

UTAH STATE
TAX COMMISSION

ANNUAL REPORT

FISCAL YEAR
2002-2003



A watercolor illustration of the Utah State Capitol building, featuring its prominent dome and classical architecture. The building is set against a backdrop of rolling hills and mountains, with some trees and a small body of water in the foreground. The style is soft and artistic, with muted colors.

UTAH STATE TAX COMMISSION

FISCAL YEAR
2002-2003

PAM HENDRICKSON
CHAIR

R. BRUCE JOHNSON
COMMISSIONER

PALMER DEPAULIS
COMMISSIONER

MARC JOHNSON
COMMISSIONER

RODNEY G. MARRELLI
EXECUTIVE DIRECTOR

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

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."

A MESSAGE FROM THE COMMISSIONERS AND EXECUTIVE DIRECTOR

We are pleased to submit Annual Report of the Utah State Tax Commission, for the fiscal year ending June 30th, 2003.

The Report contains information about the Tax Commission and its mission, functions, operations and resources, an overview of the agency's performance, accomplishments and improvements, and statistical information highlighting activities and economic conditions during the fiscal year.

We remain steadfast in our mission of serving the people of Utah through fair administration and quality service. Our commitment is to the highest standards of performance and integrity. We take great pride in striving to provide equitable, efficient, productive and courteous delivery of service to the taxpayers of Utah each year.

The report features information on division duties, administrative improvements, statewide economic conditions and impacts, various state fund revenues, including what statewide programs are funded with those dollars, statistical information regarding Sales, Property, and Income Tax, as well as the many Legislative actions passed during the year.

We hope that this report provides you with helpful information, and that in it you will see that the Tax Commission strives to efficiently and fairly administer tax law through our revenue collection, educational, and taxpayer service programs and policies. Should you wish to access additional tax-related bulletins, reports, or statistics, please visit our ever-expanding online library at tax.utah.gov.

Respectfully yours,



Pam Hendrickson
Chair



Rodney G. Marrelli
Executive Director

OUR VALUES

We must uphold our public trust.

We value quality, which is the balance of efficiency and effectiveness.

We value job expertise and knowledge with consistent and dependable application of laws, rules, practices, and procedures.

We value integrity, including honesty, trust, and respect for self and others.

We value clear, meaningful and concise communication with customers.

We value self-motivated employees and environments that encourage initiative.

We value empowered employees with their attendant accountability.

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WE APPRECIATE
YOUR FEEDBACK

Questions and comments about this year's annual report are welcome.

If you would like to let us know how we can make this report more useful to you, please e-mail the Tax Commission's Public Information Officer at jmonaco@utah.gov

OUR ROLE FOR ALL UTAHNS

The Tax Commission plays a key, but often unnoticed role in the day-to-day lives of the citizens, as well as city, county and fellow government agencies of Utah. Without the Tax Commission's function to collect and distribute revenues, the state of Utah would have no ability to fund schools, highways, public safety, or any of the various levels of service that state government currently provides and oversees.

WHO WE ARE

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

We collect taxes and administer or oversee the following programs:

- Income Tax
- Sales Tax including numerous local option taxes
- Withholding Tax
- Fuel Taxes
- Motor Vehicle Registration programs
- Miscellaneous taxes
- Property taxes

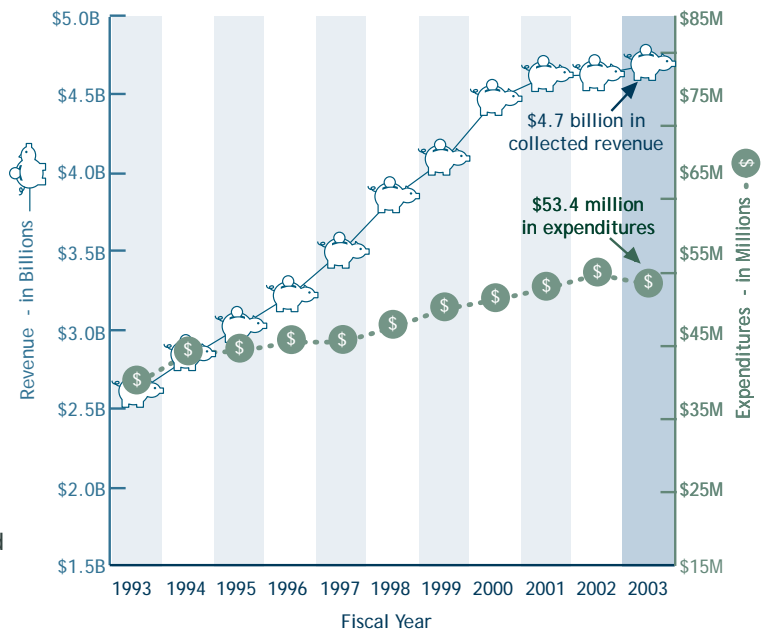
WHAT WE DO

The Tax Commission has the following organizational areas of responsibility:

- Processing of revenue, returns and updating taxpayer information
- Auditing of returns and other information to check accuracy and compliance
- Collection of delinquent taxes
- Assisting taxpayers with compliance and resolving account issues
- Property Tax oversight of local and centrally assessed tax administration
- Motor Vehicle and Motor Carrier registration and Motor Vehicle Enforcement
- Technology Management and Administration provides computer systems and administrative support

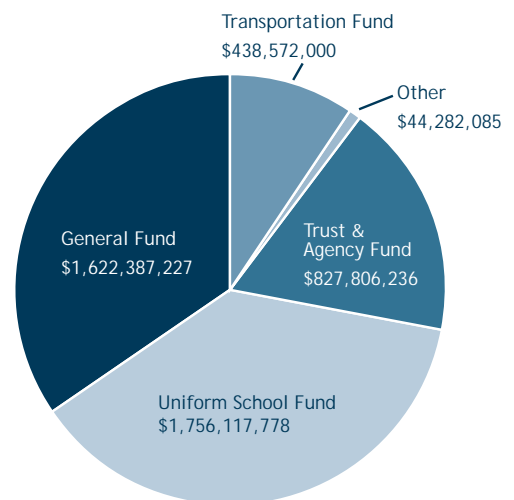
EXECUTIVE SUMMARY

REVENUE AND EXPENDITURE HISTORY UTAH STATE TAX COMMISSION



NET REVENUE COLLECTIONS BY FUND FISCAL YEAR 2003

Percentages may not total 100 due to rounding.
For funds detail, see Revenues Section, beginning on Page 8.



FISCAL YEAR 2003 RESULTS

In fiscal year 2003, the Tax Commission collected and deposited \$4.7 billion dollars in state and local revenue. The agency budget was \$56 million; or 1% of the total revenues collected. Agency automation, electronic filing, and process improvements have allowed the agency to keep up with a growing taxpayer base without having to increase staff levels for the past ten years.

Along with the deposit of revenue, the Commission processed 2.5 million tax documents and another 2.5 million motor vehicle transactions.

HIGHLIGHTS OF SPECIFIC 2003 ACCOMPLISHMENTS

Streamlined Sales Tax

Representatives from over 40 states developed provisions and measures to design, test and implement a system that radically simplifies sales and use tax collection and administration by retailers and states. In November, 2002, representatives voted and approved a multi-state agreement to simplify the nation's sales tax laws by establishing one uniform system to administer and collect sales taxes on nearly \$3.5 trillion in retail transactions annually. The agreement was later approved at a meeting of the Streamlined Sales Tax Implementing States.

Payment Express

Taxpayers can use Payment Express to electronically pay tax liabilities for a variety of payment documents such as: tax returns, billing notices, payment agreements, etc. Payment can be made by credit card American Express, Discover, or MasterCard or by electronic check (direct debit). An electronic check can be deducted from either the taxpayer's checking or savings account. Payment Express will accept payments for most tax types (income, sales, withholding, fuels, etc.).

2D Barcode

A two dimensional barcode is now being applied to the income tax returns prepared by selected vendors. The barcode contains all demographic and variable tax information as provided by the customer and allows the return to be scanned and the file to be updated automatically, eliminating the manual data entry of each line of information. In the first year of availability, 111,643 barcoded returns were processed.

OneStop Business Registration

Continued support was given to The OneStop Business Registration project. Local, state and national representatives prepared this first-of-its-kind integrated electronic service by testing, conducting focus groups, and revising the system so that it could be launched to the public in fiscal year 2004. The project is the culmination of a joint cooperative effort between city, county and state agencies, each having unique responsibilities for business licensing. Not only does this process offer the customer electronic services from various individual governmental entities, it is also an outstanding example of multiple governmental agencies working together to meet the needs of our citizens.

Data Warehouse

The Tax Commission has initiated and continues to refine a data warehouse where non-confidential data is shared between the Departments of Commerce and Workforce Services. This data match significantly enhances our ability to track active business accounts and to cross reference demographic information, such as address changes and corrections.

STRATEGIC GOALS

Do it Right the First Time

Effectively communicate and build working relationships with all customers.

Better Tools for Better Results

Deliver quality products and services

Allow Great People to do Great Work

Create and maintain a work environment where people can excel and productivity is enhanced

Make Compliance Easier. Make Evasion Harder

ANNUAL REPORT

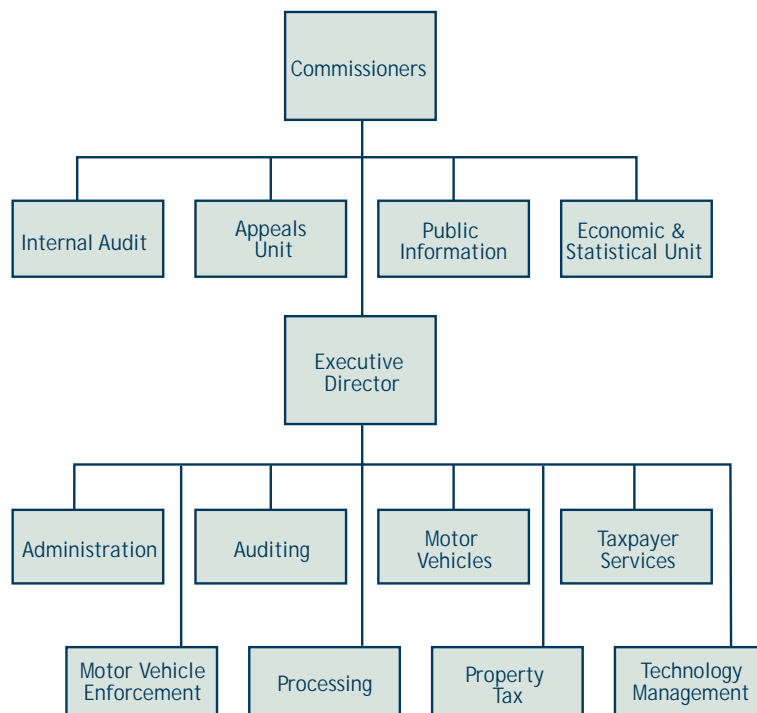
COMMISSION RESPONSIBILITIES

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.

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 its administrative law judges. An Internal Audit section assures agency operations are efficient and comply with law. Community and media relations are supported from the office of our Public Information Officer.

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

Administration

- Provides human resource functions for the agency
- Provides centralized oversight of the management and reporting of all tax monies
- Develops and manages the department's budget
- Drafts legislation and implements bills
- Provides general agency support
- Works with agency staff to identify fraud and develop criminal cases for prosecution

Auditing

- Enhances voluntary taxpayer compliance through selective audit examination of taxpayer returns and supporting records
- Determines that taxes due have been properly reported
- Educates taxpayers as to proper tax accounting techniques and interpretation of laws and rules
- Audits all taxes except property tax.

Motor Vehicle Division

- Performs more than 2.4 million registrations and title transactions on vehicles per year, on cars, trucks, recreation vehicles, boats and trailers.
- 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

- Protects Utah citizens from fraud related to motor vehicle commerce
- Regulates the automobile industry to foster a fair and honest sales environment
- Investigates auto theft and other vehicle-related crimes

Processing

- Processes, data-enters, microfilms and archives 2.3 million paper and electronic tax documents annually
- Deposits \$4.6 billion in revenues that come through the Tax Commission
- Designs and prints tax forms and publications

Property Tax

- Appraises and audits natural resource properties, as well as companies whose properties cross county or state lines, such as airlines, motor carriers, railroads and utilities
- Works with local officials who have direct statutory responsibility for operating local property tax systems to assure equitable and accurate assessment and taxation
- Administers Truth-in-Taxation law designed by the Legislature to ensure full accountability for local property tax rates and budgeting

Taxpayer Services

- 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
- Administers waiver of penalty/interest and offer-in-compromise programs

Technology Management

- Develops, acquires, implements, supports and maintains application software that is used for the specific business functions of the agency
- Acquires, installs, maintains, and supports the infrastructure on which these applications run

TAX ADMINISTRATION

During fiscal year 2003, the Utah State Tax Commission launched new programs and made several improvements which increased our ability to better serve the taxpayer. We have clarified tax policies and procedures, become more efficient and reduced paperwork, making the whole system easier for the public to understand and comply with.

Our educational programs have continued to be well-attended, offering a convenient and effective opportunity for citizens and businesses to get necessary information before their accounts become problematic. For example, over 4000 people attended classes and workshops offered to the public on topics such as Income Tax, Sales Tax, Record Keeping and Small Business Employment concerns. In addition, our numerous Property Tax-related seminars and classes were attended by state Legislators, county officials and tax practitioners.

For those who haven't been paying their fair share, our staff worked to reduce tax evasion. We went to court on many cases involving unpaid tax obligations, but in hundreds of other situations, we worked closely with the taxpayer to design payment plans that would enable them to repay owed taxes in a satisfactory manner.

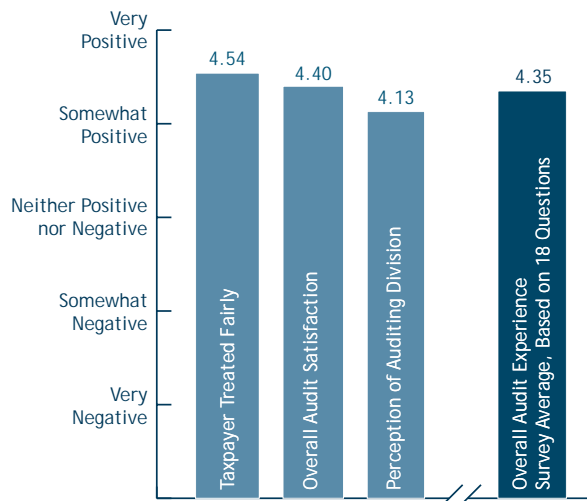
To measure taxpayer satisfaction with our audit performance, we asked over 700 taxpayers to rate the way in which they were treated throughout the process. Even though an audit experience might be perceived as stressful, our auditors were highly rated on both conduct and service. Using a sliding scale of 1 to 5, (with 5 meaning that taxpayer "strongly agrees" that the audit was conducted in an appropriate manner), most survey responses show that the overall audit experience was a positive to very positive experience, and that taxpayers are generally satisfied with the overall manner in which audits are conducted.

Our Dispute Resolution program, was streamlined, reducing our outstanding centrally assessed property tax appeals by over 50%. Resolving more cases before a hearing makes the whole process more effective and helps any remaining cases to be processed more quickly.

A new DMV office was opened to the public in April of 2003. This new office is conveniently located in the central Salt Lake area, closer to more of our customers than our previous location. The new building features a drive-up renewal window as an added convenience to customers.

Utah's citizens continue to log on to our website to access our forms, bulletins, motor vehicle renewals, tax filing and payment programs. Renewal Express in particular saw a 34% increase during the fiscal year, and our Motor Vehicle business site saw an increase of over 33%.

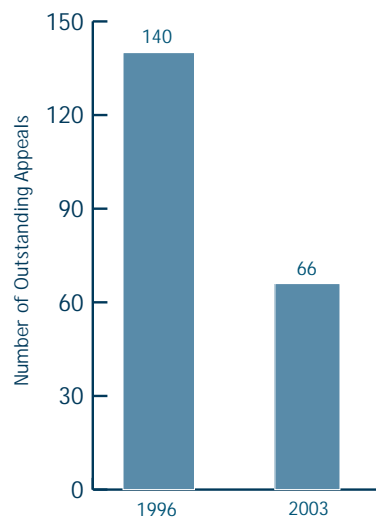
OVERALL AUDITING EXPERIENCE SURVEY



Taxpayers rated their overall audit experience on a scale from 1 to 5. Overall, the Commission scored a 4.35.

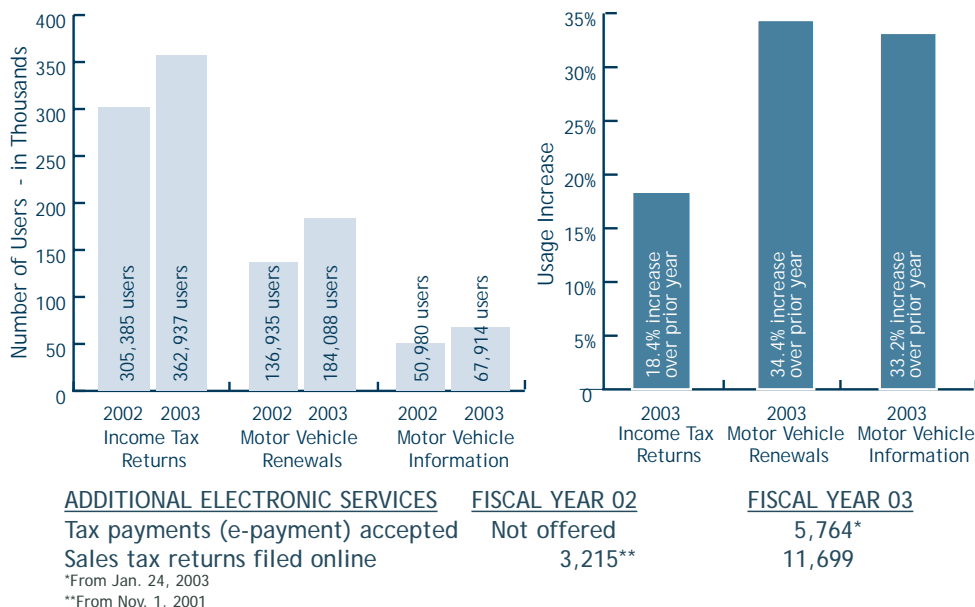
OUTSTANDING CENTRALLY ASSESSED PROPERTY TAX CASES

CALENDAR YEARS 96-03



The Tax Commission's Dispute Resolution program has reduced the annual number of outstanding centrally assessed property tax appeals cases by over 50% since 1996.

INCREASING USAGE OF ONLINE SERVICES



Continued growth is anticipated as more and more citizens recognize the ease and safety of completing their transactions with the Tax Commission online. We expect additional growth in Renewal Express due to the elimination of the convenience fee this past July. It is now actually cheaper to renew a vehicle online than it is to write and mail a paper check, and far faster than waiting in line at one of the DMV offices. We plan to unveil a revised version of Renewal Express in the spring of 2004 that will interface directly with the Safety Inspection

program of Public Safety eliminating the need for vehicle owners to enter safety and I/M certificate information.

Additional new electronic services are proving popular with Utah citizens and businesses. Payment Express, the Tax Commission's online payment system, came online and processed more 5,700 payments, and over 11,600 sales tax returns came in electronically before the end of the fiscal year.

We are now able to accept credit cards for motor vehicle transactions, which is a win for both taxpayers and the Tax Commission. Credit card transactions are processed quickly and taxpayers are happy because they have another payment option.

MVED law enforcement investigated over 4,420 cases and incidents during the past year. Investigators recovered 359 stolen vehicles worth and estimated value of almost 3 million dollars, served 24 search warrants, made over 237 arrests and filed 578 criminal counts against individuals, businesses and corporations involved in criminal activity. MVED investigators also issued over 2,700 citations for vehicle registration and other types of offenses. As part of the division's licensing duties, 7,372 motor vehicle licenses of all types were issued during the year and the division has taken over 67 administrative and licensing actions.

Our front-line taxpayer assistance call center received 159,932 calls, from July 2002 through June 2003. Peak call volumes occurred during the annual income tax filing season, January through May, with the increase in calls due primarily to income tax filing and refund questions. Our motor vehicle call center took in over 478,000 calls during the year.

Each year, the Tax Commission conducts a review process in which staff directly related to either the business or income tax processes meet to discuss the successes and challenges of the previous processing year. The resulting recommendations for business process enhancements are distributed to an inter-division team of self-motivated, enthusiastic employees who share a vision of total process management by serving on the Business, Income Tax, Employee Team. Last year, the team implemented some 120 business process improvements.

We challenged our employees to significantly reduce the time required to process income tax payments during the peak workload period surrounding April 15. In response to that challenge, our processing team radically changed our mail extraction and sort processes and was able to deposit all timely received revenues in 4.7 days. The significance of this success is best measured against a survey of other states who averaged 12.5 days during the same period of time.

TAX POLICY

On November 12, 2002 representatives of Utah, 32 other states and the District of Columbia voted to approve a multi-state agreement to simplify the nation's sales tax laws by establishing one uniform system to administer and collect sales taxes on nearly \$3.5 trillion in retail transactions annually. The agreement was approved at a meeting of the Streamlined Sales Tax Implementing States (SSTIS) held in Chicago, Illinois.

Senator Lyle Hillyard, Representative Wayne Harper, James Olsen, President of the Utah Retail Merchants Association, and Commissioner Bruce Johnson, served as Utah's delegates to the SSTIS. Commissioner Johnson also served as National Co-chair of the group, along with Representative Matthew Kisber of Tennessee, and later Senator Angela Monson of Oklahoma.

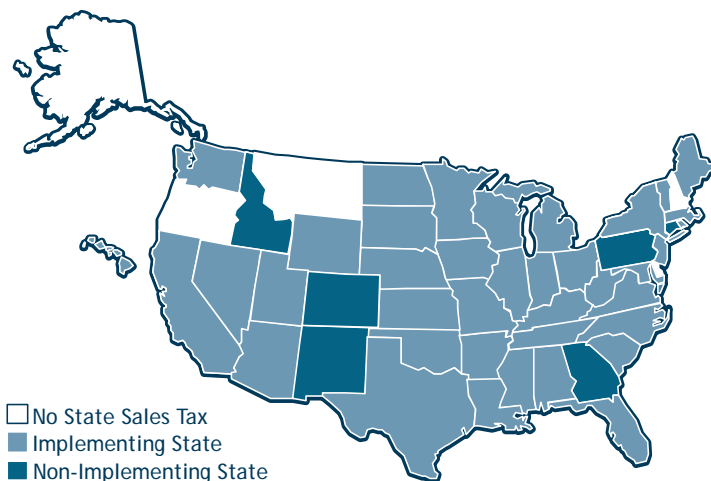
The SSTIS met over the past year to review, debate, and approve provisions in the Agreement proposed by the Streamlined Sales Tax Project (SSTP), comprised of representatives of over 40 states. Working with the business community, the SSTP developed measures to design, test and implement a system that radically simplifies sales and use tax collection and administration by retailers and states. The simplified system reduces the number of sales tax rates, brings uniformity to definitions of items in the sales tax base, significantly reduces the paperwork burden on retailers, and incorporates new technology to modernize many administrative procedures.

State legislatures can begin immediately to consider and pass legislation to implement the Agreement and bring their state into compliance with its provisions. However, the Agreement does not take effect until 10 states comprising at least 20 percent of the total population of states with a sales tax have approved the Agreement.

The Utah Legislature, under the leadership of Senator Hillyard and Representative Harper, moved rapidly to enact legislation to conform Utah's law to the Agreement. The legislation has an effective date of July 1, 2004. The Tax Commission greatly appreciates the cooperation and input it has received from local businesses and counties, cities, and towns, as we all work to implement the legislation.

In addition to Utah, nineteen other state legislatures have now passed most or all of the provisions necessary to bring their states into compliance with the Agreement.

SSTP IMPLEMENTING STATES



Although not Implementing States, Connecticut and Pennsylvania are active participants in national SST discussions.

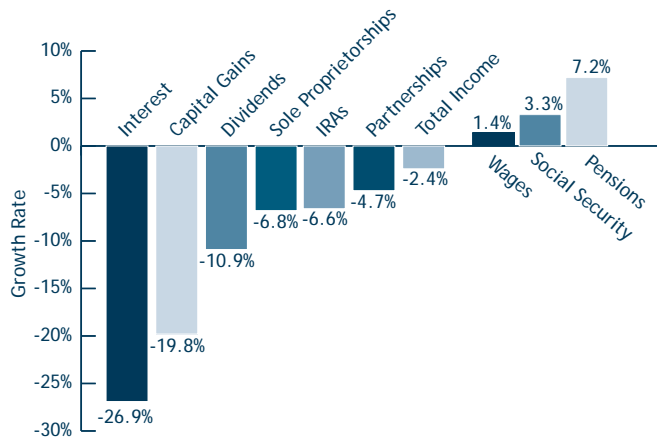
While current law does not require e-commerce and direct mail companies to collect and remit sales taxes on transactions that occur in Utah if they do not have a physical presence here, we hope some of these companies will come forward and volunteer to collect taxes under the simplified system as a convenience to their customers and as good business practice. Moreover, federal legislation has now been introduced which, if enacted, would require remote sellers to collect Utah's sales taxes once the Agreement is fully operational.

Individuals and companies seeking more information on the Streamlined Sales Tax Project and the new simplified system can refer to the Project's website at www.streamlinedsalestax.org.

TAX REVENUES

The latest U.S. recession unfortunately coincided with the adoption of the state budget for fiscal year 2002-03. Within months revenues began to wane as employment growth and capital investment in equipment and software slowed. Next, the terrorist attacks on September 11, 2001 sent a huge economic shock through the economy.

COMPONENTS OF INCOME
2002 GROWTH RATES



In fiscal year 2001-02 General and Uniform School fund revenues fell \$382 million and 10 percent below original forecasts. The individual income tax fell 6 percent compared to an expected 7.5 percent gain. Obviously this meant that fiscal year 2002-03 revenues would be short of February 2001 legislative expectations. A series of revenue cuts were made which suggested that net collections would be up slightly less than 1 percent in fiscal year 2002-03.

Nine sources (sales, income, corporate franchise, insurance, beer, cigarette, tobacco oil and mining severance taxes)

comprise almost 95 percent of the revenue in the General and Uniform School funds. At the end of fiscal year 2002-03 these sources were \$14 million below the mark set in February 2003. These sources had grown only .2 percent instead of the expected .6 percent. But because of the \$38 million Temporary Federal Relief check, no further budget cuts were needed.

Individual income taxes fell 2.2 percent to \$1.58 billion in fiscal year 2002-03, and this followed the aforementioned 6 percent drop in fiscal year 2001-02. Adjusted gross incomes declined 1.1 percent in calendar year 2002 as the slight 1.4 percent increase in wages was offset by declines in capital gains (-27 percent), interest (-20 percent), dividends (-11 percent) and partnership incomes (-5 percent).

State sales taxes in the General Fund rose only 0.2 percent compared to the expected 1.1 percent forecast gain in fiscal year 2002-03. Even though retail trade sales rose 3.7 percent in 2002 and are expected to rise 2.1 percent in 2003, the rest of the sales tax base declined. The business investment-led recession drove down business investment purchases (off 6.7 percent in 2002) and business services (down 13 percent in 2002, following a 5 percent drop in 2001). The continuing impact of 9/11 on Utah tourism affected other sectors within taxable services in the last two quarters of 2003. Finance and Real Estate, Hotel and Lodging, Amusement and Recreation, Auto Rentals and Repair and Educational services were all lower in the first half of 2003 relative to 2002. Of course, the Hotel sector was down due to its comparison with the 2002 Olympic quarter, but taxable services were still off 6 percent in the second quarter of 2003 due to the lingering effects of the recession and war-induced soft tourism.

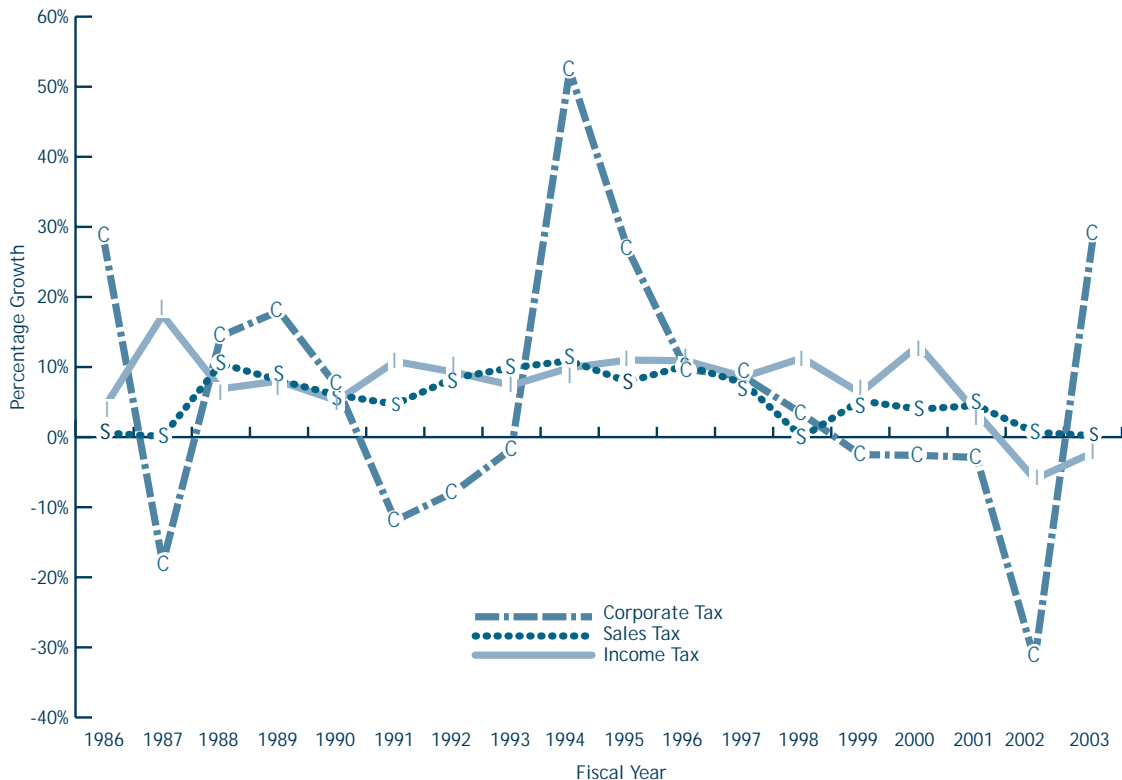
Following four consecutive declines from a peak of \$189 million in fiscal 1997-98 to a low of \$119 million in fiscal year 2001-02, Corporate Franchise taxes rebounded partway to \$153 million. This was more than \$29 million higher than the forecast of \$123 million, and helped offset the \$26 million shortfall in individual income taxes. Resurging before-tax profits in early 2003 may explain part of the up tick in corporate franchise taxes. During the "recovery" employers were keen on maintaining productivity gains and holding down employee hiring in order to rebuild their bottom lines. Corporate franchise tax refunds fell from \$67 million in fiscal year 2001-02 to only \$46 million in fiscal year 2002-03. Gross revenues rose from \$178 million to \$194 million, a gain of 9 percent.

Severance taxes were expected to shrink 4 percent more in fiscal year 2002-03. But imbalances between supply and demand in the oil markets due to the Iraq war pushed up the price per barrel to more than \$30 compared to \$20 in early 2002. In addition, natural gas prices shot up in early 2003 to more than \$4 per million cubic feet (mcf) from \$2.30 per mcf in 2002. These two price impacts pushed up collections almost \$10 million higher than expectations, almost offsetting the \$14 million sale tax revenue gap.

In summary, revenues failed to meet expectations in fiscal year 2002-03 as the impact of the national recession was prolonged in Utah due to its heavier job emphasis in high-tech and due to negative, offsetting impacts relative to the 2002 Olympic quarter. Pre-Iraq war softness all across the Utah economy in early 2003 prevented economic recovery too.

MAJOR TAX GROWTH RATES FISCAL YEARS 86 - 03

<u>FISCAL YEAR</u>	<u>SALES</u>	<u>INCOME</u>	<u>CORPORATE</u>
1986	0.6%	4.3%	27.5%
1987	0.1%	17.4%	-18.0%
1988	10.5%	6.9%	14.4%
1989	8.1%	8.0%	18.0%
1990	6.0%	5.2%	7.2%
1991	4.7%	10.8%	-11.9%
1992	8.4%	9.3%	-7.9%
1993	9.9%	7.4%	-1.7%
1994	10.9%	9.9%	52.3%
1995	7.9%	11.0%	26.8%
1996	10.2%	10.9%	9.7%
1997	7.7%	8.6%	8.6%
1998	0.0%	11.3%	3.3%
1999	5.2%	6.3%	-2.5%
2000	4.0%	13.1%	-2.6%
2001	4.5%	3.5%	-2.9%
2002	0.7%	-6.0%	-31.8%
2003	0.2%	-2.2%	28.3%



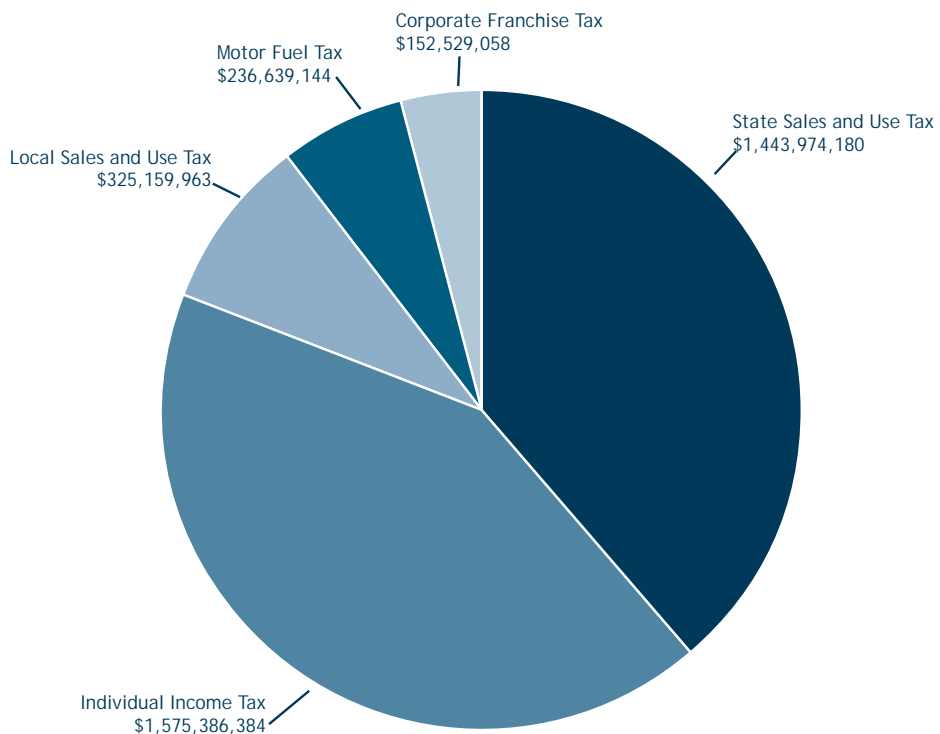
MAJOR REVENUE SOURCE OVERVIEW
FISCAL YEARS 1993 THROUGH 2003
IN MILLIONS OF DOLLARS

FISCAL YEAR	STATE SALES/USE TAX	INDIVIDUAL INCOME TAX ²	LOCAL SALES/USE TAX	MOTOR FUEL TAX	CORPORATE FRANCHISE TAX ³
1993	\$ 881.9	\$ 842.3	\$ 173.1	\$ 141.3	\$ 79.5
1994	978.2	925.3	188.5	150.4	121.1
1995	1,055.1	1,026.9	212.6	155.5	153.5
1996	1,162.5	1,139.1	225.6	163.2	168.4
1997	1,252.1	1,237.3	258.1	168.4	182.9
1998	1,251.8 ¹	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
2001	1,431.4	1,713.1	314.3	229.4	174.4
2002	1,441.3	1,610.6	318.0	237.9	118.9
2003	1,444.0	1,575.4	325.2	236.6	152.5

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

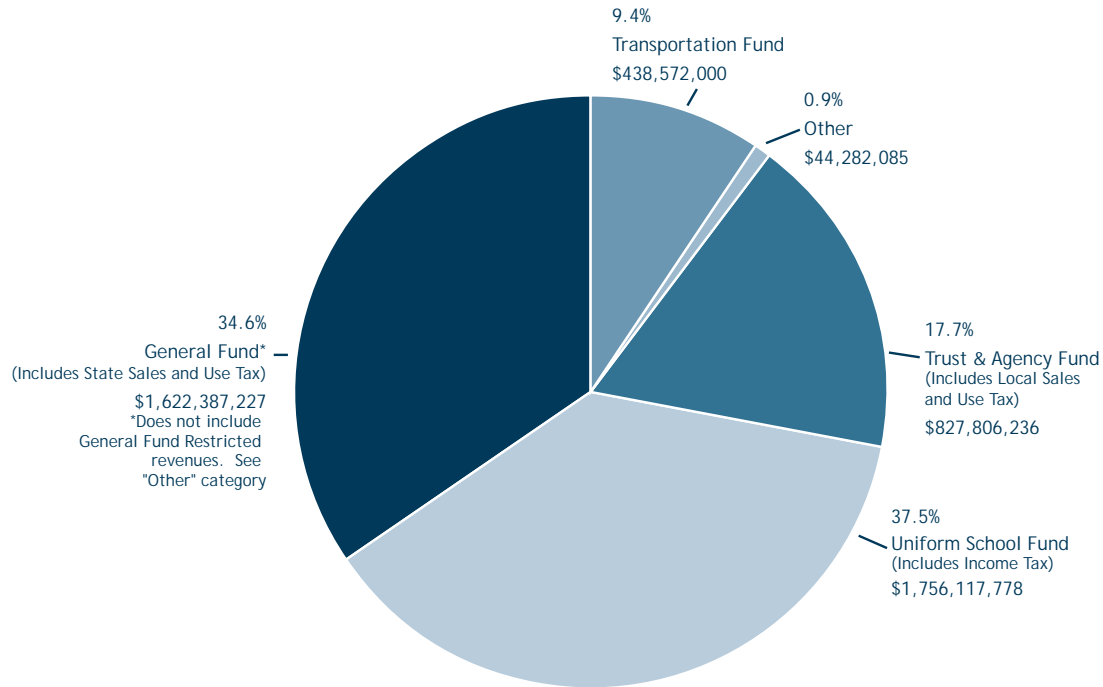
²Includes 40% of mineral production withholding tax.

³Includes 60% of mineral production withholding tax.



NET REVENUE COLLECTIONS BY FUND FISCAL YEAR 2003

(Percentages may not total 100 due to rounding).



TOTAL REVENUE COLLECTED BY THE UTAH STATE TAX COMMISSION FISCAL YEAR 2003

\$4,689,165,325

STATE AGENCIES AND ORGANIZATIONS RECEIVING FUNDS FROM TAXES AND FEES

TRANSPORTATION FUND

Transportation Department
Public Safety
Finance

TRUST & AGENCY FUND

Local Sales and Use Tax
(includes County, Tourism, Transient taxes etc.)
Local Property Tax on vehicles
Utah Transit Authority (UTA)

Many of these programs are supplemented with Federal and other funds.

GENERAL FUND

Administrative Services
Corrections
Courts
Human Services
Economic Development
Elected Officials
Department of Environmental Quality
Health
Higher Education
Human Services
Legislature
Natural Resources
Public Safety
Work Force Services
Tax Commission

UNIFORM SCHOOL FUND

Public Education
Higher Education
Tax Commission

OTHER

Administrative Fees/Dedicated Credits
General Fund Restricted

For information on property taxes, please see the section beginning on page 32 of this report.

NET REVENUE COMPARISON
FISCAL YEARS 2003 AND 2002

REPORTING CATEGORY	FY 2003 NET REVENUE	FY 2002 NET REVENUE	NET AMOUNT CHANGE	NET CHANGE %
Admin. Allowance Service Charge: Sales Tax	\$ 7,296,532	\$ 8,388,315	(\$1,091,783)	-13.0%
Motor Vehicle Regist/Plate Fees: Plate, Admin Fee	2,302,503	2,261,038	41,465	1.8%
Dedicated Credits: DNR Plants/Animal Protect: Sales	1,950,000	2,300,000	(350,000)	-15.2%
County Property Tax Transaction Fees	1,886,732	1,647,450	239,282	14.5%
Misc. Dedicated Credits: Tax Commission	1,710,114	1,758,366	(48,252)	-2.7%
30-Day Motor Vehicle Registration Permit	1,191,320	1,232,826	(41,506)	-3.4%
Federal Revenues & Grants	684,513	707,081	(22,568)	-3.2%
Off-Highway Vehicle Registration Fees	468,234	455,413	12,821	2.8%
Driving Under Influence Impound Fees	261,122	265,081	(3,958)	-1.5%
Misc. Dedicated Credits: Other Agencies	134,605	127,405	7,199	5.7%
Private Organ Donation Contributions	80,324	-	80,324	n/a
Water & Wastewater Proj: Div of Water Rights	75,000	100,000	(25,000)	-25.0%
Income Tax Contributions: Non Game	46,842	48,244	(1,402)	-2.9%
<u>Dedicated Credits: Credit Card Convenience Fees</u>	<u>30,054</u>	<u>-</u>	<u>30,054</u>	<u>n/a</u>
DEDICATED CREDITS TOTAL	\$18,117,895	\$19,291,218	(\$1,173,324)	-6.1%
State Sales And Use Tax	1,443,974,180	1,441,318,271	2,655,909	0.2%
Insurance Premium Tax: Admitted Insurers	58,989,204	56,616,408	2,372,796	4.2%
Cigarette Taxes	38,539,028	44,430,883	(5,891,856)	-13.3%
Inheritance Tax	32,977,784	9,424,067	23,553,717	249.9%
Oil And Gas Severance Tax	26,745,279	18,893,082	7,852,197	41.6%
Beer Tax	10,356,639	10,470,264	(113,625)	-1.1%
Mining Severance Tax	5,833,936	4,952,500	881,436	17.8%
Tobacco Products Tax	5,318,467	5,055,002	263,464	5.2%
Misc. Taxes & Other	2,430,685	313,929	2,116,756	674.3%
Motor Vehicle Bus. Regulation Fees: MVED	1,782,772	1,985,820	(203,048)	-10.2%
DUI Impound Fees	939,202	961,993	(22,791)	-2.4%
Cigarette Licenses & Fees	13,130	17,060	(3,930)	-23.0%
Energy Savings Tax Credit	(93,659)	(47,210)	(46,449)	98.4%
<u>Property Tax Relief Credits: Circuit Breaker</u>	<u>(5,419,421)</u>	<u>(5,295,273)</u>	<u>(124,148)</u>	<u>2.3%</u>
GENERAL FUND TOTAL	\$1,622,387,227	\$1,589,096,799	\$33,290,428	2.1%
Cigarette Tax - Tobacco Prevention - Restricted	7,975,372	1,508,502	6,466,870	428.7%
Fire Academy Support Fund - Restricted	4,427,338	4,522,861	(95,522)	-2.1%
Boat Fuel Tax - Restricted	2,944,316	2,969,387	(25,072)	-0.8%
Water & Wastewater Proj: Sales - Restricted	2,180,419	16,342,689	(14,162,270)	-86.7%
Oil & Gas Conservation Fee - Restricted	1,943,755	1,710,219	233,536	13.7%
Other Misc. - Restricted	1,423,779	1,292,876	130,903	10.1%
Off-Highway Vehicle Registration Fees - Restricted	1,371,850	1,255,015	116,834	9.3%
Insurance Premium & Other - Restricted	995,819	885,341	110,478	12.5%
Off Highway Vehicle Fuel Tax - Restricted	850,000	850,000	-	0.0%
Boat Registration Fees - Restricted	652,211	675,489	(23,278)	-3.4%
Lubricating Oil Fee: Used Oil - Restricted	509,331	550,915	(41,584)	-7.5%
Remote Sales - Restricted	461,535	-	461,535	
Snowmobile Registrations - Restricted	218,283	236,292	(18,009)	-7.6%
<u>Income Tax Contribution: Organ, Homeless - Restricted</u>	<u>210,180</u>	<u>223,596</u>	<u>(13,415)</u>	<u>-6.0%</u>
GENERAL RESTRICTED TOTAL	\$26,164,190	\$33,023,182	(\$6,858,992)¹	-20.8%

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

NET REVENUE COMPARISON
FISCAL YEARS 2003 AND 2002 (CONT.)

REPORTING CATEGORY	FY 2003 NET REVENUE	FY 2002 NET REVENUE	NET AMOUNT CHANGE	NET CHANGE %
Local Sales And Use Tax	\$ 325,159,963	\$ 317,978,847	\$ 7,181,117	2.3%
Motor Vehicle County Collections - MVA	165,057,939	141,630,141	23,427,798	16.5%
Public Transit Tax	109,799,340	109,584,228	215,112	0.2%
County Option Sales & Use Tax	81,075,363	78,993,477	2,081,886	2.6%
Employers Reins. & Uninsured Employers	36,796,334	26,631,776	10,164,557	38.2%
Tourism, Recreation, Cultural, Convention Tax	33,774,470	33,037,909	736,561	2.2%
Transient Room Tax	17,569,762	18,486,394	(916,632)	-5.0%
County Option Zoo, Arts Parks	16,947,739	16,916,716	31,023	0.2%
Fireman's Pension Fund	8,809,567	9,080,038	(270,471)	-3.0%
Resort Communities Tax	7,684,387	7,324,859	359,529	4.9%
Municipal Highways Tax	6,612,983	6,270,817	342,166	5.5%
Car & Bus Tax	5,387,400	5,773,466	(386,066)	-6.7%
Rural County Hospital Tax	3,848,322	3,950,749	(102,428)	-2.6%
Environmental Surcharge On Petroleum	3,290,611	3,088,610	202,002	6.5%
Municipal Energy Sales & Use Tax	2,526,496	2,737,635	(211,139)	-7.7%
Waste Tire Recycling Fees	2,353,306	2,299,734	53,573	2.3%
Emergency Services Phone Charge	1,776,721	1,770,506	6,216	0.4%
Municipality Transient Room Tax	679,520	655,494	24,026	3.7%
Local Sports/Recreational Bonding (1/64)	168,508	161,567	6,941	4.3%
Inc. Tax Contributions: Election Campaign	150,094	144,459	5,635	3.9%
Collegiate License Plate Fees	129,151	111,232	17,919	16.1%
Income Tax Contributions: Education	65,004	56,610	8,394	14.8%
Children's License Plate Fees	39,209	34,295	4,914	14.3%
Other License Plate and Contributions	26,957	7,350	19,608	266.8%
Town Option Sales & Use Tax	25,041	28,089	(3,048)	-10.8%
Motor Vehicle County Collections -Courtesy/Internet	21,918	560,517	(538,599)	-96.1%
Motor Vehicle Blindness Prevention Checkoff	10,161	12,166	(2,004)	-16.5%
Boy Scout License Plate Fees	8,954	7,704	1,250	16.2%
Centennial/Olympic License Plate Fees	8,126	1,099,660	(1,091,534)	-99.3%
<u>Tax Commission Suspense</u>	<u>(1,997,113)</u>	<u>(727,635)</u>	<u>(1,269,478)</u>	<u>174.5%</u>
TRUST & AGENCY FUND TOTAL	\$827,806,236	\$787,707,406	\$40,098,830	5.1%
Individual Income Tax: Withholding	1,544,629,150	1,571,913,373	(27,284,224)	-1.7%
Individual Income Tax: Final Payments	27,883,346	33,396,862	(5,513,516)	-16.5%
Corporate Franchise And Income Tax	148,218,226	110,988,583	37,229,643	33.5%
Wine And Liquor Tax - Dedicated Credits	15,799,205	15,606,412	192,793	1.2%
Gross Receipts Tax	8,092,684	7,958,723	133,961	1.7%
Mineral Production Tax Withholding	7,184,720	13,219,494	(6,034,774)	-45.7%
<u>Driver Education Fees - Dedicated Credits</u>	<u>4,310,448</u>	<u>4,188,489</u>	<u>121,958</u>	<u>2.9%</u>
UNIFORM SCHOOL TOTAL	\$1,756,117,778	\$1,757,271,937	(\$1,154,159)	-0.1%

NET REVENUE COMPARISON
FISCAL YEARS 2003 AND 2002 (CONT.)

REPORTING CATEGORY	FISCAL YEAR 2003 NET REVENUE	FISCAL YEAR 2002 NET REVENUE	NET AMOUNT CHANGE	NET CHANGE %
Motor Fuel Tax	\$ 236,639,144	\$ 237,924,717	(\$1,285,573)	-0.5%
Special Fuel Tax	84,519,975	84,406,321	113,654	0.1%
Motor Vehicle Registration Fees	28,358,991	27,378,255	980,736	3.6%
Transportation Projects: Sales Tax - Restricted	19,909,258	19,548,962	360,296	1.8%
Centennial Highway MV Registration Fee	18,670,340	18,101,486	568,854	3.1%
Proportional Registration Fees	11,837,924	11,665,038	172,886	1.5%
Public Trans SysTem Tax HighWay: Sales - Restricted	9,791,797	11,686,216	(1,894,419)	-16.2%
Proportional Registration: Highway Use Tax	7,943,784	7,999,758	(55,974)	-0.7%
Aviation Fuel Tax - Restricted	5,018,841	7,042,307	(2,023,466)	-28.7%
Centennial Highway 1/64% Sales Tax	4,840,738	4,904,955	(64,217)	-1.3%
Motor Vehicle Control Fees	4,288,770	4,166,363	122,407	2.9%
Motor Vehicle Rental Tax - Restricted	3,149,264	3,510,375	(361,110)	-10.3%
Uninsured Motorist Fees - Restricted	2,402,901	2,035,755	367,145	18.0%
DUI Impound Fees - Restricted	889,098	887,812	1,287	0.1%
Motorcycle Safety Fees - Dedicated Credit	191,097	173,118	17,979	10.4%
Proportional Registration: Temp. Permit Fees	71,780	68,880	2,900	4.2%
Clean Fuel Incentive Surcharge	48,298	18,386	29,913	162.7%
TRANSPORTATION TOTAL	\$438,572,000	\$441,518,704	(\$2,946,704)	-0.7%
NET REVENUE	\$4,689,165,325	\$4,627,909,245	\$61,256,080	1.3%

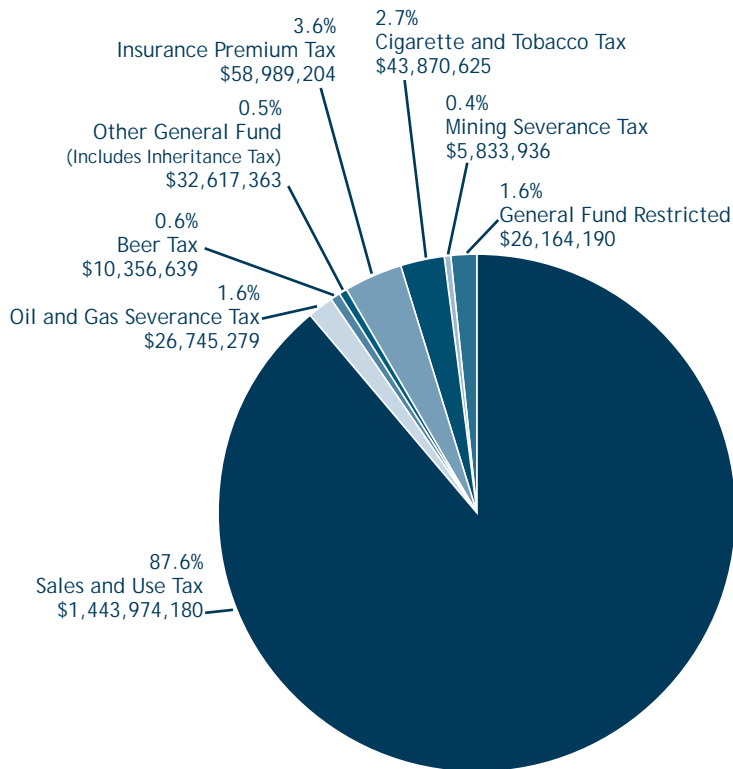
The preparation of this report in accordance with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect reported amounts. Actual results could differ from those estimates.

¹ Added to report in fiscal year 2003.

² Revised from prior year.

GENERAL FUND COLLECTIONS FISCAL YEAR 2003

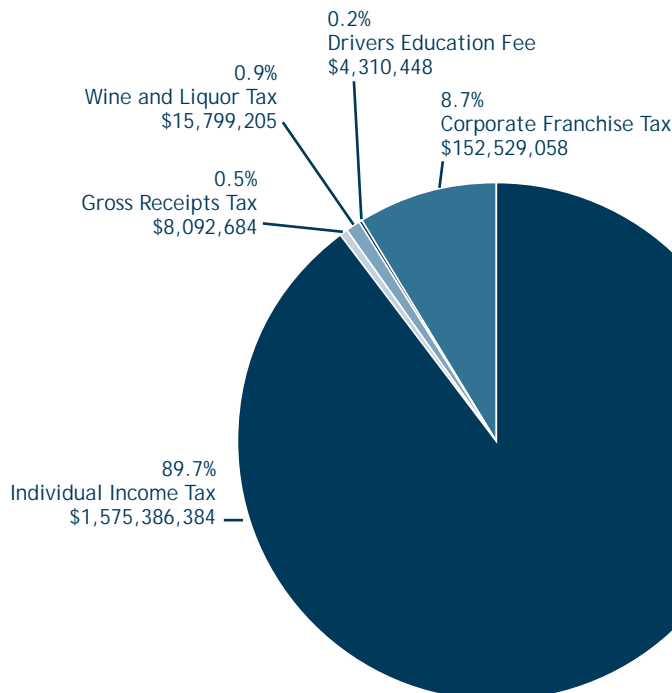
TOTAL COLLECTIONS: \$1,648,551,417



From the General Fund, the Legislature appropriates monies for general government and higher education. Some General Fund revenue is also used to fund the state's public school system. This graph shows which tax revenues make up the General Fund. The largest single source of revenue comes from the state's 4.75% sales and use tax.

UNIFORM SCHOOL FUND COLLECTIONS FISCAL YEAR 2003

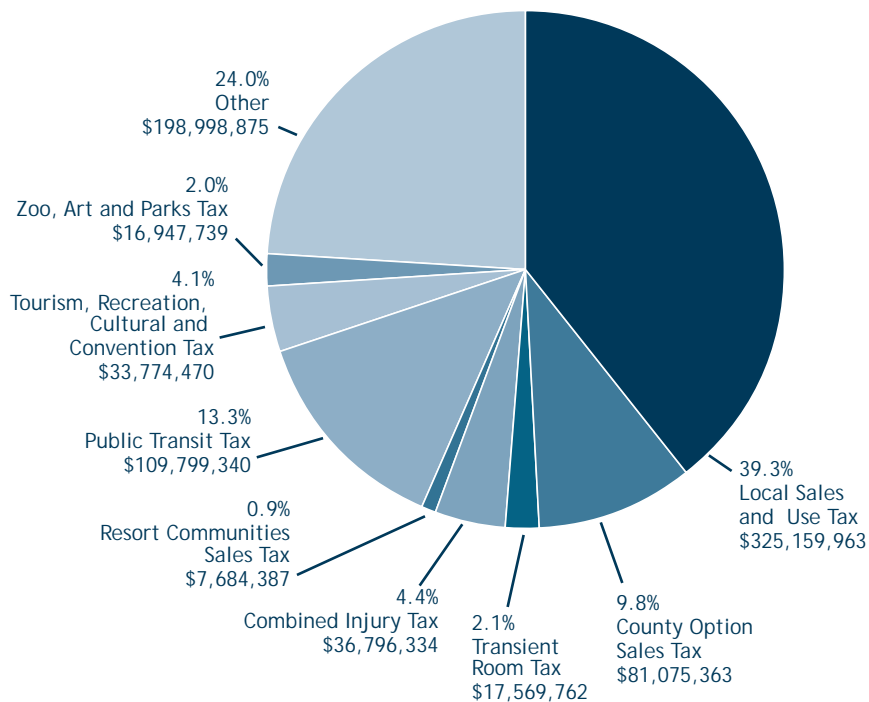
TOTAL COLLECTIONS: \$1,756,117,778



Under the Utah Constitution, monies in the Uniform School Fund may only be used to fund the state's public education system. The Legislature also appropriates income tax revenue to operate the State's higher education system. As shown in this graph, the Uniform School Fund is largely comprised of revenues generated by the individual income tax. The corporate franchise tax is also an important source of revenue.

TRUST & AGENCY FUND FISCAL YEAR 2003

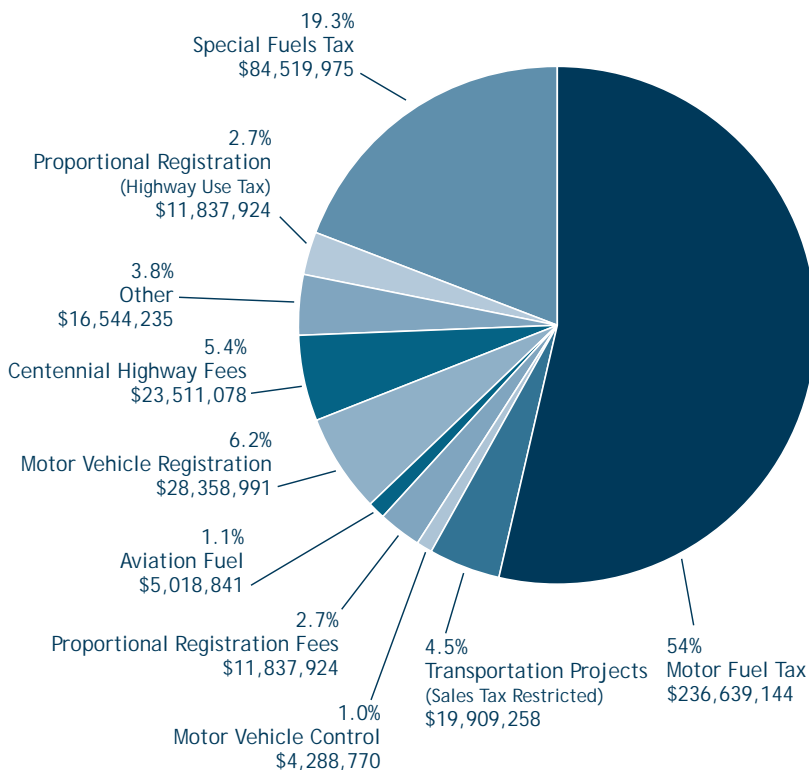
TOTAL COLLECTIONS: \$827,806,236



The Trust and Agency Fund includes funds collected on behalf of entities outside of state government such as individuals, private organizations, or other governmental units. Pension Trust Funds, Investment Trust Funds, Private-Purpose Trust Funds and Agency Funds are examples of Trust and Agency Funds.

TRANSPORTATION FUND FISCAL YEAR 2003

TOTAL COLLECTIONS: \$438,572,000



The Utah Constitution requires that taxes imposed on sales of motor fuel may only be used for certain highway purposes. As shown in this graph, most of the revenues deposited into the Transportation Fund come from the state's taxes on motor fuel and special fuel. Motor vehicle registration fees also contribute to this fund.

SALES TAX

Sales taxes were first introduced as a revenue source in 1933 when property tax collections dropped dramatically because of the Great Depression. The use tax was added in 1937 to complement the existing sales tax. Use tax is imposed on taxable transactions involving tangible personal property purchased outside the state that the purchaser stores, uses, or consumes within the state. All state and local sales and use taxes are administered by the Utah State Tax Commission.

STATE SALES AND USE TAX

Utah Code Ann. §59-12-101

Since July 1, 1997 the Utah sales and use tax rate has been 4.75%. 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 55 exemptions. Retailer licenses are issued without fee. Charges for residential use of electricity and fuel are taxed at a rate of 2 percent. Use Tax is charged at the same rates as above on certain services and tangible personal property that is purchased for use, consumption or storage in Utah.

Fiscal Year 2003 Revenues: \$1,443,974,180

LOCAL SALES AND USE TAX

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 transactions to which 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.

Fiscal Year 2003 Revenues: \$325,159,963

COUNTY OPTION SALES AND USE TAX

Utah Code Ann. §59-12-1102 and §59-2-924

Provided a county reduces its certified property tax rate by the same amount it expects to gain in sales tax, it may impose by ordinance a county option sales and use tax of 1/4 % of the purchase price on transactions to which the state sales and use tax is applied. Hearings, advertising and voter approval are 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.

Fiscal Year 2003 Revenues: \$81,075,363

PUBLIC TRANSIT TAX

Utah Code Ann. §59-12-501 and 502

The 1/4 of 1 percent Public Transit Tax applies to the purchase price on transactions subject to the state sales tax. This tax, however, applies only in localities where voters have approved the tax to finance public transportation service. The Legislature authorized an additional 1/4 of 1 percent Public Transit Tax to fund a fixed guideway and expanded transportation system. Currently Salt Lake, Davis and Weber Counties have approved this tax.

Fiscal Year 2003 Revenues: \$109,799,340

MUNICIPAL HIGHWAYS TAX

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 subject to the state sales tax. Voter approval may be required under certain circumstances. Revenues from this tax must 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.

Fiscal Year 2003 Revenues: \$6,612,983

TOURISM, RECREATION, CULTURAL AND CONVENTION FACILITIES TAX

Utah Code Ann. §59-12-603

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. Effective January 1, 1999, counties who have imposed the motor vehicle short-term lease and rental tax may impose an additional 4 percent tax on these vehicles.
- a tax of up to 1 percent of all sales of prepared foods and beverages sold by restaurants for immediate consumption.
- 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. Only Salt Lake County meets this requirement.

Fiscal Year 2003 Revenues: \$33,774,470

TRANSIENT ROOM TAXES

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, campground 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.

Fiscal Year 2003 Revenues: \$17,569,762

MUNICIPALITY TRANSIENT ROOM TAX

Utah Code Ann. §59-12-352 and 353

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. 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.

Fiscal Year 2003 Revenues: \$679,520

"ZOO TAX" (BOTANICAL, CULTURAL AND ZOOLOGICAL TAX)

Utah Code Ann. §59-12-701 and 59-12-1401

The Botanical, Cultural and Zoological Tax may be imposed up to 1/10 of 1 percent of the purchase price on transactions taxed under the state's sales and use tax laws. This tax may be adopted in any county or city 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, Summit and Uintah counties have enacted the tax.

Fiscal Year 2003 Revenues: \$16,947,739

RESORT COMMUNITIES TAX

Utah Code Ann. §59-12-401

The Resort Communities 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 to which the state sales tax is applied. An additional 1/2 percent may be imposed upon voter approval, or, if a municipality imposed a license fee or tax based on gross receipts under Section 10-1-203 on or before January 1, 1996, and meets certain statutory criteria, the municipality 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 until July 1, 2004. Retailers are liable for the tax collection. The Tax Commission acts as agent for local governmental units.

Fiscal Year 2003 Revenues: \$7,684,387

TAXABLE RETAIL SALES, SERVICES AND
BUSINESS EQUIPMENT PURCHASES BY COUNTY
CALENDAR YEARS 1998 THROUGH 2002

<u>COUNTY</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001¹</u>	<u>2002</u>
Beaver	\$ 54,028,444	\$ 56,796,599	\$ 59,533,738	\$ 57,150,257	\$ 78,643,822
Box Elder	378,656,784	392,554,576	388,463,051	387,021,110	397,597,890
Cache	815,747,488	877,516,245	881,748,639	936,524,543	991,873,325
Carbon	350,262,447	344,787,305	346,715,900	361,995,352	351,112,861
Daggett	10,152,206	11,083,920	13,701,974	14,635,105	14,748,590
Davis	2,333,000,552	2,501,488,171	2,561,945,556	2,690,459,983	2,759,164,731
Duchesne	148,993,949	113,995,306	152,667,814	163,956,901	145,071,558
Emery	108,296,650	86,178,899	78,516,158	102,774,219	106,343,423
Garfield	67,964,766	71,530,129	73,145,377	66,630,018	67,872,943
Grand	143,307,479	167,663,347	162,911,808	166,019,643	174,635,577
Iron	358,583,543	403,990,858	417,168,360	420,501,521	457,128,755
Juab	61,049,366	67,800,309	73,826,705	69,528,286	104,467,036
Kane	92,767,501	99,972,386	107,426,955	101,852,245	99,787,339
Millard	102,324,784	108,565,176	107,366,842	120,662,495	128,805,095
Morgan	43,190,274	52,752,568	55,091,635	55,255,017	48,655,061
Piute	5,197,828	5,556,641	5,742,323	5,672,633	6,183,485
Rich	14,599,275	15,593,403	16,731,346	16,224,980	17,302,794
Salt Lake	14,480,792,082	15,032,355,344	15,941,513,323	15,864,887,932	15,706,919,505
San Juan	102,358,862	96,128,945	89,321,720	87,476,582	88,823,783
Sanpete	117,860,224	125,822,688	143,234,506	158,395,663	158,154,750
Sevier	247,516,691	212,472,805	219,208,375	219,577,652	229,937,800
Summit	631,299,089	685,939,692	742,862,484	830,104,320	862,281,570
Tooele	282,754,708	306,930,181	330,289,699	363,273,243	408,234,189
Uintah	335,704,139	331,526,601	439,786,724	497,920,681	452,556,426
Utah	3,670,050,662	3,938,892,458	4,170,665,617	4,326,455,093	4,394,333,416
Wasatch	136,583,244	155,799,341	171,726,889	174,016,839	186,566,663
Washington	1,066,865,802	1,159,452,168	1,237,822,795	1,376,922,982	1,503,264,367
Wayne	22,689,627	23,000,106	23,460,239	23,595,162	23,570,949
Weber	2,264,121,035	2,375,445,131	2,456,562,991	2,510,725,246	2,552,414,748
Out of State Use Tax	200,035,296	176,949,415	175,863,321	255,972,886	(4,301,122)
TOTALS	\$28,646,754,797	\$29,998,540,713	\$31,645,012,864	\$32,426,188,589	\$32,512,151,329

¹Revised from prior year

TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH
BY MAJOR INDUSTRY
CALENDAR YEARS 1998 THROUGH 2002

<u>MAJOR INDUSTRY</u>	<u>STANDARD INDUSTRIAL CODES</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001¹</u>	<u>2002</u>
Agriculture, Forestry & Fishing	(111-973)	\$ 22,612,428	\$ 26,499,298	\$ 32,173,236	\$ 35,595,845	\$ 37,667,039
Mining	(1011-1499)	259,041,630	180,266,562	202,157,429	207,660,044	157,344,140
Construction	(1521-1799)	399,801,647	421,476,264	407,856,957	368,364,019	315,094,656
Manufacturing	(2011-3999)	1,601,026,710	1,539,452,115	1,543,233,662	1,587,075,123	1,369,020,754
Transportation	(4011-4789)	122,686,026	140,231,301	149,218,212	144,105,928	96,433,958
Communications	(4812-4899)	1,058,492,235	1,191,316,540	1,414,682,448	1,557,601,739	1,439,856,405
Electric & Gas	(4911-4971)	1,108,612,876	1,060,963,549	1,177,945,781	1,409,269,559	1,523,791,251
Wholesale-Durable Goods	(5012-5099)	2,544,811,451	2,624,224,746	2,758,919,796	2,591,677,094	2,458,353,020
Wholesale-Nondurable Goods	(5111-5199)	612,235,841	654,451,721	685,693,896	686,598,109	641,636,112
Retail-Building & Garden	(5211-5271)	1,351,361,566	1,476,047,351	1,425,559,543	1,458,472,365	1,486,673,553
Retail-General Merchandise	(5311-5399)	2,462,659,870	2,619,314,987	2,797,186,682	3,109,893,216	3,598,471,630
Retail-Food Stores	(5411-5499)	3,381,049,726	3,492,673,060	3,640,536,562	3,517,793,412	3,202,859,198
Retail-Motor Vehicle Dealers	(5511-5599)	2,965,018,986	3,175,267,440	3,389,594,545	3,576,619,896	3,734,294,586
Retail-Apparel & Accessory	(5611-5699)	756,543,223	759,844,539	789,357,871	803,017,539	831,991,715
Retail-Furniture	(5712-5736)	1,335,020,550	1,350,921,685	1,371,175,631	1,312,754,439	1,366,026,299
Retail-Eating & Drinking	(5812-5813)	1,676,821,741	1,814,710,248	1,906,402,061	1,945,537,598	2,013,284,690
Retail-Miscellaneous	(5912-5999)	1,728,157,306	1,804,517,009	1,958,130,477	2,023,516,976	2,122,603,483
Finance, Ins. & Real Estate	(6011-6799)	423,481,194	449,725,462	469,097,328	442,356,771	457,361,171
Services-Hotels & Lodging	(7011-7041)	550,861,207	556,439,832	583,185,128	599,113,092	673,868,602
Services-Personal	(7211-7299)	184,647,238	190,113,674	199,675,659	208,377,275	211,603,992
Services-Business	(7311-7389)	948,336,442	1,041,708,766	1,222,524,698	1,147,354,992	1,004,714,224
Services-Auto & Misc. Repair	(7513-7699)	1,159,815,661	1,169,442,008	1,239,304,060	1,263,276,206	1,210,831,322
Services-Amusement & Recr.	(7812-7999)	572,235,050	649,682,489	714,250,902	727,114,423	731,443,202
Services-Health	(8011-8099)	88,027,238	86,328,864	93,273,606	96,294,844	104,390,004
Services-Ed., Legal, Social	(8111-8999)	194,907,455	207,027,693	224,240,125	225,477,466	220,365,347
Public Administration	(9111-9721)	59,287,587	67,973,006	66,505,087	67,042,504	77,846,186
Private Motor Vehicle Sales		538,853,304	509,906,080	605,250,028	613,687,363	597,281,597
Occasional Retail Sales		64,033,193	61,255,558	71,489,138	110,828,394	96,476,568
Nondisclosable or SIC Uncoded		7,015,544	22,849,145	31,164,065	36,437,854	34,312,624
Prior-Period Payments, Refunds & Adjustments		467,854,342	653,909,720	475,228,264	553,274,506	696,253,973
TOTALS		\$28,645,309,267	\$29,998,540,712	\$31,645,012,877	\$32,426,188,591	\$32,512,151,301

¹ Revised from prior year

SALES TAX EXEMPTION AMOUNTS
FISCAL YEAR 2003

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.

	<u>EXEMPT REVENUE</u>		<u>EXEMPT REVENUE</u>
A. ECONOMIC DEVELOPMENT		C. GOVERNMENTAL	
1. a. New or expanding manufacturing machinery & equipment	\$27,779,000 ¹	1. State government purchases	\$10,735,000
b. Normal operating replacement equipment and machinery	\$9,026,000 ²	Local government purchases	\$20,652,000
2. Airline food	\$280,000	2. Fares charged to persons transported by public transit	\$868,000
3. Airline equipment	\$175,000	3. Admissions to college athletic events	\$481,000
4. Aerospace tools	\$406,000	4. Sales by state & local photocopies or copies of records	\$10,000
5. Motion picture rentals & radio broadcast tapes	\$30,000	5. Sales by the Heber Creeper Railroad	\$10,000
6. Intrastate movement of freight by common carrier or people by taxicabs	\$2,413,000	SUBTOTAL GOVERNMENTAL	\$32,756,000
7. Farm machinery and irrigation equipment	\$4,618,000	D. SOCIAL SERVICE, HEALTH, CHARITABLE & OTHER	
8. Commercial sprays & insecticides	\$625,000	1. Food stamps	\$4,412,000
9. Sales of hay	\$2,845,000	2. WIC program food purchases	\$1,586,000
10. Sales of aircraft manufactured in Utah	0	3. Meals served by schools, churches	\$496,000
11. Electricity sales to ski resorts for all lifts	\$435,000	Meals served by nursing homes & hosp.	\$484,000
12. Ski resort equipment	\$1,585,000	4. Pollution control	\$299,000
13. Steel mill nondurable equipment	\$100,000	5. Prescription drugs	\$39,744,000
14. Semiconductor manufacturing	<\$85,000	6. Oxygen & stoma supplies	\$51,000
SUBTOTAL ECONOMIC DEVELOPMENT	\$50,423,000	7. Religious or charitable sales > \$1,000 & purchases < \$1,000	\$5,323,000
B. ECONOMIC EFFICIENCY³		8. Newspaper sales or subscriptions	\$2,693,000
1. a. Motor & special fuels	\$93,745,000	9. Leases to authorized carriers	\$1,500,000
b. Aviation fuel	\$5,905,000	10. School & fund-raising sale	\$50,000
2. Vending machine sales < \$1 of food or beverages	\$976,000	11. Home medical equipment and prosthetic devices	\$521,000
3. Coin-operated Laundromats	\$263,000	12. Hearing aids	\$330,000
4. Coin-operated car washing	\$540,000	13. Sales by area aging services	\$1,000
5. Nonresident vehicles	\$5,586,000	14. Wind, geothermal, solar energy sales	n/a
6. Nonresident boats	\$161,000	SUBTOTAL SOCIAL SERVICES, HEALTH & CHARITABLE	\$61,736,000
7. Occasional sales	\$2,526,000	TOTAL STATE SALES TAX	\$340,172,000
8. Tangible personal property trades	n/a	ESTIMATED LOCAL SALES TAX	\$128,779,000
9. Exclusive sales of locally grown farm produce	\$1,425,000	GRAND TOTAL	\$468,951,000
10. Containers, labels, casings	\$20,203,000		
11. Property stored in the state for resale	n/a		
12. Property brought in by a nonresident for use	\$3,135,000		
13. Property purchased for resale or as an ingredient or component part of manufactured products	\$30,357,000 ³		
14. Property upon which sales tax was paid to another state	n/a		
15. Sales of transportation, interstate telephone, telegraph, or fuel for use in compounding a taxable service	\$15,393,000		
16. Personal property shipped out of state & incorporated into real property	\$250,000		
17. Coin-operated amusement devices	\$694,000		
18. 45% of new and 100% of used manuf'd homes	\$1,000,000		
19. Intrastate transp. to an employer's employee	\$25,000		
20. Sales of natural gas, electricity, coal, fuel oil for industrial use	\$28,440,000		
21. Telephone service from prepaid calling card	\$27,000		
SUBTOTAL ECONOMIC EFFICIENCY	\$195,258,000		

¹ Reported amounts were \$9,512,000 for FISCAL YEAR02

² Reported amounts were \$3,091,000 for FISCAL YEAR02

³ Excludes sales for resale at \$1.0 billion

DISTRIBUTION OF LOCAL SALES AND USE TAXES
FISCAL YEARS 2001, 2002 AND 2003
NET DISTRIBUTION AFTER ADMINISTRATIVE COSTS

<u>Tax</u>	<u>Community</u>	<u>FY 2001</u> <u>Jul 00 - Jun 01</u>	<u>FY 2002</u> <u>Jul 01 - Jun 02</u>	<u>FY 01-FY 02</u> <u>% Change</u>	<u>FY 2003</u> <u>Jul 02 - Jun 03</u>	<u>FY 02-FY 03</u> <u>% Change</u>
Sales	BEAVER COUNTY	\$ 112,055.53	\$ 105,547.77	-5.8%	\$ 131,208.28	24.3%
Sales	Beaver City	350,343.18	346,797.33	-1.0%	558,365.94	61.0%
Sales	Milford	166,992.45	157,073.76	-5.9%	201,123.84	28.0%
Sales	Minersville	69,865.05	74,886.08	7.2%	80,678.29	7.7%
TOTAL COUNTY AND CITIES		\$699,256.21	\$684,304.94	-2.1%	\$971,376.35	42.0%
TOTAL CITIES AND TOWNS		\$587,200.68	\$578,757.17	-1.4%	\$840,168.07	45.2%
Sales	BOX ELDER COUNTY	\$ 757,035.17	\$ 648,255.57	-14.4%	\$700,139.91	8.0%
Sales	Bear River	57,058.78	54,143.12	-5.1%	53,014.77	-2.1%
Sales	Brigham	2,243,254.79	2,276,092.68	1.5%	2,003,539.83	-12.0%
Sales	Corinne	74,541.04	59,608.48	-20.0%	58,288.89	-2.2%
Sales	Deweyville	24,459.43	21,528.57	-12.0%	20,380.39	-5.3%
Sales	Elwood	49,056.72	45,065.32	-8.1%	50,027.36	11.0%
Sales	Fielding	36,872.37	35,038.27	-5.0%	34,758.29	-0.8%
Sales	Garland	144,438.46	147,069.51	1.8%	142,906.69	-2.8%
Sales	Honeyville	93,882.65	91,847.64	-2.2%	88,357.09	-3.8%
Sales	Howell	17,111.82	18,071.66	5.6%	29,979.45	65.9%
Sales	Mantua	51,178.42	55,449.34	8.3%	53,188.21	-4.1%
Sales	Perry	233,254.91	265,973.49	14.0%	492,733.80	85.3%
Sales	Plymouth	30,557.06	32,316.95	5.8%	31,308.15	-3.1%
Sales	Portage	14,574.74	17,203.62	18.0%	16,877.47	-1.9%
Sales	Snowville	35,203.05	33,392.46	-5.1%	28,175.22	-15.6%
Sales	Tremonton	818,292.45	847,606.89	3.6%	816,755.79	-3.6%
Sales	Willard	148,624.04	166,589.43	12.1%	150,464.28	-9.7%
TOTAL COUNTY AND CITIES		\$4,829,395.90	\$4,815,253.00	-0.3%	\$4,770,895.59	-0.9%
TOTAL CITIES AND TOWNS		\$4,072,360.73	\$4,166,997.43	2.3%	\$4,070,755.68	-2.3%
Sales	CACHE COUNTY	\$ 441,747.18	\$ 464,674.17	5.2%	\$472,499.93	1.7%
Sales	Amalga	33,826.39	33,892.49	0.2%	35,470.84	4.7%
Sales	Clarkston	44,683.87	47,987.41	7.4%	46,804.28	-2.5%
Sales	Cornish	17,823.15	19,784.27	11.0%	19,156.70	-3.2%
Sales	Hyde Park	279,246.24	288,338.60	3.3%	308,509.01	7.0%
Sales	Hyrum	490,684.72	519,233.51	5.8%	521,088.85	0.4%
Sales	Lewiston	138,465.00	154,000.68	11.2%	147,657.44	-4.1%
Sales	Logan	5,778,239.15	5,974,480.95	3.4%	6,000,673.39	0.4%
Sales	Mendon	57,952.49	64,738.64	11.7%	64,975.23	0.4%
Sales	Millville	102,860.74	108,628.65	5.6%	115,505.92	6.3%
Sales	Newton	47,505.27	47,571.74	0.1%	47,370.29	-0.4%
Sales	North Logan	1,163,446.71	1,319,265.89	13.4%	1,328,493.30	0.7%
Sales	Paradise	52,496.36	53,836.24	2.6%	54,358.22	1.0%
Sales	Providence	327,431.75	325,845.74	-0.5%	334,339.16	2.6%
Sales	Richmond	159,442.89	156,614.92	-1.8%	154,810.09	-1.2%
Sales	River Heights	100,162.84	101,626.80	1.5%	98,062.18	-3.5%
Sales	Smithfield	700,749.28	726,544.67	3.7%	719,890.44	-0.9%
Sales	Wellsville	216,584.30	214,820.27	-0.8%	200,566.92	-6.6%
Sales	Trenton	34,438.22	33,230.65	-3.5%	31,315.58	-5.8%
Sales	Nibley	130,270.88	146,730.87	12.6%	147,034.38	0.2%
TOTAL COUNTY AND CITIES		\$10,318,057.43	\$10,801,847.16	4.7%	\$10,848,582.15	0.4%
TOTAL CITIES AND TOWNS		\$9,876,310.25	\$10,337,172.99	4.7%	\$10,376,082.22	0.4%
Sales	CARBON COUNTY	\$ 719,357.49	\$ 792,122.75	10.1%	\$ 716,055.36	-9.6%
Sales	Helper	259,167.60	264,945.64	2.2%	255,442.94	-3.6%
Sales	Price	1,790,747.48	1,884,491.32	5.2%	1,720,799.97	-8.7%
Sales	Scofield	3,899.31	3,335.34	-14.5%	2,872.14	-13.9%
Sales	Sunnyside	30,491.89	34,342.91	12.6%	40,549.16	18.1%
Sales	Wellington	250,835.05	183,958.92	-26.7%	247,058.10	34.3%
Sales	E Carbon	108,067.64	100,073.46	-7.4%	97,570.86	-2.5%
TOTAL COUNTY AND CITIES		\$3,162,566.46	\$3,263,270.34	3.2%	\$3,080,348.53	-5.6%
TOTAL CITIES AND TOWNS		\$2,443,208.97	\$2,471,147.59	1.1%	\$2,364,293.17	-4.3%

DISTRIBUTION OF LOCAL SALES AND USE TAXES
FISCAL YEARS 2001, 2002 AND 2003
NET DISTRIBUTION AFTER ADMINISTRATIVE COSTS (CONT.)

<u>Tax</u>	<u>Community</u>	<u>FY 2001</u> <u>Jul 00 - Jun 01</u>	<u>FY 2002</u> <u>Jul 01 - Jun 02</u>	<u>FY 01-FY 02</u> <u>% Change</u>	<u>FY 2003</u> <u>Jul 02 - Jun 03</u>	<u>FY 02-FY 03</u> <u>% Change</u>
Sales	DAGGETT COUNTY	\$ 94,637.34	\$ 96,179.76	1.6%	\$ 87,141.50	-9.4%
Sales	Manila	40,505.48	41,703.68	3.0%	41,911.38	0.5%
TOTAL COUNTY AND CITIES		\$135,142.82	\$137,883.44	2.0%	\$129,052.88	-6.4%
TOTAL CITIES AND TOWNS		\$40,505.48	\$41,703.68	3.0%	\$41,911.38	0.5%
Sales	DAVIS COUNTY	\$ 488,367.95	\$ 335,223.94	-31.4%	\$ 463,217.82	38.2%
Sales	Bountiful	4,748,186.43	4,814,720.77	1.4%	4,722,805.41	-1.9%
Sales	Centerville	2,189,275.17	2,141,708.51	-2.2%	2,160,833.00	0.9%
Sales	Clearfield	2,580,483.82	2,509,480.51	-2.8%	2,469,301.83	-1.6%
Sales	Fruit Heights	368,105.25	364,598.29	-1.0%	346,665.13	-4.9%
Sales	Farmington	1,275,069.41	1,238,189.64	-2.9%	1,187,903.08	-4.1%
Sales	Kaysville	1,957,982.58	2,024,363.28	3.4%	2,078,652.44	2.7%
Sales	Layton	8,914,672.23	9,228,947.82	3.5%	9,213,275.67	-0.2%
Sales	North Salt Lake	1,320,460.39	1,472,713.79	11.5%	1,423,706.57	-3.3%
Sales	South Weber	359,123.24	351,759.52	-2.1%	350,480.56	-0.4%
Sales	Sunset	520,025.11	518,163.99	-0.4%	508,375.11	-1.9%
Sales	Syracuse	916,748.70	958,353.48	4.5%	980,086.74	2.3%
Sales	West Point	424,228.54	416,390.42	-1.8%	409,833.02	-1.6%
Sales	Woods Cross	1,400,614.14	1,548,994.17	10.6%	1,591,981.49	2.8%
Sales	Clinton	912,825.43	968,991.29	6.2%	972,162.71	0.3%
Sales	West Bountiful	742,405.87	739,733.39	-0.4%	735,302.67	-0.6%
TOTAL COUNTY AND CITIES		\$29,118,574.26	\$29,632,332.81	1.8%	\$29,614,583.25	-0.1%
TOTAL CITIES AND TOWNS		\$28,630,206.31	\$29,297,108.87	2.3%	\$29,151,365.43	-0.5%
Sales	DUCHESNE COUNTY	\$ 743,287.59	\$ 717,539.74	-3.5%	\$ 651,306.68	-9.2%
Sales	Altamont	31,969.47	34,148.75	6.8%	30,437.18	-10.9%
Sales	Duchesne	175,268.41	176,785.58	0.9%	187,639.68	6.1%
Sales	Myton	39,591.91	39,840.61	0.6%	38,686.00	-2.9%
Sales	Roosevelt	762,875.37	767,154.30	0.6%	742,885.07	-3.2%
Sales	Tabiona	11,189.63	11,832.98	5.7%	11,375.60	-3.9%
TOTAL COUNTY AND CITIES		\$1,764,182.38	\$1,747,301.96	-1.0%	\$1,662,330.21	-4.9%
TOTAL CITIES AND TOWNS		\$1,020,894.79	\$1,029,762.22	0.9%	\$1,011,023.53	-1.8%
Sales	EMERY COUNTY	\$ 145,196.46	\$ 148,537.94	2.3%	\$ 144,808.36	-2.5%
Sales	Castle Dale	207,396.66	217,227.23	4.7%	211,802.07	-2.5%
Sales	Clawson	12,065.37	10,987.70	-8.9%	11,998.78	9.2%
Sales	Cleveland	57,332.73	59,624.87	4.0%	55,418.47	-7.1%
Sales	Elmo	25,750.24	27,466.03	6.7%	27,585.84	0.4%
Sales	Emery City	23,989.27	27,283.76	13.7%	24,707.23	-9.4%
Sales	Ferron	149,659.62	150,075.37	0.3%	142,800.11	-4.8%
Sales	Green River	115,655.84	123,409.63	6.7%	125,789.36	1.9%
Sales	Huntington	294,792.79	323,074.42	9.6%	317,101.18	-1.8%
Sales	Orangeville	152,451.41	160,676.99	5.4%	154,825.37	-3.6%
TOTAL COUNTY AND CITIES		\$1,184,290.39	\$1,248,363.94	5.4%	\$1,216,836.77	-2.5%
TOTAL CITIES AND TOWNS		\$1,039,093.93	\$1,099,826.00	5.8%	\$1,072,028.41	-2.5%
Sales	GARFIELD COUNTY	\$ 318,832.54	\$ 290,801.44	-8.8%	\$ 296,320.71	1.9%
Sales	Antimony	9,179.93	9,789.72	6.6%	10,475.20	7.0%
Sales	Boulder	23,083.85	22,395.18	-3.0%	21,302.54	-4.9%
Sales	Cannonville	19,240.21	17,350.04	-9.8%	17,837.82	2.8%
Sales	Escalante	102,472.40	83,754.20	-18.3%	80,715.62	-3.6%
Sales	Hatch	11,999.84	12,912.30	7.6%	12,994.53	0.6%
Sales	Henrieville	10,832.34	11,074.88	2.2%	10,738.37	-3.0%
Sales	Panguitch	174,160.04	183,172.02	5.2%	173,814.67	-5.1%
Sales	Tropic	48,175.50	54,464.36	13.1%	49,060.11	-9.9%
TOTAL COUNTY AND CITIES		\$717,976.65	\$685,714.14	-4.5%	\$673,259.57	-1.8%
TOTAL CITIES AND TOWNS		\$399,144.11	\$394,912.70	-1.1%	\$376,938.86	-4.6%

DISTRIBUTION OF LOCAL SALES AND USE TAXES
FISCAL YEARS 2001, 2002 AND 2003
NET DISTRIBUTION AFTER ADMINISTRATIVE COSTS (CONT.)

<u>Tax</u>	<u>Community</u>	<u>FY 2001</u> <u>Jul 00 - Jun 01</u>	<u>FY 2002</u> <u>Jul 01 - Jun 02</u>	<u>FY 01-FY 02</u> <u>% Change</u>	<u>FY 2003</u> <u>Jul 02 - Jun 03</u>	<u>FY 02-FY 03</u> <u>% Change</u>
Sales	GRAND COUNTY	\$ 384,438.85	\$ 393,433.11	2.3%	\$405,018.31	2.9%
Sales	Castle Valley	20,304.09	23,090.51	13.7%	23,685.69	2.6%
Sales	Moab	949,924.21	951,257.91	0.1%	944,439.53	-0.7%
Sales	E Green River	83,469.70	95,452.15	14.4%	90,179.76	-5.5%
TOTAL COUNTY AND CITIES		\$1,438,136.85	\$1,463,233.68	1.7%	\$1,463,323.29	0.0%
TOTAL CITIES AND TOWNS		\$1,053,698.00	\$1,069,800.57	1.5%	\$1,058,304.98	-1.1%
Sales	IRON COUNTY	\$ 353,122.23	\$ 470,948.14	33.4%	\$ 472,130.77	0.3%
Sales	Cedar City	3,229,334.24	3,312,125.54	2.6%	3,565,679.11	7.7%
Sales	Enoch	231,816.99	234,328.65	1.1%	233,640.22	-0.3%
Sales	Kanarrville	21,292.81	24,638.61	15.7%	24,632.53	0.0%
Sales	Paragonah	34,165.55	35,533.02	4.0%	36,137.65	1.7%
Sales	Parowan	209,549.99	238,323.18	13.7%	249,327.33	4.6%
Sales	Brian Head	124,022.43	98,930.28	-20.2%	127,977.14	29.4%
TOTAL COUNTY AND CITIES		\$4,203,304.24	\$4,414,827.42	5.0%	\$4,709,524.75	6.7%
TOTAL CITIES AND TOWNS		\$3,850,182.01	\$3,943,879.28	2.4%	\$4,237,393.98	7.4%
Sales	JUAB COUNTY	\$ 94,357.20	\$ 81,778.96	-13.3%	\$ 91,679.78	12.1%
Sales	Eureka	51,986.40	55,763.64	7.3%	65,194.09	16.9%
Sales	Levan	47,945.06	50,037.60	4.4%	57,714.29	15.3%
Sales	Mona	64,129.53	62,271.81	-2.9%	70,349.48	13.0%
Sales	Nephi	586,254.64	606,363.01	3.4%	999,131.83	64.8%
Sales	Rocky Ridge	42,916.67	40,398.97	-5.9%	40,442.00	0.1%
TOTAL COUNTY AND CITIES		\$887,589.50	\$896,613.99	1.0%	\$1,324,511.47	47.7%
TOTAL CITIES AND TOWNS		\$793,232.30	\$814,835.03	2.7%	\$1,232,831.69	51.3%
Sales	KANE COUNTY	\$ 402,754.48	\$ 389,295.35	-3.3%	\$ 368,423.24	-5.4%
Sales	Alton	7,645.44	8,901.80	16.4%	8,932.89	0.3%
Sales	Glendale	25,302.21	25,129.42	-0.7%	24,256.34	-3.5%
Sales	Kanab	484,913.87	459,501.63	-5.2%	458,089.37	-0.3%
Sales	Orderville	63,597.14	69,556.73	9.4%	66,622.61	-4.2%
Sales	Big Water	32,260.27	35,509.59	10.1%	36,329.81	2.3%
TOTAL COUNTY AND CITIES		\$1,016,473.41	\$987,894.52	-2.8%	\$962,654.26	-2.6%
TOTAL CITIES AND TOWNS		\$613,718.93	\$598,599.17	-2.5%	\$594,231.02	-0.7%
Sales	MILLARD COUNTY	\$ 315,659.40	\$ 349,160.73	10.6%	\$ 356,717.91	2.2%
Sales	Delta	515,012.61	545,078.94	5.8%	526,804.91	-3.4%
Sales	Fillmore	301,636.34	316,410.30	4.9%	329,008.39	4.0%
Sales	Hinckley	48,886.51	47,810.24	-2.2%	46,896.20	-1.9%
Sales	Holden	33,994.42	31,844.49	-6.3%	29,710.36	-6.7%
Sales	Kanosh	33,221.37	35,863.88	8.0%	35,328.61	-1.5%
Sales	Leamington	17,766.59	14,488.29	-18.5%	14,543.39	0.4%
Sales	Lynndyl	10,507.73	10,812.11	2.9%	10,639.62	-1.6%
Sales	Meadow	21,597.53	21,784.49	0.9%	21,838.16	0.2%
Sales	Oak City	43,050.21	45,442.41	5.6%	44,789.42	-1.4%
Sales	Scipio	28,336.27	34,439.39	21.5%	27,150.48	-21.2%
TOTAL COUNTY AND CITIES		\$1,369,668.98	\$1,453,135.27	6.1%	\$1,443,427.45	-0.7%
TOTAL CITIES AND TOWNS		\$1,054,009.58	\$1,103,974.54	4.7%	\$1,086,709.54	-1.6%
Sales	MORGAN COUNTY	\$ 399,014.15	\$ 373,787.11	-6.3%	\$ 369,338.29	-1.2%
Sales	Morgan	365,687.40	366,512.83	0.2%	334,079.77	-8.8%
TOTAL COUNTY AND CITIES		\$764,701.55	\$740,299.94	-3.2%	\$703,418.06	-5.0%
TOTAL CITIES AND TOWNS		\$365,687.40	\$366,512.83	0.2%	\$334,079.77	-8.8%

DISTRIBUTION OF LOCAL SALES AND USE TAXES
FISCAL YEARS 2001, 2002 AND 2003
NET DISTRIBUTION AFTER ADMINISTRATIVE COSTS (CONT.)

<u>Tax</u>	<u>Community</u>	<u>FY 2001</u> <u>Jul 00 - Jun 01</u>	<u>FY 2002</u> <u>Jul 01 - Jun 02</u>	<u>FY 01-FY 02</u> <u>% Change</u>	<u>FY 2003</u> <u>Jul 02 - Jun 03</u>	<u>FY 02-FY 03</u> <u>% Change</u>
Sales	PIUTE COUNTY	\$ 21,143.43	\$ 17,546.26	-17.0%	\$ 18,077.67	3.0%
Sales	Circleville	41,250.48	45,484.83	10.3%	45,574.86	0.2%
Sales	Junction	13,490.64	14,860.76	10.2%	14,381.91	-3.2%
Sales	Kingston	10,993.16	9,644.16	-12.3%	9,727.28	0.9%
Sales	Marysville	35,102.08	32,756.75	-6.7%	35,006.43	6.9%
TOTAL COUNTY AND CITIES		\$121,979.79	\$120,292.76	-1.4%	\$122,768.15	2.1%
TOTAL CITIES AND TOWNS		\$100,836.36	\$102,746.50	1.9%	\$104,690.48	1.9%
Sales	RICH COUNTY	\$ 55,166.49	\$ 54,096.06	-1.9%	\$ 58,563.84	8.3%
Sales	Garden City	82,173.33	77,157.48	-6.1%	77,602.14	0.6%
Sales	Laketown	25,500.27	19,286.59	-24.4%	21,823.20	13.2%
Sales	Randolph	48,886.45	43,455.40	-11.1%	44,080.43	1.4%
Sales	Woodruff	18,212.87	19,816.48	8.8%	19,043.27	-3.9%
TOTAL COUNTY AND CITIES		\$229,939.41	\$213,812.01	-7.0%	\$221,112.88	3.4%
TOTAL CITIES AND TOWNS		\$174,772.92	\$159,715.95	-8.6%	\$162,549.04	1.8%
Sales	SALT LAKE COUNTY	\$ 22,208,342.19	\$ 21,511,490.36	-3.1%	\$ 21,240,574.10	-1.3%
Sales	Alta	273,723.76	240,989.00	-12.0%	254,681.10	5.7%
Sales	Bluffdale	344,243.89	400,584.20	16.4%	397,211.69	-0.8%
Sales	Draper	3,256,881.68	3,606,329.20	10.7%	3,595,704.50	-0.3%
Sales	Herriman	83,123.40	116,666.44	40.4%	136,877.79	17.3%
Sales	Holladay	2,214,459.40	2,230,698.51	0.7%	2,373,915.30	6.4%
Sales	Midvale	5,302,510.59	5,392,713.62	1.7%	4,662,769.38	-13.5%
Sales	Murray	11,731,102.20	11,512,942.46	-1.9%	11,014,840.52	-4.3%
Sales	Riverton	1,996,735.80	2,189,991.56	9.7%	2,143,396.64	-2.1%
Sales	Salt Lake City	36,512,630.45	36,483,565.46	-0.1%	34,274,192.13	-6.1%
Sales	Sandy	14,878,316.12	14,727,213.60	-1.0%	14,623,446.84	-0.7%
Sales	South Jordan	2,412,509.97	2,559,791.97	6.1%	2,767,735.31	8.1%
Sales	South Salt Lake	10,649,051.11	10,439,434.41	-2.0%	9,834,747.69	-5.8%
Sales	Taylorsville	6,795,752.01	6,620,107.41	-2.6%	6,230,916.31	-5.9%
Sales	West Jordan	9,001,421.00	9,738,462.11	8.2%	10,502,385.56	7.8%
Sales	West Valley	15,136,402.20	15,567,789.55	2.8%	14,471,758.42	-7.0%
TOTAL COUNTY AND CITIES		\$142,797,205.77	\$143,338,769.86	0.4%	\$138,525,153.28	-3.4%
TOTAL CITIES AND TOWNS		\$120,588,863.58	\$121,827,279.50	1.0%	\$117,284,579.18	-3.7%
Sales	SAN JUAN COUNTY	\$ 794,745.34	\$ 807,696.48	1.6%	\$ 784,691.36	-2.8%
Sales	Blanding	363,934.93	366,482.56	0.7%	366,289.03	-0.1%
Sales	Monticello	216,035.88	225,812.77	4.5%	218,446.30	-3.3%
TOTAL COUNTY AND CITIES		\$1,374,716.15	\$1,399,991.81	1.8%	\$1,369,426.69	-2.2%
TOTAL CITIES AND TOWNS		\$579,970.81	\$592,295.33	2.1%	\$584,735.33	-1.3%
Sales	SANPETE COUNTY	\$ 222,722.71	\$ 253,742.15	13.9%	\$ 257,353.22	1.4%
Sales	Centerfield	88,978.32	87,626.50	-1.5%	84,914.58	-3.1%
Sales	Ephraim	588,750.18	634,081.93	7.7%	644,455.58	1.6%
Sales	Fairview	118,848.00	126,237.72	6.2%	117,382.22	-7.0%
Sales	Fayette	17,798.45	14,882.80	-16.4%	13,850.16	-6.9%
Sales	Fountain Green	61,084.78	69,691.84	14.1%	66,788.33	-4.2%
Sales	Gunnison	275,188.18	281,008.86	2.1%	258,811.40	-7.9%
Sales	Manti	251,750.56	267,023.39	6.1%	257,474.19	-3.6%
Sales	Mayfield	34,682.32	31,199.20	-10.0%	29,563.50	-5.2%
Sales	Moroni	139,241.75	113,080.58	-18.8%	109,699.57	-3.0%
Sales	Mount Pleasant	305,855.99	303,760.02	-0.7%	311,135.12	2.4%
Sales	Spring City	62,152.98	68,637.85	10.4%	69,223.79	0.9%
Sales	Sterling	20,077.62	20,125.21	0.2%	27,666.80	37.5%
Sales	Wales	21,336.97	16,219.58	-24.0%	14,950.47	-7.8%
TOTAL COUNTY AND CITIES		\$2,208,468.81	\$2,287,317.63	3.6%	\$2,263,268.93	-1.1%
TOTAL CITIES AND TOWNS		\$1,985,746.10	\$2,033,575.48	2.4%	\$2,005,915.71	-1.4%

DISTRIBUTION OF LOCAL SALES AND USE TAXES
FISCAL YEARS 2001, 2002 AND 2003
NET DISTRIBUTION AFTER ADMINISTRATIVE COSTS (CONT.)

<u>Tax</u>	<u>F Community</u>	<u>Y 2001 Jul 00 - Jun 01</u>	<u>FY 2002 Jul 01 - Jun 02</u>	<u>FY 01-FY 02 % Change</u>	<u>FY 2003 Jul 02 - Jun 03</u>	<u>FY 02-FY 03 % Change</u>
Sales	SEVIER COUNTY	\$ 288,508.84	\$ 272,147.71	-5.7%	\$ 285,559.01	4.9%
Sales	Annabella	46,289.00	44,597.30	-3.7%	47,713.33	7.0%
Sales	Aurora	83,216.65	82,723.58	-0.6%	87,596.15	5.9%
Sales	Elsinore	50,349.07	54,815.94	8.9%	54,725.42	-0.2%
Sales	Glenwood	31,667.52	29,878.39	-5.6%	30,920.69	3.5%
Sales	Joseph	18,819.19	20,988.87	11.5%	21,485.10	2.4%
Sales	Koosharem	27,504.40	20,271.01	-26.3%	19,608.84	-3.3%
Sales	Monroe	139,226.26	147,684.93	6.1%	143,431.49	-2.9%
Sales	Redmond	65,700.41	68,119.18	3.7%	65,932.24	-3.2%
Sales	Richfield	1,229,814.63	1,235,715.08	0.5%	1,243,244.19	0.6%
Sales	Salina	316,193.57	344,418.60	8.9%	338,650.48	-1.7%
Sales	Sigurd	50,673.98	40,576.76	-19.9%	36,497.38	-10.1%
TOTAL COUNTY AND CITIES		\$2,347,963.52	\$2,361,937.35	0.6%	2,375,364.32	0.6%
TOTAL CITIES AND TOWNS		\$2,059,454.68	\$2,089,789.64	1.5%	2,089,805.31	0.0%
Sales	SUMMIT COUNTY	\$ 2,652,650.66	\$ 2,965,230.68	11.8%	\$ 2,900,709.70	-2.2%
Sales	Coalville	155,589.14	162,731.60	4.6%	150,669.18	-7.4%
Sales	Francis	65,396.69	58,501.37	-10.5%	56,205.68	-3.9%
Sales	Henefer	51,622.92	50,344.76	-2.5%	51,606.73	2.5%
Sales	Kamas	204,718.94	185,916.20	-9.2%	179,554.54	-3.4%
Sales	Oakley	82,821.03	80,798.11	-2.4%	85,548.72	5.9%
Sales	Park City	3,178,411.59	3,362,059.91	5.8%	3,213,566.54	-4.4%
TOTAL COUNTY AND CITIES		\$6,391,210.97	\$6,865,582.63	7.4%	\$6,637,861.09	-3.3%
TOTAL CITIES AND TOWNS		\$3,738,560.31	\$3,900,351.95	4.3%	\$3,737,151.39	-4.2%
Sales	TOOELE COUNTY	\$ 768,582.67	\$ 899,055.32	17.0%	\$ 834,379.90	-7.2%
Sales	Grantsville	477,723.51	499,552.69	4.6%	485,569.51	-2.8%
Sales	Ophir	2,136.12	1,505.11	-29.5%	1,481.32	-1.6%
Sales	Stockton	36,165.17	32,348.85	-10.6%	31,367.47	-3.0%
Sales	Tooele	2,659,805.90	2,995,134.77	12.6%	2,849,267.86	-4.9%
Sales	Vernon	16,822.98	17,562.79	4.4%	18,165.21	3.4%
Sales	Wendover	135,740.57	151,206.77	11.4%	145,178.84	-4.0%
Sales	Rush Valley	27,488.68	32,641.24	18.7%	31,598.85	-3.2%
TOTAL COUNTY AND CITIES		\$4,124,465.60	\$4,629,007.54	12.2%	\$4,397,008.96	-5.0%
TOTAL CITIES AND TOWNS		\$3,355,882.93	\$3,729,952.22	11.1%	\$3,562,629.06	-4.5%
Sales	UINTAH COUNTY	\$ 1,265,673.66	\$ 1,313,316.05	3.8%	\$ 1,250,253.43	-4.8%
Sales	Naples	506,565.94	572,604.55	13.0%	500,585.11	-12.6%
Sales	Vernal	2,425,789.61	2,555,334.92	5.3%	2,298,499.28	-10.1%
Sales	Ballard	107,751.14	108,769.82	0.9%	108,948.33	0.2%
TOTAL COUNTY AND CITIES		\$4,305,780.35	\$4,550,025.34	5.7%	\$4,158,286.15	-8.6%
TOTAL CITIES AND TOWNS		\$3,040,106.69	\$3,236,709.29	6.5%	\$2,908,032.72	-10.2%

DISTRIBUTION OF LOCAL SALES AND USE TAXES
FISCAL YEARS 2001, 2002 AND 2003
NET DISTRIBUTION AFTER ADMINISTRATIVE COSTS (CONT.)

Tax	Community	FY 2001		FY 2002		FY 01-FY 02	FY 2003	FY 02-FY 03
		Jul 00 - Jun 01		Jul 01 - Jun 02		% Change	Jul 02 - Jun 03	% Change
Sales	UTAH COUNTY	\$ 916,863.77	\$	897,270.49		-2.1%	\$ 966,933.74	7.8%
Sales	Alpine	435,487.52		515,048.66		18.3%	510,310.52	-0.9%
Sales	American Fork	3,136,855.12		3,388,752.88		8.0%	3,354,306.16	-1.0%
Sales	Cedar Fort	24,196.03		26,662.87		10.2%	26,424.58	-0.9%
Sales	Eagle Mountain	59,007.86		144,590.63		145.0%	243,199.99	68.2%
Sales	Genola	72,499.28		67,848.88		-6.4%	78,042.65	15.0%
Sales	Goshen	49,107.44		58,261.02		18.6%	58,694.24	0.7%
Sales	Lehi	2,051,223.92		2,131,776.23		3.9%	2,184,802.68	2.5%
Sales	Lindon	1,337,725.47		1,466,886.61		9.7%	1,562,004.67	6.5%
Sales	Mapleton	398,022.73		468,386.45		17.7%	454,938.71	-2.9%
Sales	Orem	13,737,552.45		13,911,612.33		1.3%	13,736,440.66	-1.3%
Sales	Payson	1,263,827.76		1,340,411.57		6.1%	1,341,631.97	0.1%
Sales	Pleasant Grove	1,920,912.37		2,044,709.66		6.4%	2,192,780.54	7.2%
Sales	Provo	13,552,846.68		12,898,658.12		-4.8%	12,477,560.48	-3.3%
Sales	Salem	325,803.73		373,540.13		14.7%	344,317.15	-7.8%
Sales	Santaquin	295,969.48		386,998.78		30.8%	365,702.13	-5.5%
Sales	Saratoga Springs	42,103.98		73,617.77		74.8%	78,811.91	7.1%
Sales	Highland	594,523.47		712,713.23		19.9%	710,613.86	-0.3%
Sales	Spanish Fork	2,601,450.79		2,631,127.63		1.1%	2,520,231.29	-4.2%
Sales	Springville	1,914,899.83		2,540,726.50		32.7%	2,623,790.07	3.3%
Sales	Vineyard	72,438.21		124,340.73		71.7%	24,463.85	-80.3%
Sales	Cedar Hills	206,051.60		213,529.25		3.6%	211,179.40	-1.1%
Sales	Elk Ridge	119,029.00		127,719.22		7.3%	124,936.52	-2.2%
Sales	Woodland Hills	84,202.18		64,078.72		-23.9%	63,179.28	-1.4%
TOTAL COUNTY AND CITIES		\$45,212,600.67		\$46,609,268.36		3.1%	\$46,255,297.05	-0.8%
TOTAL CITIES AND TOWNS		\$44,295,736.90		\$45,711,997.87		3.2%	\$45,288,363.31	-0.9%
Sales	WASATCH COUNTY	\$ 408,264.37	\$	461,663.42		13.1%	\$ 464,306.01	0.6%
Sales	Charleston	74,439.28		65,934.41		-11.4%	64,608.24	-2.0%
Sales	Heber	1,046,969.96		1,133,724.22		8.3%	1,137,430.11	0.3%
Sales	Midway	254,891.69		250,930.79		-1.6%	239,070.85	-4.7%
Sales	Wallsburg	24,701.69		21,088.57		-14.6%	20,617.16	-2.2%
TOTAL COUNTY AND CITIES		\$1,809,266.99		\$1,933,341.41		6.9%	\$1,926,032.37	-0.4%
TOTAL CITIES AND TOWNS		\$1,401,002.62		\$1,471,677.99		5.0%	\$1,461,726.36	-0.7%
Sales	WASHINGTON COUNTY	\$ 395,451.90	\$	483,213.47		22.2%	\$508,586.61	5.3%
Sales	Enterprise	129,615.61		112,552.42		-13.2%	110,933.63	-1.4%
Sales	Hurricane	878,443.03		930,746.13		6.0%	943,214.97	1.3%
Sales	Ivins	344,162.23		350,827.54		1.9%	358,265.85	2.1%
Sales	La Verkin	258,516.75		272,664.47		5.5%	292,712.04	7.4%
Sales	Leeds	31,591.69		45,250.80		43.2%	45,245.65	0.0%
Sales	New Harmony	12,237.72		15,527.98		26.9%	14,847.76	-4.4%
Sales	Rockville	16,678.71				2.4%	17,493.78	2.4%
Sales	St George	8,464,948.91		8,796,629.34		3.9%	9,087,837.61	3.3%
Sales	Santa Clara	329,647.19		343,186.27		4.1%		-1.0%
Sales	Springdale	183,213.23		182,776.57		-0.2%	191,048.26	4.5%
Sales	Toquerville	56,853.41		62,477.55		9.9%	61,929.94	-0.9%
Sales	Virgin	25,916.64		30,989.32		19.6%	31,168.49	0.6%
Sales	Washington	951,861.59		1,433,698.90		50.6%	1,438,002.77	0.3%
Sales	Hildale	178,348.01		165,235.42		-7.4%	166,278.98	0.6%
TOTAL COUNTY AND CITIES		\$12,257,486.62		\$13,242,856.80		8.0%	\$13,607,477.95	2.8%
TOTAL CITIES AND TOWNS		\$11,862,034.72		\$12,759,643.33		7.6%	\$13,098,891.34	2.7%
Sales	WAYNE COUNTY	\$ 92,899.15	\$	90,136.73		-3.0%	\$ 92,636.06	2.8%
Sales	Bicknell	38,595.22		39,870.45		3.3%	39,634.72	-0.6%
Sales	Hanksville	33,935.12		31,999.57		-5.7%	31,221.59	-2.4%
Sales	Loa	72,994.65		76,777.04		5.2%	75,942.16	-1.1%
Sales	Lyman	15,358.33		16,160.64		5.2%	15,825.23	-2.1%
Sales	Torrey	29,328.86		30,902.85		5.4%	30,154.81	-2.4%
TOTAL COUNTY AND CITIES		\$283,111.33		\$285,847.28		1.0%	\$285,414.57	-0.2%
TOTAL CITIES AND TOWNS		\$190,212.18		\$195,710.55		2.9%	\$192,778.51	-1.5%

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DISTRIBUTION OF LOCAL SALES AND USE TAXES
FISCAL YEARS 2001, 2002 AND 2003
NET DISTRIBUTION AFTER ADMINISTRATIVE COSTS (CONT.)

Tax	Community	FY 2001	FY 2002	FY 01-FY 02	FY 2003	FY 02-FY 03
		Jul 00 - Jun 01	Jul 01 - Jun 02	% Change	Jul 02 - Jun 03	% Change
Sales	WEBER COUNTY	\$ 1,501,821.97	\$ 1,239,075.65	-17.5%	\$ 1,253,687.95	1.2%
Sales	Farr West	346,465.72	396,609.36	14.5%	394,319.48	-0.6%
Sales	Harrisville	384,207.56	767,260.07	99.7%	795,379.02	3.7%
Sales	Hooper	23,505.33	300,957.26	1180.4%	\$ 316,667.01	5.2%
Sales	Huntsville	62,992.34	69,495.39	10.3%	61,740.30	-11.2%
Sales	Marriott-Slaterville	297,053.03	259,780.84	-12.5%	248,469.13	-4.4%
Sales	North Ogden	1,213,719.27	1,209,446.57	-0.4%	1,224,361.19	1.2%
Sales	Ogden	11,513,144.83	11,785,414.01	2.4%	11,286,071.57	-4.2%
Sales	Plain City	238,725.33	245,651.91	2.9%	244,045.01	-0.7%
Sales	Pleasant View	410,886.13	441,333.42	7.4%	435,619.61	-1.3%
Sales	Riverdale	3,381,350.38	3,497,976.93	3.4%	4,169,847.50	19.2%
Sales	Roy	3,074,728.12	3,093,004.52	0.6%	3,083,025.23	-0.3%
Sales	South Ogden	1,787,906.59	1,731,899.02	-3.1%	1,686,870.21	-2.6%
Sales	Uintah	114,875.43	111,330.14	-3.1%	117,714.34	5.7%
Sales	Washington Terrace	621,067.04	609,663.62	-1.8%	599,344.72	-1.7%
Sales	West Haven	590,422.60	633,685.63	7.3%	616,246.85	-2.8%
TOTAL COUNTY AND CITIES		\$25,562,871.67	\$26,392,584.34	3.2%	\$26,533,409.12	0.5%
TOTAL CITIES AND TOWNS		\$24,061,049.70	\$25,153,508.69	4.5%	\$25,279,721.17	0.5%
GRAND TOTAL COUNTY AND CITIES		\$310,636,384.68	\$317,202,911.67	2.1%	\$312,252,006.09	-1.6%
GRAND TOTAL CITIES AND TOWNS		\$ 273,273,683.97	\$280,279,944.36	2.6%	\$275,609,686.64	-1.7%
Transient Rm.	Beaver County	\$ 86,992.09	\$ 92,924.44	6.8%	\$ 101,344.12	9.1%
Transient Rm.	Box Elder County	76,144.69	81,197.82	6.6%	77,915.41	-4.0%
Transient Rm.	Cache County	223,578.76	261,324.22	16.9%	216,402.19	-17.2%
Transient Rm.	Carbon County	128,468.94	143,758.04	11.9%	146,526.48	1.9%
Transient Rm.	Daggett County	51,985.45	63,227.41	21.6%	53,091.18	-16.0%
Transient Rm.	Davis County	442,887.36	583,356.15	31.7%	516,274.09	-11.5%
Transient Rm.	Duchesne County	24,864.03	26,779.55	7.7%	25,957.67	-3.1%
Transient Rm.	Emery County	22,310.67	20,149.22	-9.7%	31,967.02	58.7%
Transient Rm.	Garfield County	481,266.47	429,641.46	-10.7%	434,018.73	1.0%
Transient Rm.	Grand County	239.29	477.75	N.A.	41.51	N.A.
Transient Rm.	Iron County	410,725.55	393,535.81	-4.2%	424,294.67	7.8%
Transient Rm.	Juab County	58,172.73	65,895.18	13.3%	63,987.02	-2.9%
Transient Rm.	Kane County	286,318.47	264,670.93	-7.6%	252,932.45	-4.4%
Transient Rm.	Millard County	68,661.74	72,774.16	6.0%	86,558.64	18.9%
Transient Rm.	Morgan County	1,841.59	10,544.49	472.6%	1,261.65	-88.0%
Transient Rm.	Piute County	4,604.84	4,455.07	-3.3%	6,102.67	37.0%
Transient Rm.	Rich County	60,164.56	53,030.37	-11.9%	57,277.41	8.0%
Transient Rm.	Salt Lake County	7,290,718.47	8,577,445.26	17.6%	7,542,645.36	-12.1%
Transient Rm.	San Juan County	242,301.45	226,420.20	-6.6%	223,823.53	-1.1%
Transient Rm.	Sanpete County	42,257.39	46,352.55	9.7%	42,492.78	-8.3%
Transient Rm.	Sevier County	174,021.70	189,551.00	8.9%	199,581.28	5.3%
Transient Rm.	Summit County	3,180,431.33	3,261,907.71	2.6%	3,209,744.80	-1.6%
Transient Rm.	Tooele County	137,742.60	130,812.95	-5.0%	119,527.36	-8.6%
Transient Rm.	Uintah County	161,274.82	164,957.81	2.3%	162,968.83	-1.2%
Transient Rm.	Utah County	957,555.93	1,070,164.11	11.8%	907,956.82	-15.2%
Transient Rm.	Wasatch County	220,574.87	243,367.53	10.3%	202,343.41	-16.9%
Transient Rm.	Washington County	1,143,599.22	1,208,924.56	5.7%	1,273,771.89	5.4%
Transient Rm.	Wayne County	99,207.53	81,772.61	-17.6%	91,011.48	11.3%
Transient Rm.	Weber County	510,615.90	611,776.52	19.8%	451,899.31	-26.1%
TOTAL COUNTY TRANSIENT ROOM		\$16,589,528.44	\$18,381,194.88	10.8%	\$16,923,719.76	-7.9%

Note: Grand County collects its own transient room tax, the amounts listed in this report are primarily due to audits conducted by the Tax Commission.

DISTRIBUTION OF LOCAL SALES AND USE TAXES
FISCAL YEARS 2001, 2002 AND 2003
NET DISTRIBUTION AFTER ADMINISTRATIVE COSTS (CONT.)

Tax	Community	FY 2001	FY 2002	FY 01-FY 02	FY 2003	FY 02-FY 03
		Jul 00 - Jun 01	Jul 01 - Jun 02	% Change	Jul 02 - Jun 03	% Change
Muni-Transient	Brigham	\$ 5,884.65	\$ 14,866.38	152.6%	\$ 13,587.17	-8.6%
Muni-Transient	Price	40,092.19	44,932.72	12.1%	45,018.33	0.2%
Muni-Transient	Roosevelt	6,107.66	6,936.74	13.6%	5,626.74	-18.9%
Muni-Transient	Green River	5,227.79	4,224.28	-19.2%	7,282.42	72.4%
Muni-Transient	Moab	271,322.54	252,452.79	-7.0%	270,696.80	7.2%
Muni-Transient	E. Green River	39,223.91	40,724.36	3.8%	40,547.63	-0.4%
Muni-Transient	Holladay	33,486.35	15,872.84	-52.6%	27,222.11	71.5%
Muni-Transient	South Salt Lake	20,986.66	27,020.66	28.8%	18,009.56	-33.3%
Muni-Transient	Blanding	16,818.78	16,584.28	-1.4%	15,544.59	-6.3%
Muni-Transient	Monticello	12,802.73	11,372.25	-11.2%	10,557.08	-7.2%
Muni-Transient	Richfield	-	-	N.A.	672.31	n/a
Muni-Transient	Salina	-	-	N.A.	192.78	n/a
Muni-Transient	Lindon	162.45	552.21	239.9%	505.53	-8.5%
Muni-Transient	Orem	45,819.64	57,176.28	24.8%	45,007.49	-21.3%
Muni-Transient	Heber	16,923.52	17,807.19	5.2%	13,901.55	-21.9%
Muni-Transient	Midway	41,594.88	45,264.95	8.8%	34,313.63	-24.2%
Muni-Transient	Santa Clara	-	-	N.A.	237.39	n/a
Muni-Transient	Springdale	76,783.87	79,150.53	3.1%	87,117.66	10.1%
Muni-Transient	Marriott-Slaterville	17,746.56	19,667.01	10.8%	16,467.61	-16.3%
TOTAL MUNICIPALITY TRANSIENT		\$650,984.18	\$654,605.47	0.6%	\$652,508.38	-0.3%
Note: Richfield and Salina collect their own municipal transient room tax, the amounts listed in this report are primarily due to audits conducted by the Tax Commission.						
COMB'D CO. & MUNICIPALITY TRANSIENT		\$17,240,512.62	\$19,035,800.35	10.4%	\$17,576,228.14	-7.7%
Tour Trans	Salt Lake County	\$ 1,215,048.99	\$ 1,429,490.95	17.6%	\$1,257,034.34	-12.1%
TOTAL TOUR TRANSIENT		\$1,215,048.99	\$1,429,490.95	17.6%	\$1,257,034.34	-12.1%
COMBINED ALL TRANSIENT ROOM TYPES		\$18,455,561.61	\$20,465,291.30	10.9%	\$18,833,262.48	-8.0%
Resort	Green River	\$ 154,662.00	\$ 142,674.58	-7.8%	\$ 160,906.26	12.8%
Resort	Boulder	18,941.88	19,332.43	2.1%	17,084.36	-11.6%
Resort	Panguitch	117,070.27	116,819.33	-0.2%	98,450.82	-15.7%
Resort	Tropic	44,540.83	40,349.06	-9.4%	34,787.59	-13.8%
Resort	Moab	1,460,361.30	1,462,629.68	0.2%	1,516,472.39	3.7%
Resort	E Green River	95,666.29	114,040.21	19.2%	119,622.80	4.9%
Resort	Brian Head	198,242.73	178,237.73	-10.1%	180,589.27	1.3%
Resort	Kanab	383,142.57	372,438.80	-2.8%	373,723.95	0.3%
Resort	Orderville	-	-	n/a	39,596.31	n/a
Resort	Garden City	-	530.98	n/a	60,549.60	n/a
Resort	Alta	308,356.51	286,726.58	-7.0%	301,355.73	5.1%
Resort	Monticello	52,742.87	57,455.85	8.9%	57,405.83	-0.1%
Resort	Park City	4,048,507.08	4,181,865.25	3.3%	4,052,223.80	-3.1%
Resort	Springdale	336,439.56	333,916.25	-0.8%	360,226.06	7.9%
TOTAL RESORT COMMUNITY		\$7,218,673.89	\$7,307,016.73	1.2%	\$7,372,994.77	0.9%

DISTRIBUTION OF LOCAL SALES AND USE TAXES
FISCAL YEARS 2001, 2002 AND 2003
NET DISTRIBUTION AFTER ADMINISTRATIVE COSTS (CONT.)

<u>Tax</u>	<u>Community</u>	<u>FY 2001</u> <u>Jul 00 - Jun 01</u>	<u>FY 2002</u> <u>Jul 01 - Jun 02</u>	<u>FY 01-FY 02</u> <u>% Change</u>	<u>FY 2003</u> <u>Jul 02 - Jun 03</u>	<u>FY 02-FY 03</u> <u>% Change</u>
Mass Transit	Brigham	\$ 478,461.93	\$ 504,929.72	5.5%	\$ 398,404.24	-21.1%
Mass Transit	Perry	34,981.73	47,553.34	35.9%	140,115.86	194.6%
Mass Transit	Willard	22,120.33	25,855.34	16.9%	20,426.27	-21.0%
Mass Transit	Cache County	1,276.08	11,521.65	802.9%	8,334.81	-27.7%
Mass Transit	Hyde Park	2,698.03	43,531.43	1513.5%	53,638.92	23.2%
Mass Transit	Hyrum	3,639.60	64,752.25	1679.1%	67,761.96	4.6%
Mass Transit	Logan	1,422,601.14	1,514,132.31	6.4%	1,530,462.29	1.1%
Mass Transit	Millville	451.77	7,165.84	1486.2%	10,235.17	42.8%
Mass Transit	North Logan	25,113.62	398,525.26	1486.9%	408,246.35	2.4%
Mass Transit	Providence	1,643.43	25,269.77	1437.6%	32,737.90	29.6%
Mass Transit	Richmond	1,043.98	15,226.69	1358.5%	14,518.38	-4.7%
Mass Transit	River Heights	228.14	4,785.29	1997.5%	7,156.23	49.5%
Mass Transit	Smithfield	5,605.94	114,218.62	1937.5%	115,797.62	1.4%
Mass Transit	Nibley	705.36	8,903.04	1162.2%	9,375.99	5.3%
Mass Transit	Davis County	6,775,081.61	13,160,762.48	94.3%	13,411,587.88	1.9%
Mass Transit	Salt Lake County	41,788,647.58	67,030,106.53	60.4%	64,854,233.57	-3.2%
Mass Transit	Park City	1,079,260.44	1,142,774.76	5.9%	1,078,083.25	-5.7%
Mass Transit	Tooele County	00,293.14	114,948.52	14.6%	109,508.11	-4.7%
Mass Transit	Tooele	603,008.27	670,170.01	11.1%	656,621.00	-2.0%
Mass Transit	Utah County	43,084.83	37,034.45	-14.0%	35,715.10	-3.6%
Mass Transit	Alpine	38,678.05	47,444.16	22.7%	41,122.90	-13.3%
Mass Transit	American Fork	844,066.82	893,117.61	5.8%	884,094.71	-1.0%
Mass Transit	Lehi	441,153.21	421,743.10	-4.4%	449,703.22	6.6%
Mass Transit	Lindon	422,853.43	454,327.20	7.4%	509,109.07	12.1%
Mass Transit	Mapleton	44,079.99	49,193.89	11.6%	44,256.05	-10.0%
Mass Transit	Orem	3,695,966.25	3,786,872.93	2.5%	3,680,797.96	-2.8%
Mass Transit	Payson	237,853.82	253,964.29	6.8%	259,772.92	2.3%
Mass Transit	Pleasant Grove	262,801.95	282,173.33	7.4%	331,181.46	17.4%
Mass Transit	Provo	2,887,640.47	2,771,967.72	-4.0%	2,622,753.32	-5.4%
Mass Transit	Salem	44,965.63	48,852.57	8.6%	36,036.00	-26.2%
Mass Transit	Highland	82,443.60	96,030.41	16.5%	93,830.37	-2.3%
Mass Transit	Spanish Fork	627,545.19	600,308.10	-4.3%	558,054.99	-7.0%
Mass Transit	Springville	362,701.49	559,473.55	54.3%	587,681.34	5.0%
Mass Transit	Cedar Hills	12,073.23	17,310.26	43.4%	13,082.09	-24.4%
Mass Transit	Weber County	6,439,688.94	12,247,910.12	90.2%	12,414,071.29	1.4%
TOTAL MASS TRANSIT		\$68,834,459.02	\$107,472,856.54	56.1%	\$105,488,508.59	-1.8%

DISTRIBUTION OF LOCAL SALES AND USE TAXES
FISCAL YEARS 2001, 2002 AND 2003
NET DISTRIBUTION AFTER ADMINISTRATIVE COSTS (CONT.)

		FY 2001		FY 2002		FY 01-FY 02	FY 2003	FY 02-FY 03
<u>Tax</u>	<u>Community</u>	<u>Jul 00 - Jun 01</u>		<u>Jul 01 - Jun 02</u>		<u>% Change</u>	<u>Jul 02 - Jun 03</u>	<u>% Change</u>
Restaurant	Beaver County	\$ -	\$	35,705.96		N.A.	\$ 51,935.21	45.5%
Restaurant	Box Elder County	288,985.27		286,109.04		-1.0%	280,959.40	-1.8%
Restaurant	Cache County	569,304.71		617,164.64		8.4%	635,669.17	3.0%
Restaurant	Carbon County	166,054.86		161,850.37		-2.5%	161,268.61	-0.4%
Restaurant	Daggett County	14,350.77		20,133.60		40.3%	13,441.28	-33.2%
Restaurant	Davis County	1,722,285.47		1,835,467.97		6.6%	1,854,104.36	1.0%
Restaurant	Duchesne County	61,155.52		70,120.91		14.7%	69,962.88	-0.2%
Restaurant	Garfield County	110,453.17		101,734.13		-7.9%	107,605.23	5.8%
Restaurant	Grand County	211,888.60		213,671.14		0.8%	224,649.69	5.1%
Restaurant	Iron County	298,388.96		314,468.60		5.4%	327,525.88	4.2%
Restaurant	Juab County	69,216.40		75,115.73		8.5%	71,799.29	-4.4%
Restaurant	Kane County	79,250.46		81,050.37		2.3%	76,964.70	-5.0%
Restaurant	Morgan County	22,313.18		18,745.69		-16.0%	20,750.72	10.7%
Restaurant	Rich County	29,825.47		105,295.67		253.0%	32,901.55	-68.8%
Restaurant	Salt Lake County	10,453,726.45		11,475,844.45		9.8%	11,395,381.56	-0.7%
Restaurant	Sanpete County	77,654.02		89,489.00		15.2%	76,448.39	-14.6%
Restaurant	Sevier County	136,349.83		139,621.80		2.4%	146,284.88	4.8%
Restaurant	Summit County	929,568.17		1,031,697.95		11.0%	969,593.11	-6.0%
Restaurant	Tooele County	207,641.16		222,203.82		7.0%	230,599.75	3.8%
Restaurant	Uintah County	165,202.37		190,407.78		15.3%	183,806.65	-3.5%
Restaurant	Utah County	2,786,575.39		2,811,883.14		0.9%	2,878,898.58	2.4%
Restaurant	Wasatch County	181,613.64		218,108.26		20.1%	196,832.99	-9.8%
Restaurant	Washington County	867,785.13		960,585.69		10.7%	1,031,259.57	7.4%
Restaurant	Wayne County	37,704.11		32,055.17		-15.0%	35,253.10	10.0%
Restaurant	Weber County	1,523,065.08		1,598,213.17		4.9%	1,658,988.12	3.8%
TOTAL RESTAURANT		\$21,010,358.19		\$22,706,744.05		8.1%	\$22,732,884.67	0.1%
Leasing	Davis County	\$ 291,938.46	\$	324,885.12		11.3%	\$ 329,062.81	1.3%
Leasing	Duchesne County	168.09		-		-100.0%	-	N.A.
Leasing	Grand County	27,999.74		11,329.54		-59.5%	30,266.99	167.2%
Leasing	Morgan County	4,844.43		7,504.18		54.9%	7,174.58	-4.4%
Leasing	Salt Lake County	8,850,982.20		8,075,176.61		-8.8%	7,632,884.63	-5.5%
Leasing	Sevier County	24,564.08		21,908.11		-10.8%	19,527.18	-10.9%
Leasing	Uintah County	4,285.77		3,432.61		-19.9%	3,353.23	-2.3%
Leasing	Washington County	149,627.09		96,102.26		-35.8%	182,222.86	89.6%
Leasing	Weber County	288,499.05		269,027.50		-6.7%	255,897.99	-4.9%
TOTAL SHORT-TERM LEASING		\$9,642,908.91		\$8,809,365.93		-8.6%	\$8,460,390.27	-4.0%
MV Rental	Statewide	\$ 3,587,681.77	\$	3,538,282.92		-1.4%	\$ 3,186,784.04	-9.9%
TOTAL MOTOR VEHICLE RENTAL		3,587,681.77		3,538,282.92		-1.4%	3,186,784.04	-9.9%
Rural Hospital	Beaver City	\$ 325,343.71	\$	304,332.78		-6.5%	\$ 310,993.43	2.2%
Rural Hospital	Garfield County	719,003.22		660,138.53		-8.2%	646,178.28	-2.1%
Rural Hospital	Kane County	1,031,411.70		1,008,914.73		-2.2%	986,609.73	-2.2%
Rural Hospital	Uintah County	1,785,234.98		1,968,370.25		10.3%	1,762,358.07	-10.5%
TOTAL RURAL HOSPITAL		\$3,860,993.61		\$3,941,756.29		2.1%	\$3,706,139.51	-6.0%
Arts & Zoo	Cache County	\$ -	\$	-		N.A.	\$ 73,988.93	N.A.
Arts & Zoo	Salt Lake County	15,627,947.78	\$	15,644,105.32		0.1%	\$ 14,982,052.28	-4.2%
Arts & Zoo	Summit County	-		715,173.01		N.A.	805,289.51	N.A.
Arts & Zoo	Uintah County	449,293.00		492,970.62		9.7%	442,220.64	-10.3%
TOTAL ARTS & ZOO		\$16,077,240.78		\$16,852,248.95		4.8%	\$16,303,551.36	-3.3%

DISTRIBUTION OF LOCAL SALES AND USE TAXES
FISCAL YEARS 2001, 2002 AND 2003
NET DISTRIBUTION AFTER ADMINISTRATIVE COSTS (CONT.)

Tax	Community	FY 2001	FY 2002	FY 01-FY 02	FY 2003	FY 02-FY 03
		Jul 00 - Jun 01	Jul 01 - Jun 02	% Change	Jul 02 - Jun 03	% Change
Highway	Price	\$ 515,518.93	\$ 564,406.48	9.5%	\$ 523,661.05	-7.2%
Highway	Wellington	15,122.61	29,083.66	92.3%	58,018.00	99.5%
Highway	Roosevelt	198,427.42	201,024.13	1.3%	197,712.87	-1.6%
Highway	Green River	23,677.34	18,677.13	-21.1%	22,383.61	19.8%
Highway	Moab	276,721.51	277,323.20	0.2%	281,869.62	1.6%
Highway	E Green River	24,986.68	28,225.10	13.0%	26,593.14	-5.8%
Highway	Brian Head	35,163.10	30,081.25	-14.5%	30,306.37	0.7%
Highway	Nephi	119,515.25	129,892.78	8.7%	133,148.75	2.5%
Highway	Ephraim	129,581.08	147,996.24	14.2%	157,370.33	6.3%
Highway	Gunnison	56,359.38	55,066.41	-2.3%	48,741.57	-11.5%
Highway	Richfield	346,432.66	353,554.76	2.1%	365,089.04	3.3%
Highway	Salina	76,169.72	84,937.06	11.5%	86,240.62	1.5%
Highway	Vernal	692,343.20	747,225.79	7.9%	688,821.53	-7.8%
Highway	Heber	271,257.80	299,286.98	10.3%	294,053.53	-1.7%
Highway	Hurricane	179,468.99	192,121.66	7.1%	196,949.03	2.5%
Highway	Ivins	24,333.61	31,739.44	30.4%	35,524.05	11.9%
Highway	La Verkin	17,652.92	26,471.54	50.0%	34,863.86	31.7%
Highway	St George	2,410,576.71	2,552,069.75	5.9%	2,701,847.13	5.9%
Highway	Santa Clara	23,324.61	29,223.59	25.3%	27,614.50	-5.5%
Highway	Washington	221,242.23	434,370.75	96.3%	430,043.97	-1.0%
TOTAL HIGHWAY		\$5,657,875.75	\$6,232,777.70	10.2%	\$6,340,852.57	1.7%
County Opt	Beaver County	\$ 181,111.64	\$ 177,066.83	-2.2%	\$ 232,901.60	31.5%
County Opt	Box Elder County	1,252,137.61	1,243,106.20	-0.7%	1,240,035.76	-0.2%
County Opt	Cache County	2,703,307.79	2,811,783.51	4.0%	2,833,931.63	0.8%
County Opt	Carbon County	804,040.92	817,537.78	1.7%	782,516.38	-4.3%
County Opt	Daggett County	76,977.67	74,551.65	-3.2%	71,920.03	-3.5%
County Opt	Davis County	7,508,728.71	7,580,638.67	1.0%	7,602,294.57	0.3%
County Opt	Duchesne County	456,614.00	450,406.52	-1.4%	432,923.87	-3.9%
County Opt	Garfield County	170,169.63	167,103.07	-1.8%	164,401.26	-1.6%
County Opt	Grand County	351,663.47	356,483.16	1.4%	359,824.36	0.9%
County Opt	Iron County	1,063,122.47	1,125,900.13	5.9%	1,195,607.81	6.2%
County Opt	Juab County	230,552.22	232,454.35	0.8%	315,222.59	35.6%
County Opt	Morgan County	200,044.96	193,519.74	-3.3%	185,807.02	-4.0%
County Opt	Piute County	73,919.27	73,798.44	-0.2%	73,895.62	0.1%
County Opt	Rich County	75,206.21	73,658.17	-2.1%	74,087.87	0.6%
County Opt	Salt Lake County	35,132,288.91	35,549,174.02	1.2%	34,545,479.68	-2.8%
County Opt	San Juan County	357,833.60	368,705.40	3.0%	363,669.54	-1.4%
County Opt	Sanpete County	583,777.15	599,407.82	2.7%	596,943.22	-0.4%
County Opt	Sevier County	605,712.96	608,191.83	0.4%	613,630.71	0.9%
County Opt	Summit County	1,461,981.31	1,576,608.99	7.8%	1,535,921.15	-2.6%
County Opt	Tooele County	350,846.77	1,181,345.52	236.7%	1,143,953.50	-3.2%
County Opt	Uintah County	1,028,055.39	1,065,562.34	3.6%	997,213.21	-6.4%
County Opt	Utah County	11,563,412.96	11,892,479.93	2.8%	11,860,593.30	-0.3%
County Opt	Wasatch County	463,050.19	493,704.62	6.6%	494,231.92	0.1%
County Opt	Washington County	3,115,386.10	3,357,184.88	7.8%	3,460,960.39	3.1%
County Opt	Wayne County	74,464.24	73,954.61	-0.7%	74,071.03	0.2%
County Opt	Weber County	6,437,155.93	6,595,457.13	2.5%	6,598,470.58	0.0%
TOTAL COUNTY OPTION		\$76,321,562.08	\$78,739,785.31	3.2%	\$77,850,508.60	-1.1%

PROPERTY TAX

Property taxes are levied at the 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. All monies collected from property taxes are distributed back to local government entities.

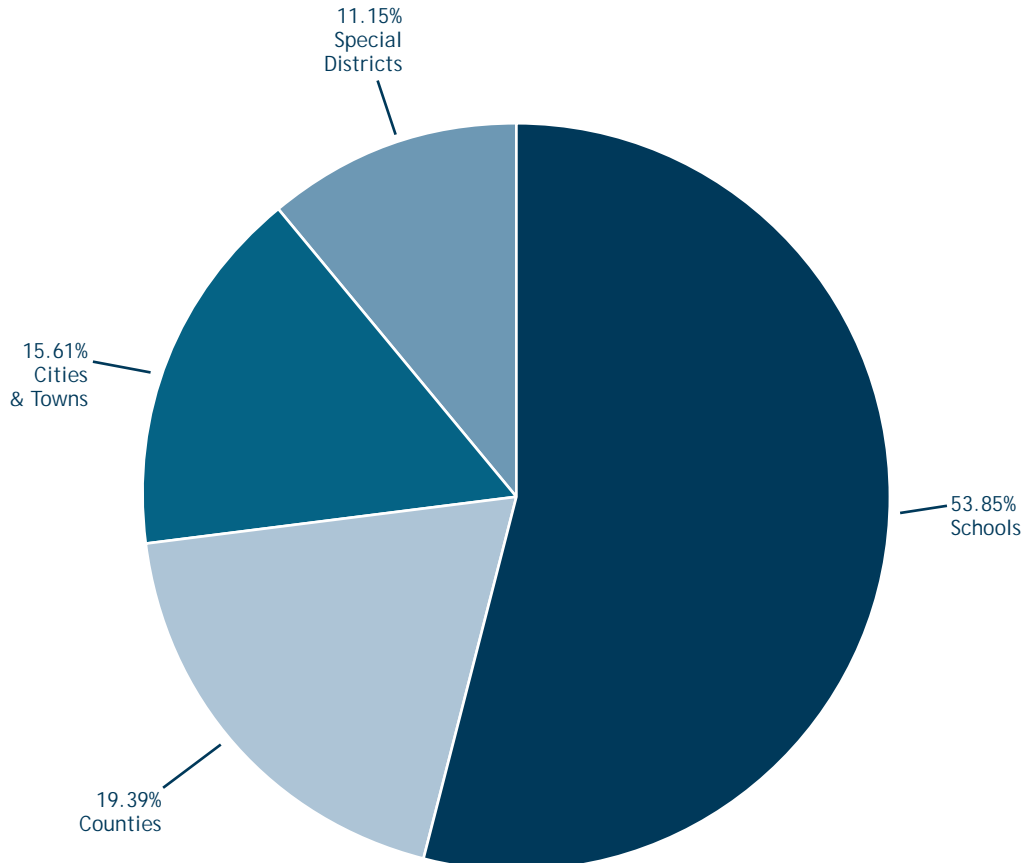
REAL AND PERSONAL PROPERTY TAXES AND RATES

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.

FEES DUE ON MOTOR VEHICLES

Utah motor vehicles including 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 which is 1.5 percent of the vehicle's fair market value.

DISTRIBUTION OF PROPERTY TAXES CHARGED
CALENDAR YEAR 2002

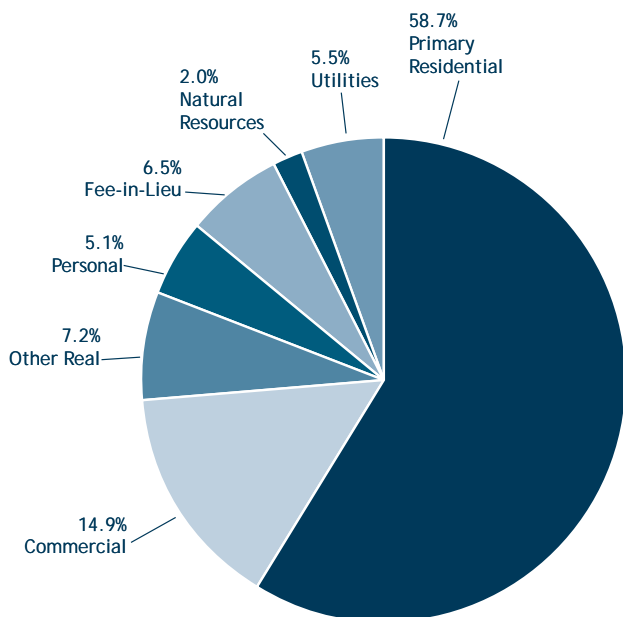


VALUE OF AND TAXES CHARGED ON UTAH PROPERTY
CALENDAR YEAR 2002

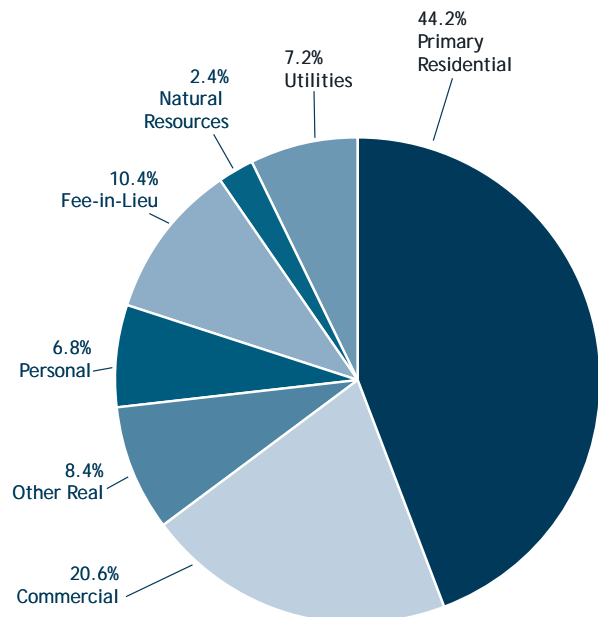
<u>CLASS OF PROPERTY</u>	<u>TAXABLE VALUE</u>	<u>PERCENT</u>	<u>MARKET VALUE</u>	<u>PERCENT</u>	<u>TAXES CHARGED</u>	<u>PERCENT</u>
Primary Residential	55,154,680,220	44.0%	100,281,236,764	58.7%	710,829,340	44.2%
Commercial	25,524,121,711	20.3%	25,524,121,711	14.9%	332,012,351	20.6%
Other Real	12,346,922,189	9.8%	12,346,922,189	7.2%	135,887,115	8.4%
Personal	8,578,171,426	6.8%	8,790,176,292	5.1%	110,144,290	6.8%
Fee-in-Lieu	11,116,588,123	8.9%	11,116,558,123	6.5%	166,748,822	10.4%
Natural Resources	3,336,164,284	2.7%	3,336,164,284	2.0%	38,080,680	2.4%
Utilities	9,380,729,030	7.5%	9,380,729,030	5.5%	115,182,302	7.2%
STATEWIDE	125,437,376,983	100.0%	170,775,938,393	100.0%	1,608,884,900	100.0%

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

COMPARISON OF MARKET VALUE
AND TAXES CHARGED - BY TYPE
CALENDAR YEAR 2002



MARKET VALUE



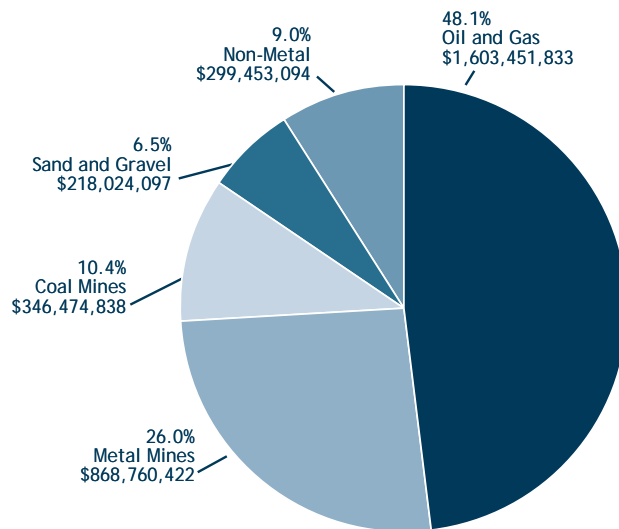
TAXES CHARGED

CENTRALLY ASSESSED PROPERTY

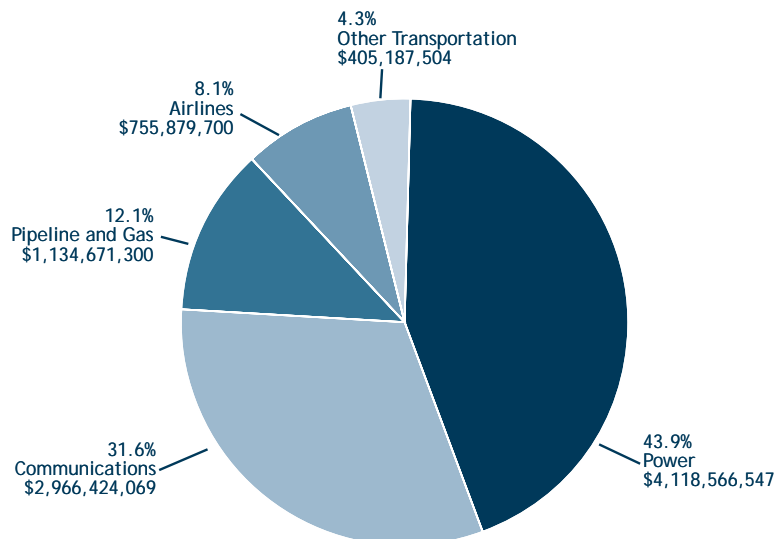
The Property Tax Division is responsible for the valuation of mines, utilities, airlines, motor carriers and rail carriers. The market value of multistate utilities is determined by the "unit value" approach, which values the entire intrastate or interstate operation as a unit then allocates the value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

STATEWIDE TAXABLE VALUES CALENDAR YEAR 2002



TAXABLE VALUE -NATURAL RESOURCES



TAXABLE VALUE -UTILITIES

PROPERTY TAX RELIEF

Utah Code Ann. §59-2-1104 through 1109 and §59-2-1202 through 1220

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.

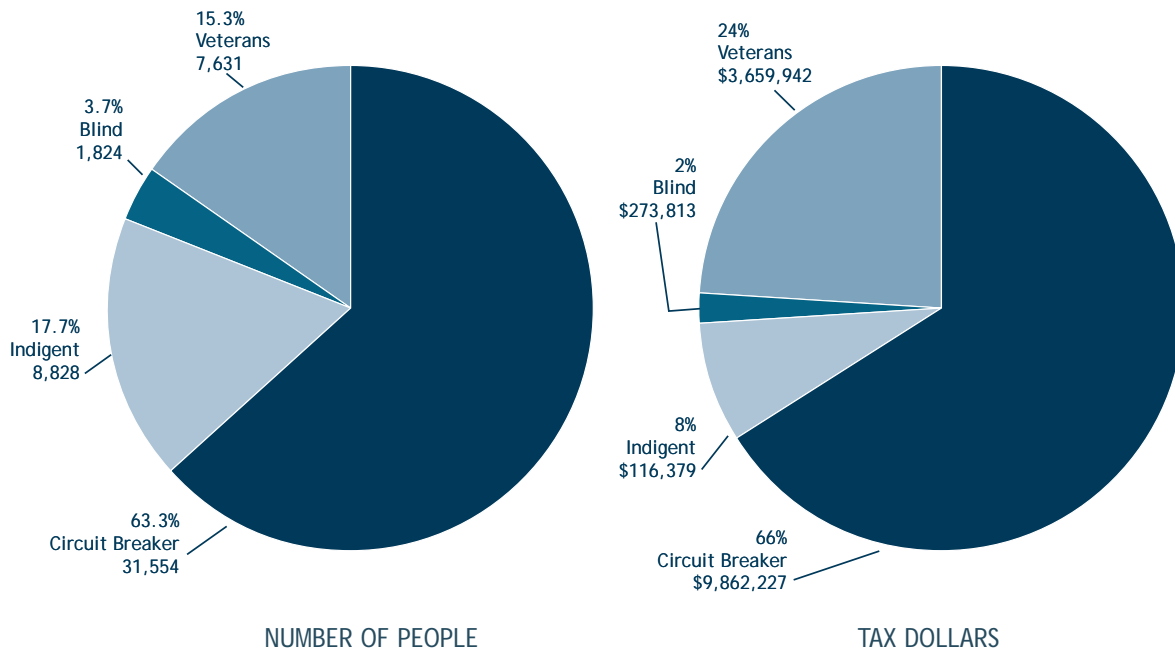
Indigent (Poor) Abatement

An indigent or poor abatement may be granted in an amount of 50 percent of the taxes levied, not to exceed \$637 for year 2002.

Circuit Breaker

Elderly and/or lowincome or widowed homeowners and mobile home owners may apply through the county boards of equalization for "circuit breaker" relief, up to \$637 for year 2002. Renters are also eligible and may apply for relief to the State Tax Commission.

PROPERTY TAX RELIEF CALENDAR YEAR 2002



INCOME TAX

Utah has both an individual income tax and a corporate franchise tax based on income. The Uniform School Fund was established constitutionally in 1938. Since 1947, all taxes based on income have been constitutionally required to be used for public education. In 1996, voters in Utah approved a constitutional change providing that these revenues could also be used for higher education. Utah is the only state where this constitutional mandate exists.

INDIVIDUAL INCOME TAX

Utah Code Ann. §59-10-102

Utah levies an income tax tied to the federal tax system, which means that Utah allows for the federal standard deduction or itemized deductions, and 75% of the federal personal exemption. Utah has six tax brackets, which for return year 2001 had a top rate of 7.0 percent, levied on taxable income greater than \$8,626 for married joint head of household or qualifying widower filers. The top rate of 7.0 percent is levied on taxable incomes greater than \$4,313 for single or married separate returns.

Fiscal Year 2003 Revenues: \$1,575,386,384

Individual Income Tax revenues include withholding amounts and 40% of mineral production withholding

INDIVIDUAL INCOME TAX WITHHOLDING

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.

Individual Income Tax revenues include withholding amounts

CORPORATE FRANCHISE TAX

Utah Code Ann. §59-7-101

The Corporate Franchise and Income Tax rate is 5 percent of Utah apportioned net income for tax years beginning on or after January 1, 1984, with a \$100 minimum tax.

Fiscal Year 2003 Revenues: \$152,529,058

Corporate Franchise Tax revenues include 60% of mineral production withholding

GROSS RECEIPTS TAX

Utah Code Ann. §59-8-101 and 8a-101

The Gross Receipts Tax is an in-lieu tax imposed on the gross receipts of corporations, other than 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.

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.

Fiscal Year 2003 Revenues: \$8,092,684

RETURN YEAR 2001 UTAH INCOME TAX STATISTICS BY TAX LINE
FULL-YEAR RESIDENT

<u>TAX LINE</u>	<u>NUMBER OF RETURNS</u>	<u>TOTAL</u>	<u>AVERAGE</u>
Total Exemptions	786,455	2,018,417	2.57
Adjusted Gross Income	882,270	\$38,447,024,131	\$43,577.39
All Additions	1,177	\$9,204,474	\$7,820.28
Federal Deductions	884,861	\$11,454,762,555	\$12,945.27
Personal Exemption	781,313	\$4,330,372,880	\$5,542.43
One-Half Federal Tax	683,090	\$2,181,642,244	\$3,193.78
Taxpayer 65 or Older	77,432	77,432	n/a
Spouse 65 or Older	36,694	36,694	n/a
Retirement Exemption	73,150	\$625,101,239	\$8,545.47
Total Other Deductions	97,127	\$262,723,457	\$2,704.95
Utah Taxable Income	714,785	\$23,040,428,559	\$32,234.07
Utah Income Tax Liability	714,016	\$1,482,176,970	\$2,076.87
Total Non-Refundable Credits	16,384	\$24,176,800	\$1,475.63
Total Contributions	13,616	\$327,670	\$24.07
Withholding	782,354	\$1,440,061,831	\$1,840.68
Prepaid Taxes	16,924	\$131,856,298	\$7,791.08
Net Refund	682,289	\$335,500,434	\$491.73
Taxes Due with Return	157,658	\$217,297,236	\$1,378.28

More lines and data can be found at <http://tax.utah.gov/esu/income/state01/res.htm>

2001 UTAH INCOME TAX LIABILITY - BY COUNTY AND RESIDENCY

<u>COUNTY</u>	<u>INCOME TAX LIABILITY</u>	<u>FULL-YEAR RESIDENT INCOME TAX LIABILITY</u>	<u>NON OR PARTYEAR RESIDENT INCOME TAX LIABILITY</u>
Beaver	\$ 2,251,236	\$ 2,232,049	\$ 19,187
Box Elder	23,352,193	23,213,111	139,081
Cache	45,727,999	45,218,473	509,526
Carbon	10,660,403	10,549,175	111,228
Daggett	390,609	367,387	23,222
Davis	174,817,361	172,549,544	2,267,816
Duchesne	6,337,564	6,271,825	65,739
Emery	5,086,365	5,044,070	42,295
Garfield	1,485,605	1,455,744	29,861
Grand	4,228,130	4,029,430	198,700
Iron	12,728,915	12,532,349	196,566
Juab	3,278,118	3,262,804	15,314
Kane	2,405,007	2,350,722	54,285
Millard	4,586,407	4,548,599	37,808
Morgan	5,344,972	5,281,129	63,842
Piute	337,398	-	-
Rich	963,076	959,226	3,850
Salt Lake	683,387,780	675,433,856	7,953,924
San Juan	2,522,785	2,482,937	39,849
Sanpete	7,738,121	7,701,218	36,903
Sevier	7,760,658	7,716,907	43,751
Summit	43,531,655	42,256,245	1,275,410
Tooele	24,302,211	23,939,583	362,627
Uintah	12,993,759	12,769,566	224,193
Utah	205,869,281	203,434,942	2,434,339
Wasatch	10,311,489	10,204,397	107,093
Washington	43,215,538	42,473,027	742,511
Wayne	799,471	791,550	7,920
Weber	127,892,140	126,491,927	1,400,213
Out of State	75,045,151	26,035,634	49,009,517
Other Utah	273,723	247,249	26,474
TOTAL	\$1,549,625,120	\$1,482,176,970	\$67,448,150

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

2003 LEGISLATIVE SUMMARY

The following tax-related legislation was enrolled during the 2003 General Session of the Utah Legislature. For more information on these bills, please visit the Legislature's Internet page at <http://le.utah.gov>.

HOUSE BILLS

HB 3 Minimum School Program Act Amendments

Rep. G. Snow (Effective July 1, 2003)

Provides that the minimum basic school levy set by the Tax Commission shall generate \$212,110,681 in revenues statewide.

HB 7 Special Group License Plate Revisions

Rep. D. Hogue (Effective February 1, 2003)

Establishes categories for special group license plates; provides that the MV Division must receive a start-up fee for production and administrative costs as established by the division, or a legislative appropriation to cover this fee, prior to issuing any new type of special group license plates; limits organizations that can obtain any new type of special group license plates, without legislative action, to a tax-exempt organization that collects 200 applicants and pays the start-up fee; repeals the \$50 initial special group license plate fee and its exemptions and the \$10 renewal fee and its exemptions and in their place establishes an additional \$5 initial license plate fee applicable to all special group license plates.

HB 22 Property Tax Relief

Rep. W. Harper (Effective January 1, 2003)

Clarifies that household income is based on prior year's income for both the homeowner's and renter's circuit breaker credit; defines "rental assistance" and clarifies that a renter may receive a renter's credit only for rental payments by the renter that are not rental assistance payments to the renter.

HB 28 Oil and Gas Severance Tax Amendments

Rep. G. Snow (Effective January 1, 2003)

Extends the time period for a taxpayer to claim a tax credit for a workover or recompletion (3 year carry forward), and modifies provisions relating to claiming the tax credit; requires the Tax Review Commission to review the oil and gas severance tax on or before the October 2008 interim meeting.

HB 29 Fees and Taxes on Oil and Gas

Rep. G. Snow (Effective January 1, 2003)

Modifies the due dates for making quarterly payments of the fees levied on the value at the well of oil and gas to match the quarterly severance tax payments.

HB 32 Vehicle Impound Fee for Driving Under the Influence Cases

Rep. J. Murray (Effective May 5, 2003)

Allows a waiver or refund for the DUI administrative impound fee if written evidence is presented to the State Tax Commission that the Drivers License Division did not suspend or revoke the person's drivers license or that the vehicle was stolen; increases the

administrative impound fee from \$200 to \$230 and increases current distributions to the DMV (from \$25 to \$29), the Department of Public Safety, and the General Fund proportionately.

HB 46 Honorary Consulate - Special Group License Plates

Rep. D. Hogue (Effective October 1, 2003)

Adds an honorary consulate special group license plate; no donation is required.

HB 68 Safety Inspection Requirement for Salvage Vehicles

Rep. G. Curtis (Effective May 5, 2003)

Codifies the current practice that salvage vehicles must pass a safety inspection at the time of application for initial registration as a salvage vehicle; provides that the frequency of subsequent safety inspections is based on the model year of the vehicle.

HB 73 Withholding Exemption for Certain Nonresident Shareholders - Rep. G. Snow (Effective January 1, 2003)

Provides that S corporations are not required to withhold state corporate franchise tax on behalf of nonresident shareholders that are exempt from the corporate tax under IRC section 501; extends current exemption from filing for nonresident individual shareholders who have no other Utah source income to any nonresident shareholder with no other Utah source income.

HB 87 Property Tax Assessment of Low-Income Housing Tax Credits and Low-Income Housing Covenants

Rep. G. Snow (Effective January 1, 2003)

Clarifies that low income housing covenants must be taken into account when determining the value of low-income housing; effective January 1, 2004, amends definition of intangibles to include low-income housing tax credits, and defines low-income housing credits.

HB 116 Property Tax - Calculation of Certified Tax Rate

Rep. A. Hardy (Effective January 1, 2004)

Modifies the calculation of the certified tax rate by providing that the certified tax rate shall be calculated using "budgeted" (rather than "collected") ad valorem property tax revenues.

HB 136 County Option Sales and Use Tax for Highways, Fixed Guideways, or Systems for Public Transit

Rep. J. Alexander (Effective April 1, 2004)

Authorizes a county legislative body to impose a .25% local option sales and use tax beginning on or after April 1, 2004 for highways, fixed guideways, or systems for public transit, but only if the county has not imposed a tax under Section 59-12-502; requires a vote of residents.

HB 142 Manufactured Home and Mobile Home Amendments

Rep. W. Harper (Effective January 1, 2004)

Repeals Part 6 of the Property Tax Act and moves those provisions to Title 70 D, Chap. 1, Mortgage Financing Regulation; provides that for financing purposes only, a mobile or manufactured home owner that leases the underlying land may in certain circumstances be able to have that mobile or manufactured home considered as an improvement to real property.

HB 154 Vision Screening Checkoff for Motor Vehicle Registration and Driver License Application and Renewal **Rep. K. Bryson (Effective July 1, 2003)**

Changes the registration checkoff name for blindness prevention to vision screening; increases the checkoff voluntary contribution amount from \$1 to \$2; provides that Friends For Sight, which was formerly Prevent Blindness Utah, shall receive the contributions.

HB 162 Amendments Related to Financial Institutions **Rep. J. Alexander (Effective May 5, 2003)**

Provides that a credit union may become subject to corporate franchise tax if the credit union has a field of membership that includes all residents of 2 or more counties, at least 2 of those counties are counties of the first class, and the Legislature repeals the corporate franchise tax exemption in the 2005 General Session; provides for an elective competitive equity assessment calculated in accordance with a formula adopted in the 2005 General Session.

HB 197 License Plate for Boys and Girls Clubs

Rep. C. Bennion (Effective October 1, 2003)

Adds a Boys and Girls Clubs special group license plate; requires applicants to make a \$25 annual donation to the Utah Alliance of Boys and Girls Clubs, Inc.

HB 200 Property Taxes and Uniform Fees - Interest Rates on Deferred or Delinquent Taxes **Rep. L. Christensen (Effective January 1, 2004)**

Provides that the interest rate imposed on deferred property taxes under section 59-2-1108 (indigent deferral) and Section 59-2-1347 (deferred based on best interests determined by county legislative body) shall be the lesser of 6% or the targeted federal funds rate earned that exists on the January 1 immediately preceding the day on which the taxes are deferred; provides that the interest rate on delinquent taxes or uniform fees shall be equal to the sum of 6% and the targeted federal funds rate in effect on the January 1 immediately preceding the date of delinquency.

HB 221 Extending the Sales and Use Tax Exemption for Pollution Control Facilities

Rep. D. Ure (Effective May 5, 2003)

Extends the sunset date on the sales and use tax exemption on materials, equipment, and services used for the construction or installation of a pollution control facility from 06/30/04 to 06/30/09.

HB 240 Venture Capital Enhancement Act

Rep. P. Wallace (Effective July 1, 2003)

Creates the Utah Capital Investment Board; authorizes the organization of the Utah Capital Investment Corp. and a Utah fund of funds; provides for the issuance of contingent tax credits to investors in the Utah fund of funds if returns guaranteed on amounts invested in the fund are not met; credit amounts are determined by the board.

HB 253 Powersport Dealer Association Amendments

Rep. B. Goodfellow (Effective May 5, 2003)

Adds a person who sells off-highway vehicles to the definition of dealer; requires off-highway vehicle dealers to obtain the same dealer license permits as new and used motorcycle and small trailer dealers; includes off-highway vehicle dealers in the same bonding and licensing fee provisions as new and used motorcycle and small trailer dealers.

HB 254 Motor Vehicle Registration - Resident Exemption **Rep. R. Lockhart (Effective May 5, 2003)**

Exempts a non-resident individual from registering his or her vehicle in Utah if the non-resident individual is: (1) temporarily in the state not to exceed 24 months; (2) engaged in public, charitable, educational, or religious services for a government agency or a tax-exempt charitable organization; and (3) not compensated for services rendered other than expense reimbursements.

HB 258 Motor Vehicle Business Regulation - Penalties

Rep. D. Clark (Effective July 1, 2003)

Changes the civil penalty for an advertising violation from a level II (\$100 first offense, \$250 second offense, \$1,000 third offense) to a level III (\$250 first offense, \$1,000 second offense, \$5,000 third offense).

HB 271 Airport to University of Utah Light Rail Restricted Account Amendments

Rep. D. Ure (Effective May 5, 2003)

Repeals the 1/64% diversion of local sales and use tax revenues to the Airport to University of Utah Light Rail Restricted Account; requires the Division of Finance to distribute any revenues in the Airport to University of Utah Light Rail Restricted Account on or before June 30, 2003.

HB 286 Waste Tax and Fee Amendments

Rep. D. Ure (Effective July 1, 2003)

Increases the regulatory fee on radioactive waste received at a radioactive waste facility and increases a regulatory fee on hazardous waste received at a hazardous waste facility for treatment and disposal; eliminates a tax imposed on radioactive waste and imposes a tax on radioactive waste facilities (including a tax on certain wastes from a governmental entity or an agent of a governmental entity that were previously grandfathered out of the tax); imposes a tax on hazardous waste facilities and nonhazardous solid waste facilities based on gross receipts derived from the treatment, storage, or disposal of hazardous waste and nonhazardous solid waste.

HB 294 County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities Amendments

Rep. S. Allen (Effective July 1, 2003)

Modifies the formula for distributing the zoo, arts, and parks sales and use tax revenues to cultural, recreational, botanical, and zoological organizations; expands the potential recipients of the sales and use tax revenues in certain counties and clarifies what administrative units are eligible for receipt of revenues.

HB 299 Trust Law Amendments

Rep. D. Clark (Effective January 1, 2004)

Provides that a trust is administered in this state, and therefore a resident trust, if: (1) the fiduciary transacts any administration of the trust in this state; (2) the trust states that it is administered in the state and is governed by the laws of the state; or (3) the trust falls within the provisions of section 75-7-208; provides that irrevocable trust income is not subject to Utah tax if the trust first became a resident trust on or after 1/1/04 and the trustee is a trust company.

HB 305 Individual Income Tax Contribution - Wolf Depredation and Management Restricted Account

Rep. D. Peterson (Effective January 1, 2004)

Provides an individual income tax contribution of at least \$1 to the Wolf Depredation and Management Restricted Account on the taxpayer's individual income tax return.

HB 353 Vehicle Disclosure Requirements

Rep. D. Bowman (Effective May 5, 2003)

Prohibits a person from knowingly selling a vehicle initially delivered for sale in a country other than the United States without written notification to the purchaser; requires the Tax Commission to make rules regarding information required to be disclosed on the written notification; provides that a violation is a class B misdemeanor.

HB 372 Captive Insurers Act

Rep. J. Dunnigan (Effective July 1, 2003)

Provides for the regulation and operation of captive insurance companies; subjects a captive insurance company to tax on direct premiums from policies written during the preceding calendar year (less return premiums); also imposes on a captive insurance company a tax on assumed reinsurance premiums.

SENATE BILLS

SB 4 Clean Special Fuel Tax Certificate - Exemption

Sen. D. Steele (Effective May 5, 2003)

Provides that government vehicles powered by a clean special fuel are not required to purchase a clean special fuel tax certificate.

SB 17 Sales and Use Tax - Exemption for Semiconductor Fabricating or Processing Materials

Sen. C. Bramble (Effective May 5, 2003)

Extends through June 30, 2007 the sales and use tax exemption for the sale or lease of semiconductor fabricating or processing materials.

SB 18 Lieutenant Governor Certification of Special District and Local District Annexations, Withdrawals, and Dissolutions

Sen. D. Gladwell (Effective May 5, 2003)

Provides a procedure for lieutenant governor certification of annexations, withdrawals, and dissolutions for special districts; requires the appropriate local body to send notice of the annexation, withdrawal, or dissolution to the lieutenant governor and requires the lieutenant governor to issue a certificate of annexation, withdrawal, or dissolution, and to send a copy of the applicable certificate and maps to the Tax Commission.

SB 21 Amendments to the Interlocal Cooperation Act

Sen. L. Blackham (Effective January 1, 2003)

Provides that the annual payment in lieu of ad valorem property tax may be based on the fee base for the project; allows a fee base to be determined by agreement between the project entity and a county that receives a fee from the project; provides for valuation by the Tax Commission if a fee base is not determined by agreement.

SB 23 State and Local Taxes, Fees, and Charges Related to Telecommunications

Sen. C. Bramble (Effective July 1, 2003)

Authorizes a municipality to levy and collect a municipal telecommunications license tax by ordinance, effective 07/01/04; provides for collection, administration, and enforcement of the tax through the Tax Commission; repeals a municipality's authority to impose the current \$1 mobile phone tax and telephone franchise tax effective 07/01/04; requires municipalities to report to the Tax Commission the amount of telephone tax they collect between 07/01/03 and 12/31/03, and providers to report to the Tax Commission how much gross receipts they receive during that same period - the Tax Commission will report this information to the Legislature on 02/16/04; provides that bundled transactions consisting of taxable and nontaxable items are taxed unless the provider's records indicate the amount that is nontaxable; provides that the Tax Commission shall collect the 911 fee; indicates that the location of a transaction for telephone service and mobile telecommunications service is determined in accordance with the provisions of the Streamlined Sales and Use Tax Agreement.

SB 43 Providing Information Relating to Tax Credits and Tax Filing Due Dates

Sen. D. Steele (Effective January 1, 2003)

Repeals the requirement that individuals claiming corporate or individual income tax credit for the targeted business, clean fuel vehicle and stove, low-income housing, employer of disabled employee, and recycling market development zone credits enclose an authorization form with the tax return; repeals the requirement that a partnership enclose a copy of its federal partnership return with the state return; extends the due date for electronic filing of individual income tax with the Tax Commission to match any extended filing date the IRS allows electronically filed returns.

SB 66 Alcoholic Beverage Enforcement and Treatment
Sen. M. Waddoups (Effective July 1, 2003)

Increases the beer tax rate from \$11 per 31-gallon barrel to \$12.80 per 31-gallon barrel; provides that the commission shall deposit beer taxes as directed into the Alcoholic Beverage Enforcement Treatment Restricted Account or the General Fund.

SB 72 Amendments to Special Districts and Local Districts for Expanded Fire Protection Services

Sen. D. Thomas (Effective May 5, 2003)

Authorizes the creation of a county service area and a local district for fire protection, paramedic, and emergency services; defines the fire protection tax rate as the rate necessary, when multiplied by the adjusted taxable value of an annexing county or municipality, to produce the revenues necessary to provide fire protection, paramedic, and emergency services; provides that in the first year after creation of a fire district, the certified tax rate of each participating county and municipality shall be decreased by dividing the sum of the amounts budgeted by each participating county and municipality for providing the services by the sum of the adjusted taxable value in each participating county and municipality; provides that in the first year after annexation to a fire district, the certified tax rate of each annexing county and municipality shall be decreased by the fire protection tax rate.

SB 84 Real Property Voluntary Environmental Restrictive Covenants

Sen. B. Wright (Effective May 5, 2003)

Allows for creation of environmental institutional controls that limit or otherwise affect the use of real property that has been affected by a cleanup or risk assessment.

SB 85 Underground Storage Tank Amendment

Sen. B. Wright (Effective July 1, 2003)

Increases the environmental assurance fee of ¼ cent per gallon on the first sale or use of petroleum product to ½ cent per gallon; provides for a reduction of the fee to ¼ cent per gallon when the cash balance in the Petroleum Storage Tank Trust Fund exceeds \$20,000,000 on June 30 of any year.

SB 104 Disclosure of Vehicle Information for Product Recall

Sen. D. Eastman (Effective May 5, 2003)

Provides access to motor vehicle records for all purposes permitted under federal law; provides that resale and disclosure of protected motor vehicle information is prohibited except as permitted under federal law.

SB 118 Individual Income Tax - Adoption Expenses

Sen. C. Walker (Effective January 1, 2003)

Allows an individual to subtract adoption expenses from federal taxable income in: (1) the year in which the expenses are paid or incurred; (2) the year in which the adoption is finalized; or (3) a year in which the taxpayer may claim the federal adoption credit.

SB 131 Individual Income Tax - Subtractions from Federal Taxable Income

Sen. C. Bramble (Effective January 1, 2003)

Provides a subtraction from FTI for long term and short term capital gain on a capital gain transaction: (1) that occurs on or after 01/01/03; (2) if at least 70% of the proceeds of the capital gain transaction are used to purchase qualifying stock in a Utah small business corporation within 12 months; and (3) the individual did not have an ownership interest in the Utah small business corporation that issued the qualifying stock.

SB 143 Motor Vehicle Disclosure Requirements - Purchaser's Rights

Sen. D. Eastman (Effective May 5, 2003)

Provides that if a dealer was unable to arrange the financing terms made in the disclosure for the purchase and has notified the purchaser, purchaser has 14 days from date of sale to rescind the sale; if the purchaser fails to rescind, the dealer does not have to finance the vehicle under the terms made in the disclosure and the purchaser is solely responsible for financing arrangements; a dealer is required to notify a purchaser of the above requirements in the financing disclosures; changes the mileage rate a purchaser must pay for use of the vehicle if the contract is rescinded from 30 cents per mile to the current IRS established standard mileage rate.

SB 147 Streamlined Sales Tax Project Amendments

Sen. L. Hillyard (July 1, 2004)

Authorizes the Tax Commission to enter into an agreement with one or more states relating to sales and use taxes; provides the purposes of the agreement, prescribes the scope of the agreement, and grants the Tax Commission authority to make certain rules in furtherance of the agreement; defines numerous terms in accordance with the agreement; modifies requirements for enacting, repealing, or changing the tax rate of a local sales and use tax; provides a refundable income tax credit (instead of a sales tax exemption) for hand tools above \$250 used in a farming operation; requires that an item delivered to the purchaser shall be subject to tax at the rate of the jurisdiction in which the item is delivered; amends resort communities tax to apply to all sales (regardless of sales price) except sales of vehicles.

SB 148 Property Tax - Farmland Assessment Act

Sen. T. Hatch (Effective January 1, 2004)

Provides that identical legal ownership means legal ownership held by: identical legal parties or identical legal entities; provides that a delinquent rollback tax shall accrue interest at the interest rate established under section 59-2-1331 and in effect on Jan. 1 of the year in which the delinquency occurs; requires that a rollback tax that is delinquent on Sept. 1 shall be included on the tax notice, along with interest calculated through 11/30; exempts land from rollback tax if land became ineligible solely as a result of an amendment to the law, AND the landowner notifies the assessor within 120 days after the land fails to qualify under FAA; provides that a lien for delinquent rollback tax relates back to the first day of the rollback period, and a lien for a delinquent conservation easement rollback relates back to the day on which the conservation easement was terminated; provides that if a governmental entity acquires land that will be subject to a one-time in lieu fee payment, the title shall not pass to the governmental entity until the in-lieu fee payment has been paid.

SB 172 Hazardous Waste Regulation and Tax Policy Task Force and Moratorium on Acceptance of Class B and C Radioactive Waste

Sen. C. Bramble (Effective May 5, 2003)

Creates a task force to study radioactive waste, hazardous waste, and commercial solid waste issue in the state, including state policy and an evaluation of fees and taxes imposed on these wastes; the task force will be composed of 15 members of the Legislature, and will expire on November 30, 2004.

SB 175 Revenue Procedures and Control Act Amendments
Sen. C. Bramble (Effective July 1, 2003)

Authorizes state agencies to impose a fee in an amount to reimburse the agency for the cost of processing electronic payments; requires the Office of the Legislative Fiscal Analyst to study the process established in the act and make recommendations to the Legislature.

SB 176 Education Support License Plate

Sen. J. Evans (Effective October 1, 2003)

Adds a Public Education Support special group license plate to provide financial support to Utah public education; requires applicants to make a \$25 annual donation to the Utah Association of Public School Foundations.

SB 188 Fuel Tax Credit

Sen. S. Jenkins (Effective July 1, 2003)

Provides a motor fuel or special fuel retailer, wholesaler or licensed distributor a tax refund for the portion of an account involving the sale of 4,500 or more gallons of fuel that has been discharged in a bankruptcy proceeding; provides that the claimant has the burden of proof of establishing a refund claim and provides the evidence that is necessary to receive a refund; gives the Tax Commission rulemaking authority to make rules for allocation of the refund to maximize the claimant's refund amount.

SB 209 Registration for ATVs and Nonautomobiles

Sen. C. Bramble (Effective January 1, 2004)

Provides that in the case of off-highway vehicles and boats purchased on or after January 1, 2004, registration cards, registration stickers, and registration decals are effective for 12 months from the date of application for registration.

SB 213 Amendments to Sales and Use Tax

Sen. E. Mayne (Effective July 1, 2003)

Taxes amounts paid for multi-channel video or audio services provided by a multi-channel video or audio service provider within the state.

SB 216 Motor Carrier Fee Amendments

Sen. J. Hickman (Effective July 1, 2003)

Increases fees for commercial vehicle temporary registration permits and special fuel user trip permits; provides dedicated credits to the Tax Commission for electronic credentialing of motor carriers for compliance with vehicle registration and special fuel tax provisions.

SB 253 Privilege Tax - Public Land

Sen. T. Hatch (Effective January 1, 2004)

Provides that the possession or other beneficial use of public land occupied under the terms of an agricultural lease is not subject to the privilege tax.

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