

Tax Collections and Fund Distribution Fiscal Years 1993-94 and 1994-95

Source and Distribution	1994 Gross Collections	1994 Refunds & Adjustments	1994 Net Collections	1995 Gross Collections	1995 Refunds & Adjustments	1995 Net Collections	Percent Change	Amount Change
UNIFORM SCHOOL FUND								
Income Tax - Final Payments	\$222,345,815	(\$125,731,850)	\$96,613,965	\$248,010,804	(\$178,881,238)	\$69,129,566	(28.4)	(\$27,484,399)
Income Tax - Withholding	826,797,871	(1,788,158)	825,009,713	956,489,934	(1,455,412)	955,034,522	15.8	130,024,809
Corporation Franchise Tax	136,706,879	(21,162,142)	115,544,737	166,314,054	(18,940,039)	147,374,015	27.5	31,829,278
Mineral Prod. Tax Withholding	9,262,759	(67,921)	9,194,838	8,892,781	(23,836)	8,868,945	(3.5)	(325,893)
Gross Receipts Tax	4,128,441	0	4,128,441	4,388,532	0	4,388,532	6.3	260,091
Wine & Liquor Tax	9,228,727	0	9,228,727	9,399,477	0	9,399,477	1.9	170,750
<u>Drivers Education Tax</u>	<u>3,381,114</u>	<u>(432)</u>	<u>3,380,682</u>	<u>3,337,622</u>	<u>0</u>	<u>3,337,622</u>	(1.3)	<u>(43,060)</u>
Subtotal	\$1,211,851,606	(\$148,750,503)	\$1,063,101,103	\$1,396,833,204	(\$199,300,525)	\$1,197,532,679	12.6	\$134,431,576
GENERAL FUND								
State Sales and Use Tax	\$988,270,821	(\$10,023,199)	\$978,247,622	\$1,065,963,268	(\$10,838,337)	\$1,055,124,931	7.9	\$76,877,309
Oil & Gas Conservation Tax	994,598	(6,475)	988,123	\$973,717	0	\$973,717	(1.5)	(14,406)
Beer Tax	8,774,763	0	8,774,763	9,166,556	0	9,166,556	4.5	391,793
Cigarette Tax	25,579,902	(446,049)	25,133,853	25,815,758	(482,363)	25,333,395	0.8	199,542
Tobacco Products Tax	2,517,841	0	2,517,841	3,160,297	0	3,160,297	25.5	642,456
Inheritance Tax	8,188,879	0	8,188,879	25,202,991	(247,068)	24,955,923	204.8	16,767,044
Insurance Premium Tax	38,040,539	0	38,040,539	40,781,054	14,932	40,795,986	7.2	2,755,447
Self Insurers Insurance Tax	126,150	0	126,150	145,652	0	145,652	15.5	19,502
Oil and Gas Severance Tax	13,886,379	(1,130,342)	12,756,037	13,238,826	(254,451)	12,984,375	1.8	228,338
Used Oil Tax	314,526	(1,295)	313,231	601,678	0	601,678	92.1	288,447
Mining Severance Tax	6,116,475	0	6,116,475	8,419,283	0	8,419,283	37.6	2,302,808
Motor Vehicle Business Adm. Fees	983,720	(1,399)	982,321	1,007,724	(923)	1,006,801	2.5	24,480
Snowmobile Registrations	150,670	0	150,670	169,722	0	169,722	12.6	19,052
Boat Registrations	514,341	0	514,341	547,328	0	547,328	6.4	32,987
ATV Registration Fees ¹	380,034	0	380,034	548,086	0	548,086	44.2	168,052
Court Warrant Fees	236,660	0	236,660	224,590	0	224,590	(5.1)	(12,070)
Senior Citizen & Energy Credits	0	(4,476,493)	(4,476,493)	0	(4,729,513)	(4,729,513)	5.7	(253,020)
<u>Utah Sport Authority</u>	<u>6,315,689</u>	<u>(4,589)</u>	<u>6,311,100</u>	<u>7,109,829</u>	<u>(7,252)</u>	<u>7,102,577</u>	12.5	<u>791,477</u>
Subtotal	\$1,101,391,987	(\$16,089,841)	\$1,085,302,146	\$1,203,076,359	(\$16,544,975)	\$1,186,531,384	9.3	\$101,229,238
TRANSPORTATION FUND								
Motor Fuel Tax	\$150,663,524	(\$276,071)	\$150,387,453	\$155,765,212	(\$311,750)	\$155,453,462	3.4	\$5,066,009
Motor Vehicle Registration	21,001,410	(14,602)	20,986,808	21,822,791	0	21,822,791	4.0	835,983
Special Fuel Tax	42,556,104	(6,346,181)	36,209,923	47,941,067	(7,278,972)	40,662,095	12.3	4,452,172
Temporary Permit Fees	471,252	(40)	471,212	418,840	0	418,840	(11.1)	(52,372)
Motor Vehicle Control Fees	3,422,125	(436)	3,421,689	3,560,944	0	3,560,944	4.1	139,255
Proportional Registration Fees	5,966,550	(16,160)	5,950,390	6,673,313	(12,480)	6,660,833	11.9	710,443
Highway Use Tax	3,096,391	(1,882)	3,094,509	3,680,133	0	3,680,133	18.9	585,624
Aviation Fuel Tax	6,701,645	(22,209)	6,679,436	6,682,411	0	6,682,411	0.0	2,975
<u>Motorcycle Education Fund</u>	<u>113,495</u>	<u>0</u>	<u>113,495</u>	<u>111,591</u>	<u>0</u>	<u>111,591</u>	(1.7)	<u>(1,904)</u>
Subtotal	\$233,992,496	(\$6,677,581)	\$227,314,915	\$246,656,302	(\$7,603,202)	\$239,053,100	5.2	\$11,738,185

Source and Distribution	1994 Gross Collections	1994 Refunds & Adjustments	1994 Net Collections	1995 Gross Collections	1995 Refunds & Adjustments	1995 Net Collections	Percent Change	Amount Change
TRUST & AGENCY FUNDS								
Local Sales and Use Tax	\$190,483,015	(\$1,940,829)	\$188,542,186	\$215,104,880	(\$2,464,454)	\$212,640,426	12.8	\$24,098,240
Public Transit Tax	40,159,197	(371,617)	39,787,580	45,238,567	(467,385)	44,771,182	12.5	4,983,602
Transient Room Tax ²	10,826,86	(156)	10,826,711	12,662,160	(23,576)	12,638,584	16.7	1,811,873
Resort Communities Sales Tax	2,523,508	(17,261)	2,506,247	3,185,977	(2,044)	3,183,933	27.0	677,686
Tourism Sales Tax	15,047,959	(10,377)	15,037,582	16,704,297	(26,891)	16,677,406	10.9	1,639,824
Rural Hospital Tax	501,822	(138)	501,684	743,105	(120)	742,985	48.1	241,301
Illegal Drug Holding/Drug Stamp	224,789	(323,091)	(98,302)	381,396	(6,988)	374,408	480.9	472,710
Car & Bus Tax	1,924,992	(1,552,951)	372,041	1,508,967	(1,488,860)	20,107	(94.6)	(351,934)
Fireman's Pension Fund	3,536,742	0	3,536,742	3,655,854	0	3,655,854	3.4	119,112
Sales Tax Cash Bonds	(5,331)	0	(5,331)	(5,400)	0	(5,400)	(1.3)	(69)
Special Fuel Cash Bonds	0	0	0	0	0	0	0	0
Tax Commission Suspense	17,260,001	(16,659,057)	600,944	20,664,192	(21,388,972)	(724,780)	(220.6)	(1,325,724)
2nd Injury & Uninsured Employers	19,594,880	0	19,594,880	24,297,284	0	24,297,284	24.0	4,702,404
Boat Fuel Fund,	1,656,769	0	1,656,769	1,779,310	0	1,779,310	7.4	122,541
OHV Fuel Fund	600,000 ¹	0	600,000	600,000	0	600,000	0	0
Ad Valorem Cash Bonds	0	0	0	0	0	0	0	0
Centennial License Fund	522,736	(361)	522,375	697,892	0	697,892	33.6	175,517
Income Withholding Cash Bonds	(9,000)	0	(9,000)	0	0	0	100.0	9,000
Ad Valorem Tax Withholding	0	0	0	0	0	0	0	0
Environmental Surcharge	6,601,334	(428,115)	6,173,219	6,891,217	0	6,891,217	11.6	717,998
<u>Waste Tire Recycling</u>	<u>1,825,078</u>	<u>0</u>	<u>1,825,078</u>	<u>2,160,746</u>	<u>0</u>	<u>2,160,746</u>	18.4	335,668
Subtotal	\$313,275,358	(\$21,303,953)	\$291,971,405	\$356,270,444	\$25,869,290	\$330,401,154	13.2	\$38,429,749
DEDICATED CREDITS								
Administrative Allowance	\$6,785,001	\$0	\$6,785,001	\$7,647,572	\$0	\$7,647,572	12.7	\$862,571
Reflectorized Plate Fees	1,886,936	(99)	1,886,837	2,220,783	(8)	\$2,220,775	17.7	\$333,938
Driving Under Influence Impound Fee	208,025	(836)	207,189	225,336	0	225,336	8.8	18,147
30-Day Motor Veh. Reg. Permit	1,004,980	0	1,004,980	1,500,071	0	1,500,071	49.3	495,091
<u>Misc. Dedicated Credits</u>	<u>821,035</u>	<u>(1,675)</u>	<u>819,360</u>	<u>921,350</u>	<u>(1,554)</u>	<u>929,796</u>	13.5	110,436
Subtotal	\$10,705,977	(\$2,610)	\$10,703,367	\$12,525,112	(\$1,562)	\$12,523,550	17.0	\$1,820,183
GRAND TOTAL	\$2,871,217,424	(\$192,824,488)	\$2,678,392,936	\$3,215,361,421	(\$249,319,554)	\$2,966,041,867	10.7	\$287,648,931

Notes: During the 1995 Fiscal Year \$53,270,228 was paid to the Federal Retirees as a refund of prior year taxes.

¹ Revised

² The ATV Registration Fees line item in the General Fund was divided into two, with \$600,000 allocated to the OHV Fuel Fund in the Trust and Agency Fund.

² Amount was restated to reflect payment of money due for collections of transient room tax.