

# Utah State Tax Commission

*Annual Report & Resource Guide  
Fiscal Year 1999-2000*

1999 Governor's  
Quality  
Service  
Award Winner

*Utah State Tax Commission Processing Division*

## ***Utah State Tax Commission FY 1999-2000***

This annual report documents the actual revenue collections for the State of Utah during Fiscal Year 1999-2000, and provides information on Utah's revenue collection agency. By law, the Tax Commission provides oversight of Utah's property tax system, assesses mines and natural resource properties, supervises the state's automobile dealerships and registers and titles more than 2 million motor vehicles.

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. This report reflects the agency's activities under the leadership of Chair Pam Hendrickson.

It is our hope that the information contained in this report will assist the Governor, legislators and policymakers as they plan to meet Utah's future needs.

From the FY 1999-2000 Commission,

Pam Hendrickson, Chair

R. Bruce Johnson, Commissioner

Palmer DePaulis, Commissioner

Marc B. Johnson, Commissioner



*Utah State Tax Commission FY 1999-2000*

FY 1999-2000  
Utah State Tax  
Commission

**Pam Hendrickson**

*Chair*

**R. Bruce Johnson**

**Palmer DePaulis**

**Marc Johnson**

*Commissioners*

**Rodney G. Marrelli**

*Executive Director*

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## *The Tax Commission's Mission and Vision*

### **Our Vision:**

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

### **Our Mission:**

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



FY 1999-2000  
Utah State Tax  
Commission



**Pam  
Hendrickson**  
Chair

This Annual Report of the Utah State Tax Commission summarizes the revenue collections during the fiscal year and recaps significant tax legislation. It is designed to be used as a resource handbook for legislators, state and local officials and the public. We hope it is useful to policymakers as they plan Utah's future.

We are proud of the Tax Commission's Processing Division for winning the Governor's Quality Service Award during Fiscal 1999-2000. This division, which physically handles 2.3 million documents per year, deposits an average of \$17.65 million daily, has developed a culture of optimism and excellence to which all state operations should aspire.



**Palmer  
DePaulis**  
Commissioner

**Taxation of Remote Sales**

The Commission continued to focus its efforts toward ensuring uniformity in the collection of sales tax and creating a more level playing field for local retailers by removing the competitive tax advantage of catalogue and internet retailers. It continued to play a leading role in the national effort to unravel the complexity of sales tax structures for states, counties and cities nationwide. The goal is to achieve a nationally uniform sales tax system that is locally controlled. Such a system would simplify and encourage compliance for businesses that operate in multiple states.



**R. Bruce  
Johnson**  
Commissioner

To this end, the Commission participated in the "Northwest Pilot Project," and, in support of Governor Leavitt, the "Advisory Commission on Electronic Commerce" (ACEC). These efforts laid the groundwork for another national program, known as the "Streamlined Sales Tax System" (STSS). One of the significant benefits of these programs has been to bring private business into partnership with state and local government.



**Marc  
Johnson**  
Commissioner

**Centrally Assessed Property**

Following the "Wittel" decisions by the Tax Commission and the Utah Supreme Court, the Commission



## Commissioners' Message

created an administrative rule ("Rule 62") for valuing utility, transportation and telecommunications companies. How to value these types of properties has been in dispute nationwide. Consequently, the 'Wiltel' decision and the subsequent rule have generated discussion in business and government across the country. In Utah, one of Wiltel's more significant accomplishments was to bring businesses and local governments to the table to seek understanding and establish some common ground rules.

### **Improved efficiency**

The Commission worked to increase the efficiency of its internal processes to improve communication with and service to taxpayers.

#### ***Streamlined the Advisory Opinion process***

The Tax Commission issues advisory opinions to give individual taxpayers legal guidance on how to deal with specific tax situations. The Commission cleared up an 18-month backlog in requests while responding in a timely fashion to more critical requests. The Commission now is responding to advisory opinion requests within a few days to a few weeks at most.

#### ***Internal Communications***

Commissioners formalized internal channels to communicate policy decisions to Division staff. In the past, some policies were applied only to unique situations, and were not incorporated into general procedures.

#### ***Communication with local governments***

Processes were developed to more effectively notify elected county officials of appeal status and orders. An Internet component was created to provide details on the local impacts of Commission and court rulings.

In summary, the Tax Commission is committed to improving its communication with taxpayers through electronic means and improving the taxation process through simplification of the tax laws and collection process.

**Rodney G. Marrelli**  
Executive Director

**GOALS:**

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

Innovative leadership, a dedication to measureable quality improvements and an energized "can-we-top-this" employee culture resulted in our Processing Division earning the coveted 1999 Governor's Quality Service Award. It was no coincidence that Processing Division Assistant Director Jim Shaw was named Utah's 1999 Manager of the Year.



The awards were the fruit of two years of frank self-examination, quality initiatives, measurements, excitement, teamwork and a shared desire to provide quality service to the Tax Commission's customers.

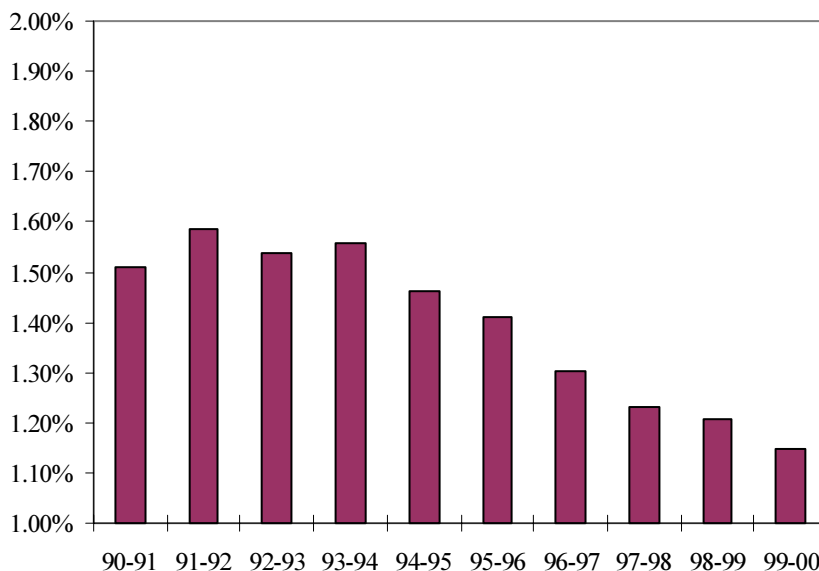
The division, which processes 2.3 million documents a year and deposits in excess of \$4.5 billion annually in state revenue, had set 22 ambitious performance goals after making baseline measurements. To hold themselves accountable, they shared

their goals with executive management and the commissioners.

The Processing Division's goal of constant improvement has helped the Tax Commission process more revenues while keeping its staffing relatively stable.

We believe the "can-do" culture in Tax Commission's Processing Division is a model for other Tax Commission divisions and the state as a whole.

**Expenses as a Percent of Revenue Generated**  
Fiscal years 1990-1991 to 1999-2000







## Executive Director's Message

### Process and System Improvements

#### **Compliance**

In efforts to increase voluntary compliance and reduce fraud, industry-specific "self-audits" were developed to help businesses understand how and where they have been under-paying or under-collecting. These self-audits have identified millions of dollars in new revenue.

#### **E-filing**

More than 190,000 income tax returns were filed electronically (via the Internet, tax preparer and telefiling using touch tone phones) in Fiscal 2000 -- representing more than 20 percent of all filed returns.

#### **Modernization**

The Tax Commission's modernization projects are producing revenue gains for the state. The agency's automated collection system, CACSG, has more than covered the cost of its implementation and continues to generate new revenue.

Plans for modernizing the tax systems and processes will be next and will include an incremental approach for improvements rather than a complete replacement of those systems. The greatest need for update is the Sales Tax system, so it will be addressed first. Enhancements will include electronic filing options.

#### **Property Tax**

Each year, the Tax Commission compares actual real property sales to the values on county tax rolls to assure property tax equity among the counties. When necessary, the Tax Commission issues "Corrective Actions," ordering counties to factor or reassess geographic areas or classes of property. This year, the Property Tax Division partnered with county assessors in conducting its annual Assessment/Sales Ratio study. The new collaborative approach will help assessors identify problem areas and address them in the same tax year.

#### **Motor Vehicle**

A new Motor Vehicle system is expected to go into production during the spring/summer of 2001 and will provide a framework for system enhancement in the new decade. Staff will be able to update the motor vehicle file in "real time," providing the most

current data to citizens, law enforcement and lienholders.

### DMV Web Initiatives

The Division of Motor Vehicles used Internet technology to significantly improve its service to the general public and to businesses that previously had to rely on the telephone to make numerous queries regarding motor vehicle ownership.

#### **Title Lien & Registration System**

Auto dealers, financial institutions, towing companies and other companies eligible to access DMV records under new state and federal privacy protection laws can subscribe to the web-based Title Lien & Registration System (TLRIS). TLRIS is available 24 hours a day, seven days a week, and subscribers can query against the state motor vehicle database to determine the ownership of vehicles in which they have or may have a legal interest.

#### **Personalized License Plate Lookup**

This on-line "lookup" service allows potential vanity plate purchasers to "try out" various personalized plate combinations on Utah's standard issue and special group plates. They then can query the motor vehicle database to see whether the combination is available and allowable under Utah law.

#### **Internet Motor Vehicle Registration Renewals**

During Fiscal 2000, the agency worked with e-Utah, the Department of Public Safety, counties and hundreds of vehicle inspection stations statewide in developing and fine-tuning an on-line motor vehicle registration renewal system. No funds were appropriated for this project; its development and maintenance will be supported by its users. *(The system, called "Renewal Express," launched in Fiscal 2001.)*

Creating a system to receive data from all of the involved databases and achieving consensus among the sometimes competing interests of the participants was a monumental achievement in and of itself.

The DMV and e-Utah also worked closely with emission stations to allow them to offer one-stop inspection and renewal service for customers who otherwise may not use the on-line service.

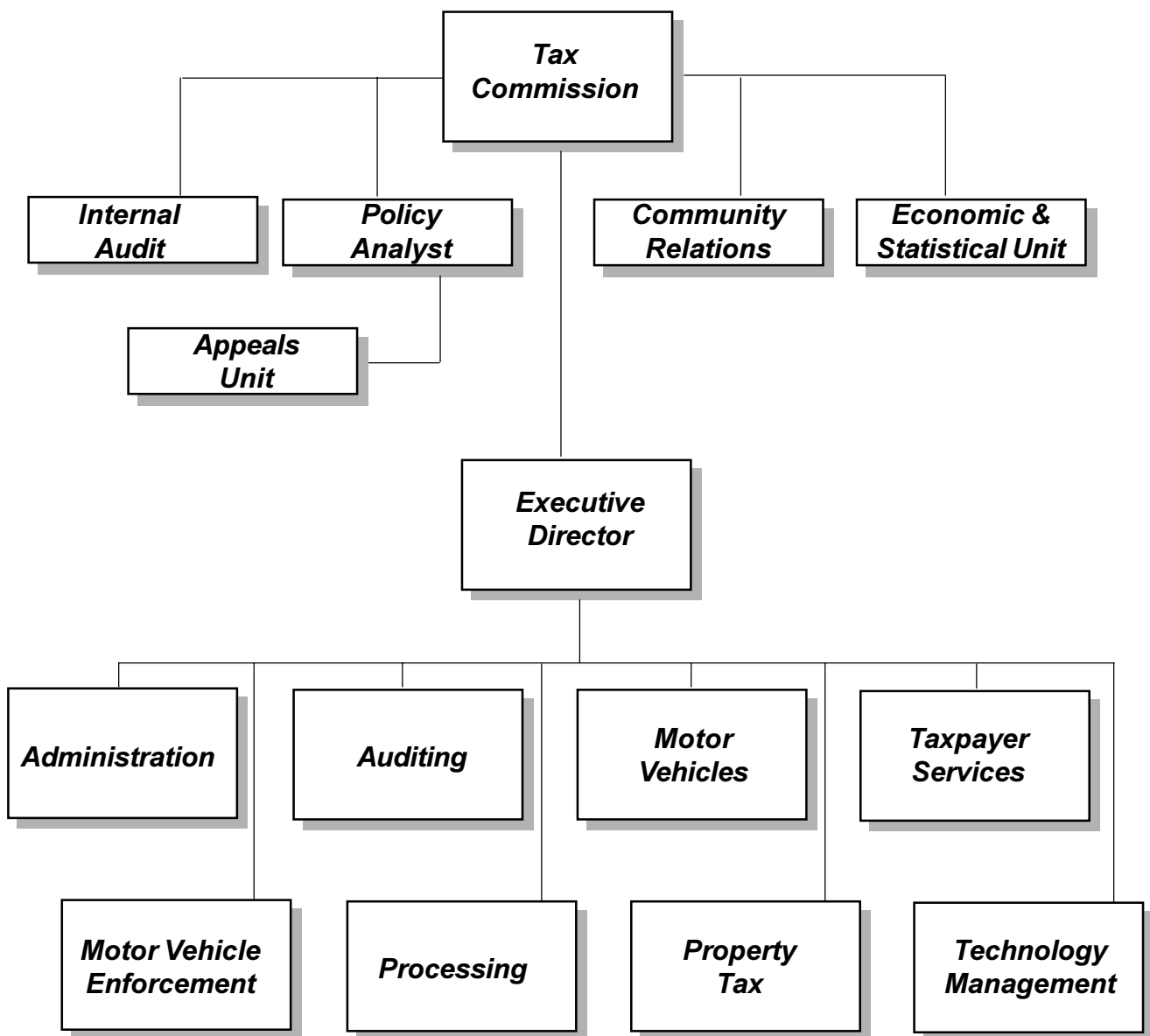


***Utah State Tax Commission FY 1999-2000***

1999 Governor's Quality Service Award



Utah State Tax Commission  
Organization Chart





### State 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

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

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 suspected tax fraud and evasion.

**Motor Vehicle  
Division**

Registers, plates and titles more than 1.8 million vehicles per year, including recreational vehicles, vessels, private aircraft and interstate commercial vehicles. 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.

**Motor Vehicle  
Enforcement Division**

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**

Processes, data-enters, microfilms and archives 2.3 million paper and electronic tax documents annually; deposits \$4.5 billion in state revenues. Designs and prints tax forms and publications.

**Property Tax Division**

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.

**Taxpayer Services Division**

Maintains frontline contact with the public on tax issues and promotes reduction in accounts receivable through providing customer service, collecting delinquent taxes and encouraging future compliance. Offers tax education classes on state taxes to businesses and presents workshops jointly with other state and federal agencies. Manages bankruptcy claim filing and has delegated authority to administer waiver penalty/interest and offer-in-compromise programs.

**Technology Management  
Division**

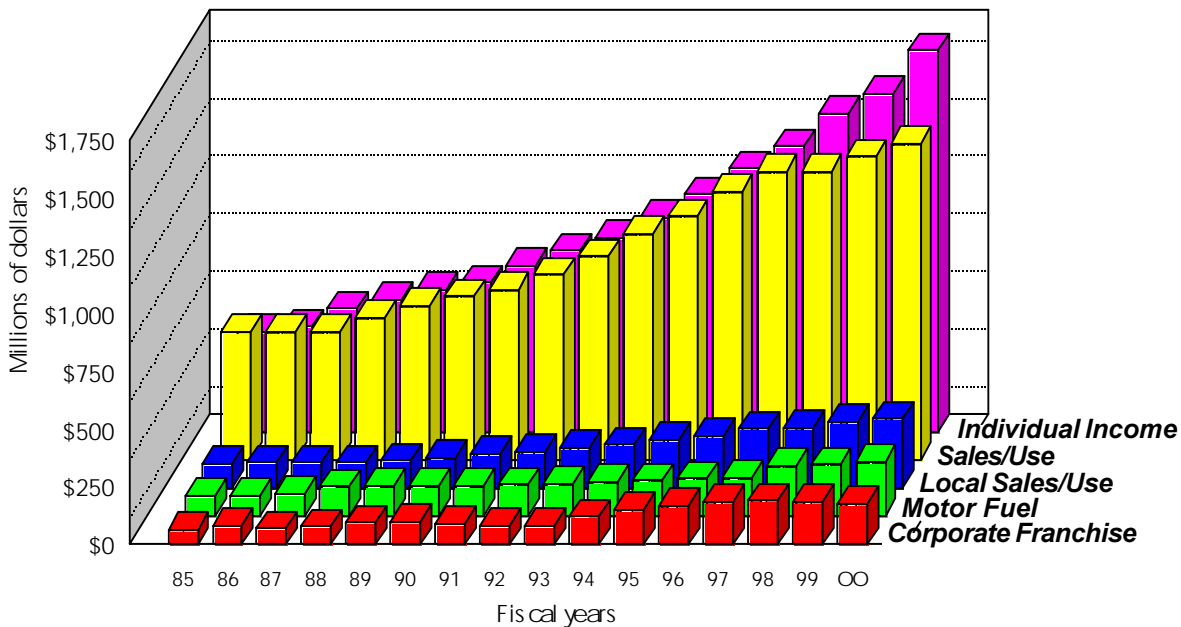
Operates and maintains the agency's existing computer systems; develops and installs new automated systems to meet specialized demands; and provides service to internal customers through a system-wide "help desk."



***Utah State Tax Commission FY 1999-2000***

1999 Governor's Quality Service Award

History of Major State Taxes  
Fiscal Years 1985 - 2000



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 <sup>r</sup>	173.1	141.3	79.5 <sup>r</sup>
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
1999	1,316.4	1,463.9	284.5	225.2	184.3
2000	1,369.6	1,654.9	301.7	237.6	179.6

\*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.





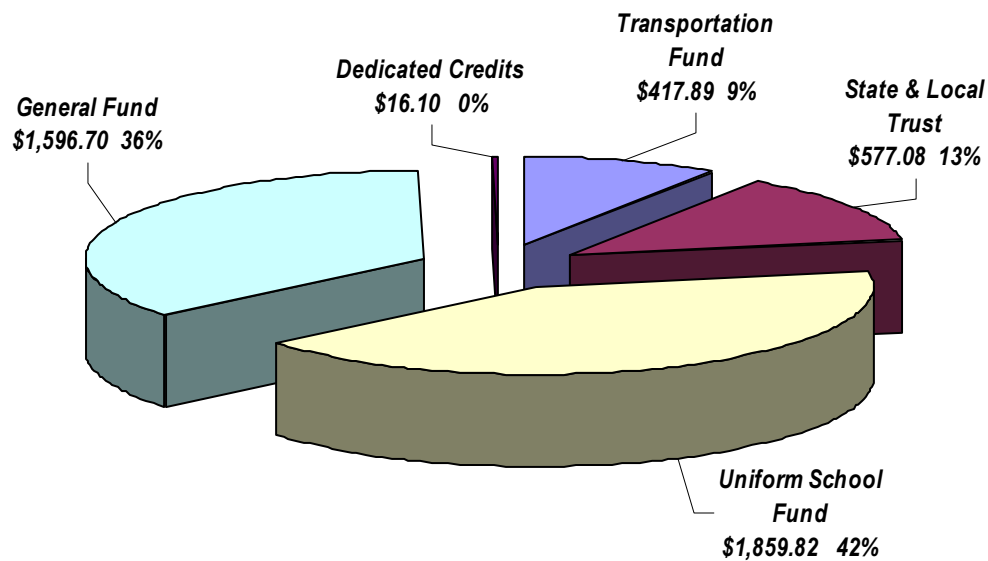
## Overview of Revenue Collections

1999 Governor's Quality Service Award

The following charts summarize the Utah State Tax Commission's 1999-2000 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 1999-2000

Total Collections: \$4,467.59

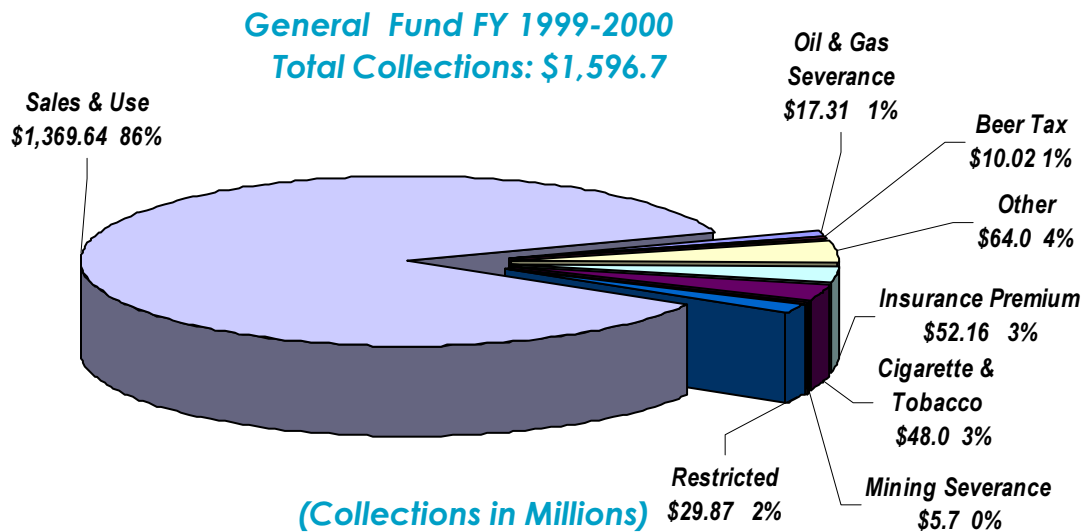


(Collections in Millions)

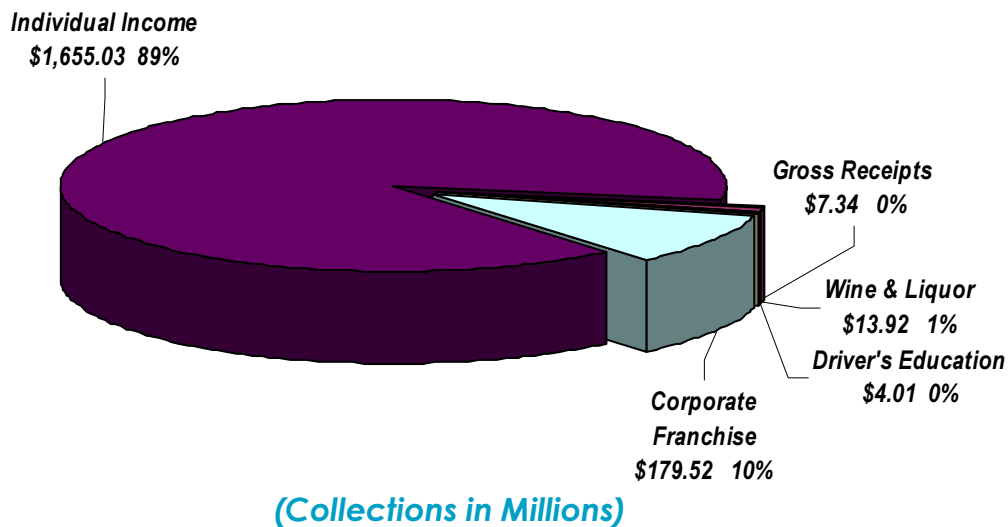
Overview of  
Revenue Collections



1999 Governor's Quality Service Award



**Uniform School Fund FY 1999-2000**  
**Total Collections: \$1,859.82**





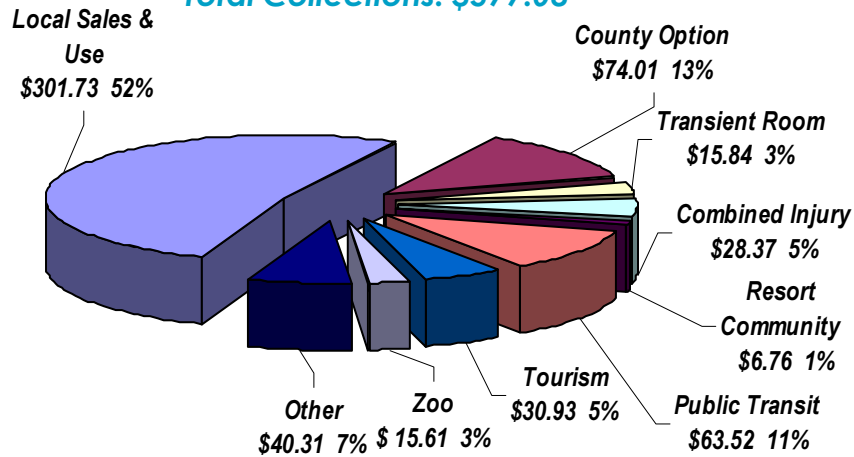
## Utah State Tax Commission FY 1999-2000

### Overview of Revenue Collections

1999 Governor's Quality Service Award

#### State & Local Trust & Dedicated Credits FY 1999-2000

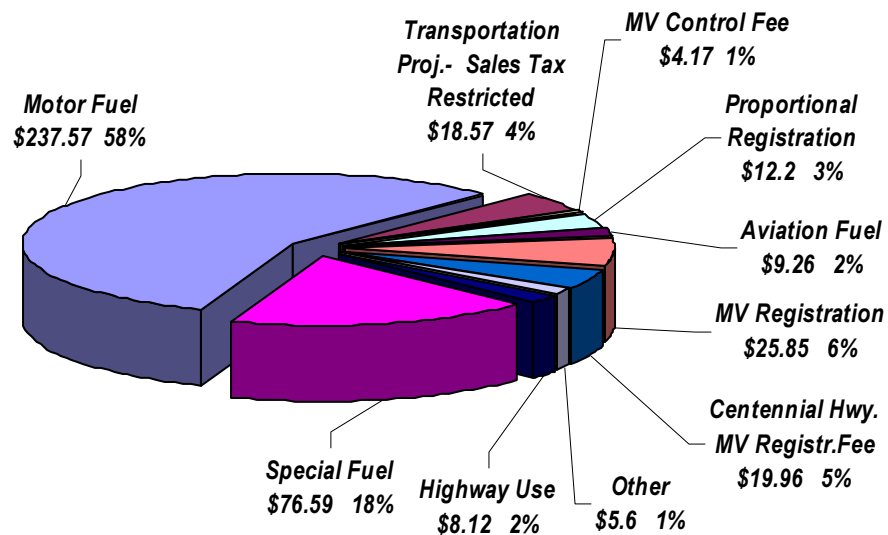
Total Collections: \$577.08



(Collections in Millions)

#### Transportation Fund FY 1999-2000

Total Collections: \$417.89



(Collections in Millions)

## Tax Collections and Fund Distribution Fiscal Years 1998-99 and 1999-2000

Source and Distribution	2000 Gross Collections	2000 Refunds & Adjustments	2000 Net Collections	1999 Gross Collections	1999 Refunds & Adjustments	1999 Net Collections	Amount Change	Percent Change
<b>UNIFORM SCHOOL FUND</b>								
Individual Income Tax: Withholding	1,455,565,854	(2,824,716)	1,452,741,138	1,319,752,950	(1,509,650)	1,318,243,300	134,497,838	10.2%
Corporate Franchise And Income Tax	218,197,465	(44,398,627)	173,798,838	210,874,185	(30,732,849)	180,141,336	(6,342,498)	-3.5%
Individual Income Tax: Final Payments	487,948,162	(289,241,008)	198,707,154	413,129,235	(270,073,647)	143,055,587	55,651,567	38.9%
Mineral Production Tax Withholding	9,341,204	(43,324)	9,297,881	6,790,802	(38,207)	6,752,594	2,545,286	37.7%
Gross Receipts Tax	7,340,350		7,340,350	7,925,788		7,925,788	(585,438)	-7.4%
Driver Education Fees - Dedicated Credits	4,014,490		4,014,490	3,876,042		3,876,042	138,447	3.6%
Wine and Liquor Tax - Dedicated Credits	<u>13,916,403</u>		<u>13,916,403</u>	<u>12,778,019</u>		<u>12,778,019</u>	<u>1,138,384</u>	8.9%
<b>Uniform School Total</b>	<b>2,196,323,928</b>	<b>(336,507,674)</b>	<b>1,859,816,254</b>	<b>1,975,127,021</b>	<b>(302,354,354)</b>	<b>1,672,772,667</b>	<b>187,043,587</b>	<b>11.2%</b>
<b>GENERAL FUND</b>								
State Sales and Use Tax	1,387,271,800	(17,634,779)	1,369,637,021	1,325,795,115	(9,391,194)	1,316,403,921	53,233,099	4.0%
Insurance Premium Tax: Admitted Insurers	52,157,476		52,157,476	47,722,320		47,722,320	4,435,156	.3%
Cigarette Taxes	44,352,803	(511,010)	43,841,793	46,936,506	(734,944)	46,201,563	(2,359,770)	-5.1%
Inheritance Tax	64,793,413	(234,376)	64,559,037	8,501,162	(263,200)	8,237,962	56,321,075	683.7%
Oil and Gas Severance Tax	17,865,644	(553,105)	17,312,540	9,827,595	(1,885,044)	7,942,551	9,369,988	118.0%
Beer Tax	10,023,004	-	10,023,004	9,834,885	(7,134)	9,827,752	195,252	2.0%
Mining Severance Tax	5,664,439	33,566	5,698,005	5,148,511	(36,853)	5,111,658	586,347	11.5%
Utah Sports Authority Revenue	898,336	(5,103)	893,233	8,822,152	43,073	8,865,225	(7,971,992)	-89.9%
Tobacco Products Tax	4,235,942	(74,005)	4,161,937	4,007,879		4,007,879	154,058	3.8%
Motor Veh. Bus. Regulation Fees: MVED	2,107,371		2,107,371	1,782,819		1,782,819	324,552	18.2%
DUI Impound Fees	791,868		791,868	745,325		745,325 <sup>1,3</sup>		6.2%
Energy Savings Tax Credit		(61,489)	(61,489)		(16,513)	(16,513)	(44,977)	272.4%
Prop. Tax Relief Credits: Circuit Breaker		(4,311,476)	(4,311,476)		(5,274,210)	(5,274,210)	962,734	-18.3%
Cigarette Licenses & Fees	14,310	(1,200)	13,110	19,200	(30)	19,170 <sup>1,4</sup>	-31.6%	
Misc. Taxes & Other	<u>13,460</u>		<u>13,460</u>	<u>(137)</u>		<u>(137)</u>	<u>13,597</u>	
<b>General Fund Total</b>	<b>1,590,189,866</b>	<b>(23,352,977)</b>	<b>1,469,143,333</b>	<b>1,469,143,333</b>	<b>(17,566,047)</b>	<b>1,451,577,285</b>	<b>115,259,604</b>	<b>7.9%</b>
<b>GENERAL FUND RESTRICTED ACCTS.</b>								
Cigarette Tax - Tobacco Prevention	250,000		250,000	250,000		250,000		0.0%
Ins. Premium & Other	820,146		820,146	732,710		732,710	87,437	11.9%
Water & Wastewater Proj: Sales	18,479,825		18,479,825	17,630,949		17,630,949	848,876	4.8%
Fire Academy Support Fund	2,429,742		2,429,742	2,203,529		2,203,529	226,213	10.3%
Inc. Tax Contrib: Organ, Homeless	176,164		176,164	196,545		196,545	(20,381)	-10.4%
Lubricating Oil Fee: Used Oil	614,215		614,215	661,603		661,603	(47,388)	-7.2%
Other Misc.	1,336,308		1,336,308	419,915		419,915	916,393	218.2%
Boat Registration Fees	743,903		743,903	660,411		660,411	83,492	12.6%
Boat Fuel Tax	2,884,619		2,884,619	2,852,834		2,852,834	31,785	1.1%
Off Highway Vehicle Reg. Fees	1,055,041		1,055,041	873,337		873,337	181,705	20.8%
Snowmobile Registrations	227,888		227,888	206,895		206,895	20,993	10.1%
Off Highway Vehicle Fuel Tax	<u>850,000</u>		<u>850,000</u>	<u>600,000</u>		<u>600,000</u>	<u>250,000</u>	41.7%
<b>General Fund Restricted Total</b>	<b>29,867,852</b>	<b>-</b>	<b>29,867,852</b>	<b>27,288,728</b>	<b>-</b>	<b>27,288,728</b>	<b>2,579,124</b>	<b>9.5%</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.

1 Added to report in fiscal year 2000.

2 Revised. 3 Reclassified certain amounts from "Motor Vehicle Bus. Regulation Fees" to "DUI Impound Fees."

4 Reclassified certain amounts from "Cigarette Taxes" to "Cigarette Licenses & Fees."



## Tax Collections and Fund Distribution Fiscal Years 1998-99 and 1999-2000

Distribution	'00 Gross Collections	'00 Refunds & Adjustments	'00 Net Collections	'99 Gross Collections	'99 Refunds & Adjustments	'99 Net Collections	Amount Change	Percent Change
<b>TRUST &amp; AGENCY FUND</b>								
Local Sales And Use Tax	5,446,069	(3,717,386)	301,728,683	286,495,627	(1,969,704)	284,525,92	17,202,760	6.0%
Transient Room Tax	15,917,665	(79,080)	15,838,585	15,471,574	(42,251)	15,429,323	409,262	2.7%
Municipality Transient Room Tax	504,139		504,139	376,327		376,327	127,812	34.0%
Resort Communities Tax	6,783,711	(19,243)	6,764,468	6,443,101	(10,179)	6,432,922	331,546	5.2%
Public Transit Tax	64,269,725	(753,953)	63,515,772	60,860,393	(410,923)	60,449,471	3,066,301	5.1%
Tourism, Recr., Cultural, Convention Tax	31,000,104	(73,771)	30,926,333	26,709,924	(16,883)	26,693,041	4,233,292	15.9%
County Option Zoo, Arts Parks	15,775,623	(168,668)	15,606,955	14,956,893	(92,586)	14,864,307	742,649	5.0%
Rural County Hospital Tax	1,510,415	(7,280)	1,503,135	1,224,904	(4,460)	1,220,444	282,691	23.2%
Highways Sales & Use Tax	5,541,723	(20,461)	5,521,262	2,289,874	(5,132)	2,284,742	3,236,519	141.7%
County Option Sales & Use Tax	74,575,951	(561,193)	74,014,757	72,236,443	(403,461)	71,832,982	2,181,775	3.0%
Town Option Sales & Use Tax	28,542		28,542	24,526		24,526	4,016	16.4%
Municipal Energy Sales & Use Tax	1,525,334		1,525,334	1,430,899		1,430,899	94,435	6.6%
MV Courtesy Collections	10,335,721		10,335,721	3,831,546		3,831,546	6,504,175	169.8%
Waste Tire Recycling Fees	1,791,601		1,791,601	1,201,200		1,201,200	590,402	49.2%
Employers Reins. & Uninsured Employers	28,371,681		28,371,681	22,008,901		22,008,901	6,362,780	28.9%
Environmental Surcharge On Petroleum	3,331,628		3,331,628	3,182,249		3,182,249	149,379	4.7%
Fireman's Pension Fund	4,859,484		4,859,484	4,408,066		4,408,066	451,418	10.2%
Car & Bus Tax	5,578,152	(7,929)	5,570,223	4,851,699		4,851,699	718,524	14.8%
Centennial / Olympic License Plate Fees	782,834		782,834	492,172		492,172	290,662	59.1%
Collegiate License Plate Fees	18,645		18,645				18,645	
Illegal Drug Stamp Tax: Law Enforcement	(10)		(10)	13,877		13,877	(13,887)	-100.1%
Emergency Services Phone Charge	1,487,661	(572)	1,487,089	1,158,257	(573)	1,157,684	329,405	28.5%
Inc. Tax Contributions: Education	53,089		53,089	52,460		52,460	629	1.2%
Inc. Tax Contributions: Election Campaign	101,158		101,158	91,432		91,432	9,726	10.6%
Tax Cash Bonds	(12,000)		(12,000)				(12,000)	
Childrens License Plate Fees	11,744		11,744	1,284		1,284	1,284	814.8%
Tax Commission Suspense	25,495,747	(22,598,241)	2,897,506	24,193,920	(24,202,453)	(8,532)	2,906,038	
<b>Trust &amp; Agency Total</b>	<b>605,086,136</b>	<b>(28,007,777)</b>	<b>577,078,359</b>	<b>554,007,548</b>	<b>(27,158,606)</b>	<b>526,848,942</b>	<b>50,229,417</b>	<b>9.5%</b>
<b>TRANSPORTATION FUND</b>								
Motor Fuel Tax	238,590,731	(1,016,781)	237,573,950	224,803,886	(113,070)	224,690,816	12,883,134	5.7%
Special Fuel Tax	95,738,003	(19,148,227)	76,589,776	91,256,389	(17,556,901)	73,699,489	2,890,287	3.9%
Motor Vehicle Registr. Fees	25,865,686	(17,419)	25,848,268	24,897,681	(11,707)	24,885,974	962,293	3.9%
Proportional Registr. Fees	12,223,141	(19,998)	12,203,144	10,656,881	(29,710)	10,627,171	1,575,972	14.8%
Proportional Registr.: Hwy Use Tax	8,123,131		8,123,131	7,165,577		7,165,577	957,554	13.4%
Proportional Registr.: Temp. Permit Fees	56,066		56,066	64,104		64,104	(8,038)	-12.5%
Aviation Fuel Tax - Restricted	9,259,028		9,259,028	8,142,185		8,142,185	1,116,843	13.7%
Motor Vehicle Control Fees	4,173,401		4,173,401	4,122,928		4,122,928	50,473	1.2%
Uninsured Motorist Fees - Restricted	1,678,794		1,678,794	1,619,944		1,619,944	58,849	3.6%
DUI Impound Fees - Restricted	148,932		148,932					
Motorcycle Safety Fees - Dedicated Credit	153,041		153,041	137,046	137,046	15,995	11,7%	
Transportation Proj: Sales Tax - Restricted	18,568,808		18,568,808	17,859,281		17,859,281	709,528	4.0%
Motor Vehicle Rental Tax - Restricted	3,562,155		3,562,155	3,165,196		3,165,196	396,959	12.5%
Centennial Hwy MV Reg Fee - Restricted	17,152,180		17,152,180	16,597,934		16,597,934	554,247	3.3%
Centennial Hwy 1/64% Sales Tax	2,813,017	(7,934)	2,805,084				2,805,084	
<b>Transportation Total</b>	<b>438,106,115</b>	<b>(20,210,359)</b>	<b>417,895,756</b>	<b>410,489,034</b>	<b>(17,711,388)</b>	<b>392,777,646</b>	<b>25,118,110</b>	<b>6.4%</b>

**Tax Collections and Fund Distribution Fiscal Years 1998-99 and 1999-2000**

Distribution	'00 Gross Collections	'00 Refunds & Adjustments	'00 Net Collections	'99 Gross Collections	'99 Refunds & Adjustments	'99 Net Collections	Amount Change	Percent Change
<b>DEDICATED CREDITS</b>								
<i>Admin. Allow. Serv. Chg: Sales Tax</i>	<b>7,870,481</b>		<b>7,870,481</b>	<b>7,423,796</b>		<b>7,423,796</b>	<b>446,685</b>	<b>6.0%</b>
<i>MV Regist/Plate Fees: Plate, Admin Fee</i>	2,167,730		2,167,730	2,294,574		2,294,574	(126,844)	-5.5%
<i>Off Highway Vehicle Reg. Fees</i>	431,411		431,411	374,413		374,413	56,998	15.2%
<i>Federal Revenues &amp; Grants</i>	572,645		572,645	671,403		671,403	(98,759)	-14.7%
<i>Misc. Dedicated Credits: Tax Comm.</i>	2,346,724	(45)	2,346,680	2,139,607	(91)	2,139,516	207,164	9.7%
<i>Misc. Dedicated Credits: Other Agencies</i>	106,366		106,366	93,595		93,595	12,772	13.6%
<i>Driving Under Influence Impound Fees</i>	255,007		255,007	247,749		247,749	7,258	2.9%
<i>30-Day Motor Veh Reg Permit</i>	1,002,744		1,002,744	1,068,129		1,068,129	(65,385)	-6.1%
<i>Oil &amp; Gas Conservation Fee</i>	1,204,200		1,204,200	1,049,293		1,049,293	154,907	14.8%
<i>Inc. Tax Contributions: Non Game</i>	42,693		42,693	41,608		41,608	1,085	2.6%
<i>Water/Wastewater Proj: Div/Water Rights</i>	100,000		100,000	100,000		100,000		0.0%
<b>Dedicated Credit Total</b>	<b><u>16,100,001</u></b>	<b><u>(45)</u></b>	<b><u>16,099,957</u></b>	<b><u>15,504,167</u></b>	<b><u>(91)</u></b>	<b><u>15,504,076</u></b>	<b><u>595,88</u></b>	<b><u>3.8%</u></b>
<b>Grand Total</b>	<b>\$4,875,673,898</b>	<b>\$(408,078,831)</b>	<b>\$4,467,595,067</b>	<b>\$4,451,559,830</b>	<b>\$(364,790,486)</b>	<b>\$4,086,769,344</b>	<b>\$380,825,723</b>	<b>9.3%</b>



***Utah State Tax Commission FY 1999-2000***

1999 Governor's Quality Service Award

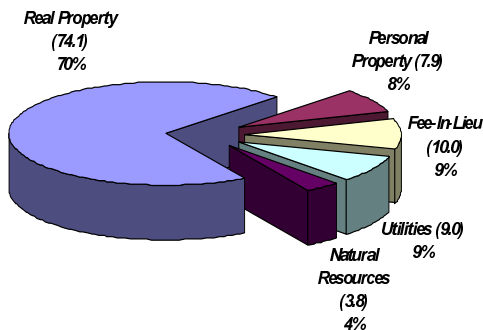
### CY 1999 Taxes Charged to All Property

Class of Property	Taxes Charged	Percent
Primary Resid.	\$582,582,764	44%
Commercial	258,900,027	20%
Other Real	104,916,153	8%
Personal	102,236,677	8%
Fee-in-lieu	150,144,513	7%
Nat'l Resources	44,283,861	3%
Utilities	108,715,491	8.2%
<b>Statewide</b>	<b>\$1,351,779,486</b>	<b>100.0%</b>

### Statewide Taxable Value and Taxes Charged

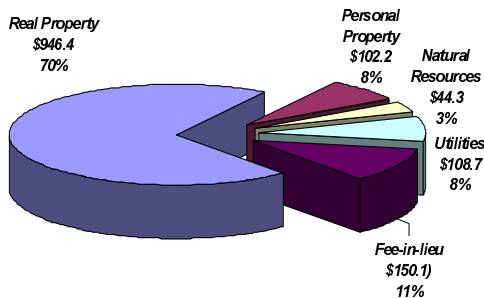
For All Utah Property by Type for 1999

#### Taxable Value



(Value in Billions)

#### Taxes Charged



(Taxes in Millions)

Source: Utah State Tax Commission  
Property Tax Division

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.

### Property Tax System

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 detailed 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 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.

### Fees due on motor vehicles

Utah motor vehicles, boat and recreational vehicles are subject to the personal property tax. Passenger vehicles are assessed using a fee schedule based on the age of the vehicle; other vehicles continue to be subject to the statewide fee-in-lieu of 1.5 percent of the vehicle's fair market value.





## Property Tax Overview

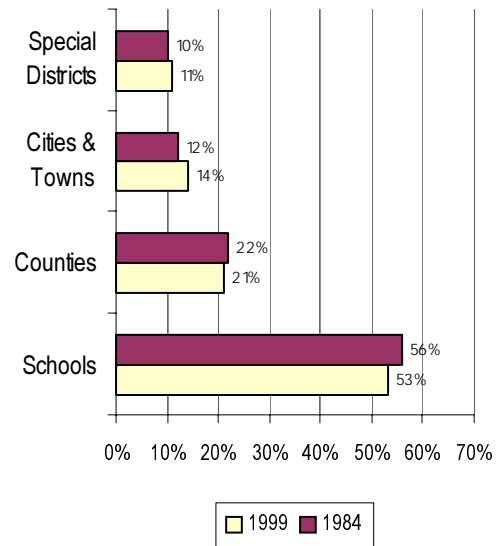
1999 Governor's Quality Service Award

### Support activities

The Property Tax Division provides significant support to taxing entities to ensure accurate and equitable assessment of real and personal property by:

- 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;
- 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, and;
- annually auditing tax rates set each year by the more than 550 separate taxing entities in the state.

### Distribution of Taxes by Type of Entity for CY 1984 & CY 1999

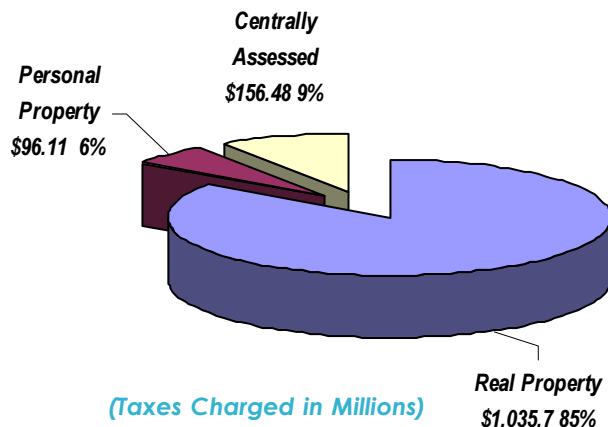
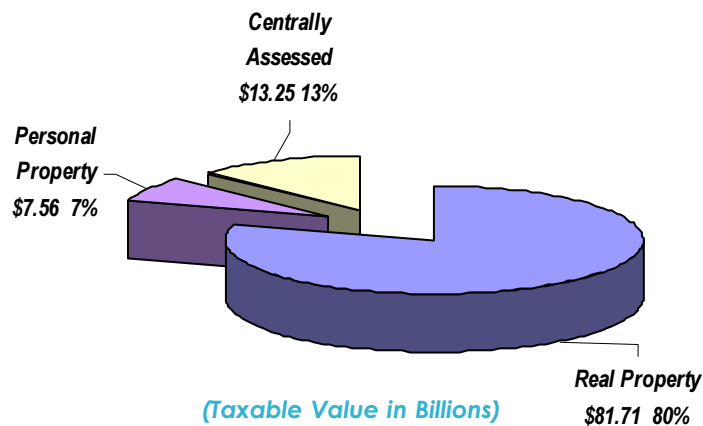


## 2000 PRELIMINARY ESTIMATES\*

### CY 2000 Estimated Nominal and Effective Tax Rates

Property Class	Taxable Value	Estimated Market Value	Taxes Charged	Nominal Tax Rates	Estimated Effective Rates
Real Property	\$81,714,802,039	\$118,573,684,932	\$1,035,712,604	0.012675	0.008734759
Personal Property	7,561,245,372	8,267,868,561	96,111,368	0.012711	0.011624685
Centrally Assessed	13,246,771,052	13,246,771,052	156,475,285	0.011812	0.011812334
<b>Statewide</b>	<b>\$ 102,522,818,463</b>	<b>140,088,324,545</b>	<b>1,288,299,257</b>	<b>0.012566</b>	<b>0.009196000</b>

### 2000 Estimated Taxable Value and Taxes Charged for all Utah Property



Source: Utah State Tax Commission  
Property Tax Division

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



## 2000 PRELIMINARY ESTIMATES\*

CY 2000 Estimated Taxable Value and Taxes Charged  
For All Major Classes (Except Fee-in-Lieu)

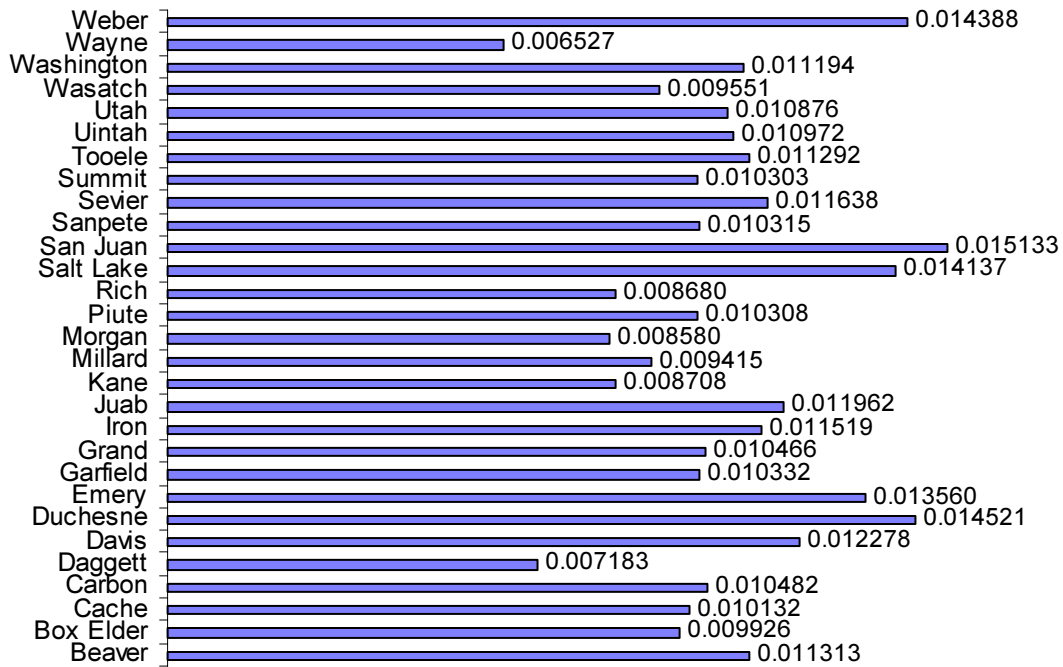
County Name	Real Property Value	Personal Property Value	Centrally Assessed Property Value	Total Taxable Value with no Fee-in-lieu	Taxes on Real Property	Taxes on Personal Prop.	Taxes on Centr'l Assessed	Total Taxes except F-I-L	County Weighted Average Tax Rates
Beaver	\$ 234,344,258	\$ 10,318,133	\$ 142,321,095	\$ 386,983,486	\$ 2,682,844	\$ 117,020	\$1,578,196	\$4,378,060	0.011313
Box Elder	1,282,571,626	352,312,084	258,772,190	1,893,655,900	12,955,501	3,433,106	2,407,006	18,795,613	0.009926
Cache	2,392,086,682	293,836,057	115,216,960	2,801,139,699	24,256,684	3,038,531	1,084,551	28,379,766	0.010132
Carbon	558,646,579	72,337,425	674,121,531	1,305,105,535	6,361,094	836,064	6,482,499	13,679,657	0.010482
Daggett	58,653,120	2,276,764	72,666,050	133,595,934	447,622	16,487	495,514	959,623	0.007183
Davis	7,244,895,811	720,231,498	301,291,885	8,266,419,194	88,855,312	8,943,523	3,697,500	101,496,335	0.012278
Duchesne	316,738,061	21,084,771	197,224,560	535,047,392	4,723,393	325,668	2,720,147	7,769,208	0.014521
Emery	156,340,020	15,365,583	1,182,935,033	1,354,640,636	2,295,868	214,291	15,858,245	18,368,404	0.013560
Garfield	220,380,506	13,365,652	40,427,662	274,173,820	2,286,591	139,608	406,512	2,832,711	0.010332
Grand	374,197,385	22,475,954	144,088,488	540,761,827	4,021,763	238,132	1,399,681	5,659,576	0.010466
Iron	1,214,443,888	102,131,419	180,167,710	1,496,743,017	14,223,641	1,198,387	1,819,452	17,241,480	0.011519
Juab	190,590,948	14,290,836	165,045,496	369,927,280	2,404,711	174,648	1,845,831	4,425,190	0.011962
Kane	404,335,833	14,473,284	21,903,471	440,712,588	3,523,362	124,994	189,542	3,837,898	0.008708
Millard	271,829,350	19,769,729	1,732,091,683	2,023,690,762	2,837,834	207,512	16,007,659	19,053,005	0.009415
Morgan	269,591,585	23,204,733	141,796,243	434,592,561	2,356,434	195,766	1,176,716	3,728,916	0.008580
Piute	33,948,836	640,330	10,532,660	45,121,826	354,140	6,687	104,283	465,110	0.010308
Rich	205,055,316	1,566,678	45,589,638	252,211,632	1,779,837	14,466	394,998	2,189,301	0.008680
Salt Lake	36,383,002,901	3,404,516,595	4,434,819,751	44,222,339,247	515,513,697	47,735,602	61,906,175	625,155,474	0.014137
San Juan	140,833,301	20,530,294	288,983,395	450,346,990	2,324,151	320,524	4,170,223	6,814,898	0.015133
Sanpete	552,987,407	62,292,636	53,193,188	668,473,231	5,690,959	681,711	522,698	6,895,368	0.010315
Sevier	425,185,555	29,238,552	182,699,325	637,123,432	5,110,525	353,135	1,951,310	7,414,970	0.011638
Summit	5,439,236,682	139,146,932	594,064,450	6,172,448,064	56,567,899	1,433,057	5,593,588	63,594,544	0.010303
Tooele	1,114,171,421	92,185,479	302,173,358	1,508,530,258	13,059,579	997,570	2,976,493	17,033,642	0.011292
Uintah	451,500,869	60,698,867	733,615,091	1,245,814,827	5,394,473	711,857	7,562,870	13,669,200	0.010972
Utah	11,063,682,173	1,156,149,414	590,941,441	12,810,773,028	120,668,990	12,270,287	6,394,039	139,333,316	0.010876
Wasatch	1,265,288,121	35,252,110	58,429,055	1,358,969,286	12,095,204	346,123	538,113	12,979,440	0.009551
Washington	3,845,392,761	195,501,737	225,763,530	4,266,658,028	43,218,916	2,201,454	2,339,498	47,759,868	0.011194
Wayne	107,876,235	4,228,548	9,908,345	122,013,128	703,789	27,789	64,760	796,338	0.006527
Weber	5,496,994,809	661,823,278	345,987,768	6,504,805,855	78,997,791	9,807,369	4,787,186	93,592,346	0.014388
<b>STATETOTAL</b>	<b>\$81,714,802,039</b>	<b>\$7,561,245,372</b>	<b>\$13,246,771,052</b>	<b>\$102,522,818,463</b>	<b>\$1,035,712,604</b>	<b>\$96,111,368</b>	<b>\$156,475,285</b>	<b>\$1,288,299,257</b>	<b>0.012566</b>

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

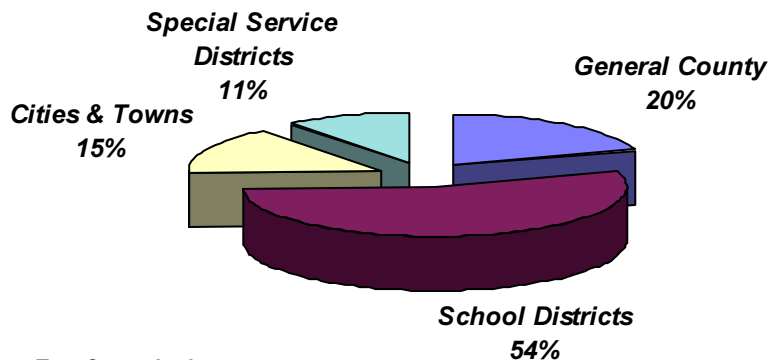


## CY 2000 PRELIMINARY ESTIMATES\*

### CY 2000 Weighted Average Tax Rates Ranked by County (excluding motor vehicle fee-in-lieu)



### Estimated Distribution of Property Taxes by Type of Entity for 2000\*



Source: Utah State Tax Commission  
Property Tax Division

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



## Property Tax Locally Assessed

### Locally Assessed Property

#### Assessment Sales/Ratio Studies

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 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.

That study process had a major problem: inequities identified in the assessment/sales ratio study would not be corrected until the following year.

#### A New Way

In Fiscal 2000, the Property Tax Division began to phase in a new method for conducting the sales ratio study. The division partnered with the county assessors to compare sales prices to the 2000 county assessments and make changes to the 2000 assessments before they were finalized.

The second phase will begin in 2001, when the new assessment data and sales will be compared right after the tax rolls are closed in May. Corrective actions (if any) and appeals would be concluded prior to tax notices going out in July.

The new method will harmonize assessors' valuation efforts with the state's quality control program, with the focus on working together to assure each Utah property owner is taxed equally.

CY 1999 Value of and Taxes Charged on Utah Property

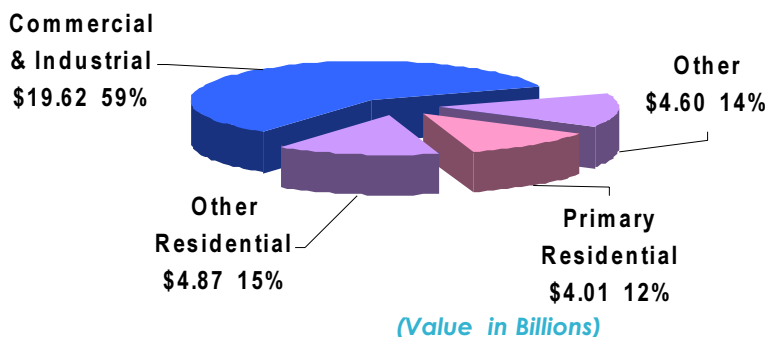
<u>Class of Property</u>	<u>Taxable Value</u>	<u>Percent*</u>	<u>Market Value</u>	<u>Percent*</u>	<u>Taxes Charged</u>	<u>Percent</u>
<b>Locally Assessed</b>						
Primary Residential	\$45,015,382,649	49%	\$81,846,150,271	63%	\$582,582,764	48%
Commercial	19,629,456,629	21%	19,629,456,629	15%	258,900,027	22%
Other real	9,473,282,978	10%	9,473,282,978	7%	104,916,158	9%
Personal	7,906,666,990	8%	8,119,138,007	6%	102,236,677	8%
Fee-in-Lieu	10,009,634,169	11%	10,009,634,169	8%	150,144,513	13%
<b>Total Local</b>	<b>\$92,034,423,415</b>	<b>100.0%</b>	<b>\$129,077,662,054</b>	<b>100.0%</b>	<b>\$1,198,780,134</b>	<b>100.0%</b>
<b>Centrally Assessed</b>						
Natural Resources	\$3,798,327,052	29%	\$3,798,327,052	29%	44,283,861	29%
Utilities	9,248,724,035	71%	9,248,724,035	71%	108,715,491	71%
<b>Total Central</b>	<b>\$13,047,051,087</b>	<b>100.0%</b>	<b>\$13,047,051,087</b>	<b>100.0%</b>	<b>\$152,999,352</b>	<b>100.0%</b>
<b>State Total</b>	<b>\$105,081,474,502</b>		<b>\$142,124,713,141</b>		<b>\$1,351,779,486</b>	

\*Details on individual tables may not add to 100% due to independent rounding

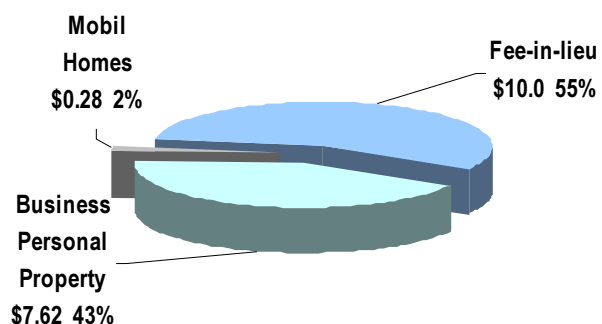
Locally Assessed Property

Statewide Taxable Value  
And Taxes Charged for CY 1999  
Real Property

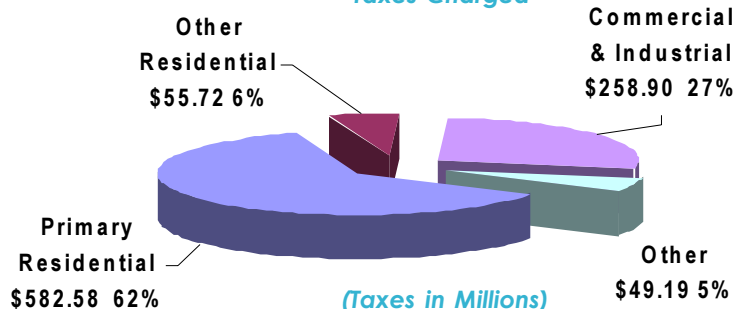
Taxable Value



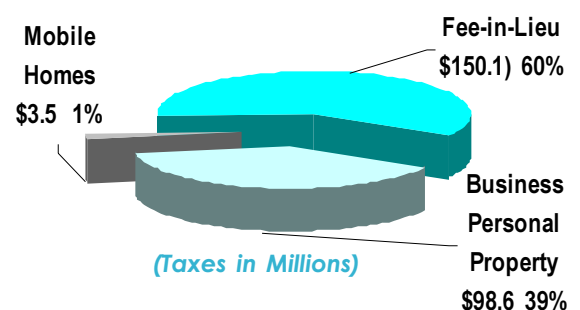
Statewide Taxable Value  
And Taxes Charged for CY 1999  
Personal Property



Taxes Charged



Taxes Charged



Source: Utah State Tax Commission Property Tax Division



# Utah State Tax Commission FY 1999-2000

## Property Tax Locally Assessed

1999 Governor's Quality Service Award

### Taxable Value of Locally Assessed Real Property for CY 1999: Land and Buildings

County	Primary Residential	Other Residential	Commercial & Industrial	Total
BEAVER	\$80,529,410	\$26,068,560	\$46,093,725	\$152,691,695
BOX ELDER	675,888,522	2,115,919	303,956,608	981,961,049
CACHE	1,449,725,850	26,836,315	491,946,640	1,968,508,805
CARBON	251,137,185	21,584,345	183,799,289	456,520,819
DAGGETT	8,635,680	27,768,505	5,440,870	41,845,055
DAVIS	5,008,821,180	2,221,990	1,241,851,240	6,252,894,410
DUCHESNE	114,328,925	33,731,455	34,586,365	182,646,745
EMERY	108,432,930	7,406,100	16,128,310	131,967,340
GARFIELD	46,770,300	57,540,318	46,080,794	150,391,412
GRAND	129,091,125	24,486,534	81,779,109	235,356,768
IRON	477,648,093	142,929,350	247,476,560	868,054,003
JUAB	116,838,401	5,381,420	30,566,766	152,786,587
KANE	93,455,959	97,794,541	63,319,529	254,570,029
MILLARD	124,059,155	7,792,215	32,848,130	164,699,500
MORGAN	163,689,506	16,551,699	19,993,290	200,234,495
PIUTE	15,009,340	6,243,060	2,310,785	23,563,185
RICH	21,214,233	93,355,097	10,404,092	124,973,422
SALT LAKE	21,207,989,734	1,161,545,290	11,126,553,380	33,496,088,404
SAN JUAN	58,500,080	1,914,940	35,221,110	95,636,130
SAN PETE	265,911,052	65,332,450	46,812,370	378,055,872
SEVIER	256,253,002	18,183,340	66,794,170	341,230,512
SUMMIT	1,410,888,982	2,132,753,386	535,925,179	4,079,567,547
TOOELE	577,013,023	4,181,296	204,278,632	785,472,951
UINTAH	271,458,997	6,747,516	92,790,365	370,996,878
UTAH	6,586,010,142	62,680,885	2,603,811,644	9,252,502,671
WASATCH	356,456,278	263,495,491	102,920,347	722,872,116
WASHINGTON	1,747,558,123	380,032,546	712,659,185	2,840,249,854
WAYNE	27,510,340	19,976,815	20,775,355	68,262,510
WEBER	3,364,557,102	154,000,478	1,222,332,790	4,740,890,370
<b>STATEWIDE</b>	<b>45,015,382,649</b>	<b>4,870,651,856</b>	<b>19,629,456,629</b>	<b>69,515,491,134</b>

### Miscellaneous Statistics

Taxable Parcels	Number	Value	Taxable Value	Value
Average House Value	Metropolitan	\$152,100	Metropolitan	\$152,100
Per Capita Income	Yearly Average	\$21,000	Per Capita Income	\$21,000
Tax Rates	Lowest	0.45%	Highest	2.00%
5-year Statewide Collection Rate:	94.5%			

<sup>1</sup> This figure includes land and buildings

<sup>2</sup> Consists of Davis, Salt Lake, Utah and Weber counties.

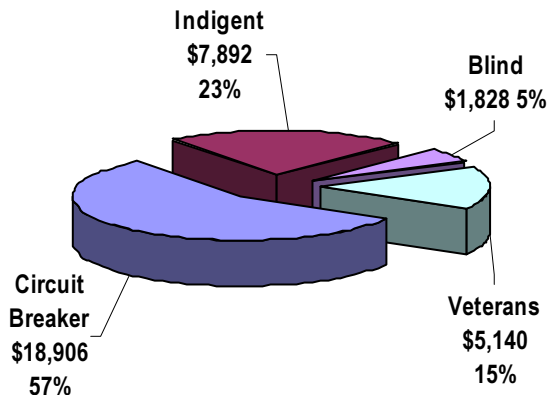
<sup>3</sup> Excludes Davis, Salt Lake, Utah and Weber counties.

<sup>4</sup> 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

**Property Tax  
Locally Assessed  
Tax Relief**



**Statewide Tax Relief  
by Category for 1999**



**Tax Relief by County**

County	Relief
Beaver	\$21,194
Box Elder	152,217
Cache	257,546
Carbon	86,230
Daggett	1,198
Davis	702,458
Duchesne	67,371
Emery	29,215
Garfield	30,113
Grand	39,389
Iron	110,499
Juab	52,365
Kane	24,370
Millard	43,919
Morgan	22,023
Piute	\$12,064
Rich	\$,802
Salt Lake	\$2,897,070
San Juan	\$27,137
Sanpete	\$127,206
Sevier	\$100,947
Summit	\$105,083
Tooele	153,652
Uintah	\$89,017
Utah	\$982,490
Wasatch	57,532
Washington	338,145
Wayne	27,797
Weber	95,833
<b>County Total</b>	<b>\$7,59,880</b>
<b>Tax Commission</b>	<b>605,841</b>
<b>Statewide Total</b>	<b>\$8,122,409</b>

**Property Tax Relief**

Utah Code Ann. §59-2-1104 through 1109

The State of Utah provides several forms of property tax relief:

**Veteran's Exemption**

An exemption of up to \$82,500 in taxable value on a residence or personal property may be granted to a disabled veteran, to the unmarried veteran's widow(er), and/or to minor orphans.

**Blind Exemption**

Up to \$11,500 in taxable value of real and/or personal property owned by blind persons, their unmarried widow(er), and/or minor orphans is exempt from property taxation.

**Indigent (Poor) Abatement**

An indigent or poor abatement may be granted in an amount of 50 percent of the taxes levied, not to exceed \$598 for year 2000.

**Circuit Breaker**

Elderly and/or low-income widowed homeowners and mobile home owners may apply through the county boards of equalization for "circuit breaker" relief, which is up to \$598 for year 2000. Renters are also eligible and may apply for relief to the State Tax Commission.





## Property Tax Centrally Assessed

### Centrally Assessed Property

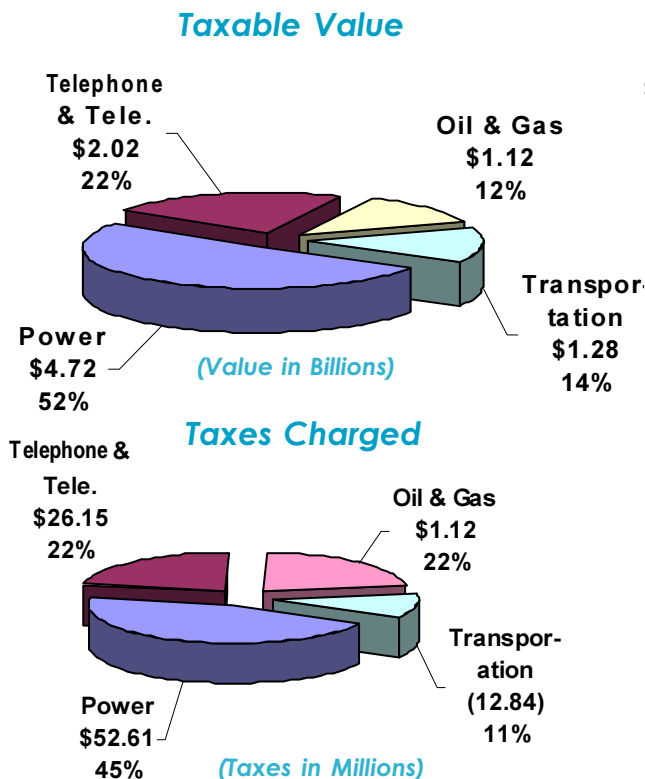
The Property Tax Division is responsible for the valuation of mines, utilities, airlines and motor and rail carriers. The market value of multistate utilities is determined by the "unit value" approach, which values the entire intrastate or interstate operation as a unit then allocates the value to the 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.

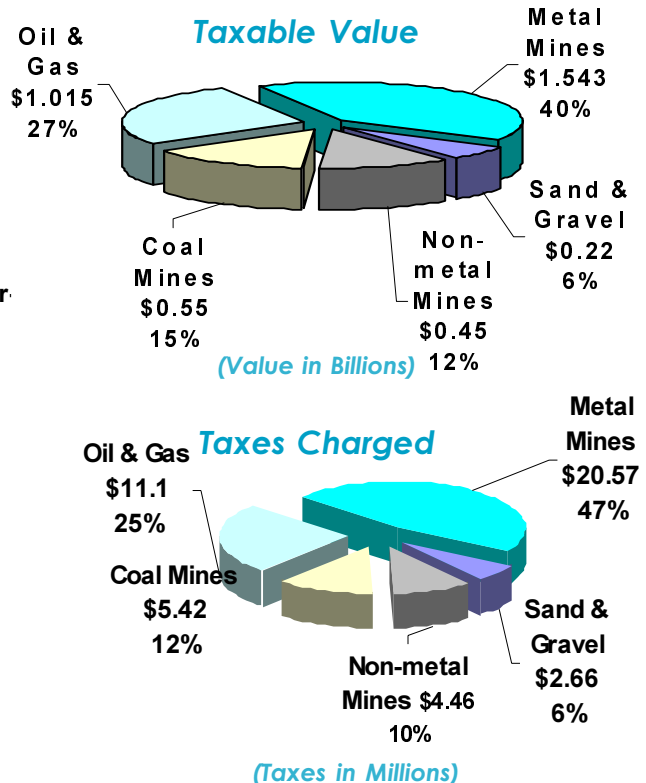
### Centrally Assessed Property

(see chart on page 25)

**Statewide Taxable Value  
And Taxes Charged for CY 1999**  
Utilities



**Statewide Taxable Value  
And Taxes Charged for CY 1999**  
Natural Resources



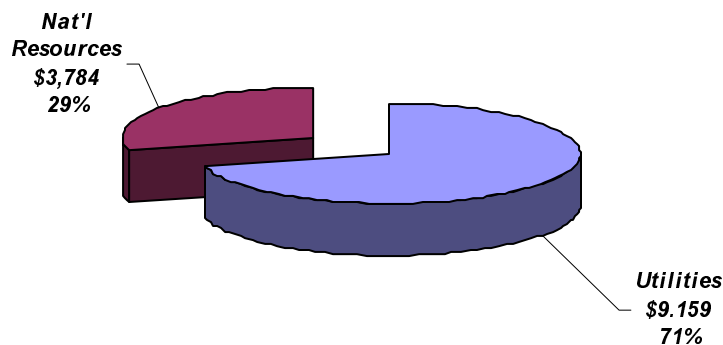
Source: Utah State Tax Commission Property Tax Division



**Taxable Value for Property Assessed by  
The State Tax Commission for 1999**

Counties	Total Utilities	Total Natural Resources	Total Centrally Assessed
BEAVER	\$131,160,090	\$ 21,148,930	\$152,309,020
BOX ELDER	221,501,856	34,926,042	256,427,898
CACHE	110,849,287	130,901,807	241,751,094
CARBON	163,777,104	229,877,348	393,654,452
DAGGETT	59,499,085	2,368,520	61,867,605
DAVIS	269,677,640	16,227,205	285,904,845
DUCHESNE	71,257,447	113,114,524	184,371,971
EMERY	1,134,085,992	153,609,714	1,287,695,706
GARFIELD	28,927,853	9,760,972	38,688,825
GRAND	95,353,109	33,843,221	129,196,330
IRON	181,493,186	6,257,090	187,750,276
JUAB	109,011,569	59,354,742	168,366,311
KANE	19,337,753	814,830	20,152,583
MILLARD	1,766,024,773	58,701,035	1,824,725,808
MORGAN	45,696,977	96,952,050	142,649,027
PIUTE	10,121,998	376,090	10,498,088
RICH	29,486,987	11,231,560	40,718,547
SALT LAKE	2,683,356,354	1,506,757,010	4,190,113,364
SAN JUAN	75,810,197	153,108,406	228,918,603
SAN PETE	46,469,200	5,800,110	52,269,310
SEVIER	69,702,389	216,709,173	286,411,562
SUMMIT	186,300,722	379,222,390	565,523,112
TOOELE	159,839,490	120,679,298	280,518,788
UINTAH	414,008,259	292,907,324	706,915,583
UTAH	531,824,447	49,925,152	581,749,599
WASATCH	43,686,890	14,237,250	57,924,140
WASHINGTON	212,617,492	14,339,514	226,957,006
WAYNE	8,644,502	817,610	9,462,112
WEBER	279,763,736	50,523,691	330,287,427
<b>STATEWIDE</b>	<b>\$9,159,286,384</b>	<b>\$3,784,492,608</b>	<b>\$12,943,778,992</b>

**CY 1999 Statewide Taxable Value  
of Centrally Assessed Property**



(Value in Billions)

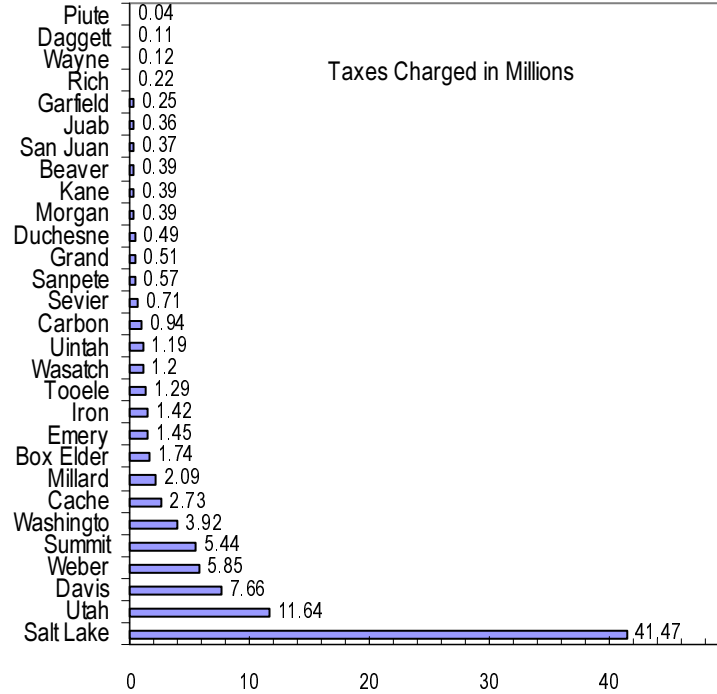
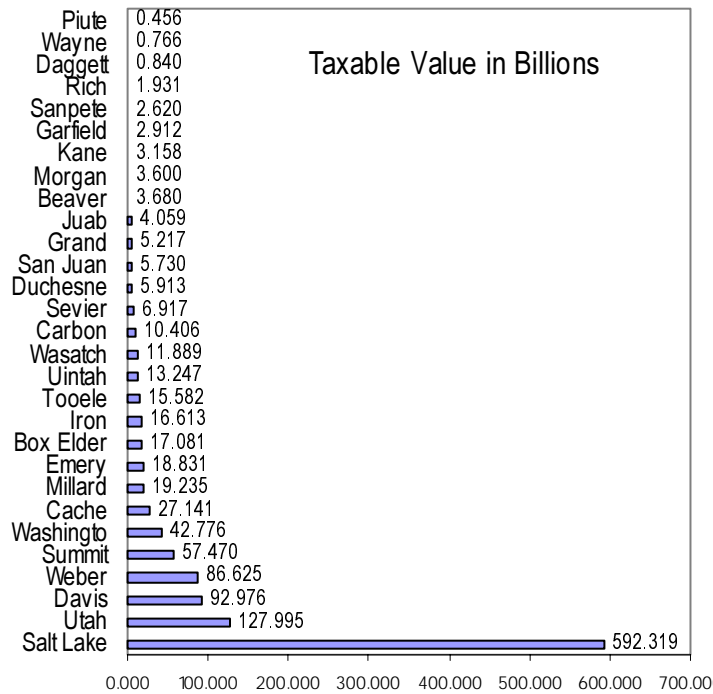


## Utah State Tax Commission FY 1999-2000

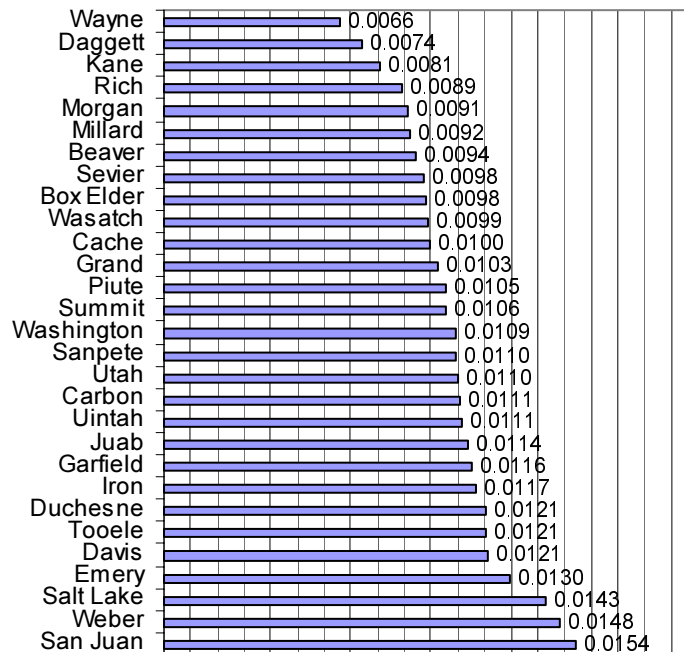
### Property Tax Overview

1999 Governor's Quality Service Award

### Taxable Value and Taxes Charged for CY 1999 by County



### CY 1999 Weighted Average Tax Rates Ranked by County (excluding motor vehicle fee-in-lieu)



**Tax Rate****Utah Code Ann. §59-10-101**

The following rates were effective for tax year 1999:

**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

**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.



## Individual Income Tax

### Other Changes for the 2000 Tax Year

**Personal Exemptions:** Utah permits 75 percent of the personal exemption allowed on the federal return. The personal exemption in Utah for 2000 is \$2,100 (75 percent of the \$2,800 federal personal exemption).

**Standard Deduction:** Utah allows the current federal standard deduction, which is \$7,350 for a joint return or qualifying widower with dependent child; 3,675 for married filing separate, \$6,450 for head of household and \$4,400 for single filers.

**Native Americans:** Income derived from a source within the Uintah and Ouray Reservation during a time period that the Ute tribal member resides on homesteaded land removed from the Uintah and Ouray reservation is exempt from Utah Income tax.

**Tax Credit For At-Home Parent:** An at-home parent providing full-time care for a qualifying child may be able to claim a nonrefundable credit of \$100 for each qualifying child.

**Health Care Insurance Premium Deductions:** The health care insurance premium deduction has been increased to 100%.

**Long-term Care Insurance Premium Deduction:** A deduction may be taken for premiums paid during the taxable year for long-term care insurance.

**Tax Credit For Research Activities:** A credit is allowed for expenses incurred for increasing qualified research activities in Utah.

**Tax Credit For Machinery and Equipment used to conduct research:** A credit is allowed for machinery, equipment, or both, used ordinarily for conducting qualified research or basic research in Utah.

### Disposition of Revenue:

Uniform School Fund

### Fiscal Year Revenue

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	569,853,20 <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>
1999	1,463,897,285 <sup>p</sup>
2000	1,654,948,944 <sup>q</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)

<sup>p</sup> Includes \$2,598,398 from Mineral Production Tax Withholding (allocated 38.48 percent to the Individual Income Tax and 61.52 percent to the Corporation Franchise Tax)

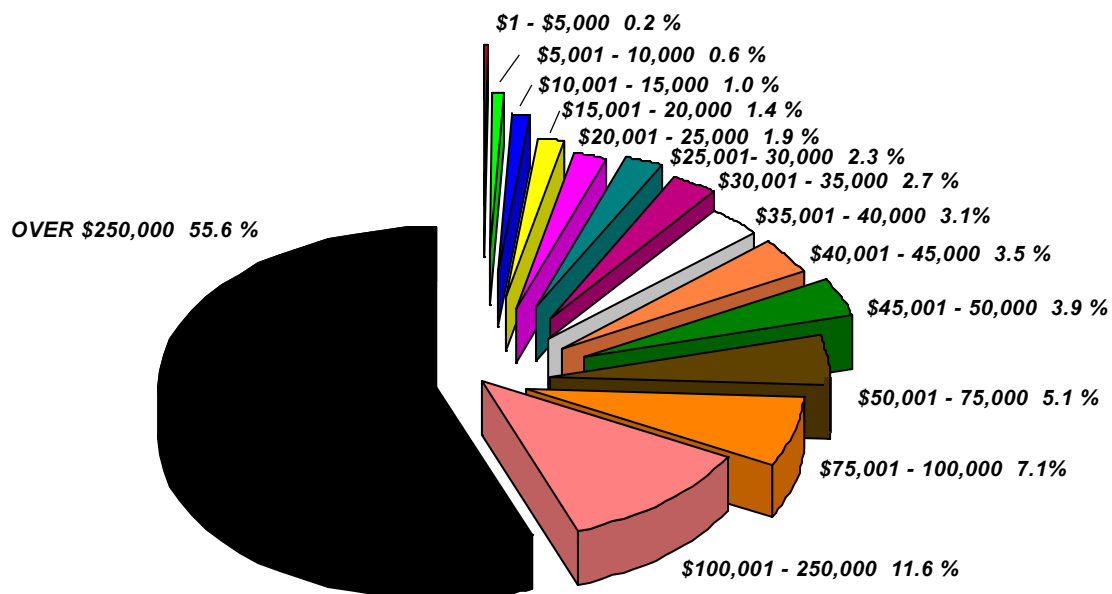
<sup>q</sup> Includes \$3,500,652 from Mineral Production Tax Withholding (allocated 38.48 percent to the Individual Income Tax and 61.52 percent to the Corporation Franchise Tax)

1999 State & Federal Taxes Paid by Utah Residents\*

Adjusted Gross Income (AGI)	Total Federal Taxes	Average Federal Taxes	Total State Taxes*	Average State Taxes
UNDER \$1	\$922,438	\$138	\$10,097	\$2
\$ 1 - 5000	\$2,604,171	\$24	\$468,465	\$5
\$ 5001 - 10000	\$20,016,711	\$207	\$5,073,156	\$57
\$ 10001 - 15000	\$43,120,917	\$508	\$14,774,052	\$185
\$ 15001 - 20000	\$70,805,019	\$889	\$26,667,479	\$353
\$ 20001 - 25000	\$91,798,152	\$1,337	\$36,738,922	\$562
\$ 25001 - 30000	\$103,948,363	\$1,794	\$43,814,208	\$793
\$ 30001 - 35000	\$112,387,950	\$2,226	\$49,372,793	\$1,022
\$ 35001 - 40000	\$125,067,458	\$2,695	\$56,385,595	\$1,265
\$ 40001 - 45000	\$135,586,983	\$3,227	\$61,821,182	\$1,530
\$ 45001 - 50000	\$137,967,255	\$3,728	\$63,683,014	\$1,788
\$ 50001 - 75000	\$691,119,601	\$5,404	\$310,409,117	\$2,519
\$ 75001 - 100000	\$528,346,482	\$9,879	\$195,562,112	\$3,817
\$100001 - 250000	\$985,590,189	\$23,008	\$269,823,657	\$6,688
OVER \$250,000	\$1,417,727,579	\$171,659	\$279,619,061	\$36,899
<b>TOTAL</b>	<b>\$4,467,009,268</b>	<b>\$4,909</b>	<b>\$1,414,222,911</b>	<b>\$1,645</b>

\*Full-year residents only

1999 Federal Taxes Paid  
By Adjusted Gross Income





# Utah State Tax Commission FY 1999-2000

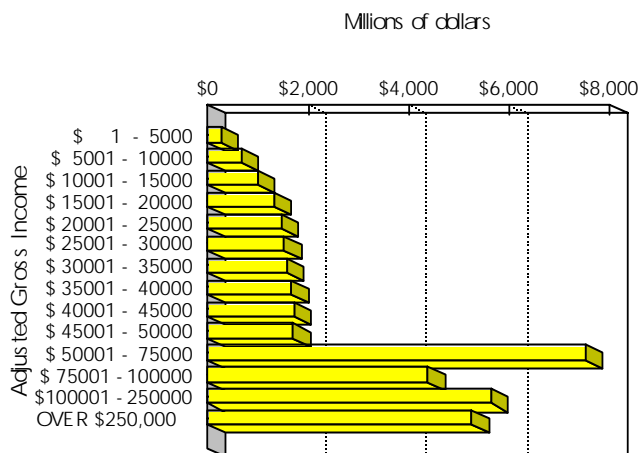
## Individual Income Tax

1999 Governor's Quality Service Award

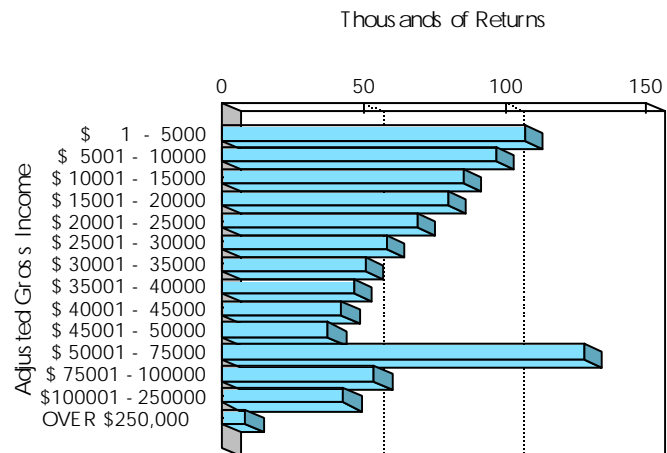
### 1999 Federal Income Data by Income Class

Adjusted Gross Income (AGI)	# of Returns	Total AGI	Number of Exemptions	Average AGI	Average Exemptions
UNDER \$1	6,674	(\$362,739,914)	14,046	(\$54,351)	2.1
\$ 1 - 5000	106,934	\$284,275,995	52,512	\$2,658	0.5
\$ 5001 - 10000	96,699	\$718,953,767	100,737	\$7,435	1.0
\$ 10001 - 15000	84,947	\$1,059,798,626	131,404	\$12,476	1.5
\$ 15001 - 20000	79,685	\$1,391,543,389	146,089	\$17,463	1.8
\$ 20001 - 25000	68,669	\$1,539,925,274	141,474	\$22,425	2.1
\$ 25001 - 30000	57,958	\$1,590,248,191	132,112	\$27,438	2.3
\$ 30001 - 35000	50,491	\$1,638,077,919	126,712	\$32,443	2.5
\$ 35001 - 40000	46,409	\$1,739,330,456	128,585	\$37,478	2.8
\$ 40001 - 45000	42,010	\$1,783,240,686	124,047	\$42,448	3.0
\$ 45001 - 50000	37,005	\$1,756,054,418	116,144	\$47,455	3.1
\$ 50001 - 75000	127,901	\$7,797,348,408	432,163	\$60,964	3.4
\$ 75001 - 100000	53,481	\$4,572,357,749	188,033	\$85,495	3.5
\$100001 - 250000	42,837	\$5,972,436,243	151,431	\$139,422	3.5
OVER \$250,000	8,259	\$5,536,320,114	28,758	\$670,338	3.5
<b>TOTAL</b>	<b>909,959</b>	<b>\$37,017,171,321</b>	<b>2,014,247</b>	<b>\$40,680</b>	<b>2.2</b>

### 1999 Federal Taxes Paid by Income Class



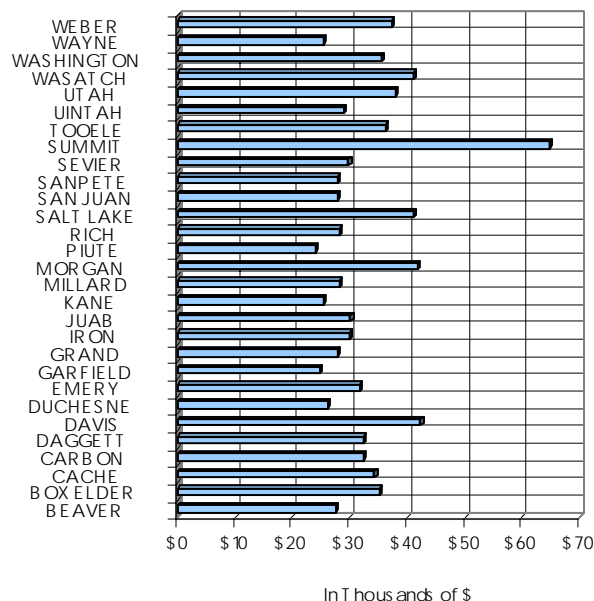
### 1999 Federal Returns Filed by Income Class



1999 Federal Income Data by County

County	Number of Returns	Adjusted Gross Income (AGI)	Average AGI
BEAVER	2,158	\$59,164,291	\$27,416
BOX ELDER	16,594	\$560,679,443	\$33,788
CACHE	32,873	\$1,082,413,606	\$32,927
CARBON	8,193	\$261,452,687	\$31,912
DAGGETT	308	\$8,930,742	\$28,996
DAVIS	92,927	\$3,738,412,039	\$40,230
DUCHESNE	5,313	\$139,035,679	\$26,169
EMERY	3,982	\$122,559,905	\$30,778
GARFIELD	1,868	\$43,849,668	\$23,474
GRAND	3,429	\$92,592,302	\$27,003
IRON	11,411	\$320,458,922	\$28,083
JUAB	2,858	\$81,343,691	\$28,462
KANE	2,782	\$67,126,639	\$24,129
MILLARD	4,192	\$106,443,684	\$25,392
MORGAN	2,791	\$106,222,654	\$38,059
PIUTE	477	\$10,764,874	\$22,568
RICH	672	\$18,370,344	\$27,337
SALT LAKE	361,988	\$14,487,327,708	\$40,022
SAN JUAN	3,195	\$84,605,178	\$26,480
SANPETE	6,900	\$185,093,227	\$26,825
SEVIER	6,592	\$190,963,609	\$28,969
SUMMIT	12,061	\$738,423,403	\$61,224
TOOELE	14,815	\$518,697,166	\$35,012
UINTAH	8,404	\$241,402,172	\$28,725
UTAH	122,969	\$4,305,234,415	\$35,011
WASATCH	5,381	\$202,237,331	\$37,584
WASHINGTON	29,320	\$978,058,738	\$33,358
WAYNE	887	\$21,396,104	\$24,122
WEBER	80,762	\$2,907,391,136	\$35,999
<b>STATE OF UTAH</b>	<b>909,959</b>	<b>\$37,017,171,321</b>	<b>\$40,680</b>

1999 Average Adjusted Gross Income by County





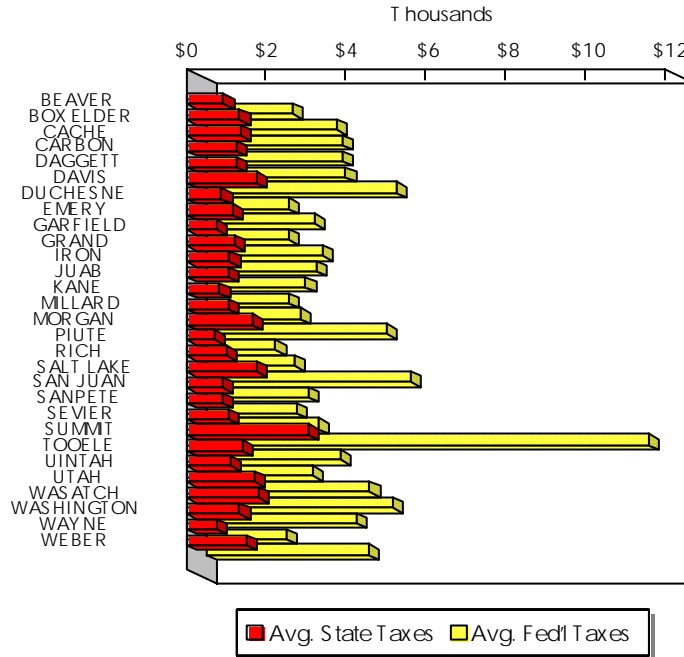


# Utah State Tax Commission FY 1999-2000

## Individual Income Tax

1999 Governor's Quality Service Award

### 1999 Average Federal and State Taxes Paid by County



### 1999 Federal and State Taxes by County

County	Total Federal Taxes	Average Federal Taxes	Total State Taxes*	Average State Taxes
BEAVER	\$4,636,260	\$2,148	\$1,985,416	\$951
BOX ELDER	\$560,679,443	\$3,170	\$22,337,668	\$1,353
CACHE	\$1,082,413,606	\$3,213	\$43,556,477	\$1,373
CARBON	\$261,452,687	\$3,284	\$10,143,860	\$1,279
DAGGETT	\$8,930,742	\$3,090	\$355,523	\$1,261
DAVIS	\$3,738,412,039	\$4,439	\$158,373,513	\$1,777
DUCHESNE	\$139,035,679	\$2,125	\$4,767,000	\$902
EMERY	\$122,559,905	\$2,690	\$4,535,994	\$1,184
GARFIELD	\$43,849,668	\$1,875	\$1,335,571	\$755
GRAND	\$92,592,302	\$2,983	\$4,097,700	\$1,237
IRON	\$320,458,922	\$2,462	\$12,007,053	\$1,093
JUAB	\$81,343,691	\$2,236	\$3,041,493	\$1,062
KANE	\$67,126,639	\$2,022	\$2,175,011	\$844
MILLARD	\$106,443,684	\$2,172	\$4,412,514	\$1,054
MORGAN	\$106,222,654	\$3,831	\$4,826,544	\$1,689
PIUTE	\$10,764,874	\$1,735	\$335,293	\$707
RICH	\$18,370,344	\$2,131	\$775,457	\$1,033
SALT LAKE	\$14,487,327,708	\$4,934	\$640,218,518	\$1,793
SAN JUAN	\$84,605,178	\$2,280	\$2,622,038	\$931
SANPETE	\$185,093,227	\$2,167	\$6,556,290	\$940
SEVIER	\$190,963,609	\$2,795	\$7,096,388	\$1,070
SUMMIT	\$738,423,403	\$9,997	\$37,349,748	\$3,072
TOOELE	\$518,697,166	\$3,317	\$20,770,138	\$1,412
UINTAH	\$241,402,172	\$2,719	\$9,111,264	\$1,103
UTAH	\$4,305,234,415	\$3,571	\$208,725,320	\$1,726
WASATCH	\$202,237,331	\$4,172	\$10,058,442	\$1,821
WASHINGTON	\$978,058,738	\$3,398	\$39,331,063	\$1,346
WAYNE	\$21,396,104	\$1,839	\$703,841	\$779
WEBER	\$2,907,391,136	\$3,888	\$119,148,587	\$1,523
<b>STATE OF UTAH</b>	<b>\$4,467,009,268</b>	<b>\$4,909</b>	<b>\$1,414,222,911</b>	<b>\$1,645</b>

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

### 1999 Income Tax Charitable & Political Contributions, Tax Credits and Deposits into Special Accounts

#### Charitable Checkoff Contributions

Checkoffs	# of Returns	Amount of Donation	Average Donation	% of all Returns
Non-game Wildlife	4,290	\$43,480.00	\$10.14	0.46 %
Homeless	7,318	\$117,328.00	\$16.03	0.78 %
Children's Organ Transplant	6,007	\$69,421.00	\$11.56	0.69 %
School District Foundations	2,429	\$32,788.00	\$13.50	0.26 %
Higher Education Libraries	2,044	\$25,119.00	\$12.29	0.22 %

#### Special Savings Accounts

Special Savings Accts.	# of Returns	Amount of Donation	Average Donation	% of all Returns
Medical Savings Account	0	19.00	0	0.00 %

#### Tax Credits

Tax Credits	# of Returns	Amount of Credit	Average Credit	% of all Returns
Agricultural Gasoline	1,689	\$485,074.00	\$287.20	0.18 %
Clean Fuel (Wood Stoves)	382	\$21,836.00	\$57.162	0.04 %
Clean Fuel (Vehicle)	17	\$3,742.00	\$220.12	0.00 %
Energy Systems	95	\$85,174.34	\$896.57	0.01 %
Enterprise Zone	62	\$210,763.00	\$3,399.40	0.00 %
Hiring disabled workers	8	n/d	--	-- %
Historical Preservation	118	\$469,731.00	\$3,970.77	0.01 %
Qualified Sheltered Workshop	210	\$26,261.98	\$125.26	0.02 %
Recycling Market Development Zone	13	\$40,821.60	\$3,140.12	0.00 %
State Low Income Housing	33	\$15,652.00	\$474.30	0.00 %
Tutoring for Disabled Dependents	111	\$10,168.98	\$91.61	0.01 %

#### Taxes Paid on Return

Taxes	# of Returns	Amount Tax Paid	Average Tax Paid	% of all Returns
Use Tax	4,002	\$205,550.65	\$51.36	0.43 %
Mineral Royalty Withholding	2,124	\$1,577,034.46	\$742.48	0.23 %

#### Political Party Checkoffs (see notes)

Political Party	County Amounts	State Amounts	Total Amounts	% of all Returns
Democratic	\$20,389.50	\$20,389.50	\$40,799.00	4.37 %
Independent/American	\$2,426.00	\$2,426.00	\$4,852.00	0.52 %
Libertarian	\$1,289.00	\$1,289.00	\$2,578.00	0.28 %
Republican	\$28,918.00	\$28,918.00	\$57,837.00	6.19 %

NOTE 1: Potential contribution amount was increased from \$1 to \$2 beginning Tax Year 1999

NOTE 2: County Party and State Partysplit checkoff amounts

NOTE 3: Dollar contributions do not reflect number of individual returns showing checkoff

n/d = Nondiscloseable. If statistical information is based on information from fewer than 10 returns, that aggregate information cannot be disclosed.

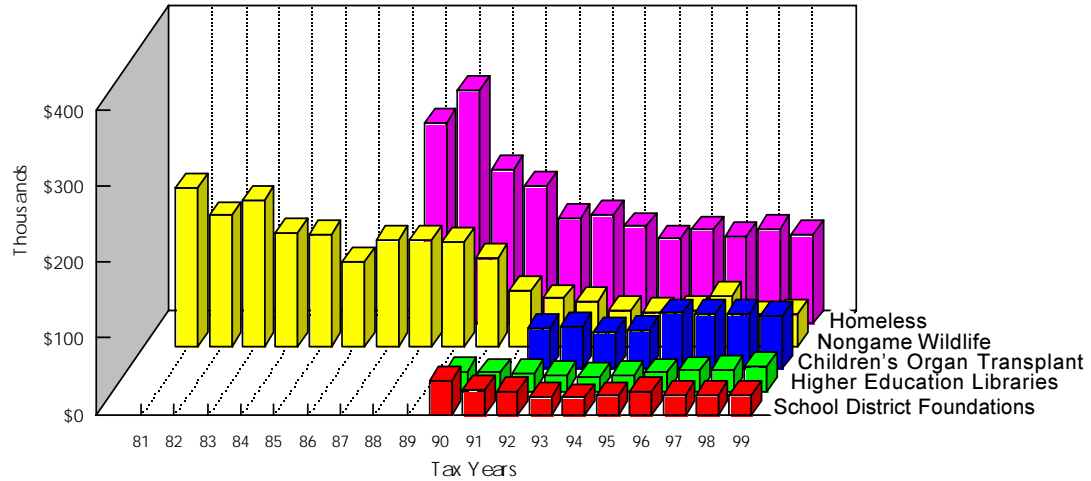


## Utah State Tax Commission FY 1999-2000

### Individual Income Tax

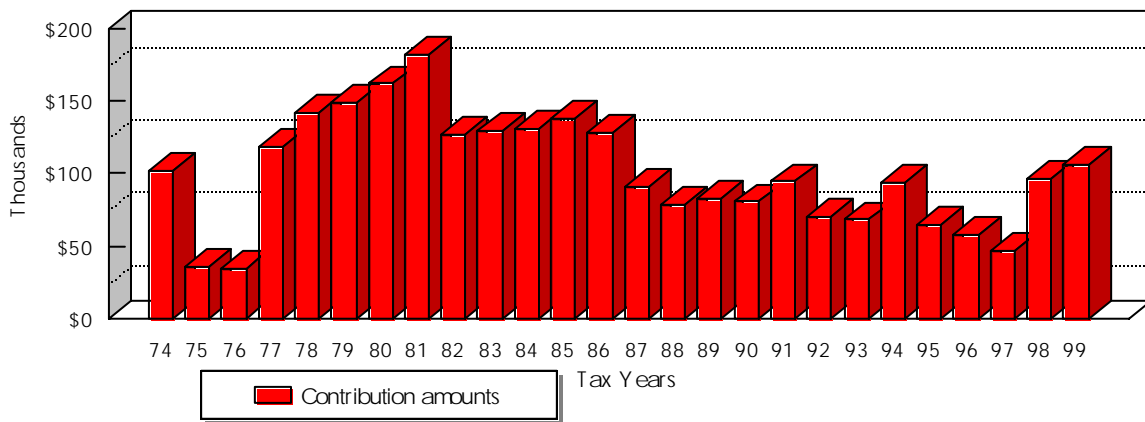
1999 Governor's Quality Service Award

### Utah Checkoff Donation History Total Checkoff Contributions 1981 to 1999



### Utah Political Party Checkoff History

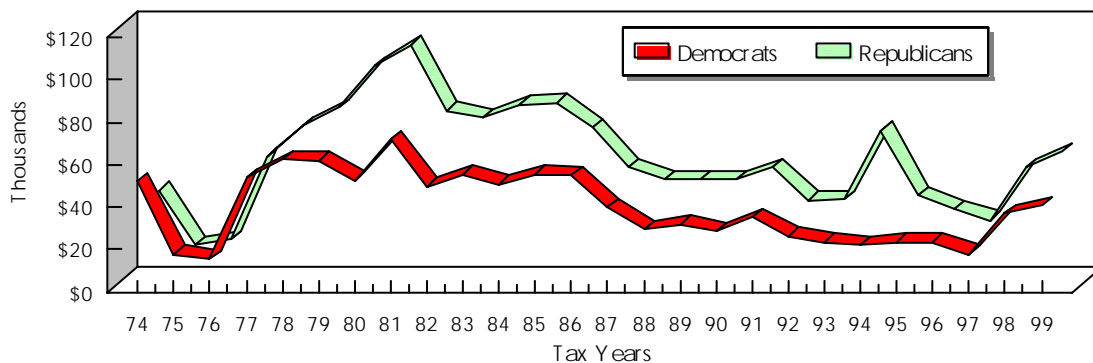
Total Checkoff Contributions 1974 to 1999  
NOTE: Potential Contribution increased from \$1 to \$2 in 1999



Potential per-taxpayer contribution changed from \$1 to \$2 in Tax Year 1999

### Checkoff Contributions to Democratic and Republican Parties

Total Checkoff Contributions, 1974 to 1999 (see note above)





### Fiscal Year Revenue\*

1986	364,819,359
1987	500,099,311
1988	588,136,756
1989	578,512,832
1990	597,290,168
1991	625,525,036
1992	674,584,221
1993	739,320,855
1994	825,009,713
1995	955,034,522
1996	1,056,216,202
1997	1,127,711,785
1998	1,223,878,467
1999	1,318,243,300
2000	1,452,741,138

\*This withholding is included in the Individual Income Tax overall collections.

### Tax Rate

#### Utah Code Ann. §59-10-402

An employer must withhold state income tax from employee paychecks if the employer:

- ♦ does business in Utah, or obtains any income from Utah sources; and
- ♦ pays wages to individuals who perform services for that employer, within or without the state of Utah, on an employer/employee basis.

Employers should withhold amounts based on the employee's federal W-4 form and the Utah income tax withholding schedules.

The State of Utah uses the definition of wages as defined in the Internal Revenue Code, Section 3401. In short, wages means, "all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including cash value of all remuneration (including benefits; i.e. pensions, bonuses) paid in any medium other than cash..."

#### Exemptions

Any employer who does business in Utah for 60 days or less during a calendar year, may be exempt from withholding requirements. To be exempt, the employer must receive advance approval from the Tax Commission certifying they are exempt. Thereafter, if the employer does business exceeding 60 days, the employer is liable for all taxes due during the period of exemption.

### Disposition of Revenue

Uniform School Fund



## Corporate Franchise Tax

### Tax Rate

#### Utah Code Ann. §59-7-101

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.

### Fiscal Year Revenue

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>
1998	189,000,097 <sup>o</sup>
1999	184,295,532 <sup>p</sup>
2000	173,798,838 <sup>q</sup>

<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>p</sup> This total includes \$4,154,196 from the Mineral Production Tax withholding

<sup>q</sup> This total includes \$5,797,229 from the Mineral Production Tax withholding

<sup>r</sup> revised

### Disposition of Revenue

Uniform School Fund

**Fiscal Year Revenue**

1987	510,426
1988	4,497,770
1989	2,813,748
1990	4,172,166
1991	3,684,775
1992	3,576,802
1993	4,504,933
1994	4,128,441
1995	4,388,532
1996	8,350,785
1997	9,073,378
1998	7,185,633
1999	7,925,788
2000	7,340,350

**Tax Rate****Utah Code Ann. §59-8-101**

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.

**Utah Code Ann. §59-8a-101**

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



***Utah State Tax Commission FY 1999-2000***

1999 Governor's Quality Service Award

**Fiscal Year Revenue**

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>r</sup>
1988	617,624,358 <sup>r</sup>
1989	667,402,562 <sup>r</sup>
1990	707,443,441
1991	740,306,985 <sup>r</sup>
1992	802,391,187
1993	881,917,156 <sup>r</sup>
1994	978,247,622
1995	1,055,060,896 <sup>r</sup>
1996	1,162,524,830
1997	1,252,131,165
1998	1,251,765,342
1999	1,316,403,921
<b>2000</b>	<b>1,369,637,021</b>

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

<sup>r</sup>Revised

**NOTE:** From January 1, 1990 through June 30, 1999, 1/64 percent of the State Sales Tax, with an equal match of Local 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****Utah Code Ann. §59-12-101**

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 11/2 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 1994 through 1999  
Classified by Major Industry**

<b>Major Industry</b>	<b>Standard Industrial Codes</b>	<b>Calendar Year 1994</b>	<b>Calendar Year 1995</b>	<b>Calendar Year 1996</b>	<b>Calendar Year 1997</b>	<b>Calendar Year 1998</b>	<b>Calendar Year 1999</b>
Agriculture, Forestry & Fishing	(111-973)	\$18,913,532	\$12,954,749	\$17,377,216	\$25,783,732 <sup>r</sup>	\$22,612,428	\$26,499,298
Mining	(1011-1499)	148,745,889	175,920,096	174,440,116	245,303,350	259,041,630	180,266,562
Construction	(1521-1799)	289,830,120	343,150,290	370,737,435	388,522,390	399,801,647	421,476,264
Manufacturing	(2011-3999)	1,154,904,583	1,368,045,946	1,512,615,993	1,464,211,508	1,601,026,710	1,539,452,115
Transportation	(4011-4789)	69,390,341	80,668,319	92,305,008	102,295,685	122,686,026	140,231,301
Communications	(4812-4899)	627,835,823	728,870,880	790,351,699	868,179,594 <sup>r</sup>	1,058,492,235	1,191,316,540
Electric & Gas	(4911-4971)	839,854,790	835,755,510	906,750,901	1,091,917,188	1,108,612,876	1,060,963,549
Wholesale-Durable Goods	(5012-5099)	1,896,200,553	2,107,762,205	2,309,529,541	2,273,250,586 <sup>r</sup>	2,544,811,451	2,624,224,746
Wholesale-nondurable Goods	(5111-5199)	442,810,454	447,334,051	559,143,295	584,703,789	612,235,841	654,451,721
Retail-Building & Garden	(5211-5271)	1,159,962,087	1,241,174,916	1,337,465,027	1,309,839,335	1,351,361,566	1,476,047,351
Retail-General Merchandise	(5311-5399)	1,816,441,035	2,033,082,124	2,256,379,051	2,327,855,554	2,462,659,870	2,619,314,987
Retail-Food Stores	(5411-5499)	2,677,022,415	2,784,210,385	3,049,698,985	3,258,413,325 <sup>r</sup>	3,381,049,726	3,492,673,060
Retail-Motor Vehicle Dealers	(5511-5599)	2,331,457,804	2,431,488,000	2,709,742,413	2,774,966,972	2,965,018,986	3,175,267,440
Retail-Apparel & Accessory	(5611-5699)	591,223,764	613,816,378	665,106,689	692,785,892	756,543,223	759,844,539
Retail-Furniture	(5712-5736)	949,690,617	1,112,416,692	1,309,817,367	1,307,088,533	1,335,020,550	1,350,921,685
Retail-Eating & Drinking	(5812-5813)	1,233,568,922	1,349,092,943	1,472,851,575	1,553,634,568 <sup>r</sup>	1,676,821,741	1,814,710,248
Retail-Miscellaneous	(5912-5999)	1,337,904,319	1,514,484,382	1,603,327,868	1,648,793,497 <sup>r</sup>	1,728,157,306	1,804,517,009
Finance, Ins. & Real Estate	(6011-6799)	203,453,375	235,834,703	318,425,983	339,792,761 <sup>r</sup>	423,481,194	449,725,462
Services-Hotels & Lodging	(7011-7041)	423,186,581	473,089,359	528,246,600	557,018,018	550,861,207	556,439,832
Services-Personal	(7211-7299)	145,652,962	166,758,541	177,755,543	177,405,300 <sup>r</sup>	184,647,238	190,113,674
Services-Business	(7311-7389)	645,039,859	710,884,367	779,742,951	774,893,934 <sup>r</sup>	948,336,442	1,041,708,766
Services-Auto & Misc. Repair	(7513-7699)	762,935,921	901,369,304	1,011,744,835	1,071,827,386 <sup>r</sup>	1,159,815,661	1,169,442,008
Services-Amusement & Recrtn.	(7812-7999)	377,499,967	451,375,970	494,902,303	543,864,285	572,235,050	649,682,489
Services-Health	(8011-8099)	83,437,150	90,719,126	89,604,763	91,818,337	88,027,238	86,328,864
Services-Ed., Legal, Social	(8111-8999)	160,444,048	175,288,869	193,920,489	167,067,898	194,907,455	207,027,693
Public Administration	(9111-9721)	119,692,777	130,621,735	144,481,199	75,836,565	59,287,587	67,973,006
Private Motor Vehicle Sales		386,420,842	440,944,129	495,411,739	513,784,605	538,853,304	509,906,080
Occasional Retail Sales		51,483,550	45,059,604	50,584,801	70,582,305	64,033,193	61,255,558
Nondisclosable or SIC Uncoded		9,411,611	18,379,564	5,025,711	1,496,805	7,015,544	22,849,145
Prior-Period Payments, Refunds & Adjustments		572,254,874	588,223,904	416,450,355	525,769,413	467,854,342	653,909,720
<b>TOTALS:</b>		<b>\$21,526,668,565</b>	<b>\$23,608,777,041</b>	<b>\$25,843,937,451</b>	<b>\$26,828,703,020<sup>r</sup></b>	<b>\$28,645,309,267</b>	<b>\$29,998,540,712</b>

<sup>r</sup> revised

## Utah Sales Tax Exemption Amounts Fiscal Year 1999-2000

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

	Exempt Revenue		Exempt Revenue
<b>ECONOMIC DEVELOPMENT</b>		<b>ECONOMIC EFFICIENCY (continued)</b>	
1. a. New or expanding manufacturing machinery & equipment	\$16,805,000 <sup>1</sup>	15. Sales of transportation, interstate telephone, telegraph, or fuel for use in compounding a taxable service	\$23,009,000
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	\$400,000	17. Coin-operated amusement devices	\$694,000
3. Airline equipment	\$350,000	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	\$25,310,000
6. Intrastate movement of freight by common carrier or people by taxicabs	\$2,413,000	21. Telephone service from prepaid calling card	\$23,000
7. Farm machinery and irrigation equipment	\$9,879,000	<b>SUBTOTAL ECONOMIC EFFICIENCY</b>	<b>\$197,935,000</b>
8. Commercial sprays & insecticides	\$625,000	<b>C. GOVERNMENTAL</b>	
9. Sales of aircraft manufactured in Utah	0	1. State government purchases	\$38,926,000
10. Interstate carrier access telephone charges	\$23,009,000	Local government purchases	\$20,652,000
WATS exemption	\$7,606,000	2. Fares charged to persons transported by public transit	\$573,000
11. Electricity sales to ski resorts for all lifts	\$230,000	3. Admissions to college athletic events	\$462,000
12. Ski resort equipment	\$895,000	4. Sales by state & local photocopies or copies of records	\$10,000
13. Steel mill nondurable equipment	\$618,000	5. Sales by the Heber Creeper Railroad	\$10,000
14. Amusement parks' electricity	\$71,000	<b>SUBTOTAL: GOVERNMENTAL</b>	<b>\$60,634,000</b>
<b>SUBTOTAL</b>		<b>D. SOCIAL SERVICE, HEALTH, CHARITABLE &amp; OTHER</b>	
<b>ECONOMIC DEVELOPMENT:</b>	<b>\$92,123,000</b>	1. Food stamps	\$3,237,000
<b>B. ECONOMIC EFFICIENCY<sup>3</sup></b>		2. WIC program food purchases	\$1,505,000
1. a. Motor & special fuels	\$66,780,000	3. Meals served by schools, churches	\$496,000
b. Aviation fuel	\$7,147,000	Meals served by nursing homes & hosp.	\$484,000
2. Vending machine sales < \$1 of food or beverages	\$912,000	4. Pollution control	\$6,000,000
3. Coin-operated Laundromats	\$263,000	5. Prescription drugs	\$13,035,000
4. Coin-operated car washing	\$483,000	6. Oxygen & stoma supplies	\$51,000
5. Nonresident vehicles	\$5,476,000	7. Religious or charitable sales & purchases	\$9,758,000
6. Nonresident boats	\$158,000	8. Newspaper sales or subscriptions	\$3,168,000
7. Occasional sales	\$2,400,000	9. Leases to authorized carriers	\$150,000
8. Tangible personal property trades	n/a	10. School & fund-raising sale	\$50,000
9. Exclusive sales of locally grown farm produce	\$1,425,000	11. Home medical equipment	\$397,000
10. Containers, labels, casings	\$22,448,000	12. Hearing aids	\$311,000
11. Property stored in the state for resale	n/a	13. Sales by area aging services	\$1,000
12. Property brought in by a nonresident for use	\$3,135,000	<b>SUBTOTAL: SOCIAL SERVICES, HEALTH &amp; CHARITABLE</b>	<b>\$38,643,000</b>
13. Property purchased for resale or as an ingredient or component part of manufactured products	\$36,942,000	<b>TOTAL STATE SALES TAX:</b>	<b>\$389,335,000</b>
14. Property upon which sales tax was paid to another state	n/a	<b>ESTIMATED LOCAL SALES TAX</b>	<b>\$129,818,000</b>
		<b>GRAND TOTAL</b>	<b>\$519,154,000</b>

<sup>1</sup> Estimated reporting and most refund amounts were \$16,898,000 for CY00.

<sup>2</sup> Estimated reporting and refund requests were \$3,987,000 for CY00.

<sup>3</sup> Excludes sales for resale at \$1.03 billion.



## State Sales & Use Tax

## Utah State Tax Commission FY 1999-2000

1999 Governor's Quality Service Award

### Gross Taxable Retail Sales, Services & Business Equipment Purchases by County Calendar Years 1995 through 1999

COUNTY	TAXABLE SALES 1995	TAXABLE SALES 1996	TAXABLE SALES 1997	TAXABLE SALES 1998	TAXABLE SALES 1999
BEAVER	\$ 36,412,579	\$ 41,936,668	\$ 45,761,964	\$ 54,028,444	\$56,796,599
BOX ELDER	255,311,338	313,399,510	341,801,574	378,656,784	392,554,576
CACHE	643,424,439	700,827,166	738,962,198	815,747,488	877,516,245
CARBON	246,727,509	270,180,228	302,766,134	350,262,447	344,787,305
DAGGETT	8,026,924	9,433,030	8,931,045	10,152,206	11,083,920
DAVIS	1,792,686,798	1,948,114,497	2,082,405,096	2,333,000,552	2,501,488,171
DUCHESNE	92,152,625	103,539,767	138,833,857	148,993,949	113,995,306
EMERY	59,567,320	63,933,988	85,273,673	108,296,650	86,178,899
GARFIELD	53,989,631	59,463,916	64,208,586	67,964,766	71,530,129
GRAND	123,463,929	125,597,997	136,682,724	143,307,479	167,663,347
IRON	296,098,117	328,599,441	334,517,242	358,583,543	403,990,858
JUAB	44,498,957	52,093,322	58,330,085	61,049,366	67,800,309
KANE	79,603,840	85,348,929	91,571,511	92,767,501	99,972,386
MILLARD	84,805,492	86,426,974	102,956,430	102,324,784	108,565,176
MORGAN	32,975,103	36,673,879	34,597,815	43,190,274	52,752,568
PIUTE	5,737,337	5,549,494	4,647,900	5,197,828	5,556,641
RICH	10,252,664	10,848,221	12,425,163	14,599,275	15,593,403
SALT LAKE	11,456,330,532	12,495,049,840	13,279,907,345	14,480,792,082	15,032,355,344
SAN JUAN	73,747,605	83,951,301	79,420,183	102,358,862	96,128,945
SANPETE	93,422,662	101,273,513	109,374,363	117,860,224	125,822,688
SEVIER	167,792,163	171,174,291	179,499,588	247,516,691	212,472,805
SUMMIT	481,055,880	532,065,605	585,960,819	631,299,089	685,939,692
TOOELE	204,822,816	229,458,354	247,605,386	282,754,708	306,930,181
UINTAH	238,265,849	249,885,277	300,310,299	335,704,139	331,526,601
UTAH	2,729,006,721	3,018,664,563	3,263,562,889	3,670,050,662	3,938,892,458
WASATCH	91,141,976	104,349,093	118,482,941	136,583,244	155,799,341
WASHINGTON	876,072,647	954,639,002	994,050,920	1,066,865,802	1,159,452,168
WAYNE	17,293,540	17,770,582	18,568,025	22,689,627	23,000,106
WEBER	1,871,898,257	2,039,495,130	2,151,273,281	2,264,121,035	2,375,445,131
OUT OF STATE USE TAX	<u>1,442,191,794</u>	<u>1,604,193,876</u>	<u>916,015,985</u>	<u>200,035,296</u>	<u>176,949,415</u>
<b>Grand Total</b>	<b>\$23,608,777,044</b>	<b>\$25,843,937,454</b>	<b>\$26,828,703,021</b>	<b>\$28,646,754,797</b>	<b>\$29,998,540,713</b>

†revised

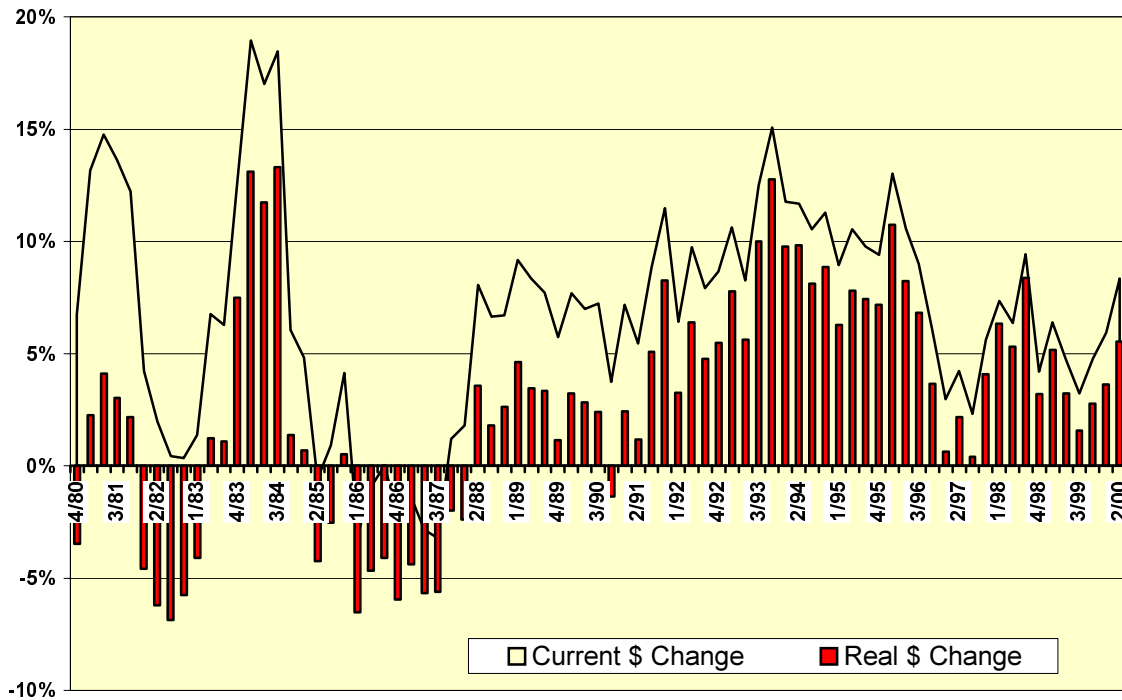


**Direct Retail Sales, Services,  
& Business Equipment Purchases by Major City  
Calendar Years 1995 through 1999**

CITY	CALENDAR YEAR 1995	CALENDAR YEAR 1996	CALENDAR YEAR 1997	CALENDAR YEAR 1998	CALENDAR YEAR 1999
AMERICAN FORK	\$ 180,669,515	\$ 201,598,789	\$ 235,266,814	\$ 261,391,848	\$ 275,244,445
BEAVER CITY	18,614,416	22,372,744	22,487,898	22,477,748	23,287,022
BOUNTIFUL	311,124,359	326,488,702	326,377,551	344,393,088	329,501,763
BRIGHAM CITY	120,868,617	150,598,889	161,157,125	163,049,666	172,272,376
CEDAR CITY	231,623,336	245,962,220	253,484,223	266,360,263	297,398,580
CENTERVILLE	104,706,998	131,266,297	147,104,844	157,712,747	189,969,090
CLEARFIELD	99,546,816	108,585,283	107,530,438	116,796,197	131,691,292
DELTA	37,627,849	39,663,869	41,330,865	39,630,234	41,619,575
DRAPER	37,358,001	166,476,196	184,763,058	233,772,550	257,830,210
FARMINGTON	65,221,409	67,840,176	70,003,699	70,519,831	73,569,086
HEBER	57,106,480	66,147,778	71,701,617	80,667,104	94,642,714
HURRICANE	51,044,274	64,466,368	63,687,351	50,642,813	58,318,024
KANAB	37,488,344	39,236,505	40,263,757	39,148,999	40,524,905
KAYSVILLE	56,147,170	65,931,764	81,038,138	105,987,293	114,832,959
LAYTON	564,654,060	635,790,578	685,816,957	754,175,856	823,808,852
LEHI	66,645,851	86,150,217	86,586,277	112,374,187	124,375,912
LINDON	34,063,893	34,559,507	47,034,074	83,524,498	109,158,793
LOGAN	421,199,731	436,682,779	456,011,438	482,640,455	514,831,487
MIDVALE	316,983,924	328,791,707	344,471,180	591,397,095	602,350,449
MOAB	91,993,359	92,334,537	97,839,054	94,689,733	107,372,816
MURRAY	1,207,217,693	1,254,139,679	1,310,918,527	1,297,183,612	1,413,810,594
NAPLES	-	-	-	-	37,284,393
NEPHI	33,251,315	38,146,234	38,911,575	41,647,898	44,668,332
NORTH SALT LAKE	112,495,953	117,819,804	119,084,055	114,476,659	118,996,358
OGDEN	1,046,252,790	1,070,126,897	1,065,057,579	1,065,406,786	1,092,736,190
OREM	1,040,869,075	1,176,029,520	1,250,648,231	1,258,425,880	1,309,453,892
PARK CITY	289,806,859	308,759,243	336,270,427	336,015,384	355,323,971
PAYSON	46,074,831	49,658,434	61,573,623	63,622,330	72,776,806
PLEASANT GROVE	49,063,121	53,950,821	50,734,781	58,783,591	81,479,611
PRICE	178,552,057	191,659,030	213,723,482	212,086,116	195,640,435
PROVO	771,946,103	801,316,510	800,393,321	867,054,649	996,799,564
RICHFIELD	110,996,589	117,281,598	119,896,428	125,985,213	132,624,495
RIVERDALE	278,375,277	306,304,146	367,025,276	363,685,582	412,291,382
RIVERTON	48,048,007	54,759,768	60,045,559	71,279,945	77,582,287
ROOSEVELT	49,870,695	57,295,719	67,816,689	66,567,417	57,987,571
ROY	127,214,033	142,730,271	151,194,869	153,106,384	153,416,301
SALT LAKE CITY	3,532,456,396	3,857,835,209	3,901,536,010	3,899,214,970	3,950,592,126
SANDY	739,965,097	909,055,452	949,647,585	1,032,284,157	1,131,392,285
SLCO UNINCORP.	2,082,42,179	2,040,025,859	1,918,025,090	1,688,288,126	1,393,574,843
SOUTH JORDAN	53,600,440	68,676,608	62,203,822	65,176,971	73,148,549
SOUTH OGDEN	91,310,933	112,300,436	126,453,316	126,523,215	132,157,874
SOUTH SALT LAKE	892,919,714	983,574,767	950,079,433	987,995,596	1,243,511,877
SPANISH FORK	154,109,359	172,919,581	175,975,634	193,147,064	211,608,519
SPRINGDALE	15,556,301	17,133,307	19,799,910	19,380,580	21,066,783
SPRINGVILLE	87,157,809	88,768,646	96,533,839	103,975,166	112,385,027
ST GEORGE	704,263,405	715,350,364	761,806,480	795,547,626	855,716,630
TAYLORSVILLE				477,550,899	478,332,678
TOOELE	121,171,152	135,976,006	145,464,961	165,253,449	177,760,662
TREMONTON	57,059,951	62,173,644	62,870,788	62,150,078	69,536,963
VERNAL	163,082,093	170,065,518	206,020,702	209,286,439	208,186,272
WEST BOUNTIFUL	71,367,850	76,820,843	69,481,151	60,698,561	66,456,933
WEST JORDAN	371,486,428	403,554,052	423,568,456	468,182,446	530,581,570
WEST VALLEY	1,053,465,087	1,114,752,661	1,215,673,810	1,239,904,116	1,284,498,811
WOODS CROSS	134,137,725	141,301,794	145,057,399	154,339,278	162,493,264
<b>TOTALS:</b>	<b>\$18,620,254,719</b>	<b>\$20,121,207,326</b>	<b>\$20,770,456,666</b>	<b>\$21,915,578,393</b>	<b>\$23,038,474,198</b>

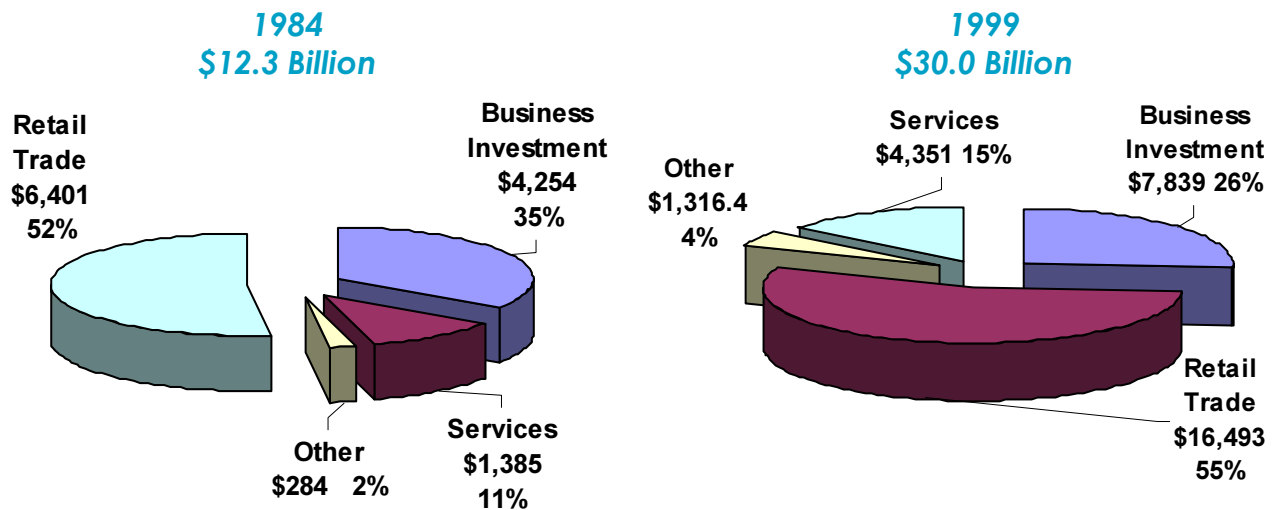


Change in Gross Taxable Sales  
Percent Change from Prior Year

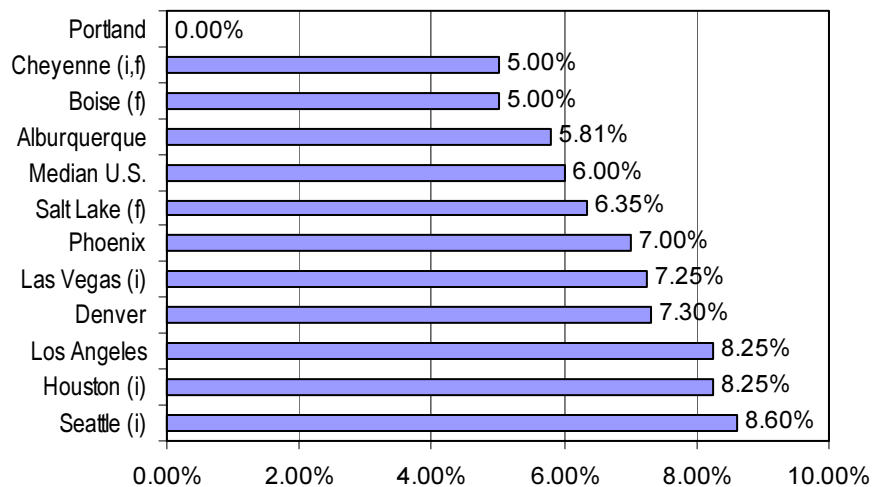


Shares of Utah's Sales Tax Base  
Four Major Sectors  
Comparison of 1984 to 1999

(in Millions of \$)

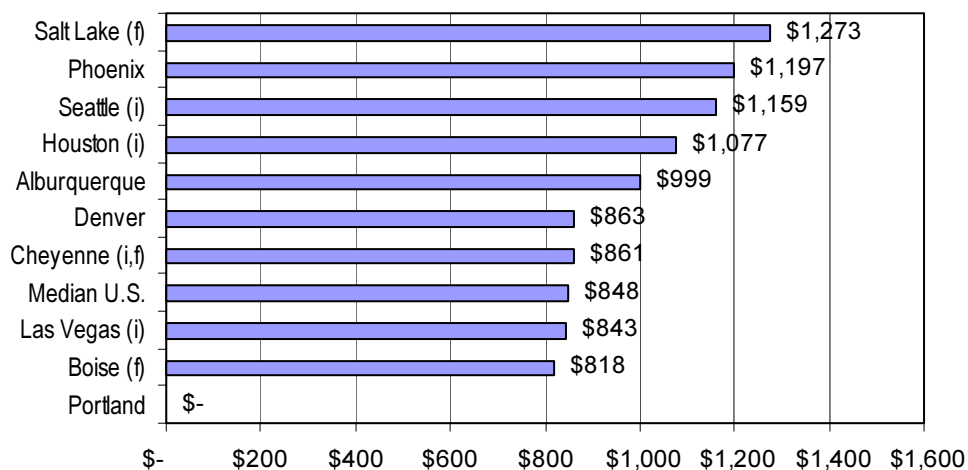


**State & Local Sales Tax Rates**  
In the West's Major Metropolitan Cities  
Rates Effective 7-1-99



*f - taxes food, i - no income tax*  
Source: Local Rates, Tax Rates & Burdens Study  
D.C. Finance, 1999  
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, 1999



***Utah State Tax Commission FY 1999-2000***

1999 Governor's Quality Service Award



**Fiscal Year Revenue\***

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
1998	263,504,219
1999	284,525,922
2000	301,728,683

<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.

**NOTE:** From January 1, 1990 through June 30, 1999, 1/64 percent of the Local Sales Tax, with an equal match of state sales taxes, was 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****Utah Code Ann. §59-12-201**

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 year 1989, 25 percent of local sales taxes were returned to local governments on a pro-rated population basis, while 75 percent was distributed on a point-of-sale 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 of a population-point of sale. 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.





Local Sales  
& Use Tax

Distribution of  
Local Sales and Use Taxes  
Fiscal Years 1997-1998, 1998-1999 and 1999-2000

Net Distribution  
After Administrative Costs

Beaver County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
Beaver County	\$105,452.33	\$115,178.47	9.2%	\$107,230.83	-6.9%
Beaver City	296,630.20	333,597.17	12.5%	345,874.90	3.7%
Milford	118,648.01	129,237.61	8.9%	146,603.25	13.4%
Minersville	54,740.56	63,299.25	15.6%	66,103.65	4.4%
<b>Total County and Cities</b>	<b>575,471.10</b>	<b>641,312.50</b>	<b>11.4%</b>	<b>665,812.63</b>	<b>3.8%</b>
<b>Total Cities and Towns</b>	<b>470,018.77</b>	<b>526,134.03</b>	<b>11.9%</b>	<b>558,581.80</b>	<b>6.2%</b>

Box Elder County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
Box Elder County	\$687,866.29	\$ 723,179.51	5.1%	\$ 716,661.19	-0.9%
Bear River	48,095.04	48,937.81	1.8%	55,917.86	14.3%
Brigham	2,028,066.92	2,105,620.06	3.8%	2,270,459.87	7.8%
Corinne	53,225.86	55,939.63	5.1%	58,879.28	5.3%
Deweyville	23,663.71	24,125.72	2.0%	25,772.12	6.8%
Elwood	46,151.38	46,299.74	0.3%	50,735.52	9.6%
Fielding	29,480.28	30,092.44	2.1%	35,733.07	18.7%
Garland	126,910.68	135,935.21	7.1%	139,292.03	2.5%
Honeyville	80,439.01	85,857.76	6.7%	93,299.63	8.7%
Howell	15,472.15	16,886.12	9.1%	17,481.61	3.5%
Mantua	43,948.43	44,983.43	2.4%	47,753.31	6.2%
Perry	153,211.69	165,604.43	8.1%	207,339.15	25.2%
Plymouth	26,041.34	30,102.94	15.6%	30,556.06	1.5%
Portage	12,975.10	13,816.87	6.5%	13,911.33	0.7%
Snowville	28,660.85	30,034.77	4.8%	36,701.07	22.2%
Tremonton	666,264.35	720,791.52	8.2%	791,888.95	9.9%
Willard	143,101.17	156,467.79	9.3%	147,526.73	-5.7%
<b>Total County and Cities</b>	<b>4,213,574.25</b>	<b>4,434,675.75</b>	<b>5.2%</b>	<b>4,739,908.78</b>	<b>6.9%</b>
<b>Total Cities and Towns</b>	<b>3,525,707.96</b>	<b>3,711,496.24</b>	<b>5.3%</b>	<b>4,023,247.59</b>	<b>8.4%</b>

Cache County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
Cache County	345,814.66	463,906.19	34.1%	456,059.80	-1.7%
Amalga	33,727.39	36,846.48	9.2%	37,106.62	0.7%
Clarkston	42,483.53	43,671.19	2.8%	44,873.48	2.8%
Cornish	16,172.56	16,115.12	-0.4%	15,886.56	-1.4%
Hyde Park	205,056.64	221,966.53	8.2%	269,975.78	21.6%
Hyrum	409,433.98	444,823.13	8.6%	468,996.44	5.4%
Lewiston	118,698.46	124,725.97	5.1%	127,236.77	2.0%
Logan	5,018,784.65	5,356,012.95	6.7%	5,732,255.88	7.0%
Mendon	52,863.40	53,719.12	1.6%	57,965.40	7.9%
Millville	89,834.28	98,271.66	9.4%	97,903.22	-0.4%
Newton	42,549.01	47,252.65	11.1%	48,864.21	3.4%
North Logan	1,100,286.65	1,083,486.39	-1.5%	1,147,444.57	5.9%
Paradise	46,796.35	51,639.36	10.3%	52,023.36	0.7%
Providence	270,108.29	293,471.01	8.6%	315,235.85	7.4%
Richmond	143,212.52	147,689.45	3.1%	151,641.81	2.7%

(Cache County continued on next page)



(Cache County continued from previous page)

River Heights	82,709.09	86,597.44	4.7%	90,707.96	4.7%
Smithfield	623,914.69	653,290.98	4.7%	699,204.26	7.0%
Wellsville	181,423.24	214,345.00	18.1%	224,664.62	4.8%
Trenton	32,358.26	32,776.22	1.3%	33,294.77	1.6%
Nibley	<u>98,628.04</u>	<u>104,759.58</u>	6.2%	<u>117,760.24</u>	12.4%
<b>Total County and Cities</b>	<b>8,954,855.69</b>	<b>9,575,366.42</b>	<b>6.9%</b>	<b>10,189,101.60</b>	<b>6.4%</b>
<b>Total Cities and Towns</b>	<b>8,609,041.03</b>	<b>9,111,460.23</b>	<b>5.8%</b>	<b>9,733,041.80</b>	<b>6.8%</b>

## Carbon County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Carbon County</b>	<b>\$537,010.59</b>	<b>\$662,282.95</b>	<b>\$23.3%</b>	<b>\$590,241.59</b>	<b>-10.9%</b>
Helper	317,889.18	312,160.78	-1.8%	276,358.72	-11.5%
Price	1,735,627.31	1,846,748.77	6.4%	1,845,650.08	-0.1%
Scofield	22,818.30	4,182.57	-81.7%	4,320.58	3.3%
Sunnyside	55,543.91	41,176.43	-25.9%	76,750.98	86.4%
Wellington	142,832.19	170,774.63	19.6%	193,478.45	13.3%
E Carbon	<u>100,425.55</u>	<u>93,031.77</u>	-7.4%	<u>95,907.27</u>	3.1%
<b>Total County and Cities</b>	<b>2,912,147.03</b>	<b>3,130,357.90</b>	<b>7.5%</b>	<b>3,082,707.67</b>	<b>-1.5%</b>
<b>Total Cities and Towns</b>	<b>2,375,136.44</b>	<b>2,468,074.95</b>	<b>3.9%</b>	<b>2,492,466.08</b>	<b>1.0%</b>

## Daggett County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Daggett County</b>	<b>\$67,050.43</b>	<b>\$ 75,003.78</b>	<b>11.9%</b>	<b>\$ 75,723.12</b>	<b>1.0%</b>
Manila	<u>25,171.77</u>	<u>27,662.31</u>	9.9%	<u>30,350.43</u>	9.7%
<b>Total County and Cities</b>	<b>92,222.20</b>	<b>102,666.09</b>	<b>11.3%</b>	<b>106,073.55</b>	<b>3.3%</b>
<b>Total Cities and Towns</b>	<b>25,171.77</b>	<b>27,662.31</b>	<b>9.9%</b>	<b>30,350.43</b>	<b>9.7%</b>

## Davis County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Davis County</b>	<b>\$588,841.61</b>	<b>\$ 560,532.48</b>	<b>-4.8%</b>	<b>\$ 561,210.12</b>	<b>0.1%</b>
Bountiful	4,272,498.21	4,578,567.55	7.2%	4,594,246.98	0.3%
Centerville	1,771,181.55	1,918,049.24	8.3%	2,164,938.58	12.9%
Clearfield	2,071,169.61	2,175,718.68	5.0%	2,474,817.08	13.7%
Fruit Heights	339,908.87	362,300.95	6.6%	368,315.66	1.7%
Farmington	1,037,710.01	1,083,574.99	4.4%	1,223,229.63	12.9%
Kaysville	1,580,169.07	1,779,219.92	12.6%	1,910,371.61	7.4%
Layton	7,158,430.85	7,908,560.18	10.5%	8,606,135.52	8.8%
North Salt Lake	1,152,451.93	1,199,280.04	4.1%	1,295,934.22	8.1%
South Weber	311,679.09	318,787.16	2.3%	346,701.81	8.8%
Sunset	499,562.91	492,355.32	-1.4%	492,531.32	0.0%
Syracuse	588,106.65	667,470.57	13.5%	798,937.49	19.7%
West Point	330,472.89	369,660.18	11.9%	411,982.19	11.4%
Woods Cross	1,215,400.65	1,324,235.73	9.0%	1,379,099.22	4.1%
Clinton	569,493.73	616,044.70	8.2%	780,662.67	26.7%
West Bountiful	<u>688,467.01</u>	<u>657,647.94</u>	-4.5%	<u>751,002.36</u>	14.2%
<b>Total County and Cities</b>	<b>24,175,544.64</b>	<b>26,012,005.63</b>	<b>7.6%</b>	<b>28,160,116.46</b>	<b>8.3%</b>
<b>Total Cities and Towns</b>	<b>23,586,703.03</b>	<b>25,451,473.15</b>	<b>7.9%</b>	<b>27,598,906.34</b>	<b>8.4%</b>

## Duchesne County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Duchesne County</b>	<b>\$700,674.76</b>	<b>\$652,949.75</b>	<b>-6.8%</b>	<b>\$687,407.80</b>	<b>5.3%</b>
Altamont	27,040.34	29,428.92	8.8%	28,946.18	-1.6%
Duchesne	153,329.57	152,188.94	-0.7%	158,167.04	3.9%
Myton	32,967.49	34,956.99	6.0%	37,348.09	6.8%
Roosevelt	679,509.99	672,685.50	-1.0%	662,075.74	-1.6%
Tabiona	<u>9,106.80</u>	<u>9,165.76</u>	0.6%	<u>10,063.75</u>	9.8%
<b>Total County and Cities</b>	<b>1,602,628.95</b>	<b>1,551,375.86</b>	<b>-3.2%</b>	<b>1,584,008.60</b>	<b>2.1%</b>
<b>Total Cities and Towns</b>	<b>901,954.19</b>	<b>898,426.11</b>	<b>-0.4%</b>	<b>896,600.80</b>	<b>-0.2%</b>



# Utah State Tax Commission FY 1999-2000

## Local Sales & Use Tax

1999 Governor's Quality Service Award

### Emery County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Emery County</b>	\$119,949.37	\$172,027.02	43.4%	\$134,426.64	-21.9%
Castle Dale	178,592.23	218,500.11	22.3%	211,113.64	-3.4%
Clawson	10,478.73	10,672.97	1.9%	11,441.87	7.2%
Cleveland	46,127.86	53,638.68	16.3%	57,833.35	7.8%
Elmo	20,831.52	23,705.85	13.8%	23,846.64	0.6%
Emery City	19,162.16	23,079.95	20.4%	22,385.69	-3.0%
Ferron	127,293.06	146,076.73	14.8%	142,262.18	-2.6%
Green River	112,533.70	143,326.21	27.4%	107,199.74	-25.2%
Huntington	322,460.17	290,976.71	-9.8%	276,884.38	-4.8%
Orangeville	138,050.34	152,350.70	10.4%	149,547.79	-1.8%
<b>Total County and Cities</b>	<b>1,095,479.14</b>	<b>1,234,354.93</b>	<b>12.7%</b>	<b>1,136,941.92</b>	<b>-7.9%</b>
<b>Total Cities and Towns</b>	<b>975,529.77</b>	<b>1,062,327.91</b>	<b>8.9%</b>	<b>1,002,515.28</b>	<b>-5.6%</b>

### Garfield County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Garfield County</b>	\$262,806.51	\$282,637.53	7.5%	\$314,826.66	11.4%
Antimony	8,697.09	8,334.43	-4.2%	8,575.76	2.9%
Boulder	16,090.82	18,417.50	14.5%	20,941.80	13.7%
Cannonville	13,545.78	15,144.50	11.8%	16,305.63	7.7%
Escalante	79,873.72	83,635.87	4.7%	88,677.87	6.0%
Hatch	10,549.80	11,355.96	7.6%	11,551.12	1.7%
Henrieville	8,959.02	11,489.07	28.2%	11,062.71	-3.7%
Panguitch	176,838.55	170,930.23	-3.3%	169,429.39	-0.9%
Tropic	43,245.94	43,788.88	1.3%	53,168.87	21.4%
<b>Total County and Cities</b>	<b>620,607.23</b>	<b>645,733.97</b>	<b>4.0%</b>	<b>694,539.81</b>	<b>7.6%</b>
<b>Total Cities and Towns</b>	<b>357,800.72</b>	<b>363,096.44</b>	<b>1.5%</b>	<b>379,713.15</b>	<b>4.6%</b>

### Grand County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Grand County</b>	\$301,599.21	\$ 346,810.09	15.0%	\$372,808.84	7.5%
Castle Valley	14,899.04	16,669.36	11.9%	19,043.74	14.2%
Moab	841,755.10	878,574.78	4.4%	962,837.01	9.6%
E Green River	45,890.91	70,514.59	53.7%	75,744.36	7.4%
<b>Total County and Cities</b>	<b>1,204,144.26</b>	<b>1,312,568.82</b>	<b>9.0%</b>	<b>1,430,433.95</b>	<b>9.0%</b>
<b>Total Cities and Towns</b>	<b>902,545.05</b>	<b>965,758.73</b>	<b>7.0%</b>	<b>1,057,625.11</b>	<b>9.5%</b>

### Iron County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Iron County</b>	\$291,683.25	\$311,522.91	6.8%	\$306,483.61	-1.6%
Cedar City	2,562,886.93	2,820,983.95	10.1%	3,105,240.81	10.1%
Enoch	152,748.80	168,101.13	10.1%	208,224.25	23.9%
Kanarrville	18,174.94	19,928.80	9.6%	19,142.81	-3.9%
Paragonah	30,415.35	34,052.79	12.0%	32,143.44	-5.6%
Parowan	182,272.97	191,550.57	5.1%	192,774.16	0.6%
Brian Head	104,185.79	97,302.15	-6.6%	106,394.93	9.3%
<b>Total County and Cities</b>	<b>3,342,368.03</b>	<b>3,643,442.30</b>	<b>9.0%</b>	<b>3,970,404.01</b>	<b>9.0%</b>
<b>Total Cities and Towns</b>	<b>3,050,684.78</b>	<b>3,331,919.39</b>	<b>9.2%</b>	<b>3,663,920.40</b>	<b>10.0%</b>

**Juab County**

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Juab County</b>	\$86,875.76	\$ 74,211.20	-14.6%	\$ 87,192.32	17.5%
Eureka	44,325.89	46,106.61	4.0%	48,822.19	5.9%
Levan	34,345.35	31,643.56	-7.9%	38,736.05	22.4%
Mona	48,158.62	56,983.72	18.3%	58,326.40	2.4%
Nephi	498,106.74	534,207.47	7.2%	571,754.74	7.0%
Rocky Ridge	-	22,528.36	N.A.	41,168.67	82.7%
<b>Total County and Cities</b>	<b>711,812.36</b>	<b>765,680.92</b>	<b>7.6%</b>	<b>846,000.37</b>	<b>10.5%</b>
<b>Total Cities and Towns</b>	<b>624,936.60</b>	<b>691,469.72</b>	<b>10.6%</b>	<b>758,808.05</b>	<b>9.7%</b>

**Kane County**

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Kane County</b>	\$333,375.75	\$344,441.40	3.3%	\$389,234.21	13.0%
Alton	7,178.95	6,957.39	-3.1%	7,598.21	9.2%
Glendale	23,360.56	22,558.24	-3.4%	24,051.83	6.6%
Kanab	434,157.16	449,090.39	3.4%	487,991.88	8.7%
Orderville	52,627.36	51,497.70	-2.1%	56,582.63	9.9%
Big Water	24,666.56	27,957.84	13.3%	31,496.08	12.7%
<b>Total County and Cities</b>	<b>875,366.34</b>	<b>902,502.96</b>	<b>3.1%</b>	<b>996,954.84</b>	<b>10.5%</b>
<b>Total Cities and Towns</b>	<b>541,990.59</b>	<b>558,061.56</b>	<b>3.0%</b>	<b>607,720.63</b>	<b>8.9%</b>

**Millard County**

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Millard County</b>	\$324,005.32	\$645,708.67	99.3%	\$351,556.87	-45.6%
Delta	466,146.37	462,934.10	-0.7%	487,476.22	5.3%
Fillmore	258,250.58	260,027.26	0.7%	279,327.91	7.4%
Hinckley	44,577.25	45,872.45	2.9%	46,653.22	1.7%
Holden	28,844.63	32,685.01	13.3%	33,580.20	2.7%
Kanosh	29,190.66	31,226.80	7.0%	34,407.43	10.2%
Leamington	16,054.93	16,791.38	4.6%	17,076.29	1.7%
Lynndyl	7,736.18	8,878.50	14.8%	9,456.75	6.5%
Meadow	19,979.46	21,434.70	7.3%	22,015.87	2.7%
Oak City	37,856.92	38,966.44	2.9%	39,614.78	1.7%
Scipio	26,585.52	27,569.71	3.7%	28,242.43	2.4%
<b>Total County and Cities</b>	<b>1,259,227.82</b>	<b>1,592,095.02</b>	<b>26.4%</b>	<b>1,349,407.97</b>	<b>-15.2%</b>
<b>Total Cities and Towns</b>	<b>935,222.50</b>	<b>946,386.35</b>	<b>1.2%</b>	<b>997,851.10</b>	<b>5.4%</b>

**Morgan County**

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Morgan County</b>	\$300,866.44	\$375,760.02	24.9%	\$376,237.94	0.1%
Morgan	267,384.26	292,605.63	9.4%	313,634.47	7.2%
<b>Total County and Cities</b>	<b>568,250.70</b>	<b>668,365.65</b>	<b>17.6%</b>	<b>689,872.41</b>	<b>3.2%</b>
<b>Total Cities and Towns</b>	<b>267,384.26</b>	<b>292,605.63</b>	<b>9.4%</b>	<b>313,634.47</b>	<b>7.2%</b>

**Piute County**

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Piute County</b>	\$19,099.46	\$ 20,883.18	9.3%	\$22,302.50	6.8%
Circleville	36,281.60	36,754.02	1.3%	38,029.72	3.5%
Junction	11,602.22	12,812.54	10.4%	13,382.56	4.4%
Kingston	9,355.98	10,580.74	13.1%	10,764.50	1.7%
Marysville	29,216.57	32,988.98	12.9%	33,573.99	1.8%
<b>Total County and Cities</b>	<b>105,555.83</b>	<b>114,019.46</b>	<b>8.0%</b>	<b>118,053.27</b>	<b>3.5%</b>
<b>Total Cities and Towns</b>	<b>86,456.37</b>	<b>93,136.28</b>	<b>7.7%</b>	<b>95,750.77</b>	<b>2.8%</b>



# Utah State Tax Commission FY 1999-2000

## Local Sales & Use Tax

### Rich County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Rich County</b>	\$46,936.11	\$49,924.41	6.4%	\$51,909.95	4.0%
Garden City	56,580.28	58,966.51	4.2%	68,028.02	15.4%
Laketown	22,565.92	23,279.65	3.2%	25,039.56	7.6%
Randolph	41,327.91	44,292.51	7.2%	45,975.25	3.8%
Woodruff	12,342.37	14,933.49	21.0%	14,600.25	-2.2%
<b>Total County and Cities</b>	<b>179,752.59</b>	<b>191,396.57</b>	<b>6.5%</b>	<b>205,553.03</b>	<b>7.4%</b>
<b>Total Cities and Towns</b>	<b>132,816.48</b>	<b>141,472.16</b>	<b>6.5%</b>	<b>153,643.08</b>	<b>8.6%</b>

### Salt Lake County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Salt Lake County</b>	\$26,196,808.32	\$24,378,539.76	-6.9%	\$22,581,122.83	-7.4%
Alta	249,052.12	253,368.42	1.7%	267,463.30	5.6%
Bluffdale	251,688.66	271,360.93	7.8%	317,963.85	17.2%
Draper	1,798,312.02	2,206,214.51	22.7%	2,835,275.67	28.5%
Herriman	-	-	N.A.	48,766.73	N.A.
Holladay	-	-	N.A.	628,628.39	N.A.
Midvale	3,546,081.07	5,163,218.87	45.6%	5,534,094.21	7.2%
Murray	10,612,199.15	11,075,961.64	4.4%	11,684,085.64	5.5%
Riverton	1,376,881.47	1,584,487.37	15.1%	1,788,579.17	12.9%
Salt Lake City	33,817,824.39	34,940,518.41	3.3%	35,744,803.09	2.3%
Sandy	11,636,601.79	12,633,224.03	8.6%	13,828,645.63	9.5%
South Jordan	1,618,454.34	1,919,301.36	18.6%	2,145,503.82	11.8%
South Salt Lake	7,656,887.00	8,935,680.58	16.7%	10,763,262.32	20.5%
Taylorsville	5,962,954.09	6,538,223.66	9.6%	6,622,684.38	1.3%
West Jordan	5,933,543.04	6,643,818.46	12.0%	7,492,823.23	12.8%
West Valley	13,417,878.28	14,081,193.84	4.9%	14,814,954.53	5.2%
<b>Total County and Cities</b>	<b>124,075,165.74</b>	<b>130,625,111.84</b>	<b>5.3%</b>	<b>137,098,656.79</b>	<b>5.0%</b>
<b>Total Cities and Towns</b>	<b>97,878,357.42</b>	<b>106,246,572.08</b>	<b>8.5%</b>	<b>114,517,533.96</b>	<b>7.8%</b>

### San Juan County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>San Juan County</b>	\$662,665.73	\$720,054.40	8.7%	\$734,146.49	2.0%
Blanding	362,065.27	391,002.38	8.0%	375,278.63	-4.0%
Monticello	223,232.95	234,058.17	4.8%	222,370.24	-5.0%
<b>Total County and Cities</b>	<b>1,247,963.95</b>	<b>1,345,114.95</b>	<b>7.8%</b>	<b>1,331,795.36</b>	<b>-1.0%</b>
<b>Total Cities and Towns</b>	<b>585,298.22</b>	<b>625,060.55</b>	<b>6.8%</b>	<b>597,648.87</b>	<b>-4.4%</b>

### Sanpete County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Sanpete County</b>	\$188,454.93	\$ 207,713.84	10.2%	\$ 209,846.64	1.0%
Centerfield	71,587.25	72,938.17	1.9%	81,046.00	11.1%
Ephraim	377,691.07	409,172.61	8.3%	464,552.99	13.5%
Fairview	111,780.13	109,147.88	-2.4%	113,931.97	4.4%
Fayette	14,541.83	17,370.96	19.5%	19,246.67	10.8%
Fountain Green	51,186.26	48,388.41	-5.5%	60,937.10	25.9%
Gunnison	232,452.22	251,960.42	8.4%	272,057.22	8.0%
Manti	212,500.05	223,167.33	5.0%	234,608.61	5.1%
Mayfield	31,641.04	32,459.21	2.6%	33,697.61	3.8%
Moroni	108,568.56	125,093.94	15.2%	141,514.57	13.1%
Mount Pleasant	255,474.89	277,960.68	8.8%	291,643.72	4.9%
Spring City	53,348.95	53,650.57	0.6%	56,875.32	6.0%
Sterling	17,045.69	19,633.79	15.2%	22,189.38	13.0%
Wales	14,886.22	17,146.38	15.2%	19,661.77	14.7%
<b>Total County and Cities</b>	<b>1,741,159.09</b>	<b>1,865,804.19</b>	<b>7.2%</b>	<b>2,021,809.57</b>	<b>8.4%</b>
<b>Total Cities and Towns</b>	<b>1,552,704.16</b>	<b>1,658,090.35</b>	<b>6.8%</b>	<b>1,811,962.93</b>	<b>9.3%</b>



## Sevier County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Sevier County</b>	\$409,953.53	\$286,559.75	-30.1%	\$265,063.49	-7.5%
Annabella	33,922.47	35,720.19	5.3%	38,970.26	9.1%
Aurora	72,923.62	77,493.91	6.3%	83,860.72	8.2%
Elsinore	46,829.86	46,800.31	-0.1%	49,222.09	5.2%
Glenwood	28,195.84	29,399.74	4.3%	30,967.03	5.3%
Joseph	15,264.15	15,310.66	0.3%	17,883.58	16.8%
Koosharem	18,932.93	18,528.14	-2.1%	27,684.38	49.4%
Monroe	111,612.59	114,456.97	2.5%	123,967.46	8.3%
Redmond	63,202.42	55,502.92	-12.2%	58,569.35	5.5%
Richfield	1,178,827.72	1,119,836.14	-5.0%	1,221,949.27	9.1%
Salina	287,593.53	280,438.57	-2.5%	306,480.33	9.3%
Sigurd	40,019.38	5,518.13	13.7%	53,681.95	17.9%
<b>Total County and Cities</b>	<b>2,307,278.04</b>	<b>2,125,565.43</b>	<b>-7.9%</b>	<b>2,278,299.91</b>	<b>7.2%</b>
<b>Total Cities and Towns</b>	<b>1,897,324.51</b>	<b>1,839,005.68</b>	<b>-3.1%</b>	<b>2,013,236.42</b>	<b>9.5%</b>

## Summit County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Summit County</b>	\$1,740,690.87	\$1,992,043.88	14.4%	\$2,306,519.64	15.8%
Coalville	151,961.77	125,339.33	-17.5%	140,025.20	11.7%
Francis	41,868.99	46,503.35	11.1%	60,811.84	30.8%
Henefer	42,569.57	47,834.26	12.4%	48,542.21	1.5%
Kamas	175,024.75	185,544.02	6.0%	195,562.06	5.4%
Oakley	58,961.49	72,562.12	23.1%	75,927.91	4.6%
Park City	2,800,916.87	2,928,908.03	4.6%	2,985,117.44	1.9%
<b>Total County and Cities</b>	<b>5,011,994.31</b>	<b>5,398,734.99</b>	<b>7.7%</b>	<b>5,812,506.30</b>	<b>7.7%</b>
<b>Total Cities and Towns</b>	<b>3,271,303.44</b>	<b>3,406,691.11</b>	<b>4.1%</b>	<b>3,505,986.66</b>	<b>2.9%</b>

## Tooele County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Tooele County</b>	\$671,685.14	\$750,606.23	11.7%	\$772,027.10	2.9%
Grantsville	383,572.47	415,552.44	8.3%	450,352.25	8.4%
Ophir	1,668.22	1,784.36	7.0%	2,125.92	19.1%
Stockton	30,023.35	32,034.43	6.7%	35,522.21	10.9%
Tooele	1,854,923.58	2,073,430.44	11.8%	2,295,843.34	10.7%
Vernon	12,467.82	14,211.99	14.0%	15,541.03	9.4%
Wendover	126,807.68	119,072.94	-6.1%	129,048.20	8.4%
Rush Valley	22,425.24	23,078.98	2.9%	25,717.57	11.4%
<b>Total County and Cities</b>	<b>3,103,573.50</b>	<b>3,429,771.81</b>	<b>10.5%</b>	<b>3,726,177.62</b>	<b>8.6%</b>
<b>Total Cities and Towns</b>	<b>2,431,888.36</b>	<b>2,679,165.58</b>	<b>10.2%</b>	<b>2,954,150.52</b>	<b>10.3%</b>

## Uintah County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Uintah County</b>	\$1,016,363.75	\$1,081,838.46	6.4%	\$1,166,707.52	7.8%
Naples	309,458.81	311,948.65	0.8%	376,171.88	20.6%
Vernal	1,801,812.13	1,762,991.07	-2.2%	1,965,012.63	11.5%
Ballard	81,415.97	84,587.05	3.9%	98,858.34	16.9%
<b>Total County and Cities</b>	<b>3,209,050.66</b>	<b>3,241,365.23</b>	<b>1.0%</b>	<b>3,606,750.37</b>	<b>11.3%</b>
<b>Total Cities and Towns</b>	<b>2,192,686.91</b>	<b>2,159,526.77</b>	<b>-1.5%</b>	<b>2,440,042.85</b>	<b>13.0%</b>





# Utah State Tax Commission FY 1999-2000

## Local Sales & Use Tax

1999 Governor's Quality Service Award

### Utah County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Utah County</b>	\$932,042.02	\$ 957,422.95	2.7%	\$ 929,336.57	-2.9%
Alpine	335,928.20	364,891.44	8.6%	391,350.40	7.3%
American Fork	2,612,077.83	2,849,689.51	9.1%	2,956,296.86	3.7%
Cedar Fort	17,519.97	19,676.83	12.3%	19,667.43	0.0%
Eagle Mountain	6,911.86	10,107.46	46.2%	28,154.42	178.6%
Genola	59,498.92	58,802.83	-1.2%	62,443.73	6.2%
Goshen	38,234.92	39,066.80	2.2%	39,646.39	1.5%
Lehi	1,303,168.50	1,577,348.30	21.0%	1,734,898.78	10.0%
Lindon	675,067.01	908,486.78	34.6%	1,126,170.92	24.0%
Mapleton	326,087.64	368,711.54	13.1%	382,086.07	3.6%
Orem	12,031,827.42	12,706,724.68	5.6%	13,248,666.49	4.3%
Payson	1,035,510.18	1,103,927.70	6.6%	1,161,224.54	5.2%
Pleasant Grove	1,360,721.00	1,649,846.65	21.2%	1,826,424.11	10.7%
Provo	10,658,393.46	11,780,587.37	10.5%	13,127,773.95	11.4%
Salem	238,857.89	260,688.27	9.1%	290,325.31	11.4%
Santaquin	200,870.81	227,779.90	13.4%	251,209.44	10.3%
Saratoga Springs	613.50	7,368.52	N.A.	12,849.32	74.4%
Highland	468,460.76	507,964.48	8.4%	552,728.84	8.8%
Spanish Fork	1,917,171.45	2,150,154.96	12.2%	2,333,336.09	8.5%
Springville	1,576,992.49	1,665,359.48	5.6%	1,741,020.92	4.5%
Vineyard	735,096.57	277,250.38	-62.3%	111,861.84	-59.7%
Cedar Hills	72,669.80	81,050.04	11.5%	155,387.09	91.7%
Elk Ridge	81,880.13	99,814.52	21.9%	113,653.49	13.9%
Woodland Hills	63,515.63	78,624.10	23.8%	84,506.47	7.5%
<b>Total County and Cities</b>	<b>36,749,117.96</b>	<b>39,751,345.49</b>	<b>8.2%</b>	<b>42,681,019.47</b>	<b>7.4%</b>
<b>Total Cities and Towns</b>	<b>35,817,075.94</b>	<b>38,793,922.54</b>	<b>8.3%</b>	<b>41,751,682.90</b>	<b>7.6%</b>

### Wasatch County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Wasatch County</b>	\$298,115.03	\$310,561.08	4.2%	\$366,711.96	18.1%
Charleston	53,213.85	71,444.87	34.3%	71,186.16	-0.4%
Heber	755,556.80	864,240.87	14.4%	967,453.41	11.9%
Midway	222,621.84	237,076.05	6.5%	254,786.45	7.5%
Wallsburg	21,160.57	22,589.96	6.8%	24,448.18	8.2%
<b>Total County and Cities</b>	<b>1,350,668.09</b>	<b>1,505,912.83</b>	<b>11.5%</b>	<b>1,684,586.16</b>	<b>11.9%</b>
<b>Total Cities and Towns</b>	<b>1,052,553.06</b>	<b>1,195,351.75</b>	<b>13.6%</b>	<b>1,317,874.20</b>	<b>10.2%</b>

### Washington County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Washington County</b>	\$319,937.54	\$325,233.23	1.7%	\$347,661.20	6.9%
Enterprise	88,589.46	104,727.15	18.2%	129,114.72	23.3%
Hurricane	621,474.29	672,360.69	8.2%	794,192.66	18.1%
Ivins	197,348.11	233,359.36	18.2%	296,556.71	27.1%
La Verkin	191,512.97	213,869.11	11.7%	247,767.99	15.9%
Leeds	24,510.31	20,472.49	-16.5%	23,162.21	13.1%
New Harmony	-	7,628.82	N.A.	10,674.19	39.9%
Rockville	16,136.20	18,365.60	13.8%	16,613.30	-9.5%
St George	6,816,296.81	7,361,744.79	8.0%	7,963,162.80	8.2%
Santa Clara	242,805.09	272,789.05	12.3%	308,973.88	13.3%
Springdale	158,381.69	161,010.61	1.7%	174,635.84	8.5%
Toquerville	45,471.72	48,309.77	6.2%	51,087.19	5.7%
Virgin	19,505.59	19,933.45	2.2%	20,547.30	3.1%
Washington	591,389.04	705,154.44	19.2%	815,669.84	15.7%
Hildale	158,975.81	159,255.68	0.2%	175,412.94	10.1%
<b>Total County and Cities</b>	<b>9,492,334.63</b>	<b>10,324,214.24</b>	<b>8.8%</b>	<b>11,375,232.77</b>	<b>10.2%</b>
<b>Total Cities and Towns</b>	<b>9,172,397.09</b>	<b>9,998,981.01</b>	<b>9.0%</b>	<b>11,027,571.57</b>	<b>10.3%</b>

# Utah State Tax Commission FY 1999-2000

## Local Sales & Use Tax



1999 Governor's Quality Service Award

### Wayne County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Wayne County</b>	\$111,375.41	\$118,496.10	6.4%	\$ 88,753.62	-25.1%
<i>Bicknell</i>	34,202.32	37,577.77	9.9%	36,947.07	-1.7%
<i>Hanksville</i>	-	4,340.64	N.A.	35,562.35	719.3%
<i>Loa</i>	55,907.87	67,973.74	21.6%	68,239.15	0.4%
<i>Lyman</i>	13,097.07	14,324.48	9.4%	14,862.58	3.8%
<i>Torrey</i>	<u>24,931.30</u>	<u>32,206.74</u>	29.2%	<u>36,512.63</u>	13.4%
<b>Total County and Cities</b>	<b>239,513.97</b>	<b>274,919.47</b>	<b>14.8%</b>	<b>280,877.40</b>	<b>2.2%</b>
<b>Total Cities and Towns</b>	<b>128,138.56</b>	<b>156,423.37</b>	<b>22.1%</b>	<b>192,123.78</b>	<b>22.8%</b>

### Weber County

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>Weber County</b>	\$1,676,423.27	\$1,845,964.37	10.1%	\$1,696,627.29	-8.1%
<i>Farr West</i>	287,822.99	309,586.58	7.6%	314,639.09	1.6%
<i>Harrisville</i>	270,813.65	281,859.18	4.1%	305,335.85	8.3%
<i>Huntsville</i>	43,604.20	51,401.33	17.9%	56,412.43	9.7%
<i>Marriott-Slaterville</i>	-	-	N.A.	215,704.63	N.A.
<i>North Ogden</i>	985,723.06	1,074,717.33	9.0%	1,181,318.40	9.9%
<i>Ogden</i>	10,265,284.45	10,473,917.81	2.0%	11,002,048.23	5.0%
<i>Plain City</i>	193,614.49	211,432.69	9.2%	230,562.55	9.0%
<i>Pleasant View</i>	321,523.66	351,872.54	9.4%	382,419.81	8.7%
<i>Riverdale</i>	2,911,194.95	2,984,467.74	2.5%	3,451,241.91	15.6%
<i>Roy</i>	2,573,987.19	2,731,952.14	6.1%	2,918,969.57	6.8%
<i>South Ogden</i>	1,594,914.84	1,677,083.77	5.2%	1,752,119.86	4.5%
<i>Uintah</i>	89,633.44	102,750.89	14.6%	111,537.57	8.6%
<i>Washington Terr</i>	585,745.13	613,228.69	4.7%	613,655.71	0.1%
<i>West Haven</i>	<u>545,291.37</u>	<u>613,761.71</u>	12.6%	<u>619,467.89</u>	0.9%
<b>Total County and Cities</b>	<b>22,345,576.69</b>	<b>23,323,996.77</b>	<b>4.4%</b>	<b>24,852,060.79</b>	<b>6.6%</b>
<b>Total Cities and Towns</b>	<b>20,669,153.42</b>	<b>21,478,032.40</b>	<b>3.9%</b>	<b>23,155,433.50</b>	<b>7.8%</b>

### Grand Total\*

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
<b>County and Cities</b>	<b>\$263,362,404.79</b>	<b>\$279,729,777.99</b>	<b>6.2%</b>	<b>\$296,715,663.38</b>	<b>6.1%</b>
<b>Cities and Towns</b>	<b>\$224,017,981.40</b>	<b>\$240,877,784.38</b>	<b>7.5%</b>	<b>\$259,649,625.04</b>	<b>7.8%</b>

\*The Fiscal Year Revenue amounts listed on the "Local Sales & Use Tax" page 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.





***Utah State Tax Commission FY 1999-2000***

1999 Governor's Quality Service Award



### Fiscal Year Revenue\*

1998	21,807,595
1999	71,832,982
2000	74,014,757

\*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 the next page are based on the actual cash payouts made during the fiscal period.

### Tax Rate

#### Utah Code Ann. §59-12-1102

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.



# Utah State Tax Commission FY 1999-2000

## County Option Sales & Use Tax

1999 Governor's Quality Service Award

### Distribution of County Option Sales & Use Tax Fiscal Years 1997-1998, 1998-1999 and 1999-2000

#### Net Distribution After Administrative Costs

<b>Community</b>	<b>1997-1998</b>	<b>1998-1999</b>	<b>% Change</b>	<b>1999-2000</b>	<b>% Change</b>
Beaver County	\$ 47,030.51	\$ 167,469.25	256.1%	\$ 175,544.50	4.8%
Box Elder County	340,177.22	1,159,904.90	241.0%	1,233,191.58	6.3%
Cache County	718,914.71	2,494,327.46	247.0%	2,633,447.87	5.6%
Carbon County	218,552.57	785,936.17	259.6%	779,191.80	-0.9%
Daggett County	11,955.38	68,398.07	472.1%	73,954.77	8.1%
Davis County	1,936,915.40	6,716,668.31	246.8%	7,251,117.80	8.0%
Duchesne County	192,438.08	344,032.20	78.8%	413,930.66	20.3%
Garfield County	33,202.80	154,896.73	366.5%	163,831.24	5.8%
Grand County	86,104.28	313,439.91	264.0%	348,352.61	11.1%
Iron County	258,649.89	926,887.21	258.4%	1,006,213.21	8.6%
Juab County	55,185.79	198,838.46	260.3%	221,235.95	11.3%
Morgan County	97,026.84	122,345.79	26.1%	181,691.37	48.5%
Piute County	8,807.80	74,485.26	745.7%	74,491.33	0.0%
Rich County	15,854.34	71,604.29	351.6%	74,260.69	3.7%
Salt Lake County	9,615,307.09	32,467,781.20	237.7%	33,901,900.84	4.4%
San Juan County	185,063.58	269,042.85	45.4%	353,390.19	31.4%
Sanpete County	141,144.71	499,275.37	253.7%	537,134.88	7.6%
Sevier County	214,776.22	552,436.69	157.2%	589,578.25	6.7%
Summit County	517,167.18	1,146,710.70	121.7%	1,315,905.49	14.8%
Uintah County	396,582.23	675,247.00	70.3%	900,701.38	33.4%
Utah County	2,935,661.86	10,221,058.29	248.2%	10,922,174.32	6.9%
Wasatch County	109,273.53	385,321.26	252.6%	432,056.91	12.1%
Washington County	760,474.99	2,597,469.63	241.6%	2,895,218.04	11.5%
Wayne County	28,418.25	66,618.99	134.4%	73,065.22	9.7%
Weber County	<u>1,729,727.33</u>	<u>5,904,891.95</u>	241.4%	<u>6,234,851.52</u>	5.6%
<b>Total County Option</b>	<b>\$20,654,412.58</b>	<b>\$68,385,087.94</b>	<b>231.1%</b>	<b>\$72,786,432.42</b>	<b>6.4%</b>

\*The Fiscal Year Revenue amounts listed on the previous page 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.



**Fiscal Year Revenue\***

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>
1998	56,157,620 <sup>1</sup>
1999	60,449,471 <sup>1</sup>
2000	63,515,772 <sup>1</sup>

<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 the next page are based on the actual cash payouts made during the fiscal period.

**Tax Rate**

**Utah Code Ann. §59-12-501**

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 public transportation 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.



## Public Transit Tax

## Utah State Tax Commission FY 1999-2000

1999 Governor's Quality Service Award

### Distribution of Public Transit Tax Fiscal Years 1997-1998, 1998-1999 and 1999-2000

#### Net Distribution After Administrative Costs

Community	1997-1998	1998-1999	% Change	1999-2000	% Change
Brigham	\$ 460,525.22	\$ 473,487.53	2.8%	\$ 483,359.37	2.1%
Perry	28,208.77	29,473.56	4.5%	33,501.30	13.7%
Willard	24,468.99	27,010.24	10.4%	20,747.09	-23.2%
Logan	1,242,057.06	1,309,286.77	5.4%	1,414,840.56	8.1%
Davis County	5,352,998.60	5,856,247.81	9.4%	6,206,028.11	6.0%
Salt Lake County	34,165,091.69	35,798,098.25	4.8%	37,229,317.20	4.0%
Park City	938,417.74	983,169.93	4.8%	988,689.28	0.6%
Tooele County	71,470.33	81,872.62	14.6%	94,275.49	15.1%
Tooele	419,565.54	482,747.23	15.1%	525,753.67	8.9%
Utah County	32,291.19	45,762.65	41.7%	40,638.42	-11.2%
Alpine	34,168.60	33,799.22	-1.1%	46,861.98	38.6%
American Fork	668,117.14	725,626.16	8.6%	774,944.20	6.8%
Lehi	265,964.79	327,677.95	23.2%	351,222.94	7.2%
Lindon	169,933.30	285,646.55	68.1%	359,344.68	25.8%
Mapleton	29,471.45	36,095.81	22.5%	38,980.97	8.0%
Orem	3,368,301.35	3,435,164.81	2.0%	3,630,078.41	5.7%
Payson	177,956.73	190,794.18	7.2%	208,877.20	9.5%
Pleasant Grove	159,681.55	221,752.01	38.9%	281,644.32	27.0%
Provo	2,205,579.39	2,590,439.89	17.4%	2,789,982.89	7.7%
Salem	27,189.93	31,466.12	15.7%	40,290.66	28.0%
Highland	57,222.12	66,522.08	16.3%	77,139.95	16.0%
Spanish Fork	475,020.61	538,930.76	13.5%	585,009.13	8.5%
Springville	309,129.71	313,860.50	1.5%	334,718.03	6.6%
Cedar Hills	4,496.03	5,993.52	33.3%	8,163.11	36.2%
Weber County	<u>5,433,938.04</u>	<u>5,614,321.18</u>	3.3%	<u>5,897,925.47</u>	5.1%
<b>Total Public Transit</b>	<b>\$56,121,265.87</b>	<b>\$59,505,247.33</b>	<b>6.0%</b>	<b>\$62,462,334.43</b>	<b>5.0%</b>

\*The Fiscal Year Revenue amounts listed on the previous page 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.

**"Restaurant Tax"**  
**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>
1998	22,323,767 <sup>1</sup>
1999	26,693,041 <sup>1</sup>
2000	30,926,333 <sup>1</sup>

<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 the next page are based on the actual cash payouts made during the fiscal period.

**Tax Rate**

**Utah Code Ann. §59-12-601**

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.

Effective January 1, 1999, counties that have imposed the motor vehicle short-term lease and rental tax may impose an additional tax of up to 4 percent on short-term leases under the Tourism, Recreation, Cultural and Convention Facilities Tax.

**Note:** The 1998 Legislature authorized counties to increase short-term leases and rentals of motor vehicles up to 4 percent. Beginning January 1, 1999, Davis, Salt Lake, Washington, and Weber counties elected to increase the tax to the full 7 percent allowed by law. Sevier County adopted the tax effective October 1, 1999.

These taxes are 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"



# Utah State Tax Commission FY 1999-2000

## Tourism, Recreation, Cultural and Convention Facilities Tax\*

1999 Governor's Quality Service Award

### Distribution of Tourism, Recreation, Cultural & Convention Facilities Tax\* Fiscal Years 1997-1998 and 1998-1999 and 1999-2000

#### Net Distribution After Administrative Costs

##### Restaurant Tax

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
Box Elder County	\$ 253,697.75	\$ 262,189.16	3.3%	\$ 277,183.15	5.7%
Cache County	464,439.35	557,259.01	20.0%	549,459.32	-1.4%
Carbon County	108,343.04	144,957.33	33.8%	150,133.36	3.6%
Daggett County	8,366.63	14,338.47	71.4%	13,893.07	-3.1%
Davis County	1,459,361.98	1,579,283.01	8.2%	1,603,247.70	1.5%
Duchesne County	48,997.96	56,825.85	16.0%	53,437.28	-6.0%
Garfield County	100,985.29	104,299.59	3.3%	123,465.46	18.4%
Grand County	66,318.84	201,373.75	203.6%	205,853.04	2.2%
Iron County	237,473.38	277,708.41	16.9%	286,905.21	3.3%
Juab County	64,191.95	67,206.94	4.7%	74,791.16	11.3%
Kane County	67,413.76	79,342.91	17.7%	72,976.68	-8.0%
Morgan County	15,153.79	18,816.07	24.2%	18,821.10	0.0%
Rich County	46,060.02	49,392.50	7.2%	75,793.95	53.5%
Salt Lake County	9,049,629.54	9,471,943.97	4.7%	10,121,167.31	6.9%
San Juan County	-	500.50	N.A.	(500.50)	N.A.
Sanpete County	60,597.00	75,554.50	24.7%	74,090.61	-1.9%
Sevier County	104,132.11	151,563.61	45.5%	129,792.85	-14.4%
Summit County	764,519.59	796,935.63	4.2%	841,953.00	5.6%
Tooele County	141,098.63	180,421.03	27.9%	181,840.57	0.8%
Uintah County	145,922.27	175,786.52	20.5%	153,468.75	-12.7%
Utah County	2,028,680.44	2,167,417.01	6.8%	2,690,983.89	24.2%
Wasatch County	147,772.75	165,592.41	12.1%	191,904.58	15.9%
Washington County	705,486.51	797,268.06	13.0%	846,762.79	6.2%
Wayne County	25,273.83	27,432.16	8.5%	32,553.32	18.7%
Weber County	1,419,604.54	1,518,298.83	7.0%	1,531,046.89	0.8%
<b>Total Restaurant</b>	<b>\$17,533,520.95</b>	<b>\$18,941,707.23</b>	<b>8.0%</b>	<b>\$20,301,024.54</b>	<b>7.2%</b>

##### Short-Term Leasing Tax

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
Davis County	\$ 66,425.91	\$ 165,424.93	149.0%	\$ 306,402.21	85.2%
Grand County	12,097.43	17,702.64	46.3%	24,882.04	40.6%
Salt Lake County	3,485,389.66	5,707,794.57	63.8%	7,923,474.31	38.8%
Sevier County	-	-	-	14,369.16	N.A.
Summit County	-	6.89	N.A.	-	N.A.
Uintah County	4,203.38	11,246.97	167.6%	14,897.31	32.5%
Washington County	-	58,275.70	N.A.	313,759.31	438.4%
Weber County	23,245.98	107,328.88	361.7%	261,008.96	143.2%
<b>Total Leasing</b>	<b>\$3,591,362.36</b>	<b>\$6,067,780.58</b>	<b>69.0%</b>	<b>\$8,858,793.30</b>	<b>46.0%</b>

**Note:** The 1998 Legislature authorized counties to increase short-term leases and rentals of motor vehicles up to 4 percent. Beginning 1/1/99, Davis, Salt Lake, Washington, and Weber counties elected to increase the tax to the full 7 percent allowed by law.

##### Tourism Transient Room Tax

Community	1997-1998	1998-1999	%Change	1999-2000	% Change
Salt Lake County	\$ 1,164,563.27	\$ 1,165,440.13	0.1%	\$ 1,114,251.33	-4.4%
<b>Total Tourism Transient</b>	<b>1,164,563.27</b>	<b>1,165,440.13</b>	<b>0.1%</b>	<b>1,114,251.33</b>	<b>-4.4%</b>

\*The Fiscal Year Revenue amounts listed on the previous page 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.

**Fiscal Year Revenue\***

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>
1998	15,036,402 <sup>1</sup>
1999	15,429,323 <sup>1</sup>
2000	16,342,724 <sup>1,2</sup>

<sup>r</sup>Revised<sup>1</sup> Figures represent actual collections, less 1.5 percent administrative fee collected by the Tax Commission.<sup>2</sup> This figure is the sum of the Transient Room Tax, the Municipality Transient Room Tax and the Additional Transient Room Tax.

\*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 the next page are based on the actual cash payouts made during the fiscal period.

**Tax Rate****Utah Code Ann. §59-12-301**

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.

**Utah Code Ann. §59-12-352**

In addition, 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.

**Utah Code Ann. §59-12-353**

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 statewide Transient Room Tax is distributed to the respective Utah counties for which the Tax Commission acts as agent. The municipal transient room taxes are distributed to the municipality, and may be used in the municipality's general fund.





# Utah State Tax Commission FY 1999-2000

## Transient Room Tax

1999 Governor's Quality Service Award

### Distribution of Transient Room Tax\* Fiscal Years 1997-1998, 1998-99 and 1999-2000

#### Net Distribution After Administrative Costs

Community	1997-1998	1998-1999	% Change	1999-2000	% Change
Beaver County	\$ 82,431.53	\$ 85,772.70	4.1%	\$ 81,773.48	-4.7%
Box Elder County	77,007.28	80,963.84	5.1%	89,839.54	11.0%
Cache County	188,758.13	237,278.89	25.7%	206,761.56	-12.9%
Carbon County	104,271.08	109,131.79	4.7%	372,668.67	241.5%
Price	545.63	32,088.12	N.A.	40,747.76	27.0%
Daggett County	44,487.36	48,330.16	8.6%	56,603.74	17.1%
Davis County	385,152.54	378,618.95	-1.7%	418,395.41	10.5%
Duchesne County	23,647.25	25,258.85	6.8%	24,502.48	-3.0%
Roosevelt	-	-	N.A.	343.70	N.A.
Emery County	5,334.91	29,619.51	455.2%	21,452.89	-27.6%
Green River	0.00	2,562.99	N.A.	4,960.23	93.5%
Garfield County	462,519.43	468,706.31	1.3%	498,787.54	6.4%
Grand County	165.72	28,673.22	17202.2%	-	N.A.
Moab	37,820.13	262,475.01	594.0%	277,000.41	5.5%
E. Green River	-	19,704.13	N.A.	37,117.31	88.4%
Iron County	355,714.05	358,735.27	0.8%	394,535.71	10.0%
Juab County	49,983.81	52,156.02	4.3%	57,780.63	10.8%
Kane County	258,620.13	256,889.68	-0.7%	267,700.62	4.2%
Millard County	58,898.90	60,011.32	1.9%	64,298.75	7.1%
Morgan County	972.02	884.20	-9.0%	1,018.56	15.2%
Piute County	4,498.87	5,596.92	24.4%	5,543.13	-1.0%
Rich County	37,616.51	41,234.10	9.6%	39,836.96	-3.4%
Salt Lake County	6,987,786.44	6,993,058.70	0.1%	6,685,897.21	-4.4%
South Salt Lake	-	10,827.66	N.A.	30,324.60	180.1%
San Juan County	250,900.20	245,379.39	-2.2%	263,805.66	7.5%
Blanding	-	4,118.05	N.A.	18,117.31	339.9%
Monticello	-	4,157.32	N.A.	14,395.97	246.3%
Sanpete County	35,914.80	38,740.52	7.9%	37,726.63	-2.6%
Sevier County	153,658.00	150,939.17	-1.8%	164,095.40	8.7%
Summit County	2,679,077.19	2,675,737.96	-0.1%	2,735,836.82	2.2%
Tooele County	114,761.15	118,841.71	3.6%	111,947.35	-5.8%
Uintah County	140,581.74	153,132.30	8.9%	150,253.77	-1.9%
Utah County	817,126.97	862,330.68	5.5%	966,468.29	12.1%
Orem	-	13,656.32	N.A.	35,505.01	160.0%
Wasatch County	169,576.61	200,747.61	18.4%	202,331.95	0.8%
Heber	-	7,441.53	N.A.	16,032.70	115.4%
Midway	-	-	N.A.	11,266.90	N.A.
Washington County	957,255.91	1,003,457.50	4.8%	1,114,230.94	11.0%
Springdale	-	-	N.A.	3,422.28	N.A.
Wayne County	81,904.71	87,913.69	7.3%	97,578.86	11.0%
Weber County	<u>500,779.12</u>	<u>469,560.38</u>	-6.2%	<u>483,856.19</u>	3.0%
<b>Total Transient</b>	<b>\$15,067,768.12</b>	<b>\$15,624,732.47</b>	<b>3.7%</b>	<b>\$16,104,762.92</b>	<b>3.1%</b>

\*The Fiscal Year Revenue amounts listed on the previous page 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.

### Annual Gross Taxable Room Rents by County Calendar Years 1994-1999

County	1994	1995	1996	1997	1998	1999	% Change 1998-99
Beaver	\$2,421,967	\$2,740,436	\$2,499,089	\$2,706,961	\$ 2,995,476	\$ 2,870,163	-4.2%
Box Elder	1,688,863	2,237,144	2,382,792	2,452,799	2,743,436	2,692,499	-1.9%
Cache	4,449,428	5,154,183	6,002,665	6,145,150	7,461,665	7,517,868	0.8%
Carbon	2,746,242	2,605,233	2,780,721	3,490,261	3,670,786 r	4,478,110	22.0%
Daggett	1,022,561	1,241,024	1,373,982	1,324,813	1,817,340	1,769,951	-2.6%
Davis	7,342,701	8,448,973	10,679,692	12,260,194	13,428,722	13,330,007	-0.7%
Duchesne	450,509	578,489	562,428	738,600	963,268	778,218	-19.2%
Emery	1,546,360	2,369,843	687,393	-493,023	1,404,708 r	929,776	-33.8%
Garfield	13,048,603	14,238,300	15,601,048	15,971,028	16,155,172	16,577,780	2.6%
Grand	17,491,753	19,929,316	22,557,127	25,158,976 r	24,676,933 r	27,615,600	11.9%
Iron	11,978,934	11,797,615	11,765,173	12,219,753	12,214,175	12,776,403	4.6%
Juab	1,476,859	1,490,368	1,645,718	1,692,894	1,770,058	1,907,632	7.8%
Kane	7,058,558	9,083,028	8,899,542	8,940,005	8,255,033	9,216,977	11.7%
Millard	1,798,341	1,958,747	1,733,381	2,142,495	1,996,992	2,179,436	9.1%
Morgan	36,431	36,615	36,817	35,630	29,054	31,929	9.9%
Piute	981,16	106,428	175,043	153,199	186,610	173,732	-6.9%
Rich	800,137	967,778	1,123,620	1,221,604	1,349,081	1,578,814	17.0%
Salt Lake	191,224,625	186,363,801 r	214,024,880 r	234,263,572 r	238,479,589 r	229,797,632	-3.6%
San Juan	6,937,032	7,936,391	8,064,566	8,147,581	8,455,469 r	8,665,769	2.5%
Sanpete	682,056	856,673	945,171	1,198,546	1,323,559	1,336,537	1.0%
Sevier	4,776,406	4,937,538	5,015,299	5,203,651	5,085,250	5,693,398	12.0%
Summit	56,179,282	63,688,124	72,159,515	79,855,432	88,875,994	90,604,704	1.9%
Tooele	4,259,218	4,635,204	4,873,994	4,239,960	4,122,923	3,769,609	-8.6%
Uintah	3,731,009	4,237,011	3,940,391	4,491,601	5,305,277	5,019,385	-5.4%
Utah	18,665,825	21,648,250	24,079,584	27,379,992	27,755,028 r	31,614,149	13.9%
Wasatch	3,268,750	3,712,409	4,407,672	6,290,345	6,457,687 r	6,867,785	6.4%
Washington	25,086,218	28,881,918	30,564,311	32,201,732	34,111,888	36,470,724	6.9%
Wayne	1,727,366	2,374,459	2,576,634	2,734,676	2,950,418	3,169,958	7.4%
Weber	<u>13,348,192</u>	<u>14,933,747</u>	<u>16,251,329</u>	<u>16,991,754</u>	<u>16,348,310</u>	<u>15,935,917</u>	02.5%
<b>Total</b>	<b>\$405,342,342</b>	<b>\$429,189,045</b>	<b>\$477,409,577 r</b>	<b>\$519,160,181 r</b>	<b>\$540,389,901 r</b>	<b>\$545,370,462</b>	<b>0.9%</b>

r = revised July 29, 1998 for Grand County in CY 1997.

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

The data were revised for 1998 and 1999 in Carbon, Emery, Grand, Salt Lake, San Juan, Utah and Wasatch counties due to the inadvertent inclusion of municipal transient room tax data in a previous report issued in June. In the case of Salt Lake, Tourism-Transient room tax data were also included in error for the years 1995 through 1999.

**Source:** "Calendar Year 1998 Hotel Sales, Room Rents, Transient Room Taxes and Tourism Taxes in Utah," Utah State Tax Commission Economic & Statistical Unit, September 1999, Research Publication 99-32. Actual distribution (cash basis method of accounting)

Transient  
Room Tax



1999 Governor's Quality Service Award



## Transient Room Tax

## Utah State Tax Commission FY 1999-2000

1999 Governor's Quality Service Award

### Comparison of Gross Taxable Room Rents with Gross Taxable Sales 1983-1999

Quarter	Gross Taxable Sales - Hotels /Other Lodging	Gross Taxable Room Rents	Total Other*
1983.1	44,182,215	38,466,407	5,715,808
1983.2	47,985,881	35,510,962	12,474,919
1983.3	48,083,684	37,007,296	11,076,388
1983.4	42,469,926	29,744,211	12,725,715
1984.1	48,769,521	42,477,934	6,291,587
1984.2	48,749,446	37,073,554	11,675,892
1984.3	56,838,519	47,493,582	9,344,937
1984.4	45,878,755	34,142,726	11,736,029
1985.1	57,274,731	49,196,819	8,077,912
1985.2	50,532,241	38,629,747	11,902,494
1985.3	61,336,525	44,603,623	16,732,902
1985.4	45,316,014	32,850,060	12,465,954
1986.1	57,188,955	53,956,488	3,232,467
1986.2	52,164,703	41,074,651	11,090,052
1986.3	59,933,491	44,748,722	15,184,769
1986.4	39,685,680	36,061,355	3,624,325
1987.1	56,490,864	57,762,046	(1,271,182)
1987.2	57,368,252	41,712,530	15,655,722
1987.3	67,918,202	55,165,818	12,752,384
1987.4	57,077,768	42,320,217	14,757,551
1988.1	70,363,570	66,352,734	4,010,836
1988.2	62,064,716	49,033,133	13,031,583
1988.3	71,689,262	53,756,300	17,932,962
1988.4	64,315,542	51,545,527	12,770,015
1989.1	89,137,813	76,614,785	12,523,028
1989.2	77,321,058	52,278,735	25,042,323
1989.3	91,638,319	61,857,658	29,780,661
1989.4	65,896,232	50,207,918	15,688,314
1990.1	75,348,768 <sup>r</sup>	84,866,287	(9,517,519)
1990.2	76,346,944 <sup>r</sup>	58,877,252	17,469,692
1990.3	90,427,701 <sup>r</sup>	64,188,016	26,239,685
1990.4	65,322,626 <sup>r</sup>	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	429,189,045 <sup>r</sup>	43,900,314 <sup>r</sup>
1996	528,246,600	477,409,577 <sup>r</sup>	50,837,023 <sup>r</sup>
1997	557,018,018	519,160,181 <sup>r</sup>	37,857,837 <sup>r</sup>
1998	550,861,207	540,389,901 <sup>r</sup>	10,471,306 <sup>r</sup>
1999	556,439,832	545,370,462 <sup>r</sup>	11,069,370 <sup>r</sup>

<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.

<sup>r</sup> revised

**"Zoo Tax"**  
(Botanical, Cultural  
and Zoological Tax)



**Fiscal Year Revenue\***

1997	4,018,574
1998	14,378,151
1999	14,864,307
<b>2000</b>	<b>15,606,955</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 the next page are based on the actual cash payouts made during the fiscal period.

**Tax Rate**

**Utah Code Ann. §59-12-701**

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.



## Utah State Tax Commission FY 1999-2000

### Botanical, Cultural and Zoological Tax

#### Distribution of Botanical, Cultural and Zoological Tax Fiscal Years 1997-1998, 1998-1999 and 1999-2000

#### Net Distribution After Administrative Costs

Community	1997-1998	1998-1999	% Change	1999-2000	% Change
Salt Lake County	\$13,514,076.83	\$14,330,263.33	6.0%	\$14,992,723.47	4.6%
Uintah County	<u>310,936.18</u>	<u>316,373.18</u>	1.7%	<u>357,144.28</u>	12.9%
<b>Total Arts &amp; Zoo</b>	<b>\$13,825,013.01</b>	<b>\$14,646,636.51</b>	<b>5.9%</b>	<b>\$15,349,867.75</b>	<b>4.8%</b>

\*The Fiscal Year Revenue amounts listed on the previous page 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.

**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
1998	4,585,539
1999	6,432,922
2000	6,764,468

<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 the next page are based on the actual cash payouts made during the fiscal period.

**Tax Rate****Utah Code Ann. §59-12-401**

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**

1999 Governor's Quality Service Award

**Distribution of Resort Communities Sales Taxes\***  
**Fiscal Years 1997-1998, 1998-1999 and 1999-2000**

**Net Distribution  
After Administrative Costs**

<b>Community</b>	<b>1997-1998</b>	<b>1998-1999</b>	<b>%Change</b>	<b>1999-2000</b>	<b>% Change</b>
Green River	\$ 3,201.45	\$ 129,513.79	3945.5%	\$ 142,594.89	10.1%
Boulder	-	7,940.26	N.A.	20,035.45	152.3%
Panguitch	17,435.45	112,056.61	542.7%	113,752.00	1.5%
Tropic	30,269.04	35,555.44	17.5%	42,701.41	20.1%
Grand County	-	59.15	N.A.	-	N.A.
Moab	284,484.46	1,370,684.61	381.8%	1,463,043.28	6.7%
E Green River	5,341.62	105,301.48	1871.3%	94,000.95	-10.7%
Brian Head	157,859.90	172,043.42	9.0%	174,181.90	1.2%
Kanab	72,269.64	370,356.18	412.5%	386,159.53	4.3%
Salt Lake County	-	44.26	N.A.	-	N.A.
Alta	309,449.70	293,753.38	-5.1%	317,195.23	8.0%
Monticello	12,512.86	63,413.91	406.8%	61,184.52	-3.5%
Park City	3,450,208.13	3,403,475.28	-1.4%	3,526,353.58	3.6%
Springdale	206,767.67	202,917.49	-1.9%	314,088.77	54.8%
<b>Total Resort</b>	<b>\$4,549,799.92</b>	<b>\$6,267,115.26</b>	<b>37.7%</b>	<b>\$6,655,291.51</b>	<b>6.2%</b>

\*The Fiscal Year Revenue amounts listed on the previous page 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.



**Fiscal Year Revenue\***

1998	254,990
1999	2,284,742
2000	5,521,262

\*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 the next page are based on the actual cash payouts made during the fiscal period.

**Tax Rate**

**Utah Code Ann. §59-12-1001**

A municipality in which the Public Transit Tax is not levied may impose a sales and use tax of 1/4 of 1 percent 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.

**Note:** The 1997 Legislature authorized municipalities to impose a 1/4 of 1 percent Municipal Highways Tax.

**Disposition of Revenue**

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





**Municipal  
Highways Tax**

1999 Governor's Quality Service Award

**Distribution of Municipal Highways Tax  
Fiscal Years 1997-1998, 1998-1999 and 1999-2000**

**Net Distribution  
After Administrative Costs**

<b>Community</b>	<b>1997-1998</b>	<b>1998-1999</b>	<b>% Change</b>	<b>1998-2000</b>	<b>% Change</b>
<i>Price</i>	\$ -	\$ 161,010.45	N.A.	\$ 520,320.68	223.2%
<i>Roosevelt</i>	53,101.32	171,809.87	223.6%	168,956.06	-1.7%
<i>Green River</i>	1,105.04	22,636.71	1948.5%	20,214.55	-10.7%
<i>Moab</i>	53,099.66	257,126.49	384.2%	288,927.52	12.4%
<i>E Green River</i>	801.30	21,133.54	2537.4%	22,403.47	6.0%
<i>Brian Head</i>	16,027.68	28,393.99	77.2%	30,230.09	6.5%
<i>Nephi</i>	31,861.14	116,767.44	266.5%	119,867.33	2.7%
<i>Ephraim</i>	-	40,358.37	N.A.	82,141.06	103.5%
<i>Gunnison</i>	-	-	N.A.	45,873.94	N.A.
<i>Richfield</i>	82,763.89	332,748.79	302.0%	352,402.35	5.9%
<i>Salina</i>	2,744.21	65,163.62	2274.6%	74,651.94	14.6%
<i>Vernal</i>	-	139,754.11	N.A.	585,943.49	319.3%
<i>Heber</i>	-	66,258.49	N.A.	261,599.26	294.8%
<i>Hurricane</i>	-	46,370.31	N.A.	163,056.23	251.6%
<i>Ivins</i>	-	1,043.42	N.A.	18,010.71	1626.1%
<i>La Verkin</i>	-	4,963.65	N.A.	18,405.23	270.8%
<i>St George</i>	-	659,810.18	N.A.	2,281,910.98	245.8%
<i>Santa Clara</i>	-	6,847.98	N.A.	21,813.06	218.5%
<i>Washington</i>	-	12,147.90	N.A.	171,984.23	1315.8%
<b>Total Highway</b>	<b>\$241,504.24</b>	<b>\$2,154,345.31</b>	<b>792.1%</b>	<b>\$5,248,712.18</b>	<b>143.6%</b>

\*The Fiscal Year Revenue amounts listed on the previous page 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.

**Rural County and  
City Hospital Taxes**



**Fiscal Year Revenue\***

1993	184,881
1994	501,684
1995	742,985
1996	988,227
1997	1,121,861
1998	1,159,936
1999	1,220,444
<b>2000</b>	<b>1,503,135</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 the next page are based on the actual cash payouts made during the fiscal period.

**Tax Rate**

**Utah Code Ann. §59-12-801 through 804**

The Rural County Hospital Tax, the Rural City Hospital Tax and the County Option Long Term Care Centers Tax may be applied up to 1 percent of the purchase price on transactions under the state's sales and use tax laws. These taxes may be levied to fund rural city or county hospitals and/or nursing care facilities by approval of the appropriate city or county electorates in third-, fourth-, fifth- or sixth-class counties. Beaver City and Kane, Garfield and Uintah counties have approved the levy at the full 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 city or county.

**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

### Utah State Tax Commission FY 1999-2000

#### Distribution of Rural Hospital Tax Fiscal Years 1997-1998, 1998-99 and 1999-2000

##### Net Distribution After Administrative Costs

<b>Community</b>	<b>1997-1998</b>	<b>1998-1999</b>	<b>% Change</b>	<b>1999-2000</b>	<b>% Change</b>
Beaver City	\$ 257,998.38	\$ 281,237.93	9.0%	\$ 300,252.15	6.8%
Garfield County	-	-	N.A.	39,898.80	N.A.
Kane County	899,235.32	924,143.87	2.8%	1,015,145.95	9.8%
Uintah County	-	-	N.A.	109,026.01	N.A.
<b>Total Hospital</b>	<b>\$1,157,233.70</b>	<b>\$1,205,381.80</b>	<b>4.2%</b>	<b>\$1,464,322.91</b>	<b>21.5%</b>

\*The Fiscal Year Revenue amounts listed on the previous page 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.

**Motor Vehicle  
Rental Tax**



1999 Governor's Quality Service Award

**Fiscal Year Revenue**

1998	2,822,573
1999	3,165,196
2000	3,562,155

**Tax Rate**

**Utah Code Ann. §59-12-1201**

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. It does not apply to rentals of vehicles registered by gross vehicle weight in excess of 12,000 lbs.

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.

**Disposition of Revenue**

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



## Municipal Energy Sales & Use Tax

### Tax Rate

#### Utah Code Ann. §10-1-302

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 percent 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 non-resident for the nonresidents personal use;
- the sales or use of taxable energy for any purpose other than use as a fuel or energy;
- the sale of taxable energy for use outside of the municipality imposing the tax; or,
- sales and use of taxable energy purchased or stored in the state for resale.

Municipalities that generate electricity for its customers within its borders may exempt customers who, as of July 1, 1997, were being supplied electrical energy by a supplier other than the municipality and whose needs cannot be supplied by the municipality.

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.

### Fiscal Year Revenue

1998	1,398,011
1999	1,430,899
2000	1,525,334



**Fiscal Year Revenue**

1998	2,709
1999	24,526
2000	28,542

**Tax Rate**

**Utah Code Ann. §59-12-1302**

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.



***Utah State Tax Commission FY 1999-2000***

1999 Governor's Quality Service Award

## Fiscal Year Revenue

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
1998	217,681,820
1999	225,194,084
2000	237,573,950

<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

## Utah Code Ann. §59-13-201

The Motor Fuel Tax was 19 cents per gallon effective April 1, 1987 and increased to 19.5 cents per gallon effective May 1, 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 July 1, 1997, 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 \$850,000. 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**

**Utah Code Ann. §59-13-301**

The Special Fuel Tax was 19 cents per gallon effective April 1, 1987 and increased to 19.5 cents per gallon effective May 1, 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 Utah state and local governmental exemption for dyed diesel and a refund for tax paid on clear diesel; a \$20 entrance permit is required for non-permitted vehicles; operators are licensed without a fee; and suppliers are licensed for \$30. In addition, a clean special fuel certificate must be purchased annually 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 dealer 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**

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
1998	72,403,969
1999	73,196,220
2000	76,589,776

<sup>r</sup> Revised

**Disposition of Revenue**

Transportation Fund.



### Fiscal Year Revenue

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
1998	7,372,275
1999	8,141,725
2000	9,259,028

### Tax Rate

#### Utah Code Ann. §59-13-401

The Aviation Fuel Tax is 4 cents per gallon on the sale or use of aviation fuel purchased for use by an air carrier federally certificated for all-cargo or scheduled operation.

Beginning July 1, 1999, aviation fuel purchased by a non-federally certificated air carrier will be taxed at 6 cents per gallon, beginning July 1, 2000, eight cents per gallon; and beginning July 1, 2001, nine cents per gallon.

### Disposition of Revenue

Transportation Fund's Restricted Revenue Account for aeronautical operations

Revenues are allocated to the airport where the aviation fuel was sold and to aeronautical operations of the Department of Transportation. The funds are allocated based on formulas established in 59-13-402.



***Utah State Tax Commission FY 1999-2000***

1999 Governor's Quality Service Award

**Fiscal Year Revenue**

1981	4,167,921
1982	4,212,728
1983	2,333,993 *
1984	3,653,056
1985	756,113
1986	1,023,523
1987	754,592
1988	3,643,336
1989	4,935,555
1990	5,389,113
1991	7,252,524
1992	6,413,406
1993	7,037,894
1994	6,116,475
1995	8,419,283
1996	8,289,084
1997	6,563,325
1998	9,019,651
1999	5,111,658
2000	5,698,005

\*Figures for fiscal years after 1984 are for net collections; prior years are gross collections

**Tax Rate****Utah Code Ann. §59-5-201**

The Mining Severance Tax is 2.6 percent of the taxable value of products of metalliferous mines and metalliferous claims. The rate was increased from 1 percent as of January 1, 1988, but the base was reduced to collect approximately the same amount of revenue. There is a \$50,000 annual exemption.

The taxable value differs according to the type of mineral:

- 1) **Beryllium:** Taxable value equals 20 percent of gross proceeds
- 2) **All other minerals:** Taxable value equals 30 percent of gross proceeds
- 3) **All metalliferous minerals shipped out of state in the form of ore.** Taxable value equals 80 percent of gross proceeds.

This is applicable to extractors of gold, silver, copper lead, iron, zinc, tungsten, uranium, vanadium and other metalliferous minerals.

**Disposition of Revenue****General Fund**

**Note:** Prior to 1988, this tax was known as the Mine Occupation Tax and included oil and gas as well as nonfuel minerals in a single tax. The 1988 Utah State Legislature separated this tax into two separate taxes: Mining Severance Tax and Oil and Gas Severance Tax.



## Oil & Gas Severance Tax

### Tax Rate

#### Utah Code Ann. §59-5-101

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 is:

- 3 percent of the value up to and including the first \$13 per barrel for oil and \$1.50 per MCF for gas; and
- 5 percent of the value from \$13.01 and above per barrel for oil and \$1.51 per MCF for gas; and
- 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

### 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
1998	13,988,964
1999	7,942,551
2000	17,312,540

Oil & Gas  
Conservation Fee



1999 Governor's Quality Service Award

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
1998	1,181,671
1999	1,049,293
2000	1,204,200

Fee Rate

Utah Code Ann. §40-6-14

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.

<sup>r</sup> revised

Disposition of Revenue

General Fund



***Utah State Tax Commission FY 1999-2000***

1999 Governor's Quality Service Award

**Fiscal Year Revenue**

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
1998	43,771,303
1999	50,228,612
2000	48,016,840

<sup>r</sup> Revised**Tax Rate****Utah Code Ann. §59-14-204**

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 at \$20.

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. Consumers importing cigarettes pay on a monthly return.

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**

**Utah Code Ann. §59-16-101**

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**

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
1998	11,736,478
1999	12,778,019
2000	13,916,403

<sup>r</sup> revised

**Disposition of Revenue**

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

### Fiscal Year Revenue

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
1998	9,446,854
1999	9,827,752
2000	10,023,004

### Tax Rate

#### Utah Code Ann. §59-15-101

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



***Utah State Tax Commission FY 1999-2000***

1999 Governor's Quality Service Award

## Motor Vehicle Registration Fees



### Fiscal Year Revenue

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
1998	27,761,642
1999	24,885,974
<b>2000</b>	<b>25,848,268</b>

<sup>r</sup> Revised

### Fee Schedule

#### **Utah Code Ann. §41-1a-201**

Fees are applicable for every motor vehicle, combination of vehicles, trailer, semitrailer or vintage vehicle operated on public roads or highways, unless exempt.

These fees are applied singly and in combination for various motor vehicle transactions:

#### **Registration/Title Fees**

**Passenger Vehicle** \$21.00  
(PLUS \$2.50 Drivers Education Tax  
and \$1 Insurance Database Fee)

**Title fee** (for new titles) \$ 6.00

**Manufacturing Fee** (for new plates) \$ 5.00

**Motorcycle** \$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**

**Personalized License Plate** \$50.00  
(PLUS \$5 manufacturing fee)

**Olympic License Plate** \$22.00  
(Personalized - add \$50)

**Vintage Vehicle Plate** \$50.00  
(Personalized - add \$50)

**Special Group Plates** 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

1999 Governor's Quality Service Award

### 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.      \$21.00

12,001 lbs. to 14,000 lbs.      \$49.50

(PLUS \$2.50 Drivers Education Tax,  
\$1 Insurance Database Fee and \$6  
motor carrier fee)

Add another:

\$18.50 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.      \$21.00

12,001 lbs. to 14,000 lbs.      \$33.00

(PLUS \$2.50 Drivers Education Tax,  
\$1 Insurance Database Fee and \$6  
motor carrier fee)

Add another:

\$9 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**



1999 Governor's Quality Service Award

**Fiscal Year Revenue**

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
1998	9,481,741
1999	10,627,171
2000	12,203,144

**Fee Rate**

**Utah Code Ann. §41-1a-301**

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**

**Utah Code Ann. §41-1a-301**

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
12,001 - 18,000 lbs.	\$150
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**

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
1998	4,482,748
1999	7,165,577
2000	8,123,131

**Disposition of Revenue**

Transportation Fund



**Fiscal Year Revenue**

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 <sup>r</sup>
1994	8,188,879
1995	24,955,923
1996	8,326,201
1997	10,281,951
1998	25,417,407
1999	8,237,962
<b>2000</b>	<b>64,559,037</b>

<sup>r</sup> revised

**Tax Rate**

**Utah Code Ann. §59-11-101**

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.

**Disposition of Revenue**

General Fund





Insurance  
Premium Tax

1999 Governor's Quality Service Award

Fiscal Year Revenue \*

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
1998	44,565,985
1999	47,722,320
2000	52,157,476

<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.

Tax Rate

Utah Code Ann. §59-9-101

The Insurance Premium Tax is: 2.25 percent of net premiums on property, casualty, life and other risks located in Utah; 10 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 1999 are as follows: The workers compensation insurance premium rate is 10 percent for all insurers writing workers compensation, except for a public agency insurance mutual writing workers' compensation premiums, for which the premium rate is 9.75 percent.

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

Disposition of Revenue

General Fund



**Tax Rate**

**Utah Code Ann. §59-23-1**

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 \***

1998	61,942
1999	77,121
2000	247,792

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.



Waste Tire  
Recycling Fee

1999 Governor's Quality Service Award

Fiscal Year Revenue \*

1992	1,258,927
1993	2,111,509
1994	1,825,078
1995	2,160,746
1996	2,045,040
1997	1,198,540
1998	1,103,012
1999	1,201,200
2000	1,791,601

Tax Rate

Utah Code Ann. §19-6-805

A recycling fee was imposed on the sale of new tires effective July 1, 1990. The fee was imposed according to the following rates and rim sizes:

- ◆ \$1.00 -14 inches or smaller
- ◆ \$1.50 - greater than 14 inches, up to and including 19.5 inches, excluding dual-bead capacity
- ◆ \$2.00 - 19.5 inches, dual-bead capacity
- ◆ \$2.00 - 20 inches up to and including 26 inches, single- or dual-bead capacity.

The fee was reduced effective July 1, 1996 from \$1 to 50 cents for each tire with a rim diameter up to and including 24.5 inches, single or dual bead capacity.

Effective July 1, 1999, the fee was increased from 50 cents to 85 cents for each tire with a rim diameter up to and including 24.5 inches, single or dual bead capacity.

The following legislation was passed during the 2000 General Session of the Utah Legislature. For more information on these bills, visit the Legislature's Internet Home Page: <http://www.le.state.ut.us>.

### Property Tax

**HB 64 - Manufactured and Mobile Home Amendments** (Sponsor: DeMar Bud Bowman)

Provides that the personal property tax exemption does not apply to a manufactured mobile home or a mobile home if it is sited where occupancy could take place.

AMbk apW41J1aJ4MU and 41J1aJ1211

**HB 178 - Property Tax Certified Tax Rate Adjustments - Uniform Fees** (Sponsor: Raymond W. Short)

Requires the Tax Commission to decrease a taxing entity's certified tax rate if the Commission's 1999 calculation to hold taxing entities harmless from losses due to the age-based uniform fee provided a windfall to the taxing entity.

AMbk apWR9J2J924

**HB 300 - Providing Notice of Delinquent Property Tax** (Sponsor: Marda Dillree)

Grants counties the option of sending notice of delinquent property taxes by mail. Currently this must be noticed through the newspaper.

AMbk apW59-2-1332.5

**SB 82 - Calculation of New Growth** (Sponsor: John L. Valentine)

Modifies the calculation of new growth to exclude an increase in value resulting from a change in the method of apportioning taxable value.

AMbk apW59-2-924

**SB 84 - Truth in Taxation - Judgment Levy** (Sponsor: Howard A. Stephenson)

Repeals the requirement that a judgment must be unpaid to qualify for imposition of a judgment levy and provides in its place that an eligible judgment means a judgment or final order that

becomes final and non-appealable no more than 14 months prior to July 22 of the year the judgment levy would be imposed; clarifies that a taxing entity shall measure its pro-rata share of each judgment (and not the aggregate of its judgments) against the \$1,000 minimum required to impose a judgment levy.

AMENDS:

59-2-102, 59-2-918.5, 59-2-924, 59-2-1328 and 59-2-1330.

**SB 139 - Property Tax - Farmland Assessment Act Amendments** (Sponsor: Pete Suazo)

Allows the commission to waive the five- contiguous- acre requirement for green belt if the property fails to meet the acreage requirement solely because of an eminent domain proceeding; the land is actively devoted to agricultural use and no change occurs in the ownership of the land; provides that the acquiring government entity shall make a one-time fee-in-lieu payment in an amount equal to: (1) the rollback on the acquired land if the land remaining after acquisition is five acres or more when used in conjunction with other qualifying acreage; or (2) the rollback on the entire parcel of the land remaining is less than five acres when used in conjunction with other qualifying property.

AMbk apWR9J2JRMP and R9J2JR11

### Income Taxes

**HB 87 - Corporate Franchise and Income Tax and Individual Income Tax Credits for Low-income Housing** (Sponsor: Afton B. Bradshaw)

Extends through 2005 the Utah Housing Finance Agency's authority to allocate an aggregate annual tax credit for low-income housing under the individual income tax and corporate franchise and income tax.

AMbk apWR9JTJSMI and R9J1MJ129

**HB 88 - Utah Income Tax Amendments** (Sponsor: Katherine M. Bryson)

Requires the phrase "all income tax dollars fund education" to be included on the first page of the individual income tax return and on the cover



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page of the instruction booklet.

bk ACTpWR9J1M1MPK1

### **HB 171 - Reauthorization of the Recycling Market Development Zone Act** (Sponsor: Ben C. Ferry)

Extends the sunset date for the Recycling Market Development Zone Act credits to July 1, 2004; prohibits a taxpayer from claiming or carrying forward this credit for any year in which the taxpayer claims or carries forward an enterprise zone tax credit.

AMBk apWR9JTJS1M, R9J1M1MUKT and SPJRRJ2M9

### **HB 323 - Incentives to Purchase Clean Fuel Vehicles** (Sponsor: Wayne A. Harper)

Effective January 1, 2001, extends and modifies the corporate franchise and income tax credit and individual income tax credit for purchases of clean fuel vehicles or expenses of converting a vehicle to use clean fuels as follows: (1) 50% up to \$3,000 for new vehicles; (2) 50% up to 2,500 for the conversion of vehicles; and (3) 50% up to \$1,000 for the conversion of Special Mobile Equipment; reduces the amount of the credit by any clean fuel grant received by the taxpayer.

AMBk apW9J1JTM2I 9J1JTMPI 9J1JTM6I R9JTJSMRI R9J1M12TI and R9J1PJPM4

### **SB 181 - Income Taxes -- Application to the Uintah and Ouray Reservation** (Sponsor: Beverly Ann Evans)

Effective January 1, 2000, allows an income tax deduction for Ute tribal members: (1) if the tribal member resides on homesteaded land diminished from the Ute Reservation; (2) for income earned on the Ute Reservation; and (3) if the governor and the Ute Tribe execute an agreement that provides for the deduction.

AMBk apWR9J1M1MP and R9J1M114

## Fuel Taxes

### **SB 130 - Fuel Tax Refunds for Loss or Destruction** (Sponsor: John L. Valentine)

Effective July 1, 2000, provides for refunds or

credits for fuel taxes if there is a loss or destruction of 8,000 or more gallons of motor or special fuel; does not allow the refund or credit if any part of the loss is eligible for indemnification under an insurance policy.

bk ACTpWR9J1PJ2M2KR and R9J1PJ22

### **SB 213 - Motor and Special Fuel Tax -- Application to the Uintah and Ouray Reservation**

(Sponsor: Beverly Ann Evans)

Provides a reduction of motor and diesel fuel taxes to the extent a motor or diesel fuel tax is imposed on the fuel by the Navajo Nation; allows Tax Commission rulemaking authority to determine how the reduction shall be effected.

AMBk apWR9J1PJ1M2 and R9J1PJ2M4

## Sales Tax

### **SB 167 - Municipal Energy Sales and Use Tax - Computation of Taxable Basis** (Sponsor: John L. Valentine)

Clarifies the definition of "delivered value" to exclude the municipal energy sales and use tax.

AMBk apW1M1JPMP

## Motor Vehicle

### **HB 20 - Emergency Medical Technician License Plates** (Sponsor: DeMar Bud Bowman)

Authorizes Emergency Medical Technician Group License Plates at no cost beginning July 1, 2000

AMBk apW41J1aJ4MJ and 41J1aJ1211

### **HB 31 - Operation of Nonresident-owned Snowmobile** (Sponsor: DeMar Bud Bowman)

Provides that snowmobiles owned by nonresidents must be registered in Utah, unless the nonresident-owned snowmobile displays the \$30 annual snowmobile user decal that a nonresident may purchase.

AMBk apW41J22J9

**HB 33 - Blindness Prevention Checkoff**

(Sponsor: Afton B. Bradshaw)

Authorizes a \$1 blindness prevention checkoff on motor vehicle registrations and renewals.

bk ACTpW41J1aJ2PM and RPJPJ214R

**HB 195 - Boy Scouts of America License Plate**

(Sponsor: Lowell A. Nelson)

Authorizes Boy Scouts of America special group license plates for individuals contributing at least \$25 to BSA effective January 1, 2001; contributions are required upon annual renewal.

AMbk apW41J1aJ4MJ 41J1aJ12M and 41J1aJ1211

**HB 209 - Driving Under the Influence Amendments**

(Sponsor: Nora B. Stephens)

Increases the DUI administrative impound fee from \$100 to \$200. The additional \$100 fee shall be deposited into the Department of Public Safety Restricted Account.

AMbk apW41JSJ44, 41JSJ44IS, 41JSJ44IT, 41JSJ44IM, 41JSJ44IP, RPJ1J11T, RPJPJ1MS, RPJPJ22P, RPJPJ2P1, RPJPJ41U, S2AJJ1MPK and S2AJJ1MT  
bk ACTpWRPJPJ2PP

**SB 5 - Special Mobile Equipment Amendments**

(Sponsor: Peter C. Knudson)

Narrows definition of SME by excluding commercial vehicles; provides that UDOT shall determine SME status; provides a 50% exemption from registration fees for trucks used exclusively to pump cement, bore wells or perform crane services with a crane lift capacity of 5 or more tons.

AMbk apW41J1aJ1M2I 41J1aJ12MSI  
bk ACTpW41J1aJ2PM

**SB 6 - Uninsured Motorist Database Reauthorization**

(Sponsor: David H. Steele)

Reauthorizes the Uninsured Motorist Database to July 1, 2010.

AMENDS: 63-55-231 and 63-55-241,

**SB 40 - Uninsured Motorist Database Amendments**

(Sponsor: David H. Steele)

Effective July 1, 2000, requires the USTC to revoke the registration of individuals who fail to obtain vehicle insurance after two notices from Insure-Rite. The bill provides a reinstatement fee of \$100, which may be waived if the individual can prove he had insurance at the time the notices were sent.

AMbk apW41J1aJ1M9, 41J1aJ11M, 41J1aJ12M, 41J1aJ12M1, 41J1aJ122M, 41J12aJPMK2, 41J12aJUM4, 41J12aJUMR and 41J12aJUMS

**SB 137 - Salvage Vehicle Buyers** (Sponsor: John L. Valentine)

Establishes a salvage vehicle buyer license; effective July 1, 2000, a person may not bid on or purchase a salvage vehicle or branded vehicle at an auto auction nor may an auto auction sell a salvage vehicle or branded title vehicle except to a licensed salvage vehicle buyer; requires the Tax Commission to make rules establishing qualifications for a salvage vehicle buyer license; imposes a \$500 fee for a salvage vehicle buyer's license.

AMbk apW41JPJ2M1, 41JPJ2M2, 41JPJSM1

**SB 163 - Sale of Motor Vehicle** (Sponsor: Paula F. Julander)

Provides that motor vehicle dealers may be open on Saturday or Sunday, but not both, with some exceptions.

AMbk apW41JPJ21M and 41JPJTM2

**SB 174 - Use of Driver License Information** (Sponsor: Karen Hale)

Provides that all motor vehicle records are protected unless the subject of the record requests that they be public; allows access to MV records to the extent allowed by federal law; provides that a public record may be used for advertisement or solicitations.

AMbk apW41J1aJ11SI RPJPJ1M4I  
bk ACTpWRPJPJ1M9

**SB 199 - Payment to Dealer for Vehicle Use** (Sponsor: L. Alma Mansell)

Provides that a dealer fails to deliver the MSO for a vehicle to the DMV within 30 days, the customer may return the vehicle to the dealer if: (1) the





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vehicle is returned with 180 days of purchase; (2) the customer furnishes the dealer with an odometer disclosure statement; and (3) the customer pays the dealer for the miles the vehicle was driven.

AMbk apW41JP4MP

### Miscellaneous taxes

**HB 90 - Removing Barriers to electronic government service delivery** (Sponsor: Blake D. Chard)  
Amends code sections to remove statutory barriers to the provision of government services electronically.

AMbk apWPJ1JSI 1PJ14J1M2I 1PJ14JPM2I 1PJ14JPM4I  
1TAJ2JRP1I 1TAJ2JT2PI 1TAJPJ2MUJ 1TAJPJPMUJ  
2PJ19J11I 2PJ19J11KI 2SJ2JPI 2SJ2J4I 2SJ2J1M 2SJ2J1SI 2SJ2J1UI 2SJ2J2PI 2SJ2J2UI 2SJPJT1 2SJ4J12I 2SJSJ2M 2SJSaJ2I 2SJSbJ4I 2SJUaJ1MPI 2SJ1RaJ1MSI 2SJ21J9I 2SJ21J2M 2SJP9J1MRK, P4JP2J1, 41J1aJ11S, 41J1aJR12, 41JPJ1MR, 41JPJUMP, RPJTJPMR, RPAJ14J1M4, RPAJ2M1M1, RTJ11JR, RTJ11J1, RTJ11J12, RTJ19JS, RTJ19J9, R9J1JRM, R9J1JRM4, R9J2J212, R9J2J214, R9J2JPM6, R9J2JPMI, R9J2JP11, R9J2JP22, R9J2JP2R, R9J2JP2S, R9J2JP29, R9J2JRMU, R9J2J1MM2, R9J2J1M11, R9J2J11M1, R9J2J11M2, R9J2J11M9, R9J2J1PM2, R9J2J1PM6, R9J2J1PMI, R9JTJR1U, R9JTJR19, R9JTJR21, R9J1MJR24, R9J1MJR29, R9J12J1MT, R9J12J111, R9J1PJ2M2, R9J1PJPMI, R9J1PJ1P, R9J1PJ1S, S1J2JTK, S1J2JTK2, S1J2JU, S1J2aJR, S1J2bJS, S1J2bJ1U, S1J2bJ2S, S1J2bJ2T, SPJRSJR, T2J1J1M2

bkACTpV2SJ1JPR, RPJTJ1MT, TWJJP4,

**HB 267 - Tobacco Manufacturers Responsibility Act Amendments** (Sponsor: Karen W. Morgan)  
Transfers the Tobacco Manufacturers Responsibility Act from the health code to the revenue and taxation code; requires tobacco manufacturers who place funds into escrow to certify compliance with the Tax Commission rather than the executive director of the department of health.

AMbk apV2SJ1JPM R9J1J4MPI R9J14J4MI R9J14J4MTI SPJ2J2MSI  
bkACTpWR9J14JUMI

obkr MBbop Ak a AMbk apWR9J14JSM R9J14JSMI R9J14JSM2I R9J14JSMPI R9J14JTM1I R9J14JTM2I R9J14JTMPI R9J14JTM4I R9J14JTMRI R9J14JTMVI R9J14JTM7I R9J14JTMU

### SB 34 - Use of Sales and Use Tax Revenue

(Sponsor: Lyle W. Hillyard)

Effective July 1, 2000, authorizes the diversion of 1/64% of a local sales tax distribution if that local government chooses to have the USTC deposit those revenues into a fund set up by the local government to pay for bonds for a sports or recreational facility.

AMbk apWR9J12J2M4, R9J12J2MR

### SB 41 - Privacy of Financial Information

(Sponsor: Karen Hale)

Adds USTC to the list of agencies that may subpoena information from a financial institution. Without this legislation, the USTC can only obtain this information with written permission from the subject of the information.

AMbk apWTU2TJRM

### SB 125 - Uniform Electronic Transactions Act

(Sponsor: Lyle W. Hillyard)

Establishes criteria, procedures and legal standards governing electronic transactions; authorizes state agencies to make rules defining transactions that will and will not be conducted electronically; authorizes the Chief Information Officer to prepare model rules and standards to assist state agencies.

bkACTpV4SJ4J1M1, 4SJ4J1M2, 4SJ4J1MP, 4SJ4J1M4, 4SJ4J1MR, 4SJ4J1MS, 4SJ4J2M1, 4SJ4J2M2, 4SJ4J2MP, 4SJ4J2M4, 4SJ4J2MR, 4SJ4JPM1, 4SJ4JPM2, 4SJ4J4M1, 4SJ4J4M2, 4SJ4J4MP,

### SB 159 - Private Collection of Delinquent Taxes

(Sponsor: Howard A. Stephenson)

Reduces the waiting period (from 24 months to 12 months) before delinquent taxes may be referred to private collectors.

AMbk apWR9J1J11M1

### SB 218 - Sales of Cigarettes Intended for Export

(Sponsor: Robert F. Montgomery)

Effective July 1, 2000, prohibits the sale of ciga-



rettes manufactured for export or not in compliance with federal law; exempts prohibited cigarettes from the cigarette tax; requires periodic reporting to the Tax Commission of cigarettes imported to the state from outside the U.S.; imposes penalties, authorizes the destruction of contraband goods and disclosure of data.

AMbk apWR9J1J4MPI R9J14J2M4I R9J14J2MR  
bk ACTpWR9J14J21M R9J14J211I R9J14J212I R9J14J21P





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