

NET REVENUE COMPARISON

FISCAL YEARS 2002 AND 2001

REPORTING CATEGORY SOURCE & DISTRIBUTION	FY 2002 NET REVENUE	FY 2001 NET REVENUE	NET AMOUNT CHANGE	NET CHANGE %
Admin. Allowance Service Charge: Sales Tax	\$ 8,388,315	\$ 8,354,364	\$ 33,951	0.4%
Misc. Dedicated Credits: Tax Commission.	3,329,904	2,815,513	514,391	18.3%
Dedicated. Credits: Dnr Plants/Animal Protect: Sales	2,300,000 ¹	-	2,300,000	-
Motor Vehicle Registration/Plate Fees: Plate, Admin Fee	2,061,038	2,168,295	(107,257)	-4.9%
30-Day Motor Vehicle Registration Permit	1,232,826	1,085,036	147,790	13.6%
Federal Revenues & Grants	707,081	655,427	51,654	7.9%
Off-Highway Vehicle Registration Fees	455,413	430,460	24,953	5.8%
Driving Under Influence Impound Fees	265,081	294,824	(29,744)	-10.1%
Misc. Dedicated Credits: Other Agencies	127,405	115,334	12,071	10.5%
Water & Wastewater Proj: Div Of Water Rights	100,000	100,000	-	0.0%
<u>Income Tax Contributions: Non Game</u>	<u>48,244</u>	<u>43,047</u>	<u>5,197</u>	<u>12.1%</u>
DEDICATED CREDITS TOTAL	\$19,015,307	\$16,062,300	\$2,953,008	18.4%
State Sales & Use Tax	1,441,318,271	1,431,419,465	9,898,806	0.7%
Insurance Premium Tax: Admitted Insurers	56,616,408	45,997,165	10,619,243	23.1%
Cigarette Taxes	44,430,883	42,859,511	1,571,372	3.7%
Oil And Gas Severance Tax	18,893,082	39,357,798	(20,464,716)	-52.0%
Beer Tax	10,470,264	10,320,329	149,935	1.5%
Inheritance Tax	9,424,067	30,017,185	(20,593,118)	-68.6%
Tobacco Products Tax	5,055,002	4,729,248	325,754	6.9%
Mining Severance Tax	4,952,500	6,203,714	(1,251,213)	-20.2%
Motor Vehicle Bus. Regulation Fees: MVED	1,985,820	1,719,870	265,951	15.5%
DUI Impound Fees	961,993	1,073,021	(111,028)	-10.3%
Misc. Taxes & Other	313,929	24,981	288,949	-
Cigarette Licenses & Fees	17,060	24,000	(6,940)	-28.9%
Energy Savings Tax Credit	(47,210)	(76,487)	29,277	-38.3%
<u>Property Tax Relief Credits: Circuit Breaker</u>	<u>(5,295,273)</u>	<u>(5,335,620)</u>	<u>40,347</u>	<u>-0.8%</u>
GENERAL FUND TOTAL	\$1,589,096,799	\$1,608,334,180	(\$19,237,381)	-1.2%
Water & Wastewater Proj: Sales - Restricted	16,342,689	20,047,765	(3,705,076)	-18.5%
Fire Academy Support Fund - Restricted	4,522,861	4,350,497	172,364	4.0%
Boat Fuel Tax - Restricted	2,969,387	2,966,625	2,763	0.1%
Oil & Gas Conservation Fee - Restricted	1,710,219	2,748,318	(1,038,099)	-37.8%
Cigarette Tax - Tobacco Prevention - Restricted	1,508,502	250,000	1,258,502	503.4%
Brine Shrimp Royalties	270,976	212,215	58,761	27.7%
Other Misc. - Restricted	1,021,899	1,011,686	10,213	1.0%
Off-Highway Vehicle Registration. Fees - Restricted	1,255,015	1,111,577	143,438	12.9%
Insurance Premium & Other - Restricted	885,341	568,048	317,293	55.9%
Off-Highway Vehicle Fuel Tax - Restricted	850,000	850,000	-	0.0%
Boat Registration Fees - Restricted	675,489	681,678	(6,189)	-0.9%
Lubricating Oil Fee: Used Oil - Restricted	550,915	534,886	16,029	3.0%
Snowmobile Registrations - Restricted	236,292	239,727	(3,435)	-1.4%
<u>Income Tax Contributions: Organ, Homeless - Restricted</u>	<u>223,596</u>	<u>196,240</u>	<u>27,356</u>	<u>13.9%</u>
GENERAL RESTRICTED TOTAL	\$33,023,182	\$35,769,261	(\$2,746,079)	-7.7%

Access to various in-depth Utah State Tax Commission economic and revenue reports including previously published annual reports are available at tax.utah.gov

NET REVENUE COMPARISON

FISCAL YEARS 2002 AND 2001

<u>REPORTING CATEGORY SOURCE & DISTRIBUTION</u>	<u>FY 2002 NET REVENUE</u>	<u>FY 2001 NET REVENUE</u>	<u>NET AMOUNT CHANGE</u>	<u>NET CHANGE %</u>
Local Sales And Use Tax	\$ 317,978,847	\$ 314,336,985	\$ 3,641,862	1.2%
Motor Vehicle County Collections - MVA	141,683,119	13,340,281	128,342,838	962.1% ²
Public Transit Tax	109,584,228	69,934,273	39,649,955	56.7%
County Option Sales & Use Tax	78,993,477	77,306,326	1,687,152	2.2%
Tourism, Recreation, Cultural, Convention Tax	33,037,909	32,287,809	750,099	2.3%
Employers Reins. & Uninsured Employers	26,631,776	23,612,774	3,019,002	12.8%
Transient Room Tax	18,486,394	16,819,611	1,666,783	9.9%
County Option Zoo, Arts Parks	16,916,716	16,273,984	642,732	3.9%
Fireman's Pension Fund	9,080,038	8,879,629	200,409	2.3%
Resort Communities Tax	7,324,859	7,328,211	(3,352)	0.0%
Highways Sales & Use Tax	6,270,817	5,744,043	526,774	9.2%
Car & Bus Tax	5,773,466	5,556,638	216,828	3.9%
Rural County Hospital Tax	3,950,749	4,084,883	(134,134)	-3.3%
Environmental Surcharge On Petroleum	3,088,610	2,846,713	241,896	8.5%
Municipal Energy Sales & Use Tax	2,737,635	2,947,163	(209,528)	-7.1%
Waste Tire Recycling Fees	2,299,734	1,858,815	440,918	23.7%
Emergency Services Phone Charge	1,770,506	1,643,896	126,610	7.7%
Centennial / Olympic License Plate Fees	1,099,660	742,443	357,217	48.1%
Municipality Transient Room Tax	655,494	669,840	(14,346)	-2.1%
Motor Vehicle County Collections -Courtesy/Internet	560,517	14,715,675	(14,155,159)	-96.2% ³
Local Sports / Recreational Bonding (1/64)	161,567	167,663	(6,096)	-3.6%
Income Tax Contributions: Election Campaign	144,459	117,583	26,876	22.9%
Collegiate License Plate Fees	111,232	81,080	30,152	37.2%
Income Tax Contributions: Education	56,610	57,907	(1,297)	-2.2%
Children's License Plate Fees	34,295	22,639	11,656	51.5%
Town Option Sales & Use Tax	28,089	30,751	(2,662)	-8.7%
Motor Vehicle Blindness Prevention Checkoff	12,166	(20)	12,186	-
Boy Scout License Plate Fees	7,704	5,013	2,691	53.7%
Other License Plate And Contributions	7,350	-	7,350	-
Illegal Drug Stamp Tax: Law Enforcement	-	(50)	50	-100.0%
Tax Cash Bonds	-	1,500	(1,500)	-
<u>Tax Commission Suspense</u>	<u>(727,635)</u>	<u>144,600</u>	<u>(872,235)</u>	<u>-</u>
TRUST & AGENCY FUND TOTAL	\$787,760,384	\$621,558,657	\$166,201,727	26.7%
Individual Income Tax: Withholding	1,571,913,373	1,527,526,509	44,386,864	2.9%
Corporate Franchise And Income Tax	110,988,583	162,754,366	(51,765,783)	-31.8%
Individual Income Tax: Final Payments	33,396,862	177,744,751	(144,347,889)	-81.2%
Wine And Liquor Tax - Dedicated Credits	15,606,412	14,696,313	910,099	6.2%
Mineral Production Tax Withholding	13,219,494	19,451,314	(6,231,820)	-32.0%
Gross Receipts Tax	7,958,723	8,340,437	(381,714)	-4.6%
<u>Driver Education Fees - Dedicated Credits</u>	<u>4,188,489</u>	<u>4,045,222</u>	<u>143,268</u>	<u>3.5%</u>
UNIFORM SCHOOL FUND TOTAL	\$1,757,271,937	\$1,914,558,911	(\$157,286,974)	-8.2%

Access to various in-depth Utah State Tax Commission economic and revenue reports including previously published annual reports are available at tax.utah.gov

NET REVENUE COMPARISON

FISCAL YEARS 2002 AND 2001

REPORTING CATEGORY SOURCE & DISTRIBUTION	FY 2002 NET REVENUE	FY 2001 NET REVENUE	NET AMOUNT CHANGE	NET CHANGE %
Motor Fuel Tax	\$ 237,924,717	\$ 229,410,348	\$ 8,514,369	3.7%
Special Fuel Tax	84,406,321	80,589,774 ⁴	3,816,547	4.7%
Motor Vehicle Registration Fees	27,378,255	25,935,355	1,442,900	5.6%
Transportation Projects: Sales Tax - Restricted	19,548,962	19,574,813	(25,852)	-0.1%
Centennial Highway Motor Vehicle Registration Fee	18,101,486	17,327,632	773,854	4.5%
Public Trans System Tax Highway: Sales - Restricted	11,686,216 ⁴	-	11,686,216	-
Proportional Registration Fees	11,665,038	11,553,783	111,256	1.0%
Proportional Registration: Highway Use Tax	7,999,758	7,473,147	526,611	7.0%
Aviation Fuel Tax - Restricted	7,042,307	8,815,994	(1,773,687)	-20.1%
Centennial Highway 1/64% Sales Tax	4,904,955	5,552,768	(647,813)	-11.7%
Motor Vehicle Control Fees	4,166,363	4,093,427	72,936	1.8%
Motor Vehicle Rental Tax - Restricted	3,510,375	3,743,275	(232,900)	-6.2%
Uninsured Motorist Fees - Restricted	2,035,755	1,773,685	262,071	14.8%
DUI Impound Fees - Restricted	887,812	987,294	(99,482)	-10.1%
Motorcycle Safety Fees - Dedicated Credit	173,118	157,888	15,230	9.6%
Proportional Registration: Temp. Permit Fees	68,880	55,145	13,735	24.9%
Clean Fuel Incentive Surcharge	<u>18,386</u>	<u>32,830</u>	<u>(14,445)</u>	<u>-44.0%</u>
TRANSPORTATION TOTAL	\$441,518,704	\$417,077,158²	\$24,441,547	5.9%
NET REVENUE	\$4,627,686,312	\$4,613,360,466²	\$14,325,846	0.3%

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.

1. Added to report in Fiscal Year 2002.
2. In Fiscal Year 2001, a new motor vehicle system (MVA) was implemented and county motor vehicle collections began being deposited into state accounts with subsequent transfer to counties. The line item "MV County Collections - MVA" are trust and agency funds held by the state as trustee or agent for county governmental units.
3. Residual Internet and over-the-counter courtesy collections from the previous motor vehicle system. A new motor vehicle system (MVA) was implemented April 2001 at which time all county collections began being grouped in "MV County Collections - MVA."
4. Revised From prior year.