fund





## Brine Shrimp Royalty

### Tax Rate

A brine shrimp royalty of .035 is levied on the value of unprocessed brine shrimp eggs. The Tax Commission annually determines the value of unprocessed brine shrimp eggs in accordance with a valuation methodology established by the commission. Brine shrimp eggs are defined as dormant, early stage brine shrimp embryos encapsulated as cysts, which are harvested from the waters of the state.

### Fiscal Year Revenue \*

<b>1998</b>	<b>\$ 61,942.09</b>
-------------	---------------------

Note: this revenue is not listed separately on the "Overview of Revenue Collections" page; it is incorporated into "Misc. Dedicated Credits - Other Agencies."

### Disposition of Revenue

All revenue generated by the brine shrimp royalty is deposited in the Department of Natural Resources' Species Protection Account.

**1998 Legislative  
Summary**

The following legislation was passed during the 1998 General Session of the Utah Legislature. This information was provided by the Office of the Legislative Research & General Counsel. For more information on these bills, visit the Legislature's Internet Home Page: <http://www.le.state.ut.us>

**Sales & Use Tax****HB 55 - Town Option Sales and Use Tax**  
*(Peter C. Knudson)*

Authorizes certain towns to impose an optional sales and use tax of up to 1 %. To impose this tax, a town must have Imposed a License Fee or Tax on businesses based on gross receipts on or before January 1, 1996.

Enacts 59-12-1301, 59-12-1302

Effective March 21, 1998

**HB 65 - Sales Tax Exemption for Passenger Transportation** *(Brian R. Allen)*

Creates an exemption from the sales and use tax for certain passenger transportation if the transportation originates and terminates within a county of the first, second, or third class.

Amends 59-12-104

Effective July 1, 1998

**HB 150 - County Option Sales Tax for Long Term Care Centers** *(Jack A. Seitz)*

Allows certain rural counties to impose a sales and use tax of up to 1%, with approval of the electorate, for county owned nursing care facilities.

Amends 59-12-801, 59-12-802, 59-12-803

Effective July 1, 1998

**HB 357 - Transient Room Tax Amendments** *(Keele Johnson)*

Modifies the purposes for which the transient room tax may be used to include film production.

Amends 17-31-2

Effective May 4, 1998

**HB 360 - Amendments to Tourism, Recreation, Cultural, and Convention Tax** *(Christine R. Fox-Finlinson)*

Authorizes counties that have imposed the motor vehicle short-term lease and rental tax to impose an additional tax of up to 4% on short-term leases and rentals of motor vehicles under the Tourism, Recreation, Cultural, and Convention Facilities Tax; establishes procedures for the State Tax Commission to administer and collect the tax; and provides for a distribution formula for the additional tax.

Amends 59-12-108, 59-12-603

Effective January 1, 1999

**HB 371 - Taxing Authority Amendments** *(John L. Valentine)*

Clarifies that sales and use tax laws apply to certain sales, uses, leases, or rentals relating to the Olympic Winter Games of 2002 made to or by an organization exempt from federal income taxation.

Amends 59-12-102, 59-12-103, 59-12-104, 59-12-104.1, 59-12-301, 59-12-352, 59-12-353, 59-12-401, 59-12-402, 59-12-501, 59-12-502, 59-12-603, 59-12-703, 59-12-802, 59-12-1001, 59-12-1201

Effective July 1, 1998

**SB 34 - Sales Tax - Exemption for Higher Education Athletic Events** *(Lyle W. Hillyard)*

Provides a sales tax exemption for admission to athletic events at institutions of higher education that are subject to the provisions of Title IX of the Education Amendments of 1972.

Amends 59-12-102, 59-12-103, 59-12-104, 59-12-105; Enacts 53B-7-103.5

Effective July 1, 1998

**SB 128 - Municipal Energy Sales and Use Tax Exemption** *(Lyle W. Hillyard)*

Allows a municipality to provide an exemption

**1998 Legislative  
Summary**

for the Energy Sales and Use Tax for customers who, as of July 1, 1997, were being supplied electrical energy by a supplier other than the municipality if the municipality is a generator of electrical energy for customers within its borders and the municipality is unable to generate electrical energy for the customer.

Amends 10-1-305

Effective May 4, 1998

**SB 156 - Sales Tax for Arts and Recreation**  
*(David L. Buhler)*

Expands the definition of a "cultural organization" eligible to receive funding under this tax to include certain municipal or county cultural councils. This legislation also allows a county legislative body to waive certain expense reporting requirements.

Amends 59-12-702, 59-12-704

Effective March 14, 1998

**SB 185 - Sales and Use Tax Exemption Amendments and Study** *(Craig A. Peterson)*

Modifies the sales and use tax exemptions for purchases or leases of certain machinery, equipment, and normal operating replacements and directs the Revenue and Taxation Interim Committee to conduct a study.

Amends 59-12-104

Effective May 4, 1998

**SB 209 - Tax Expenditures for Zoological Facilities** *(L. Steven Poulton)*

Authorizes the use of county sales and use tax to support zoological facilities.

Amends 59-12-701, 59-12-702, 59-12-703, 59-12-704

Effective May 4, 1998

**SB 211 - Sales Tax - Prepaid Calling Cards** *(Lyle W. Hillyard)*

Extends the sales tax to the purchase of prepaid telephone calling cards.

Amends 59-12-103, 59-12-104

Effective May 4, 1998

**Income Tax****HB 200 - Income Tax - Election Campaign Fund Designations** *(Raymond W. Short)*

Increases from \$1 to \$2 the designation to be paid by a taxpayer into the Election Campaign Fund. (Revenue and Taxation Interim Committee)

Amends 59-10-547

Effective January 1, 1998

**HB 256 - Rural Enterprise Zones** *(Beverly Ann Evans)*

Amends criteria for designation as an enterprise zone and qualifications for tax credits. The legislation allows Indian tribes to apply for enterprise zone designation.

Amends 9-2-404, 9-2-412, 9-2-413; Enacts 9-2-415

Effective January 1, 1998

**SB 47 - Research Tax Credit** *(Howard C. Nielson)*

Provides Individual Income Tax and Corporate Franchise and Income Tax Credits of 6% for certain increased research activities conducted in the state for tax years beginning on or after 1/1/99. The Revenue and Taxation Interim Committee and Tax Review Commission are directed to conduct a study of the credit.

Enacts 59-7-612, 59-10-131

Effective May 4, 1998

**SB 111 - Enterprise Zone Amendments** *(Mike Dmitrich)*

Amends criteria for enterprise zones and tax

1998 Legislative  
Summary

credits. This bill allows county applicants that meet all criteria but are located in metropolitan statistical areas not entirely within Utah to be eligible for designation as enterprise zones.

Amends 9-2-404, 9-2-413

Effective January 1, 1998

**SB 220 - Research Tax Credit for Machinery and Equipment** (*Craig A. Peterson*) (See also SB 47)

Provides Individual Income Tax and Corporate Franchise and Income Tax credits for machinery, equipment, or both primarily used for conducting qualified research or basic research in this state. The bill also directs the Revenue and Taxation Interim Committee and Tax Review Commission to conduct a study.

Enacts 59-7-612, 59-10-131

Effective May 4, 1998

**Property Tax****HB 171 - Mobile Home and Manufactured Home Amendments** (*Craig W. Buttars*)

Redefines mobile home and manufactured home and clarifies whether a mobile home or manufactured home is permanently affixed and qualifies as an improvement to real property. Circumstances under which a mobile home or manufactured home qualifies for the exemption of inventory are clarified.

Amends 41-1a-102, 59-2-102, 59-2-601, 59-2-602, 59-2-604, 59-2-1114, 59-2-1303; Repeals 59-2-603

Effective May 4, 1998

**HB 201 - Property Tax - Circuit Breaker Amendments** (*Wayne A. Harper*)

Expands eligibility for the circuit breaker tax relief program by allowing a person who owes delinquent property taxes to qualify for a homeowner's credit and clarifies that a homeowner's credit may not exceed a taxpayer's property tax liability for the year in

which the taxpayer applies for the homeowner's credit. (Revenue and Taxation Interim Committee)

Amends 59-2-1206, 59-2-1207, 59-2-1220; Repeals 59-2-1212

Effective January 1, 1998

**HB 203 - Truth in Taxation Hearings** (*Raymond W. Short*)

Requires a taxing entity to hold a truth in taxation hearing beginning at or after 6:00 p.m. (Revenue and Taxation Interim Committee)

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

Effective January 1, 1999

**HB 370 - Property Tax - Intangibles Exemption** (*John L. Valentine*)

Defines "intangible property" for the purposes of the property tax to mean property that is capable of private ownership separate from tangible property and includes monies, credits, bonds, stocks, representative property, franchises, license, trade names, copyrights, and patents.

Amends 59-2-102; Repeals 59-2-304

Effective January 1, 1998

**HB 420 - Truth in Taxation Amendments** (*Thomas Hatch*)

Exempts taxing entities with less than \$15,000 in ad valorem tax revenues from the advertisement requirements of truth in taxation.

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

Effective January 1, 1998

**HB 425 - Property Valuations for the Poor** (*Raymond W. Short*)

Modifies the calculation of property taxes accrued for homeowner's credit claimants to reduce the

1998 Legislative  
Summary

percentage of fair market value upon which property taxes are levied and clarifies that a county legislative body may not obtain payment from the General Fund for the fair market value reduction.

Amends 59-2-1202, 59-2-1204, 59-2-1206, 59-2-1209, 59-2-1216

Effective January 1, 1999

**SB 3 - Minimum School Program Act Amendment** (*Robert F. Montgomery*)

Provides for state and local funding of the Minimum School Program Act. Provides a preliminary estimate of .001858 for the minimum basic tax rate a school district may impose.

Amends 53A-17a-103, 53A-17a-104, 53A-17a-111, 53A-17a-112, 53A-17a-113, 53A-17a-116, 53A-17a-119, 53A-17a-120, 53A-17a-121, 53A-17a-123, 53A-17a-124, 53A-17a-124.1, 53A-17a-124.5, 53A-17a-126, 53A-17a-128, 53A-17a-129, 53A-17a-130, 53A-17a-131.1, 53A-17a-131.2, 53A-17a-131.3, 53A-17a-131.4, 53A-17a-131.5, 53A-17a-131.6, 53A-17a-131.8, 53A-17a-131.9, 53A-17a-132, 53A-17a-135, 53A-21-105; Repeals 53A-17a-131.10

Effective July 1, 1998

**SB 52 - Property Tax Restriction** (*L. Steven Poulton*)

Provides that for calendar year 1998, in order to impose a property tax rate in excess of the certified rate, a taxing entity must obtain approval by a majority vote of the entity's governing board and the people. The legislation also provides exceptions to this requirement for school districts, municipalities, and counties.

Amends 59-2-924

Effective January 1, 1998

**SB 58 - Study on Residential Property Tax Amendments** (*Howard A. Stephenson*)

Directs the Revenue and Taxation Interim Committee to consider whether to amend the Utah Constitution to authorize a property tax exemption for

residential property of not to exceed a statewide average of 45%. The bill provides that if the interim committee determines to amend the Utah Constitution, the legislation may require the property to be valued on the date the property is acquired with certain adjustments. The bill also describes other provisions to be contained in any enabling legislation to a constitutional amendment.

Effective May 4, 1998

**SB 151 - Property Tax Exemption for Disabled Veterans** (*Craig A. Peterson*)

Amends state law governing the property tax relief for disabled veterans. The bill repeals the maximum income limits; provides that property tax abatements apply only to residences; increases the amount of taxable value that is exempt from the property tax; and changes the minimum disability eligibility threshold from 25% to 10% disabled, based on an assessment from the Department of Veterans Affairs or other source.

Amends 59-2-1104, 59-2-1105

Effective January 1, 1999

**SB 165 - Property Taxes - Abatement for Indigent Persons** (*Lyle W. Hillyard*)

Changes the amount of property taxes that may be abated for indigent taxpayers.

Amends 59-2-1107

Effective January 1, 1998

**Motor Fuel Tax****HB 101 - Posting on Motor and Special Fuel Pumps** (*Glenn Way*)

Requires a person who sells motor fuel or undyed special fuel in a retail sale to post a decal on the pump that shows the tax rate of each tax imposed on the fuel. The Tax Commission is required to provide the decals at no cost to the retailers.

Enacts 59-13-104

Effective May 4, 1998

1998 Legislative  
Summary**Motor Vehicles****HB 14 - Motor Vehicle Safety Inspection (Wayne A. Harper)**

Requires a motor vehicle newer than five years old to be safety inspected only every other year. In an odd-numbered year, only odd-numbered model year vehicles newer than five years old are required to have a safety inspection. In an even-numbered year, only even-numbered model year vehicles newer than five years old are required to have a safety inspection. The charge for the safety inspection certificate is increased from \$1 to \$1.50. The first 50 cents goes to administer the program and the remainder is deposited in the Transportation Fund.

Amends 41-1a-203, 41-1a-205, 41-6-163.6, 53-8-204, 53-8-205, 53-8-206

Effective January 1, 1999

**HB 177 - Collection of Uniform Motor Vehicle Fees Amendment (Don E. Bush)**

Requires a county to provide at least 18 months written notice before a change can be made to whether the county or the state collects uniform fees and motor vehicle fees. The bill requires that the reimbursement fee recommended by the Tax Commission be paid to the entity that collects the fees based on \$2 per standard unit for the first 5,000 standard units in each county and \$1 per standard unit for all other standard units. Beginning July 1, 1999, the commission must adjust the reimbursement fee annually based on the Consumer Price Index.

The commission is required to make rules specifying performance standards for all contracts for the collection of the fees. If service performance is below the standards, the collecting entity is subject to a penalty of one-half the increase in the reimbursement fee since fiscal year 1997-98. (Transportation Interim Committee)

Amends 59-2-406

Effective July 1, 1998

**HB 220 - Display of License Plates on Trucks and Trailers (Gerry A. Adair)**

Requires the license plate issued for an apportioned vehicle to be displayed on the front of an apportioned truck tractor and on the rear of any other apportioned vehicle.

Amends 41-1a-301

Effective May 4, 1998

**HB 244 - DUI Penalties Amendment (Perry Buckner)**

Repeals the requirement that the license plates and registration materials of a vehicle used in a DUI be removed, seized, and forwarded to the Motor Vehicle Division. The bill repeals the requirement that the Motor Vehicle Division revoke the registration, grant a temporary permit effective for only 29 days, and give notice to the registered owner of procedures for the return of the vehicle, registration, and plates.

Amends 41-1a-211, 41-6-44.30

Effective May 4, 1998

**HB 253 - Vehicle Safety Inspection Certificate Amendments (Gary F. Cox)**

Allows a safety inspection to be valid for up to six months for the renewal of vehicle registration for leased vehicles if the title is being transferred to the lessee of the vehicle.

Amends 41-1a-205

Effective May 4, 1998

**HB 259 - Sale of Vehicle (Brian R. Allen)**

Requires a dealer to provide a written disclosure statement listing any known deficiencies of a new motor vehicle at the time of delivery that would cause the motor vehicle to fail a safety inspection. A safety inspection must include an inspection of the display of license plates, including front license plates.

Amends 41-1a-205, 53-8-205

Effective July 1, 1998



**1998 Legislative  
Summary****SB 6 - Enforcement and Penalties of Uninsured Motor Vehicle Violations** (*David H. Steele*)

Allows the Motor Vehicle Division to revoke the registration of a motor vehicle upon receiving notification of a conviction or an administrative action for operating a vehicle without having insurance. The division must charge a registration reinstatement fee of \$50 for a revoked registration. The purpose of the Uninsured Motorist Identification Database program is amended to assist in reducing the number of uninsured motorists and increasing compliance with motor vehicle registration and sales tax laws. The designated agent is required to indicate an owner's failure to provide proof of insurance when the owner is identified as being uninsured in the database and provide the information to law enforcement agencies. Information in the database is permitted to be used for issuing citations related to insurance requirements. The bill requires annual auditing of the database. The bill also imposes a fine of not less than \$400 for operating a motor vehicle without insurance or evidence of motor vehicle insurance and \$1,000 for a second and subsequent offenses. (Transportation Interim Committee)

Amends 41-1a-110, 41-12a-302, 41-12a-303.2, 41-12a-803, 41-12a-804, 41-12a-805; Enacts 41-1a-1220

Effective May 4, 1998

**SB 8 - Reauthorization of and Amendments to Uninsured Motorist Database Program** (*David H. Steele*)

Clarifies the definition of a motor vehicle for purposes of implementing the Uninsured Motorist Identification Database program. The sunset date for the program is extended to July 1, 2000. Clarifies the database does not encompass trailers and semitrailers.

Amends 41-12a-802, 63-55-231, 63-55-241

Effective May 4, 1998

**SB 24 - Snowmobile Special License Plates** (*John P. Holmgren*)

Allows a contributor of \$25 to the Division of Parks and Recreation to obtain snowmobile license plates beginning January 1, 1999 if the division provides at least \$9,000 for program start-up costs from the

Off-highway Vehicle Account. Proceeds of the license plate, less administrative costs, must go to the division for snowmobile programs. A person who purchases snowmobile license plates is exempt from the \$50 original issue fee and the annual \$10 fee required for special group license plates.

Amends 41-1a-408, 41-1a-1201, 41-1a-1211

Effective July 1, 1998

**SB 50 - Property Taxes - Uniform Fees and Certified Tax Rate** (*George Mantes*)

For motor vehicles 12,000 lbs. and less, imposes an annual uniform fee based on the age of a vehicle in lieu of other uniform fees and property taxes; modifies the equivalent tax for apportionally registered vehicles; and modifies a taxing entity's certified tax rates to offset any changes in revenues due to the imposition of uniform fees.

Amends 41-1a-222, 41-1a-301, 53A-17a-135, 59-2-405, 59-2-406, 59-2-407, 59-2-801, 59-2-906.1, 59-2-924, 59-7-611, 59-10-601; Enacts 59-2-405.1

Effective January 1, 1999

**SB 53 - Motor Vehicle Business Regulation** (*George Mantes*)

Allows a special equipment dealer to buy incomplete motor vehicles, add special equipment, and sell the newly equipped vehicle without a franchise from the manufacturer. A special equipment dealer is required to have a principal place of business and file a corporate surety bond. Charges filed by a public prosecutor for a violation of any state or federal motor vehicle law is considered reasonable grounds to deny, suspend, or revoke a vehicle dealer license. Licensees required to maintain records are required to keep the records for at least five years. The bill prohibits a used motor vehicle dealer to sell an untitled vehicle with less than 7,500 miles as a used motor vehicle. Falsifying or knowingly using a falsified dealer license or permit is a second degree felony.

Amends 41-3-102, 41-3-202, 41-3-204, 41-3-205,

1998 Legislative  
Summary

41-3-209, 41-3-210, 41-3-601; Enacts 41-3-703

Effective May 4, 1998

**SB 134 - Soil Conservation Special License Plate**  
(Alarik Myrin)

Allows a contributor of \$25 to the Department of Agriculture and Food to obtain a soil conservation license plate beginning January 1, 1999 if soil conservation districts provide at least \$9,000 for program start-up costs from private funds. Proceeds from the license plates, less administrative costs, must go to the department for soil conservation districts. A person who purchases soil conservation license plates is exempt from the \$50 original issue fee and the annual \$10 fee required for special group license plates.

Amends 41-1a-408, 41-1a-1201, 41-1a-1211

Effective July 1, 1998

**SB 215 - License Plates for Children's Issues**  
(Pete Suazo)

Allows a contributor of \$25 to the Guardian Ad Litem Services Account and the Children's Museum of Utah to obtain children's issue license plates beginning January 1, 1999 if the Guardian Ad Litem Services director and the Children's Museum of Utah each provide at least \$4,500 for program start-up costs from private funds. Proceeds from the license plates, less administrative costs, go to the Guardian Ad Litem Services Account and the Children's Museum of Utah. A person who purchases children's issue license plates is exempt from the \$50 original issue fee and the annual \$10 fee required for special group license plates.

Amends 41-1a-408, 41-1a-1201, 41-1a-1211

Effective July 1, 1998

**Miscellaneous Tax  
Legislation****HB 58 - Oil and Gas Severance Tax Amendments**  
(Beverly Ann Evans)

Extends the tax credit for recompletions and

workovers of oil and gas wells until December 31, 2004. The Tax Review Commission is directed to conduct a study on certain severance tax issues. Annual deposits of severance tax revenue into the Uinta Basin Revitalization Fund are extended until December 31, 2004.

Amends 59-5-102, 59-5-116

Effective May 4, 1998

**HB 112 - Underground Storage Tank Assurance  
Amendments** (Bill Wright)

Changes the Underground Storage Tank Environmental Assurance fee to 1/4 cent per gallon on the first sale or use of petroleum products in the state. The State Tax Commission is responsible for the collection of fees, penalties, and interest imposed for the use of underground storage tanks. Fees, penalties, and interest imposed are deposited in the Petroleum Storage Tank Trust Fund. If any new tank is installed to replace an existing tank at an existing facility, any annual petroleum storage tank fee paid for the current fiscal year for the existing tank is applicable to the new tank.

Amends 19-6-405.5, 19-6-409, 19-6-410.5, 19-6-411, 19-6-428, 59-1-403

Effective July 1, 1998

**HB 221 - Underground Storage Tanks - Reautho-  
rization** (Bill Wright)

Reauthorizes the Underground Storage Tank Act, changing the repeal date from July 1, 1998 to July 1, 2008.

Amends 63-55-219

Effective May 4, 1998

**HB 395 - Tax Assessments, Proceedings, and  
Credit or Refund Claims** (Wayne A. Harper)

Provides uniform procedures for making an assessment of a tax and commencing a proceeding to collect a tax and establishes uniform procedures for extending the time period for assessing a tax, commencing proceeding to collect a tax, and claim-



1998 Legislative  
Summary

ing a credit or refund. The State Tax Commission is allowed to estimate and assess a tax pursuant to an audit under certain circumstances.

Amends 59-5-114, 59-5-214, 59-7-522, 59-9-106, 59-10-529, 59-11-113, 59-12-110, 59-13-210, 59-13-313, 59-13-318, 59-15-103, 59-16-102, 59-23-6

Effective July 1, 1998

**SB 39 - Penalties for Sale of Tobacco to Youth**  
(Robert F. Montgomery)

Creates the following civil penalties for selling tobacco to a person younger than 19 years of age: 1) not more than \$300 on the first violation; 2) not more than \$750 on the second violation at the same retail location and within 12 months of the first violation; and 3) not more than \$1,000 on the third or subsequent violation at the same retail location and within 12 months of the first violation. Civil penalties may be reduced if the licensee implements a documented employee training program. A licensee may be subject to no more than four "sting" operations in a 12-month period at any one retail location. A "sting" operation is where underage persons, working for a law enforcement agency, attempt to purchase tobacco. Additional investigations may be conducted under specified circumstances. A license may not be issued for the sale of cigarettes until the applicant has paid a license fee of \$30 or a license renewal fee of \$20. It is a class B misdemeanor to sell tobacco without holding a valid license, and the Utah State Tax Commission must suspend or revoke licenses to sell tobacco if the licensee is found to have sold tobacco products to underage persons.

Amends 59-14-201, 59-14-202, 59-14-203, 59-14-301, 77-39-101; Enacts 26-40-101, 26-40-102, 26-40-103, 26-40-104, 26-40-105, 26-40-106, 26-40-107, 59-14-203.5, 59-14-301.5

Effective May 4, 1998

**SB 62 - District Court Review of Tax Commission Cases** (Howard A. Stephenson)

Modifies the jurisdiction of the District Court to review State Tax Commission cases and provides that petitions for review made to the District Court must be governed by the Utah Rules of Appellate Procedure.

Amends 59-1-601, 59-1-602, 59-1-604, 59-2-1007

Effective May 4, 1998

**SB 70 - Lien on Real Property** (L. Alma Mansell)

Modifies provisions relating to judgments as liens upon real property, requires identifying information in a separate information statement attached to the judgment, and provides exemptions.

Amends 38-12-101, 78-22-1, 78-22-1.5

Effective May 4, 1998

**SB 89 - Private Collection of Delinquent Taxes**  
(Lane Beattie)

Repeals the Sunset Date for Title 59, Chapter 1, Part 11, Private Collectors of Delinquent Taxes, and repeals obsolete language requiring a study of the effectiveness of private collection efforts.

Amends 63-55-259; Repeals 59-1-1103

Effective May 4, 1998

**SB 221 - Emergency Services Telephone Charge**  
(David H. Steele)

Increases the amount of the emergency services telephone charge that may be levied to pay for 911 emergency telephone service and imposes an emergency services telephone charge to pay for the costs of the Poison Control Center at the University of Utah.

Amends 69-2-5; Enacts 69-2-5.5

Effective July 1, 1998

**SJR 13 - Resolution on Review of Tax Commission Cases** (Howard A. Stephenson)

Amends the Revenue and Taxation Article of the Utah Constitution to authorize a court to adjudicate, review, reconsider, or redetermine a matter decided by the State Tax Commission or by a County Board of Equalization relating to revenue and taxation, and provides for limited retrospective operation to July 1, 1994.

Amends A13 S11

Effective January 1, 1999