

# TC-23 MONTHLY REVENUE SUMMARY

## Final Year-end, FY1998-99

*[Footnotes are integral to this report]*

	1	2	3	4	5	6	7
	FY1998	FY1999	FY1999	FY1999	FY 1999	FY 1999	Net Collections
	ACTUAL	LEGISLATURE	LEGISLATURE	YEAR-TO-	CURRENT	LEGISLATIVE	EXCESS
<b>MAJOR TAX SOURCES</b>	NET	ADOPTED	ADOPTED	DATE	GROWTH	GROWTH	(DEFICIT) *
<i>(In Millions of Dollars)</i>	REVENUES	2/16/98	2/16/99	7/9/99	Year-to-date	2/16/99	Almost Final
					Col 4 / Col 1	Col 3 / Col 1	Col 4 - Col 3
SALES AND USE TAXES	1,251.77	1,301.30	1,310.00	1,316.40	5.2%	4.7%	\$6.40
INDIVIDUAL INCOME TAX	1,377.59	1,477.52	1,458.36	1,464.02	6.3%	5.9%	\$5.66
CORPORATE FRANCHISE TAX	189.00	190.08	188.84	184.13	-2.6%	-0.1%	(\$4.71)
BEER, CIGARETTE & TOBACCO	53.22	60.00	60.00	60.05	12.8%	12.7%	\$0.05
INSURANCE PREMIUM TAXES	44.57	46.00	47.00	47.72	7.1%	5.5%	\$0.72
SEVERANCE TAXES	23.01	23.20	13.00	13.05	-43.3%	-43.5%	\$0.05
<b>GENERAL &amp; USF FUNDS</b>	2,939.15	3,098.10	3,077.20	3,085.37	5.0%	5.4%	\$8.17
MOTOR FUEL TAX	217.68	227.50	221.50	225.19	3.5%	1.8%	\$3.69
SPECIAL FUEL TAX	72.40	69.50	75.00	73.20	1.1%	3.6%	(\$1.80)
<b>TRANSPORTATION FUND</b>	290.08	297.00	296.50	298.39	2.9%	2.2%	\$1.89
* Net collections "Excess" or "Deficit" only consider half of the State's budget surplus\deficit equation -- the revenue side. To the extent Departments spent less than was appropriated there will be additional surplus, and vice versa.							

**Utah State Tax Commission - Tax Collections**

TC-23 Rev. 9/98 Printed: 9/7/99

*Preliminary Information Subject to Audit*

*Years Ended June 30, 1999 and 1998*

Comparison of Revenues and Refunds	Year Ended June 30, 1999			Year Ended June 30, 1998			Net Amount Change	Net Change%
	Fiscal Year	99		Fiscal Year	98			
	Fiscal Month	(All)		Fiscal Month	(All)			
	*****Fiscal Year 1999*****			*****Fiscal Year 1998*****				
Reporting Category Source & Distribution	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue		
Admin. Allowance Service Charge: Sales Tax	7,423,796		7,423,796	6,220,511		6,220,511	1,203,285	19.3%
MV Regist/Plate Fees: Plate, Admin Fee	2,294,574		2,294,574	2,348,446		2,348,446	(53,872)	-2.3%
Off Highway Vehicle Reg. Fees	374,413		374,413	352,544		352,544	21,869	6.2%
Federal Revenues & Grants	671,403		671,403	522,628		522,628	148,776	28.5%
Misc. Dedicated Credits: Tax Comm.	2,139,607	(91)	2,139,516	1,505,048	(65)	1,504,983	634,533	42.2%
Misc. Dedicated Credits: Other Agencies	93,595		93,595	82,208		82,208	11,387	13.9%
Driving Under Influence Impound Fees	247,749		247,749	221,790		221,790	25,959	11.7%
30-Day Motor Veh Reg Permit	1,068,129		1,068,129	1,185,370		1,185,370	(117,241)	-9.9%
Oil & Gas Conservation Fee	1,049,293		1,049,293	1,181,671		1,181,671	(132,378)	-11.2%
Inc. Tax Contributions: Non Game	41,608		41,608	69,516		69,516	(27,908)	-40.1%
Water & Wastewater Proj: Div of Water Rights	100,000		100,000	100,000		100,000	-	0.0%
<b>Dedicated Credit Total</b>	<b>15,504,167</b>	<b>(91)</b>	<b>15,504,076</b>	<b>13,789,731</b>	<b>(65)</b>	<b>13,789,666</b>	<b>1,714,410</b>	<b>12.4%</b>
Cigarette Tax & License - Restricted	250,000		250,000	-		-	250,000	
Ins. Premium & Other - Restricted	732,710		732,710	852,776		852,776 <sup>2</sup>	(120,066)	-14.1%
Water & Wastewater Proj: Sales - Restricted	17,630,949		17,630,949	20,121,371		20,121,371 <sup>2</sup>	(2,490,421)	-12.4%
Fire Academy Support Fund - Restricted	2,203,529		2,203,529	2,222,199		2,222,199	(18,670)	-0.8%
Inc. Tax Contrib: Organ, Homeless - Restricted	196,545		196,545	191,238		191,238	5,308	2.8%
Lubricating Oil Fee: Used Oil - Restricted	661,603		661,603	590,089		590,089	71,514	12.1%
Other Misc. - Restricted	419,915		419,915	380,599		380,599 <sup>2</sup>	39,316	10.3%
Boat Registration Fees - Restricted	660,411		660,411	644,685		644,685	15,726	2.4%
Boat Fuel Tax - Restricted	2,852,834		2,852,834	2,724,577		2,724,577	128,256	4.7%
Off Highway Vehicle Reg. Fees - Restricted	873,337		873,337	769,394		769,394	103,942	13.5%
Snowmobile Registrations - Restricted	206,895		206,895	212,803		212,803	(5,908)	-2.8%
Off Highway Vehicle Fuel Tax - Restricted	600,000		600,000	600,000		600,000	-	0.0%
<b>General Fund Restricted Total</b>	<b>27,288,728</b>	<b>-</b>	<b>27,288,728</b>	<b>29,309,731</b>	<b>-</b>	<b>29,309,731</b>	<b>(2,021,003)</b>	<b>-6.9%</b>
State Sales And Use Tax	1,325,795,115	(9,391,194)	1,316,403,921	1,264,127,322	(12,361,980)	1,251,765,342	64,638,579	5.2%
Insurance Premium Tax: Admitted Insurers	47,722,320		47,722,320	44,574,039		44,574,039 <sup>2</sup>	3,148,281	7.1%
Cigarette Tax & License	46,955,706	(734,974)	46,220,733	40,107,422	(465,854)	39,641,568	6,579,165	16.6%
Inheritance Tax	8,501,162	(263,200)	8,237,962	25,964,309	(546,902)	25,417,407	(17,179,445)	-67.6%

**Utah State Tax Commission - Tax Collections**

TC-23 Rev. 9/98 Printed: 9/7/99

*Preliminary Information Subject to Audit  
Years Ended June 30, 1999 and 1998*

\*\*\*\*\*Fiscal Year 1999\*\*\*\*\*

\*\*\*\*\*Fiscal Year 1998\*\*\*\*\*

<i>Reporting Category Source &amp; Distribution</i>	<i>Gross Revenue</i>	<i>Refunds</i>	<i>Net Revenue</i>	<i>Gross Revenue</i>	<i>Refunds</i>	<i>Net Revenue</i>	<i>Net Amount Change</i>	<i>Net Change%</i>
<i>Oil And Gas Severance Tax</i>	9,827,595	(1,885,044)	7,942,551	14,727,046	(738,082)	13,988,964	(6,046,412)	-43.2%
<i>Beer Tax</i>	9,834,885	(7,134)	9,827,752	9,450,248	(3,394)	9,446,854	380,897	4.0%
<i>Mining Severance Tax</i>	5,148,511	(36,853)	5,111,658	9,019,651	-	9,019,651	(3,907,992)	-43.3%
<i>Utah Sports Authority Revenue</i>	8,822,152	43,073	8,865,225	8,666,238	(12,515)	8,653,722 <sup>2</sup>	211,503	2.4%
<i>Tobacco Products Tax</i>	4,007,879	-	4,007,879	4,132,627	(2,892)	4,129,735	(121,856)	-3.0%
<i>Motor Vehicle Bus. Regulation Fees: MVED</i>	2,528,144	-	2,528,144	2,173,391	-	2,173,391	354,753	16.3%
<i>Self Insurers Insurance Tax</i>	-	-	-	-	-	-	-	-
<i>Energy Savings Tax Credit</i>	-	(16,513)	(16,513)	-	1,487	1,487	(18,000)	-1210.5%
<i>Property Tax Relief Credits: Circuit Breaker</i>	-	(5,274,210)	(5,274,210)	-	(4,525,150)	(4,525,150)	(749,060)	16.6%
<i>Misc. Taxes &amp; Other</i>	(137)	-	(137)	209	-	209	(346)	-165.6%
<b>General Fund Total</b>	<b>1,469,143,333</b>	<b>(17,566,047)</b>	<b>1,451,577,285</b>	<b>1,422,942,501</b>	<b>(18,655,283)</b>	<b>1,404,287,218</b>	<b>47,290,067</b>	<b>3.4%</b>
<i>Motor Fuel Tax</i>	225,307,154	(113,070)	225,194,084	217,792,080	(110,260)	217,681,820	7,512,264	3.5%
<i>Special Fuel Tax</i>	90,753,121	(17,556,901)	73,196,220	87,695,343	(15,291,374)	72,403,969	792,251	1.1%
<i>Motor Vehicle Registration Fees</i>	24,897,681	(11,707)	24,885,974	25,496,165	(6,536)	25,489,629 <sup>3</sup>	(603,655)	-2.4%
<i>Proportional Registration Fees</i>	10,656,881	(29,710)	10,627,171	9,504,771	(23,031)	9,481,741	1,145,431	12.1%
<i>Proportional Registration: Highway Use Tax</i>	7,165,577	-	7,165,577	6,754,761	-	6,754,761 <sup>3</sup>	410,816	6.1%
<i>Proportional Registration: Temp. Permit Fees</i>	64,104	-	64,104	60,227	-	60,227	3,877	6.4%
<i>Aviation Fuel Tax - Restricted</i>	8,141,725	-	8,141,725	7,372,275	-	7,372,275	769,451	10.4%
<i>Motor Vehicle Control Fees</i>	4,122,928	-	4,122,928	4,019,157	-	4,019,157	103,772	2.6%
<i>Uninsured Motorist Fees - Restricted</i>	1,619,944	-	1,619,944	1,576,135	-	1,576,135	43,810	2.8%
<i>Motorcycle Safety Fees - Dedicated Credit</i>	137,046	-	137,046	124,226	-	124,226	12,820	10.3%
<i>Transportation Projects: Sales Tax - Restricted</i>	17,859,281	-	17,859,281	17,904,790	-	17,904,790	(45,509)	-0.3%
<i>Motor Vehicle Rental Tax - Restricted</i>	3,165,196	-	3,165,196	3,142,573	-	3,142,573 <sup>2</sup>	22,624	0.7%
<i>Centennial Highway MV Reg Fee - Restricted</i>	16,597,934	-	16,597,934	14,349,276	-	14,349,276	2,248,658	15.7%
<b>Transportation Total</b>	<b>410,488,574</b>	<b>(17,711,388)</b>	<b>392,777,186</b>	<b>395,791,779</b>	<b>(15,431,201)</b>	<b>380,360,578</b>	<b>12,416,608</b>	<b>3.3%</b>
<i>Local Sales And Use Tax</i>	286,495,627	(1,969,704)	284,525,922	266,028,536	(2,524,317)	263,504,219	21,021,704	8.0%
<i>Transient Room Tax</i>	15,471,574	(42,251)	15,429,323	15,069,507	(33,105)	15,036,402	392,921	2.6%
<i>Municipality Transient Room Tax</i>	376,327	-	376,327	40,520	-	40,520	335,807	828.7%
<i>Resort Communities Tax</i>	6,443,101	(10,179)	6,432,922	4,594,454	(8,915)	4,585,539	1,847,383	40.3%
<i>Public Transit Tax</i>	60,860,393	(410,923)	60,449,471	56,680,244	(522,624)	56,157,620	4,291,851	7.6%
<i>Tourism, Recreation, Cultural, &amp; Convention Tax</i>	26,709,924	(16,883)	26,693,041	22,429,919	(106,152)	22,323,767	4,369,274	19.6%
<i>County Option Botanical, Cultural, And Zoo Tax</i>	14,956,893	(92,586)	14,864,307	14,437,957	(59,805)	14,378,151	486,155	3.4%
<i>Rural County Hospital Tax</i>	1,224,904	(4,460)	1,220,444	1,163,407	(3,471)	1,159,936	60,508	5.2%

## Utah State Tax Commission - Tax Collections

TC-23 Rev. 9/98 Printed: 9/7/99

*Preliminary Information Subject to Audit*

Years Ended June 30, 1999 and 1998

\*\*\*\*\*Fiscal Year 1999\*\*\*\*\*

\*\*\*\*\*Fiscal Year 1998\*\*\*\*\*

Reporting Category Source & Distribution	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Net Amount Change	Net Change%
Highways Sales & Use Tax	2,289,874	(5,132)	2,284,742	255,067	(77)	254,990	2,029,753	796.0%
County Option Sales & Use Tax	72,236,443	(403,461)	71,832,982	21,846,516	(38,922)	21,807,595	50,025,387	229.4%
Town Option Sales & Use Tax	24,526		24,526	2,709		2,709	21,817	805.4%
Municipal Energy Sales & Use Tax	1,430,899		1,430,899	1,398,011		1,398,011	32,888	2.4%
MV Courtesy Collections	3,831,546		3,831,546 <sup>1</sup>	-		-	3,831,546	
Waste Tire Recycling Fees	1,201,200		1,201,200	1,103,012		1,103,012	98,187	8.9%
Employers Reinsurance & Uninsured Employers	22,267,901		22,267,901	30,013,828		30,013,828 <sup>2</sup>	(7,745,928)	-25.8%
Environmental Surcharge On Petroleum	3,182,249		3,182,249	3,904,119		3,904,119 <sup>2</sup>	(721,870)	-18.5%
Fireman's Pension Fund	4,408,066		4,408,066	4,447,399		4,447,399	(39,333)	-0.9%
Car & Bus Tax	4,851,699	-	4,851,699	5,649,839	(1,027)	5,648,812	(797,113)	-14.1%
Centennial / Olympic License Plate Fees	492,172		492,172	25,407		25,407	466,765	1837.2%
Illegal Drug Stamp Tax: Law Enforcement	13,877	-	13,877	27,883	(233)	27,651	(13,774)	-49.8%
Emergency Services Phone Charge	1,158,257	(573)	1,157,684 <sup>1</sup>	-	-	-	1,157,684	
Inc. Tax Contributions: Education	52,460		52,460	55,210		55,210	(2,750)	-5.0%
Inc. Tax Contributions: Election Campaign	91,432		91,432 <sup>1</sup>	58,871		58,871	32,561	55.3%
Tax Cash Bonds	-		-	(5,800)		(5,800)	5,800	-100.0%
Other Trust & Agency Receipts	1,284		1,284 <sup>1</sup>	-		-	1,284	
Tax Commission Suspense	24,193,920	(24,202,453)	(8,532)	25,193,778	(25,215,569)	(21,791)	13,259	-60.8%
<b>Trust &amp; Agency Total</b>	<b>554,266,548</b>	<b>(27,158,606)</b>	<b>527,107,942</b>	<b>474,420,393</b>	<b>(28,514,217)</b>	<b>445,906,177</b>	<b>81,201,765</b>	<b>18.2%</b>
<i>Individual Income Tax: Withholding</i>	1,319,752,950	(1,509,650)	1,318,243,300	1,225,761,188	(1,882,721)	1,223,878,467	94,364,833	7.7%
<i>Corporate Franchise And Income Tax</i>	210,874,185	(30,732,849)	180,141,336	219,623,883	(35,039,986)	184,583,897	(4,442,560)	-2.4%
<i>Individual Income Tax: Final Payments</i>	413,129,235	(270,073,647)	143,055,587	403,220,640	(252,573,608)	150,647,032	(7,591,445)	-5.0%
<i>Mineral Production Tax Withholding</i>	6,790,802	(38,207)	6,752,594	7,504,721	(31,036)	7,473,685	(721,090)	-9.6%
<i>Gross Receipts Tax</i>	7,925,788		7,925,788	7,185,633		7,185,633	740,155	10.3%
<i>Driver Education Fees - Dedicated Credits</i>	3,876,042		3,876,042	3,762,169		3,762,169	113,873	3.0%
<i>Wine And Liquor Tax - Dedicated Credits</i>	12,778,019		12,778,019	11,736,478		11,736,478	1,041,541	8.9%
<b>Uniform School Total</b>	<b>1,975,127,021</b>	<b>(302,354,354)</b>	<b>1,672,772,667</b>	<b>1,878,794,711</b>	<b>(289,527,351)</b>	<b>1,589,267,360</b>	<b>83,505,307</b>	<b>5.3%</b>
<b>Grand Total</b>	<b>4,451,818,370</b>	<b>(364,790,486)</b>	<b>4,087,027,884</b>	<b>4,215,048,847</b>	<b>(352,128,116)</b>	<b>3,862,920,730</b>	<b>224,107,154</b>	<b>5.8%</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>1</sup> Added to report in fiscal year 1999. <sup>2</sup> Revised. <sup>3</sup> Reclassified Certain Fees from "Motor Vehicle Registration Fees" to "Proportional Registration: Highway Use Tax."

**Tax Collections by Major Fund FY 1998-99**  
**Total Collections \$4,087,027,884**  
**(In dollars)**

