

NINETEENTH BIENNIAL REPORT
of the
UTAH STATE
TAX COMMISSION



FOR THE FISCAL YEARS
1967-1968

NINETEENTH
BIENNIAL REPORT
OF THE
STATE TAX COMMISSION



RANSON QUINN
Chairman

A. PRATT KESLER
G. DOUGLAS TAYLOR
VERNON L. HOLMAN
Commissioners

G. W. BARBEN
Executive Secretary

ROSCOE E. HAMMOND
Consultant

FOR THE PERIOD FROM JULY 1, 1966 TO JUNE 30, 1968



THE STATE OF UTAH
STATE TAX COMMISSION
200 STATE OFFICE BUILDING
SALT LAKE CITY

November 7, 1968

COMMISSIONERS
RANSOM QUINN
CHAIRMAN
A. PRATT KESLER
G. DOUGLAS TAYLOR
VERNON L. HOLMAN
EXECUTIVE SECRETARY
G. W. BARBEN

To His Excellency
The Honorable Calvin L. Rampton, Governor
and Members of the Legislature of the
State of Utah

Gentlemen:

We submit herewith the Biennial Report of the State Tax Commission covering the period from July 1, 1966 to June 30, 1968, with recommendations as to such legislation as will correct or eliminate defects in the operations of the tax laws and will equalize the burden of taxation within the state.

This report is made in compliance with the requirements of the law as stated in Section 59-5-46, Utah Code Annotated 1953, as amended.

Respectfully submitted,

STATE TAX COMMISSION

Ransom Quinn
Chairman

Vernon L. Holman
A. Pratt Kesler
G. Douglas Taylor
Commissioners

G. W. Barben
Executive Secretary

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SUMMARY OF RECOMMENDATIONS

1. Corporation Franchise Tax

We respectfully recommend that the corporation franchise act be amended in the following manner:

- A. By the adoption of the federal tax base with such modifications as may be necessary to make it an integral part of Utah's tax structure;
- B. By deleting the requirement for notarization of the return.

2. Individual Income Tax

We respectfully recommend that the individual income tax act be amended to conform substantially with the United States Internal Revenue Code in the following manner:

- A. By clarifying section 59-14-4 dealing with the exemption of federal employees' retirement income;
- B. By allowing an exemption for pay received by members of the armed forces while serving in a combat zone;
- C. By clarifying the provisions of the income tax law dealing with the treatment of income items earned by but not yet paid to a person at the time of death;
- D. By repealing the provision in section 59-14-46 which requires the return of a partnership to be sworn to by any one of the partners, and the provision in section 59-14-54 which requires every fiduciary to make *under oath* a return for the estates or trusts for which he is responsible.

3. Inheritance Tax

We respectfully recommend that the inheritance tax law be amended:

- A. By establishing an alternative valuation date of the estate as of one year after the date of death;
- B. By changing section 59-12-23 to make the state inheritance tax return due 15 months after the date of death instead of one year from such date;
- C. By allowing a \$40,000 exemption for all estates;
- D. By revising section 59-12-5 which deals with joint tenancy property so that the provisions of the law will be clarified regarding the creation or termination of a joint tenancy in contemplation of death;
- E. By providing that the family allowance during the period in which the affairs of the estate are being settled be limited to \$5,000;
- F. By eliminating the provision for the maintenance of a lien book as contained in sections 59-12-13, 59-12-39, 59-12-40 and 59-12-41;

G. By eliminating the requirement as contained in section 59-12-32 for the state treasurer to furnish a duplicate copy of the treasurer's receipt.

4. Motor Fuels Tax

We respectfully recommend that the motor fuels tax act be amended:

A. By providing that the period for claiming a deduction for export sales of motor fuels be changed from the present sixty day limitation to six months or 180 days;

B. By clarifying the law dealing with the statute of limitations to provide for three year period both for deficiency assessments and refunds.

5. Motor Vehicle Registration

We respectfully recommend that a service charge or fee be imposed for the filing of liens on motor vehicles.

6. Oleomargarine Tax

We respectfully recommend that the oleomargarine tax act be amended by repealing that feature of the law which provides for the collection of the tax on an accounting basis through reports and by providing for the collection of the tax through the use of stamps.

7. Property Tax

We respectfully recommend that the property tax law be amended by increasing the time in which a property owner may appeal from the action of a county board of equalization to the State Tax Commission.

8. Sales and Use Tax

We respectfully recommend that the sales and use tax laws be amended:

A. To eliminate the exemption on the sales of motor vehicles made to non-residents of Utah;

B. By clarifying the provisions of the sales and use tax laws which impose the tax on leases and rentals of tangible personal property so that the few leases and rentals which are now exempt from the tax will become subject either to the sales or the use tax law except those which come under the general exemption provision;

C. By providing that the time limit in which to make objections and to file petitions for redeterminations of deficiency assessments be changed from the present ten days to thirty days;

D. By providing that the Tax Commission shall have authority to waive or reduce penalties or interest or to compromise the same in those situations in which such an adjustment would be equitable;

E. By clarifying the provisions of the use tax law regarding the application of the statute of limitations so that the statute of limitations will be the same for the use tax and the sales tax;

F. By including in the use tax law a provision to impose the use tax on services for repairs or renovations of tangible personal property or for the installation of tangible personal property rendered in connection with other tangible personal property in the same manner which is provided in the sales tax act;

G. By eliminating the exemption in the use tax law for property temporarily stored in the state for consumption or use in some state other than the state of Utah;

H. By eliminating the exemption for mineral bullion, mineral concentrates or mineral precipitates when sold by the producer or refiner for storage, use or other consumption in this state.

RECOMMENDATIONS

1. Corporation Franchise Tax

We respectfully recommend that the corporation franchise tax act be amended in the following manner:

A. By the adoption of the federal tax base with such modifications as may be necessary to make it an integral part of Utah's tax structure.

The National Tax Administrator's Association, the Council of State Governments and other national associations have recommended that all states adopt federal tax base for the sake of uniformity and simplification.

B. By deleting the requirement for the notarization of the return as stated in section 59-13-22. This section contains the following requirement:

The return shall be sworn to by the president, vice president or other principal officer and by the treasurer or assistant treasurer. . . . The individual income tax act contains the following provision (59-14-16):

Every resident having gross income for the taxable year of \$600.00 or over, if single or if married and not living with husband or wife; and every resident married couple living together having an aggregate gross income for the taxable year of \$1200.00 or over must file a return the signature on which need not be notarized, but when signed shall be deemed made under oath, stating the items of his gross income and the deductions and credits allowed.

This provision of the individual income tax act was enacted in 1955. We have observed that the administration of the act has not been in any way jeopardized by failure to require a notarized return. We recommend that this provision, in substance, be incorporated in the corporation franchise tax act.

2. Individual Income Tax

We respectfully recommend that the individual income tax act be amended to conform substantially with the United States Internal Revenue Code in the following manner:

A. By clarifying section 59-14-4 dealing with the exemption of federal employees' retirement income. The 1959 legislature amended the state income tax law by adding subsections (f) and (g) to section 59-14-4 (2) of the Utah Code. Subsection (g) purports to exempt from taxation benefits from the "Federal Employees Retirement Act." Inasmuch as there is no such act the legislature should clarify, by more explicit language, the intended scope of the exemptions. The regulation and administrative procedure now in effect is to exempt federal civil service employees' retirement income and not retirement income from army, navy or other federal governmental retirement units. This interpretation has caused considerable confusion and misunderstanding.

B. By allowing an exemption for pay received by members of the armed forces while serving in a combat zone. It is our position that the Utah income tax law should be amended to allow the same exemption for pay received by members of the armed forces while serving in a combat zone which is now allowed for federal income tax purposes.

C. By clarifying the provisions of the income tax law dealing with the treatment of income items earned by but not yet paid to a person at the time of death. The Utah income tax law is silent on the question as to the treatment of income items earned by, but not yet paid to a person at the time of his death, particularly if that person had been reporting on a cash basis. It is recommended that the Internal Revenue Code provisions relating to income in respect of a decedent be adopted, which provides in general that income items are to be reported on the fiduciary return for the estate of the deceased person if the income is payable to the estate, or by a surviving spouse or other heir if the income is paid directly to such other person. Our procedure is to include such income in the final return of the decedent and such procedure has been challenged several times.

D. By repealing the provision in section 59-14-46 which requires the return of a partnership to be sworn to by any one of the partners, and the provision in section 59-14-54 which requires every fiduciary to make *under oath* a return for the estates or trusts for which he is responsible.

As noted in the recommendation for the elimination of the notarization of the corporation franchise tax return, we call your attention to the fact that the

individual income tax act now provides that individuals need not notarize their returns, but section 59-14-54 requires the fiduciary to make a return which is notarized and section 59-14-46 requires partners to make return of partnerships with notarization. We think that it must have been an oversight when the law was originally amended not to include these returns also in the amendment.

In view of this situation, we earnestly recommended that the above mentioned sections of the law requiring notarization of these returns be repealed and that the law provide, as in the case of the individual income tax return, the signatures be "deemed to have been made under oath. . . ."

3. Inheritance Tax

We respectfully recommend that the inheritance tax law be amended:

A. By establishing an alternate valuation date of the estate as of one year after the date of death. The valuation date now is of at the date of death or nine months after that date. This change would make the state alternate valuation date the same as the federal and would require the estate representative to file for only one alternate valuation date.

B. By changing section 59-12-23 to make the state inheritance tax return due 15 months after the date of death instead of one year from such date. The proposed change would make the state and federal return due on the same date and would further serve for the state law to coincide in this respect with the federal statute.

C. By allowing a \$40,000 exemption for all estates. Under the law now in effect the exemption is \$10,000 or the amount that passes to spouse or children up to \$40,000. It is our position that the proposed change would provide for a more equitable inheritance tax law. It would eliminate the handling of approximately 150 small estates. The revenue loss would be approximately \$135,000 annually.

D. By revising section 59-12-5 which deals with joint tenancy property so that the provisions of the law will be clarified regarding the creation or termination of a joint tenancy in contemplation of death. This section should be clarified in such a way that any creation or termination of joint tenancy in contemplation of death is a fully taxable transfer. It should be noted that the law now provides for the taxation of the transfer of property in contemplation of death except in those cases where the transfer is made through a joint tenancy.

E. By providing that the family allowance during the period in which the affairs of the estate are being settled be limited to \$5,000. Our experience in the administration of the inheritance tax law has indicated that there are times when the litigation of an estate is purposely extended and left open to build up a large deduction against the inheritance tax. We think that it is

only fair to provide that the family allowance during such litigation be limited as indicated above.

F. By eliminating the provision for the maintenance of a lien book as contained in sections 59-12-13, 59-12-39, 59-12-40 and 59-12-41. We propose that a register and file of inheritance tax proceedings be kept. If this is done, there would be no necessity to have a lien book.

G. By eliminating the requirement as contained in section 59-12-32 for the state treasurer to furnish a duplicate copy of the treasurer's receipt.

This section contains the following provision:

All moneys collected by the state tax commission hereunder shall be covered into the state treasury, and the state treasurer shall give his receipt for the same and shall furnish a duplicate copy to the person paying the same.

The inheritance tax law was enacted many years before the State Tax Commission was created; and at that time, it would appear that the inheritance tax collections were paid directly to the state treasurer. At the time that the tax commission came into being, it was required to make all state tax collections including the inheritance tax, but the law was not amended in regard to the action of the state treasurer so there is a duplication of effort and records in this connection. It is important for the receipt for the collection of the inheritance tax to be made at least in duplicate so that the administrator of the estate and the attorney representing the estate will each have a copy. At the time that the inheritance tax is paid to the Tax Commission a receipt is given and later on when the collection is reported to the state treasurer a receipt plus a duplicate is given. It would seem all that a good accounting method would require is that the Tax Commission give a receipt and duplicate at the time that the collection is made.

4. Motor Fuels Tax

We respectfully recommend that the motor fuels tax act be amended:

A. By providing that the period for claiming a deduction for export sales of motor fuels be changed from the present sixty day limitation to six months or 180 days. Our experience has indicated that the time now specified for the filing of the report of sales of motor fuels is too short in view of the business methods ordinarily operated in this field. We, therefore, recommend that the period be extended as shown above; and we feel that this will in no way jeopardize or minimize the collection of the tax.

B. By clarifying the law dealing with the statute of limitations to provide for three year period both for deficiency assessments and refunds. The law on this point is quite ambiguous and it is necessary to refer to the general

law on statute of limitations in connection with the motor fuel tax. It should be very simple to make a clear statement of just what is intended and apply the principle of the statute of limitations to this law.

5. Motor Vehicle Registration

We respectfully recommend that:

A service charge or fee be imposed for the filing of liens on motor vehicles. Section 41-1-133 provides for a fee of \$1.00 for the issuance of a new title on a motor vehicle, but no mention is made of any charge for the recording of a lien on motor vehicles. During the fiscal year ended June 30, 1968, there were 250,139 new titles issued at a total charge of \$250,139. During the same fiscal year, there were 150,796 liens, recorded in the Motor Vehicle Department.

Even though considerable expense is involved in the filing, indexing and general maintenance of these liens, we recommend that a fee of \$1.00 be imposed for the filing of all motor vehicle liens.

The money received from this charge would be credited to the motor vehicle control fund for use in the administration of the motor vehicle registration laws.

6. Oleomargarine Tax

We respectfully recommend that:

The oleomargarine tax act be amended by repealing that feature of the law which provides for the collection of the tax on an accounting basis through reports and by providing for the collection of the tax through the use of stamps. There have been many administrative problems with the oleomargarine tax and evasion of the tax has been discovered by the Commission in more than one situation. We believe the most effective administration will result through the requirement that an oleomargarine stamp be attached to each individual carton of the product.

7. Property Tax

We respectfully recommend that:

The property tax law be amended by increasing the time in which a property owner may appeal from the action of a county board of equalization to the State Tax Commission.

Section 59-7-10, U.C.A., 1953 contains the following provision:

Appeal to state tax commission. —Any person aggrieved and dissatisfied with the decision of the county board of equalization in re-

lation to the assessment of any property in which he has an interest may appeal from such decision to the state tax commission by filing with the county auditor a notice of appeal, in duplicate, within five days after the final action of the county board, which notice shall specify the grounds of complaint. The auditor shall forthwith transmit one of said notices to the state tax commission, and shall certify and transmit to the tax commission the minutes of the proceedings of the county board of equalization pertaining to the matter in which the order or decision complained of was rendered and all documentary evidence received in such proceeding, and a statement of such testimony heard in connection therewith as has been preserved. Upon receipt of such notice of appeal and record, the state tax commission shall set a date for the hearing of the same and shall notify the taxpayer and the county auditor of the time and place so fixed. . . .

Experience has shown that five days is too short a period for a taxpayer to present such an appeal. We, therefore, recommend that this period be extended to ten days.

8. Sales and Use Tax

We respectfully recommend that the sales and use tax laws be amended:

A. To eliminate the exemption on the sales of motor vehicles made to non-residents of Utah. This exemption was incorporated in the sales tax law to encourage the sale of motor vehicles in Utah to non-residents and to eliminate the possibility of such persons paying sales taxes to Utah as well as to their home state. This possibility no longer exists due to the fact that all of the states which have a sales and use tax law now exempt purchases upon which a tax has been paid in another state. Utah now grants credit for sales and use taxes paid in another state and exempts from the Utah sales and use tax sales of motor vehicles made in Utah to non-residents. In view of this situation, we believe that the exemption should be repealed.

B. By clarifying the provisions of the sales and use tax laws which impose the tax on leases and rentals of tangible personal property so that the few leases and rentals which are now exempt from the tax will be subject either to the sales or use tax law except those which come under the general exemption provision. All rentals and leases of tangible personal property should be subject to sales or use tax with no restrictions but the renter or lessor would not be required to pay sales or use tax at the source upon tangible personal property purchased for rental or lease.

C. By providing that the time limit in which to make objections and to file petitions for redeterminations of deficiency assessments be changed from the present ten days to thirty days. Experience has proven that the ten day period in which a taxpayer is given to object to a deficiency assessment is quite

inadequate. He should have ample time to assemble and present any material which would substantiate his claim for redetermination of the deficiency assessment. We feel that a period of thirty days is reasonable for this purpose.

D. By providing that the Tax Commission shall have authority to waive or reduce penalties or interest or to compromise the same in those situations in which such an adjustment would be equitable. Section 59-15-8 of the sales tax law contains the following provision:

If the amount paid is less than the amount due, the difference, together with interest thereon at the rate of one-half of one per cent per month from the time the return was due, shall be paid by the vendor ten days after notice and demand to him from the tax commission.

If any part of the deficiency is due to negligence or intentional disregard of authorized rules and regulations with knowledge thereof, but without intent to defraud, there shall be added the amount of \$2.50 or ten per cent of the total amount of the deficiency whichever amount is greater and interest in such a case shall be collected at the rate of one per cent per month on the amount of such deficiency from the time the return was due, from the person required to file the return, which interest and additions shall become due and payable ten days after notice and demand to him by the commission. If any part of the deficiency is due to fraud with the intent to evade, then there shall be added one hundred per cent of the total amount of the deficiency and in such case, the whole amount of the tax unpaid, including the additions, shall become due and payable ten days after notice and demand by the tax commission and an additional one per cent per month on said amount shall be added from the date the same was due until paid.

Section 59-16-9 of the use tax act contains similar provisions. Experience in the administration of this feature of the law has indicated to us in some situations, it is unnecessarily harsh, and that the Tax Commission be given authority to waive or reduce penalties or interest or to compromise the same in those situations where such an action would be justified.

Authority is granted the Tax Commission to make certain adjustments for penalty and interest in the individual income tax act and in the corporation franchise tax act. We propose that the same limitations on adjustment or compromise which are found in these laws be applied in the case of the sales and use tax acts.

E. By clarifying the provisions of the use tax law regarding the application of the statute of limitations so that the statute of limitations will be the same for the use tax and the sales tax. In view of the fact that the use tax

is complimentary to the sales tax and was enacted for the purpose of strengthening the application of the sales tax and plugging up loopholes which had developed, we think the administrative features of the use tax, where applicable, should be the same as the sales tax. If this is accomplished, it will prevent some confusion which now exists.

F. By including in the use tax law a provision to impose the use tax on services for repairs or renovations of tangible personal property or for the installation of tangible personal property rendered in connection with other tangible personal property in the same manner which is provided in the sales tax act. As indicated above, it is our position that the use tax law should follow consistently the provisions of the sales tax act. While this recommendation does not apply to a large number of situations, it does apply in certain cases and the unfairness of the provision is quite apparent.

G. By eliminating the exemption in the use tax law for property temporarily stored in the state for consumption or use in some state other than the state of Utah.

Section 59-16-4 contains the following provision:

... (b) Property, the storage, use or other consumption of which this state is prohibited from taxing under the Constitution or laws of the United States of America or of this state; property stored in the state of Utah for resale, consumption or use in some state other than the state of Utah. ...

Quite generally, the states which now impose sales and use taxes provide for the taxation of the transaction in the state where it occurs or in the case of the use tax where the property is temporarily stored for consumption or use in some other state. This seems to be a sound administrative procedure because the states into which the property is brought do not impose a use tax on it if the tax has already been paid in another state.

H. By eliminating the exemption for mineral bullion, mineral concentrates or mineral precipitates when sold by the producer or refiner for storage, use or other consumption in this state. As far as can be determined, there is no legitimate reason for this exemption; and in no way will the repeal of this exemption hurt any of our mining or manufacturing companies. If tangible personal property remains a necessary component part of the finished product, it is exempt from the sales or use tax in other sections of the act. It is difficult to determine actually what mineral bullion, mineral concentrates or mineral precipitates are, and recently we have had a few cases in connection with this problem. This exemption is not in the sales tax act, and raises the question if sales of the above items were made in Utah by a producer whether or not they would be exempt from the sales tax.

EXCISE TAXES AND FEES ADMINISTERED BY THE STATE TAX COMMISSION

AUTOMOBILE DRIVER EDUCATION TAX

Rate of Tax: \$1.00 upon first registration of each motor vehicle each year.

Applicable to: Owner or operator.

Disposition of Revenue: The automobile driver education account within the Uniform School Fund.

Citation: Sections 41-1-144 through 41-1-146, U.C.A., 1953.

BEER TAX

Rate of Tax: \$1.10 per bbl. on light beer (3.2% alcoholic content or less), \$4.00 per bbl. on heavy beer. 31 gallon barrel is standard measure. Bottled beer is converted to barrel equivalents on returns. (Licensing under jurisdiction of liquor commission.)

Applicable to: All beer imported or manufactured for sale, use or distribution in Utah. Monthly reports required of every brewer, wholesaler or distributor manufacturing or importing beer.

Disposition of Revenue: The State General Fund.

Citation: Sections 32-6-1 to 32-6-19, U.C.A., 1953.

CIGARETTE AND TOBACCO PRODUCTS TAXES

Rate of Tax: 8¢ per pack on cigarettes, 1¢ per pack of 50 papers (provision for taxing cigarettes weighing more than 3# per M is not in use as such cigarettes are not on market). \$10.00 license for retailers and dealers. 4% discount on stamp purchases in excess of \$25.00. Tobacco products other than cigarettes are taxed at the rate of 25% of the manufacturer's sale price.

Applicable to: Sale, use, storage or consumption of cigarettes and tobacco products. Wholesalers and distributors purchase stamps or use cigarette stamping machines for payment of tax on cigarettes and cigarette papers.

Quarterly returns required of dealers liable for payment of tax on other tobacco products.

Disposition of Revenue: The money received from the first mill levied on each cigarette is allocated to the Uniform School Fund, and the monies received from the sale of cigarette stamps in excess of one mill per cigarette is credited to the State General Fund. All other monies received from penalties, fees and taxes are credited to the State General Fund.

Citation: Sections 59-18-1 to 59-18-19, U.C.A., 1953.

CORPORATION FRANCHISE TAX

Rate of Tax: 6% of net income allocated to Utah, 1/20th of 1% of average fair value of tangible property located in Utah, or \$10, whichever is greatest.

Applicable to: Corporations having income allocable to Utah or exercising corporate franchise in state. Tax is prepaid for privilege of doing business in Utah. Special provisions for agricultural cooperatives and national banks.

Disposition of Revenue: Uniform School Fund.

Citation: Sections 59-13-1 through 59-13-64, U.C.A., 1953.

CORPORATION INCOME TAX

Rate of Tax: 6% of net income allocated to Utah.

Applicable to: Corporations deriving income from sources within Utah which is not subject to the corporation franchise tax. Tax applies to the net income from services or sales to Utah customers in interstate or intrastate commerce.

Disposition of Revenue: Uniform School Fund.

Citation: Sections 59-13-65 through 59-13-72, U.C.A., 1953.

INDIVIDUAL INCOME TAX

Rate of Tax: 2% of first \$1,000 net taxable income, plus 3% of second, plus 4% of 3rd, plus 5% of 4th, plus 6% of 5th, plus 6½% of amount exceeding \$5,000. Personal exemptions, \$600 each person. Credits allowed against income taxes paid in another state.

Applicable to: Resident individuals and fiduciaries; non-resident individuals and fiduciaries having earnings within Utah. Employers liable for collection of withholding tax at 14% of amount required to be withheld for federal income tax purposes, or for collection according to optional tables adopted by Tax Commission.

Disposition of Revenue: Uniform School Fund.

Citation: Sections 59-14-1 to 59-14-72, U.C.A., 1953.

INHERITANCE TAX

Rate of Tax: 3% of net value of estate between \$10,000 and \$25,000. 5% between \$25,000 and \$75,000. 8% between \$75,000 and \$125,000. 10% in excess of \$125,000. Net determined after certain exclusions and special exemptions.

Applicable to: Transfer of property of decedent. Safety deposit box inventories required. Information returns required of executors.

Disposition of Revenue: State General Fund.

Citation: Sections 59-12-1 to 59-12-44, 67-4-2, U.C.A., 1953.

INSURANCE TAX

Rate of Tax: 2¼% of premiums on insurance written in state (administered by tax commission), 3% of gross premiums of surplus line brokers (administered by insurance department). Has retaliatory clause.

Applicable to: Every insurance company doing business in Utah.

Disposition of Revenue: State General Fund, Fireman's Pension Fund and Combined Injury and Benefit Fund.

Citation: Sections 31-14-4 and 31-14-7, 35-1-68 and 49-6-2, U.C.A., 1953.

LOCAL OPTION SALES AND USE TAX

Rate of Tax: ½ to 1% of retail sales specified in state sales and use tax law. Tax Commission acts as agent for local governmental units.

Applicable to: Same base as state sales and use tax. Retailers liable for tax collection. Purchasers liable for payment of

tax on private sales of motor vehicles at time of registration.

Disposition of Revenue: The county, city or town which levies the tax.

Citation: Sections 11-9-1 to 11-9-11, U.C.A., 1953.

LOCAL TRANSIENT ROOM TAX

Rate of Tax: Up to 1½% of rent paid of accommodation charges. Rate determined by county ordinance. Tax Commission acts as agent for counties.

Applicable to: Charges for temporary occupancy of rooms. Hotel, motel and like operators liable for collection of tax.

Disposition of Revenue: Counties which impose this tax to establish, promote and finance recreational tourist and convention promotion bureaus.

Citation: Sections 17-31-1 through 17-31-7, U.C.A., 1953.

MINE OCCUPATION TAX

Rate of Tax: 1% of gross value of products of metalliferous mines and metalliferous claims. 2% of gross value of products of oil and gas wells. Value fixed at place produced. \$50,000 annual exemption.

Applicable to: Occupation of mining ore or metals or producing oil or gas.

Disposition of Revenue: State General Fund.

Citation: Sections 59-5-66 through 59-5-85, U.C.A., 1953.

MOTOR FUEL TAX

Rate of Tax: 6¢ per gallon (gasoline), 4¢ per gallon (aviation fuel). \$1.00 annual license fee for distributors. 2% evaporation allowance. Refund of taxes paid on motor fuel used for off-highway agricultural purposes.

Applicable to: Sale or use of motor fuels. Importers, refiners and distributors liable for reporting and paying tax to State Tax Commission.

Disposition of Revenue: Highway Construction and Maintenance Fund, motor boat fuel fund and aeronautical fund.

Citation: Sections 41-11-1 through 41-11-21, 41-11-33, U.C.A., 1953.

MOTOR VEHICLE CONTROL FUND

Rate of Fees: Fees for motor vehicle certificates of title, \$1.00. Duplicate certificates of title or registration, \$1.00.

Applicable to: Owners or operators.

Disposition of Revenue: Highway Construction and Maintenance Fund.

Citation: Sections 41-1-132, 41-1-133, 41-1-137 and 41-1-141, U.C.A., 1953.

MOTOR VEHICLE BUSINESS ADMINISTRATION

Rate of Tax: Annual license fees: Motor vehicle dealers, distributors, factory branches, distributor branches, \$60.00; transporters, wreckers or manufacturers, motorcycles and scooter dealers, \$40.00; factory or distributor representatives, \$25.00; motor vehicle salesmen annual or transfer, \$5.00. Temporary in-transit permits, \$2.50 per vehicle.

Applicable to: Persons, businesses or conditions stated above.

Disposition of Revenue: State General Fund.

Citation: Sections 41-3-2 through 41-3-27, U.C.A., 1953.

MOTOR VEHICLE MILEAGE FEE

Rate of Tax: ½¢ per mile traveled in Utah by commercial motor vehicles with declared gross weight of less than 25,000 lbs., ranging up to 1½¢ per mile for vehicles weighing 60,001 lbs. and over. A \$5.00 annual registration and \$1.00 automobile driver's education fee is required.

Applicable to: Qualified commercial motor vehicle operators. Used in lieu of annual registration fees.

Disposition of Revenue: State Highway Construction and Maintenance Fund.

Citation: Section 41-1-88, U.C.A., 1953.

MOTOR VEHICLE REGISTRATION

Rate of Fees: \$5.00 for ordinary passenger cars, \$2.50 for motorcycles, commercial vehicles on gross laden weight

schedules, ranging from \$7.50 to \$520.00 for combinations of weight from 6,000 lbs. to 75,001 lbs. or over. Trailers over 750 lbs. \$5.00; trailers 750 lbs. or less \$2.50 (optional). Automobile dealer's plates \$3.00 each. Special identifications may be arranged for members of National Guard, radio amateur station operators, horseless carriage operators, and handicapped persons. See also mileage fees, 96 hour temporary permits and automobile driver's education.

Applicable to: Owner or operator.
Disposition of Revenue: Highway Construction and Maintenance Fund.
Citation: Sections 41-1-1 through 41-1-146, U.C.A., 1953.

NINETY-SIX HOUR TEMPORARY PERMITS

Rate of Fee: 3% of annual registration fee for commercial motor vehicle — minimum of \$3.00 for single units and \$5.00 for multiple units.
Applicable to: Qualified non-resident commercial motor vehicle operators — in lieu of annual registration.
Disposition of Revenue: Highway Construction and Maintenance Fund.
Citation: Sections 41-1-88 through 41-1-89, U.C.A., 1953.

OLEOMARGARINE TAX

Rate of Tax: 5¢ per lb. on uncolored oleomargarine, 10¢ per lb. on colored.
Applicable to: All sales of oleomargarine made by vendors in Utah, and to users on purchases made from sources outside Utah.
Disposition of Revenue: State General Fund.
Citation: Sections 59-21-2 through 59-21-17, U.C.A., 1953.

PUBLIC SERVICE REGULATION FEE

Rate of Fee: Prorata assessment based upon Utah intrastate gross operating revenue, against public utilities for amount fixed by legislature for operation of public service commission \$2.00 minimum, 0.25% maximum.

Applicable to: Utility furnishes report of revenue, Tax Commission determines fee.
Disposition of Revenue: State General Fund.
Citation: Sections 54-5-1 through 54-5-5, U.C.A., 1953.

SCHOOL LUNCH TAX

Rate of Tax: 8% of retail sales price of wines and distilled liquors sold by liquor control commission.
Applicable to: Sales of wines and liquors. Collected at time of sale.
Disposition of Revenue: Uniform School Fund to be apportioned to local boards of education for school lunches.
Citation: Sections 53-8-1 through 53-8-5, U.C.A., 1953.

SPECIAL FUEL TAX

Rate of Tax: 6¢ per gallon for fuel (other than gasoline) used in propelling motor vehicles upon highways in Utah. 4¢ per gallon for aircraft fuel. \$10.00 entrance permit (partially refundable upon registering) required for non-registered vehicles. Operators and dealers licensed without fee.
Applicable to: Sale or use of special (diesel) fuel. Dealers required to collect tax on fuel placed in service tanks of motor vehicles. Returns are required of all users.
Disposition of Revenue: Highway Construction and Maintenance Fund.
Citation: Sections 41-11-49 through 41-11-76, U.C.A., 1953.

STATE SALES TAX

Rate of Tax: 3% of purchase price of tangible personal property, applies also to meals, admissions to places of amusement; intrastate communication and passenger service; electric, gas and heat utility service; hotel and motel accommodations and certain other services. Retailer license issued without fee.
Applicable to: Retail sale of tangible personal property and services listed above. Vendor collects the tax except that purchaser of a motor vehicle from a person other than a licensed dealer is liable for the payment of the tax at the time of registration.

Disposition of Revenue: State General Fund.

Citation: Sections 59-15-1 through 59-15-22, U.C.A., 1953.

STATE USE TAX

Rate of Tax: 3% of amount paid for tangible personal property purchased for storage, use or consumption in Utah and amount paid for certain rentals purchased for use, consumption or storage in Utah.

Applicable to: Transactions indicated above. Licensed vendors liable for collection of tax. Purchasers liable if not purchased from licensed vendor.

Disposition of Revenue: State General Fund.

Citation: Sections 59-16-1 through 59-16-25, U.C.A., 1953.

Tax Receipts for the Three Past Fiscal Years

STATE GENERAL FUND

	Fiscal Year Ended June 30, 1966	Fiscal Year Ended June 30, 1967	Fiscal Year Ended June 30, 1968
Beer Tax.....	\$ 302,215.64	\$ 353,279.97	\$ 342,033.96
Cigarette Tax.....	3,804,724.73	3,764,196.57	3,790,135.04
Tobacco Tax.....	193,444.20	183,155.30	179,571.79
Corporation — Property Tax Base.....	307,142.65	265,725.05	.....
Inheritance Tax.....	2,283,885.63	2,337,096.19	2,292,981.66
Insurance Tax.....	3,189,576.05	3,452,028.07	3,614,788.58
Mine Occupation Tax.....	3,359,276.69	3,221,572.63	2,674,356.54
M.V.B.A. Fees.....	.....	.....	83,665.00
Oleomargarine Tax.....	847,145.95	853,733.05	862,126.95
Public Service Com. Fees.....	.....	.....	139,639.72
Sales and Use Tax.....	53,929,199.58	55,959,282.14	58,409,899.20
Total.....	\$ 68,216,611.12	\$ 70,390,068.97	\$ 72,389,198.44

UNIFORM SCHOOL FUND

Individual Income Tax.....	\$ 40,587,490.56	\$ 44,470,553.03	\$ 48,141,766.35
Corporation Income Tax.....	134,982.15	160,300.63	185,643.88
Corporation Franchise Tax.....	10,155,346.15	12,154,868.91	10,534,980.19
Cigarette Tax.....	1,237,919.19	1,228,970.96	1,238,335.11
School Lunch Tax.....	.....	.....	1,699,701.44
Total.....	\$ 52,115,738.05	\$ 58,014,693.53	\$ 61,800,426.97

HIGHWAY CONSTRUCTION & MAINTENANCE FUND*

Motor Fuel Tax.....	\$ 22,937,925.29	\$ 23,882,262.66	\$ 25,130,730.44
Motor Vehicle Reg. Fund.....	5,728,570.54	5,885,551.66	6,122,771.47

Special Fuel Tax (Diesel).....

Mileage and Temporary Permit Fees.....	2,143,605.82	2,316,094.93	2,497,418.52
Motor Vehicle Control Fees.....	1,344,086.17	1,405,520.30	1,502,189.01
Total.....	\$ 32,154,187.82	\$ 33,489,429.55	\$ 35,548,389.41

TRUST & AGENCY FUND**

Car and Bus Tax.....	\$ 354,667.04	\$ 440,696.84	\$ 461,300.44
Firemen's Pension Fund.....	271,953.89	286,600.79	313,897.23
Motor Vehicle Control Fees.....	275,617.10	282,436.73	.....
M.V.B.A. Fees.....	85,817.50	82,607.50	.....
Public Service Com. Fees.....	119,197.38	193,587.75	.....
Sales Tax Cash Bonds.....	85,084.10	46,273.96	(13,312.50)
School Lunch Tax.....	1,566,614.68	1,642,343.61	.....
Special Fuel and Mileage Cash Bonds.....	12,092.62	8,882.24	13,711.36
Tax Commission Suspense.....	28,216.90	22,181.18	15,198.10
Drivers Education Tax.....	574,538.00	595,385.00	622,635.00
Aeronautical Fund.....	828,021.09	922,121.43	1,152,115.16
Boat Fuel Tax.....	90,287.40	100,242.24	190,763.66
Combined Injury and Benefit Fund.....	80,916.40	94,049.41	98,613.94
Total.....	\$ 4,373,024.10	\$ 4,717,408.68	\$ 2,854,922.39
TOTAL STATE TAXES.....	\$156,859,561.09	\$166,611,600.73	\$172,592,937.21

LOCAL TAX COLLECTIONS

Uniform Local Sales and Use Tax.....	\$ 8,730,728.25	\$ 9,092,770.85	\$ 9,499,416.37
Transient Room Tax.....	76,090.69	132,137.61	138,020.03

GRAND TOTAL.....

	\$165,666,380.03	\$175,836,509.19	\$182,230,373.61
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*Formerly "Road Funds"

**Formerly "Special Funds"

Summary of Distribution of Uniform Local Sales and Use Tax to Participating Units

UNIT	Net Distribution after Adm. Costs 7-1-66 to 6-30-67	Net Distribution after Adm. Costs 7-1-67 to 6-30-68	Amount of increase or (Decrease)	Percent of increase or (Decrease)
Beaver County.....	\$ 4,864.00	\$ 5,430.49	\$ 566.49	11.65
Cities and Towns.....				
Beaver.....	12,061.72	11,722.08	(339.64)	(2.82)
Milford.....	8,507.09	8,814.08	306.99	3.61
Minersville.....	2,332.00	2,606.88	274.88	11.79
Total Cities and Towns.....	\$ 22,900.81	\$ 23,143.04	\$ 242.23	1.06
Total Beaver County including Cities and Towns.....	\$ 27,764.81	\$ 28,573.53	\$ 808.72	2.91
Cache County.....	\$ 270,667.70	\$ 278,583.74	\$ 7,916.04	2.92
Carbon County.....	\$ 146,364.11	\$ 148,466.10	\$ 2,101.99	1.44
Daggett County.....	\$ 1,740.30	\$ 2,640.72	\$ 900.42	51.74
Cities and Towns.....				
Manila.....	1,665.99	2,050.34	384.35	23.07
Total Daggett County including Cities and Towns.....	\$ 3,406.29	\$ 4,691.06	\$ 1,284.77	37.72
Davis County.....	\$ 25,557.93	\$ 51,528.27	\$ 25,970.34	101.61
Cities and Towns.....				
Bountiful.....	174,482.28	192,627.05	18,144.77	10.40
Centerville.....	13,710.53	17,159.84	3,449.31	25.16
Clearfield.....	54,679.14	48,743.29	(5,935.85)	(10.86)
Clinton.....	847.69	863.68	15.99	1.89
East Layton.....	633.64	793.13	159.49	25.17
Farmington.....	12,085.87	12,027.93	(57.94)	(.48)
Fruit Heights.....	354.36	1,156.33	801.97	226.32
Kaysville.....	17,572.20	21,936.42	4,364.22	24.84

Layton.....	84,647.70	93,064.58	8,416.88	9.94
North Salt Lake.....	21,743.45	23,775.37	2,031.92	9.34
South Weber.....	1,434.04	644.61	(789.43)	(55.05)
Sunset.....	11,254.78	11,082.83	(171.95)	(1.53)
Syracuse.....	18,173.12	21,134.07	2,960.95	16.29
West Bountiful.....	10,801.63	19,998.72	9,197.09	85.15
West Point.....	527.44	587.11	59.67	11.31
Woods Cross.....	6,579.02	11,464.06	4,885.04	74.25
Total Cities and Towns.....	\$ 429,526.89	\$ 477,059.02	\$ 47,532.13	11.07
Total Davis County including Cities and Towns.....	\$ 455,084.82	\$ 528,587.29	\$ 73,502.47	16.15
Duchesne County.....	\$ 6,934.25	\$ 7,354.75	\$ 420.50	6.06
Cities and Towns.....				
Altamont.....	698.55	1,016.98	318.43	45.58
Duchesne.....	5,786.29	7,813.86	2,027.57	35.04
Myton.....	718.09	682.44	(35.65)	(4.96)
Roosevelt.....	32,788.12	36,835.65	4,047.53	12.34
Tabiona.....	369.26	371.59	2.33	.63
Total Cities and Towns.....	\$ 40,360.31	\$ 46,720.52	\$ 6,360.21	15.76
Total Duchesne County including Cities and Towns.....	\$ 47,294.56	\$ 54,075.27	\$ 6,780.71	14.34
Emery County.....	\$ 2,970.38	\$ 4,609.90	\$ 1,639.52	55.20
Cities and Towns.....				
Castle Dale.....	2,585.37	3,434.98	849.61	32.86
Cleveland.....	559.49	635.03	75.54	13.50
Emery.....	564.30	645.74	81.44	14.43
Ferron.....	2,104.78	2,361.50	256.72	12.20
Green River.....	8,897.05	9,921.70	1,024.65	11.52
Huntington.....	2,407.65	2,920.20	512.55	21.29
Orangeville.....	918.74	959.43	40.69	4.43
Total Cities and Towns.....	\$ 18,037.38	\$ 20,878.58	\$ 2,841.20	15.75
Total Emery County including Cities and Towns.....	\$ 21,007.76	\$ 25,488.48	\$ 4,480.72	21.33

STATE TAX COMMISSION

	Net Distribution after Adm. Costs 7-1-66 to 6-30-67	Net Distribution after Adm. Costs 7-1-67 to 6-30-68	Amount of increase or (Decrease)	Percent of increase or (Decrease)
Garfield County.....	\$ 6,244.03	\$ 5,361.69	\$ (882.34)	(14.13)
Cities and Towns.....				
Antimony.....	328.33	197.82	(130.51)	(39.75)
Boulder.....	118.24	120.05	1.81	1.53
Cannonville.....	201.99	199.52	(2.47)	(1.22)
Escalante.....	2,032.81	3,626.17	1,593.36	78.38
Hatch.....	883.93	922.52	38.59	4.37
Henrieville.....	135.85	151.53	15.68	11.54
Panguitch.....	13,417.10	15,108.79	1,691.69	12.61
Tropic.....	624.52	669.18	44.66	7.15
Total Cities and Towns.....	\$ 17,742.77	\$ 20,995.58	3,252.81	18.33
Total Garfield County including Cities and Towns.....	\$ 23,986.80	\$ 26,357.27	\$ 2,370.47	9.88
Grand County.....	\$ 26,289.71	\$ 28,770.88	\$ 2,481.17	9.44
Cities and Towns.....				
Moab.....	53,685.71	71,191.06	17,505.35	32.61
Total Grand County including Cities and Towns.....	\$ 79,975.42	\$ 99,961.94	\$ 19,986.52	24.99
Iron County.....		(Repealed in County Areas — July 1, 1962)		
Cities and Towns.....				
Cedar City.....	\$ 99,566.59	\$ 100,723.64	\$ 1,157.05	1.16
Kanarraville.....	486.63	430.44	(56.19)	(11.55)
Parowan.....	5,639.31	5,842.65	203.34	3.61
Total Cities and Towns.....	\$ 105,692.53	\$ 106,996.73	\$ 1,304.20	1.23
Total Iron County including Cities and Towns.....	\$ 105,692.53	\$ 106,996.73	\$ 1,304.20	1.23

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Juab County.....	\$ 3,506.29	\$ 2,378.32	(1,127.97)	(32.17)
Cities and Towns.....				
Eureka.....	\$ 3,912.02	\$ 4,106.69	194.67	4.98
Levan.....	509.08	592.47	83.39	16.38
Mona.....	291.62	307.16	15.54	5.33
Nephi.....	28,487.21	28,007.26	(479.95)	(1.68)
Total Cities and Towns.....	\$ 33,199.93	\$ 33,013.58	\$ (186.35)	(.56)
Total Juab County including Cities and Towns.....	\$ 36,706.22	\$ 35,391.90	\$ (1,314.32)	(3.58)
Kane County.....	\$ 4,501.74	\$ 2,833.59	\$ (1,668.15)	(37.06)
Cities and Towns.....				
Alton.....	73.50	72.16	(1.34)	(1.82)
Glendale.....	478.39	639.18	160.79	33.61
Kanab.....	11,945.49	13,670.07	1,724.58	14.44
Orderville.....	1,594.95	1,543.14	(51.81)	(3.25)
Total Cities and Towns.....	\$ 14,092.33	\$ 15,924.55	\$ 1,832.22	13.00
Total Kane County including Cities and Towns.....	\$ 18,594.07	\$ 18,758.14	\$ 164.07	.88
Millard County.....	\$ 7,693.99	\$ 7,502.68	\$ (191.31)	(2.49)
Cities and Towns.....				
Delta.....	17,471.10	19,226.27	1,755.17	10.05
Fillmore.....	15,630.17	18,287.23	2,657.06	17.00
Hinckley.....	531.58	455.23	(76.35)	(14.36)
Holden.....	539.88	591.42	51.54	9.55
Kanosh.....	984.37	1,090.06	105.69	10.74
Leamington.....	172.48	137.12	(35.36)	(20.50)
Lynndyl.....	185.82	196.75	10.93	5.88
Meadow.....	338.20	407.66	69.46	20.54
Oak City.....	306.11	414.21	108.10	35.31
Scipio.....	385.75	535.83	150.08	38.91
Total Cities and Towns.....	\$ 36,545.46	\$ 41,341.78	\$ 4,796.32	13.12
Total Millard County including Cities and Towns.....	\$ 44,239.45	\$ 48,844.46	\$ 4,605.01	10.41

STATE TAX COMMISSION

	Net Distribution after Adm. Costs 7-1-66 to 6-30-67	Net Distribution after Adm. Costs 7-1-67 to 6-30-68	Amount of increase or (Decrease)	Percent of increase or (Decrease)
Morgan County.....	\$ 15,994.52	\$ 15,437.24	(557.28)	(3.48)
Piute County.....	\$ 576.16	\$ 494.15	(82.01)	(14.23)
Cities and Towns.....				
Circleville.....	2,183.37	2,651.32	467.95	21.43
Junction.....	863.85	750.14	(113.71)	(13.16)
Marysville.....	1,316.02	1,343.87	27.85	2.12
Total Cities and Towns.....	\$ 4,363.24	\$ 4,745.33	\$ 382.09	8.76
Total Piute County including Cities and Towns.....	\$ 4,939.40	\$ 5,239.48	\$ 300.08	6.08
Salt Lake County.....	\$1,250,406.32	\$1,218,970.99	\$ (31,435.33)	(2.51)
Cities and Towns.....	766.85	765.50	(1.35)	(.18)
Bingham.....	68,719.72	71,588.05	2,868.33	4.17
Midvale.....	243,228.22	325,516.22	82,288.00	33.83
Murray.....	25,211.60	23,492.36	(1,719.24)	(6.82)
Riverton.....	3,051,639.83	3,137,355.81	85,715.98	2.81
Salt Lake City.....	24,731.03	24,248.74	(482.29)	(1.95)
Sandy.....	2,306.86	2,197.01	(109.85)	(4.76)
South Jordan.....	291,589.13	230,459.25	(61,129.88)	(20.96)
South Salt Lake.....	13,899.99	15,112.84	1,212.85	8.73
West Jordan.....	\$3,722,093.23	\$3,830,735.78	\$108,642.55	2.92
Total Cities and Towns.....				
Total Salt Lake County including Cities and Towns.....	\$4,972,499.55	\$5,049,706.77	\$ 77,207.22	1.55
San Juan County.....	\$ 25,207.52	\$ 23,218.56	\$ (1,988.96)	(7.89)
Cities and Towns.....				
Blanding.....	23,294.27	15,832.18	(7,462.09)	(32.03)

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Monticello.....	21,008.84	17,641.20	(3,367.64)	(16.03)
Total Cities and Towns.....	\$ 44,303.11	\$ 33,473.38	\$ (10,829.73)	(24.44)
Total San Juan County including Cities and Towns.....	\$ 69,510.63	\$ 56,691.94	\$ (12,818.69)	(18.44)
Sanpete County.....	\$ 5,649.39	\$ 5,123.26	\$ (526.13)	(9.31)
Cities and Towns.....				
Centerfield.....	1,670.25	1,966.67	296.42	17.75
Ephraim.....	10,612.11	9,254.42	(1,357.69)	(12.79)
Fairview.....	2,563.74	2,650.51	86.77	3.38
Fayette.....	123.20	105.51	(17.69)	(14.36)
Fountain Green.....	956.61	943.00	(13.61)	(1.42)
Gunnison.....	14,000.68	15,395.41	1,394.73	9.96
Manti.....	10,746.40	11,436.05	689.65	6.42
Mayfield.....	410.03	423.74	13.71	3.34
Moroni.....	3,750.13	4,170.89	420.76	11.22
Mt. Pleasant.....	10,681.78	10,737.21	55.43	.52
Spring City.....	626.41	615.86	(10.55)	(1.68)
Sterling.....	434.92	420.25	(14.67)	(3.37)
Wales.....	57.20	34.31	(22.89)	(40.02)
Total Cities and Towns.....	\$ 56,633.46	\$ 58,153.83	\$ 1,520.37	2.68
Total Sanpete County including Cities and Towns.....	\$ 62,282.85	\$ 63,277.09	\$ 994.24	1.60
Sevier County.....	\$ 5,607.26	\$ 6,920.28	\$ 1,313.02	23.42
Cities and Towns.....				
Annabella.....	44.05	43.84	(.21)	(.48)
Aurora.....	949.44	1,165.83	216.39	22.79
Elsinore.....	650.62	680.74	30.12	4.63
Glenwood.....	156.57	149.84	(6.73)	(4.30)
Joseph.....	281.85	262.79	(19.06)	(6.76)
Monroe.....	3,860.72	3,348.14	(512.58)	(13.28)
Redmond.....	492.46	680.12	187.66	38.11
Richfield.....	61,353.74	64,259.48	2,905.74	4.74

SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX TO PARTICIPATING UNITS—Continued

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STATE TAX COMMISSION

	Net Distribution after Adm. Costs 7-1-66 to 6-30-67	Net Distribution after Adm. Costs 7-1-67 to 6-30-68	Amount of increase or (Decrease)	Percent of increase or (Decrease)
Salina.....	13,714.64	15,591.52	1,876.88	13.69
Sigurd.....	432.72	497.96	65.24	15.08
Total Cities and Towns.....	\$ 81,936.81	\$ 86,680.26	\$ 4,743.45	5.79
Total Sevier County including Cities and Towns.....	\$ 87,544.07	\$ 93,600.54	\$ 6,056.47	6.92
Summit County.....	\$ 7,602.31	\$ 7,598.14	\$ (4.17)	(.05)
Cities and Towns.....				
Coulville.....	10,850.73	10,787.71	(63.02)	(.58)
Francis.....	301.17	236.19	(64.98)	(21.58)
Henefer.....	1,435.71	3,292.31	1,856.60	129.32
Kamas.....	9,639.57	9,729.96	90.39	.94
Oakley.....	804.55	1,555.78	751.23	93.37
Park City.....	16,360.42	18,126.93	1,766.51	10.80
Total Cities and Towns.....	\$ 39,392.15	\$ 43,728.88	\$ 4,336.73	11.01
Total Summit County including Cities and Towns.....	\$ 46,994.46	\$ 51,327.02	\$ 4,332.56	9.22
Tooele County.....	\$ 6,841.50	\$ 17,539.57	\$ 10,698.07	156.37
Cities and Towns.....				
Grantsville.....	8,541.07	7,766.14	(774.93)	(9.07)
Stockton.....	917.30	811.22	(106.08)	(11.56)
Tooele.....	96,692.17	84,768.18	(11,923.99)	(12.33)
Wendover.....	7,383.84	6,603.83	(780.01)	(10.56)
Total Cities and Towns.....	\$ 113,534.38	\$ 99,949.37	\$ (13,585.01)	(11.97)
Total Tooele County including Cities and Towns.....	\$ 120,375.88	\$ 117,488.94	\$ (2,886.94)	(2.40)

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Utah County.....	\$ 43,560.29	\$ 49,150.92	\$ 5,590.63	12.83
Cities and Towns.....				
Maeser.....	3,158.35	2,810.36	(347.99)	(11.02)
Vernal.....	76,230.84	66,097.05	(10,133.79)	(13.29)
Total Cities and Towns.....	\$ 79,389.19	\$ 68,907.41	(10,481.78)	(13.20)
Total Utah County including Cities and Towns.....	\$ 122,949.48	\$ 118,058.33	\$ (4,891.15)	(3.98)
Utah County.....	\$ 146,817.12	\$ 140,448.91	\$ (6,368.21)	(4.34)
Cities and Towns.....				
Alpine.....	964.47	1,144.62	180.15	18.68
American Fork.....	57,678.24	56,892.24	(786.00)	(1.36)
Genola.....	395.05	413.24	18.19	4.60
Goshen.....	787.47	762.37	(25.10)	(3.19)
Lehi.....	13,165.01	15,370.94	2,205.93	16.76
Lindon.....	5,350.20	5,482.72	132.52	2.48
Mapleton.....	1,229.69	1,675.07	445.38	36.22
Orem.....	87,566.46	89,633.49	2,067.03	2.36
Payson.....	26,547.75	27,276.72	728.97	2.75
Pleasant Grove.....	20,328.80	20,042.38	(286.42)	(1.41)
Provo.....	415,488.77	462,441.92	46,953.15	11.30
Salem.....	2,322.06	2,539.96	217.90	9.38
Santaquin.....	3,761.81	3,458.94	(302.87)	(8.05)
Spanish Fork.....	47,043.60	46,447.08	(596.52)	(1.27)
Springville.....	44,790.95	44,776.31	(14.64)	(.03)
Total Cities and Towns.....	\$ 737,420.33	\$ 778,358.00	\$ 50,937.67	7.00
Total Utah County including Cities and Towns.....	\$ 874,237.45	\$ 918,806.91	\$ 44,569.46	5.10
Wasatch County.....	\$ 7,220.78	\$ 7,189.24	\$ (31.54)	(.44)
Cities and Towns.....				
Charleston.....	112.40	103.70	(8.70)	(7.74)
Heber City.....	31,414.85	30,041.56	(1,373.29)	(4.37)
Midway.....	4,191.39	3,877.03	(314.36)	(7.50)
Wallsburg.....	109.94	111.32	1.38	1.26
Total Cities and Towns.....	\$ 35,828.58	\$ 34,133.61	\$ (1,694.97)	(4.73)

SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX TO PARTICIPATING UNITS—Continued

STATE TAX COMMISSION

Total Wasatch County including Cities and Towns.....	\$ 43,049.36	\$ 41,322.85	\$ (1,726.51)	(4.01)
Washington County.....	\$ 5,213.35	\$ 5,251.43	\$ 38.08	.73
Cities and Towns.....				
Enterprise.....	2,392.16	1,909.16	(483.00)	(20.19)
Hurricane.....	13,642.37	13,533.62	(108.75)	(.80)
LaVerkin.....	204.95	205.74	.79	.39
Leeds.....	257.57	251.60	(5.97)	(2.32)
New Harmony.....	53.05	36.51	(16.54)	(31.18)
St. George.....	63,377.53	64,850.74	1,473.21	2.32
Santa Clara.....	842.65	875.58	30.93	3.67
Springdale.....	3,629.51	3,606.21	(23.30)	(.64)
Toquerville.....	181.25	158.08	(23.17)	(12.78)
Virgin.....	185.84	182.53	(3.31)	(1.78)
Washington.....	1,333.26	1,309.94	(23.32)	(1.75)
Total Cities and Towns.....	\$ 86,100.14	\$ 86,917.71	\$ 817.57	.95
Total Washington County including Cities and Towns.....	\$ 91,313.49	\$ 92,169.14	\$ 855.65	.94
Wayne County.....	\$ 1,935.47	\$ 1,699.64	\$ (235.83)	(12.18)
Cities and Towns.....				
Bicknell.....	1,425.52	1,659.89	234.37	16.44
Loa.....	2,469.37	2,229.49	(239.88)	(9.71)
Torrey.....	156.18	290.63	134.45	86.09
Total Cities and Towns.....	\$ 4,051.07	\$ 4,180.01	\$ 128.94	3.18
Total Wayne County including Cities and Towns.....	\$ 5,986.54	\$ 5,879.65	\$ (106.89)	(1.79)
Weber County.....	\$1,100,966.97	\$1,217,125.29	\$116,158.32	10.55
GRAND TOTAL.....	\$8,899,429.19	\$9,250,907.10	\$351,477.91	3.95

MOTOR FUEL TAX REFUNDS COMPARATIVE REPORTS FOR REFUND PERIOD 1967 AS OF AUGUST 1, 1968

	1964-65	1965-66	* HALF YEAR 1/1 to 12/31 7/1/ to 12/31/66 1967	
Total Claims Paid	3,705	3,488	2,061	3,047
Total Gallons Refundable ..	6,895,513	6,786,290	2,444,746	6,157,057
Refund at 6¢ per gallon	\$413,730.80	\$407,174.50	\$146,684.80	\$369,423.42
'Sales Tax' Deducted	\$ 39,953.62	\$ 39,087.72	\$ 13,799.35	\$ 14,639.56
Administrative Costs	\$ 16,547.82	\$ 16,289.02	\$ 5,867.47	\$ 18,472.92
Net Refund	\$357,229.36	\$351,796.65	\$127,017.98	\$336,310.74
Average Gross Refund	\$ 111.67	\$ 116.74	\$ 71.17	\$ 121.24
Average Net Refund	\$ 96.41	\$ 100.86	\$ 61.63	\$ 110.37

- * 1. Reduced number of claims paid is due mainly to failure to file claims by the due date.
- * 2. Refund period covered only 6 months.
- * 3. Multiply average refund by two for this period to arrive at a figure to compare to other years averages.

PROPERTY TAXES OVER A TEN-YEAR PERIOD

Calendar Year	Assessed Valuation of State	Property Taxes Levied All Purposes	State Uniform School Fund Mill Levy	Average Mill Levy for Local Purposes
1958	\$1,307,344,603	\$ 72,564,172	1.0	54.51
1959	1,316,292,887	83,269,805	6.1	56.26
1960	1,328,626,629	86,962,502	5.9	59.55
1961	1,343,838,206	94,233,249	7.5	62.62
1962	1,381,901,288	96,568,098	7.1	62.78
1963	1,451,172,817	106,837,362	7.6	66.02
1964	1,496,900,506	114,724,732	9.7	66.94
1965	1,528,768,040	122,636,258	8.6	71.62
1966	1,540,954,634	125,365,577	7.3	74.06
1967	1,612,084,983	131,868,556	7.3	74.50

TOTAL PROPERTY TAXES FOR ALL PURPOSES CHARGED AGAINST EACH CLASS OF PROPERTY

	1966	1967	Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
Residential Real Estate	\$ 7,678,256	\$ 8,873,983	\$1,195,727	15.57
Commercial and				
Industrial Real Estate	4,968,929	5,171,783	202,854	4.08
Agricultural Real Estate	4,929,899	5,048,820	118,921	2.41
Unclassified Real Estate	75,093	74,819	(274)	(.36)
Residential Buildings.....	36,034,406	38,034,614	2,000,208	5.55
Commercial and				
Industrial Buildings	14,897,009	15,107,044	210,035	1.41
Agricultural Buildings.....	856,471	881,502	25,031	2.92
Motor Vehicles.....	9,278,130	9,296,162	18,032	.19
Merchandise and Fixtures.....	6,455,883	6,732,303	276,420	4.28
Commercial and Industrial				
Machinery	4,193,141	4,533,270	340,129	8.11
Agricultural Machinery	398,040	419,280	21,240	5.34
Other Personal Property.....	529,804	657,755	127,951	24.15
Range Cattle	368,446	374,387	5,941	1.61
Other Cattle	255,617	250,890	(4,727)	(1.85)
Horses and Mules.....	49,463	49,900	437	.88
Sheep	271,765	266,121	(5,644)	(2.08)
Other Animals	27,213	29,568	2,355	8.65
Poultry	10,952	11,298	346	3.16
Airlines	258,983	357,915	98,932	38.20
Bus Lines	275,314	291,956	16,642	6.04
Car Companies.....	233,738	243,911	10,173	4.35
Express Companies	5,327	5,579	252	4.73
Gas Distribution	2,250,719	2,316,845	66,126	2.94
Pipe Line Companies	992,951	898,135	(94,816)	(9.55)
Power Companies	4,836,190	4,861,358	25,168	.52
Railroad Companies	4,450,156	4,505,782	55,626	1.25
Telegraph Companies	43,331	44,093	762	1.76
Telephone Companies	4,332,162	4,634,023	301,861	6.97
Terminal Companies	174,804	172,870	(1,934)	(1.11)
Transit-Traction Companies....	19,878	17,473	(2,405)	(12.10)
Water Companies	30,980	31,110	130	.42
Mining Companies	13,387,189	14,990,808	1,603,619	11.98
Oil and Gas Production	2,795,338	2,683,199	(112,139)	(4.01)
TOTALS	\$125,365,577	\$131,868,556	\$6,502,979	5.19
By County Assessor	91,278,517	95,813,499	4,534,982	4.97
By State Tax Commission.....	34,087,060	36,055,057	1,967,997	5.77

DISTRIBUTION OF PROPERTY TAXES ACCORDING TO PURPOSE

TOTALS FOR STATE

	1966	1967	Increase or (Decrease)	Percent of Change
District Schools	\$ 80,897,884	\$ 84,383,869	\$3,485,985	4.31
Cities and Towns	16,957,889	17,700,546	742,657	4.38
County	23,309,054	25,077,749	1,768,695	7.59
Special Taxing Districts ..	4,037,933	4,547,127	509,194	12.61
Bounty	162,817	159,265	(3,552)	(2.18)
TOTALS.....	\$125,365,577	\$131,868,556	\$6,502,979	5.19

TOTALS FOR EACH COUNTY

Beaver County

District Schools	\$ 403,864	\$ 452,576	\$ 48,712	12.06
Cities and Towns	48,669	54,300	5,631	11.57
County	73,784	75,575	1,791	2.43
Special Taxing Districts ..	21,766	25,806	4,040	18.56
Bounty	7,900	6,595	(1,305)	(16.52)
TOTALS.....	\$ 555,983	\$ 614,852	\$ 58,869	10.59

Box Elder County

District Schools	\$ 3,130,519	\$ 3,119,852	\$ (10,667)	(.34)
Cities and Towns	386,146	390,402	4,256	1.10
County	555,620	553,726	(1,894)	(.34)
Special Taxing Districts ..	79,789	81,387	1,598	2.00
Bounty	13,956	13,302	(654)	(4.69)
TOTALS.....	\$ 4,166,030	\$ 4,158,669	\$ (7,361)	(.18)

Cache County

District Schools	\$ 2,257,238	\$ 2,424,943	\$ 167,705	7.43
Cities and Towns	477,978	479,303	1,325	.28
County	468,550	473,783	5,233	1.12
Special Taxing Districts ..	8,299	9,897	1,598	19.26
Bounty	2,619	2,536	(83)	(3.17)
TOTALS.....	\$ 3,214,684	\$ 3,390,462	\$ 175,778	5.47

Carbon County

	1966	1967	Increase or (Decrease)	Percent of Change
District Schools	\$ 1,964,303	\$ 1,888,421	\$ (75,882)	(3.86)
Cities and Towns	133,735	126,158	(7,577)	(5.67)
County	391,829	380,690	(11,139)	(2.84)
Special Taxing Districts ..	21,938	29,733	7,795	35.53
Bounty	2,005	1,878	(127)	(6.33)
TOTALS	\$ 2,513,810	\$ 2,426,880	\$ (86,930)	(3.46)

Daggett County

District Schools	\$ 78,778	\$ 82,898	\$ 4,120	5.23
Cities and Towns	5,847	6,897	1,050	17.96
County	10,916	11,487	571	5.23
Special Taxing Districts ..	.....	.....	.....	.....
Bounty	1,152	1,292	140	12.15
TOTALS	\$ 96,693	\$ 102,574	\$ 5,881	6.08

Davis County

District Schools	\$ 4,291,254	\$ 4,652,802	\$ 361,548	8.43
Cities and Towns	1,027,499	1,153,413	125,914	12.25
County	845,369	1,047,535	202,166	23.91
Special Taxing Districts ..	641,851	652,330	10,479	1.63
Bounty	794	847	53	6.68
TOTALS	\$ 6,806,767	\$ 7,506,927	\$ 700,160	10.29

Duchesne County

District Schools	\$ 587,285	\$ 605,735	\$ 18,450	3.14
Cities and Towns	62,137	68,778	6,641	10.69
County	174,220	214,903	40,683	23.35
Special Taxing Districts ..	4,709	8,499	3,790	80.48
Bounty	9,870	9,450	(420)	(4.26)
TOTALS	\$ 838,221	\$ 907,365	\$ 69,144	8.25

Emery County

District Schools	\$ 487,449	\$ 474,209	\$ (13,240)	(2.72)
Cities and Towns	48,993	51,339	2,346	4.79
County	153,083	148,925	(4,158)	(2.72)
Special Taxing Districts ..	8,591	8,144	(447)	(5.20)
Bounty	5,471	4,700	(771)	(14.09)
TOTALS	\$ 703,587	\$ 687,317	\$ (16,270)	(2.31)

Garfield County

	1966	1967	Increase or (Decrease)	Percent of Change
District Schools	\$ 212,405	\$ 225,822	\$ 13,417	6.32
Cities and Towns	36,884	36,567	(317)	(.86)
County	50,463	58,528	8,065	15.98
Special Taxing Districts ..	3,523	3,601	78	2.21
Bounty	1,642	1,577	(65)	(3.96)
TOTALS	\$ 304,917	\$ 326,095	\$ 21,178	6.95

Grand County

District Schools	\$ 941,076	\$ 1,055,644	\$ 114,568	12.17
Cities and Towns	80,416	80,490	74	.09
County	202,834	228,414	25,580	12.61
Special Taxing Districts ..	19,055	18,619	(436)	(2.29)
Bounty	5,216	4,419	(797)	(15.28)
TOTALS	\$ 1,248,597	\$ 1,387,586	\$ 138,989	11.13

Iron County

District Schools	\$ 1,516,708	\$ 1,608,353	\$ 91,645	6.04
Cities and Towns	206,319	219,523	13,204	6.40
County	295,746	380,186	84,440	28.55
Special Taxing Districts ..	.....	.....	.....	.....
Bounty	7,567	7,789	222	2.93
TOTALS	\$ 2,026,340	\$ 2,215,851	\$ 189,511	9.35

Juab County

District Schools	\$ 414,056	\$ 427,835	\$ 13,779	3.33
Cities and Towns	58,773	58,711	(62)	(.11)
County	119,031	146,481	27,450	23.06
Special Taxing Districts ..	3,480	6,345	2,865	82.33
Bounty	9,220	8,989	(231)	(2.51)
TOTALS	\$ 604,560	\$ 648,361	\$ 43,801	7.25

Kane County

District Schools	\$ 198,895	\$ 201,787	\$ 2,892	1.45
Cities and Towns	30,064	36,184	6,120	20.36
County	58,899	61,147	2,248	3.82
Special Taxing Districts ..	.....	.....	.....	.....
Bounty	943	1,006	63	6.68
TOTALS	\$ 288,801	\$ 300,124	\$ 11,323	3.92

Millard County

	1966	1967	Increase or (Decrease)	Percent of Change
District Schools	\$ 783,770	\$ 809,633	\$ 25,863	3.30
Cities and Towns	59,802	59,947	145	.24
County	130,500	134,807	4,307	3.30
Special Taxing Districts ..	39,509	45,626	6,117	15.48
Bounty	25,953	23,504	(2,449)	(9.44)
TOTALS.....	\$ 1,039,534	\$ 1,073,517	\$ 33,983	3.27

Morgan County

District Schools	\$ 465,762	\$ 472,624	\$ 6,862	1.47
Cities and Towns	23,589	17,453	(6,136)	(26.01)
County	156,566	154,512	(2,054)	(1.31)
Special Taxing Districts ..	8,947	9,089	142	1.59
Bounty	844	620	(224)	(26.54)
TOTALS.....	\$ 655,708	\$ 654,298	\$ (1,410)	(.22)

Piute County

District Schools	\$ 126,915	\$ 130,285	\$ 3,370	2.66
Cities and Towns	8,451	8,855	404	4.78
County	32,478	33,341	863	2.66
Special Taxing Districts ..	-----	-----	-----	-----
Bounty	1,127	1,110	(17)	(1.51)
TOTALS.....	\$ 168,971	\$ 173,591	\$ 4,620	2.73

Rich County

District Schools	\$ 189,608	\$ 191,762	\$ 2,154	1.14
Cities and Towns	4,963	4,977	14	.28
County	48,859	47,600	(1,259)	(2.58)
Special Taxing Districts ..	5,830	8,394	2,564	43.98
Bounty	3,335	3,615	280	8.40
TOTALS.....	\$ 252,595	\$ 256,348	\$ 3,753	1.49

Salt Lake County

District Schools	\$ 39,875,213	\$ 41,768,454	\$ 1,893,241	4.75
Cities and Towns	8,748,731	9,126,113	377,382	4.31
County	14,287,113	15,418,644	1,131,531	7.92
Special Taxing Districts ..	2,119,490	2,514,107	394,617	18.62
Bounty	2,489	2,496	7	.28
TOTALS.....	\$ 65,033,036	\$ 68,829,814	\$ 3,796,778	5.84

San Juan County

	1966	1967	Increase or (Decrease)	Percent of Change
District Schools	\$ 2,121,692	\$ 1,731,017	\$ (390,675)	(18.41)
Cities and Towns	40,920	40,932	12	.03
County	744,754	725,696	(19,058)	(2.56)
Special Taxing Districts ..	33,746	56,492	22,746	67.40
Bounty	2,647	2,836	189	7.14
TOTALS.....	\$ 2,943,759	\$ 2,556,973	\$ (386,786)	(13.14)

Sanpete County

District Schools	\$ 653,469	\$ 678,450	\$ 24,981	3.82
Cities and Towns	103,871	107,546	3,675	3.54
County	149,428	155,143	5,715	3.82
Special Taxing Districts ..	6,497	3,373	(3,124)	(48.08)
Bounty	7,417	8,179	762	10.27
TOTALS.....	\$ 920,682	\$ 952,691	\$ 32,009	3.48

Sevier County

District Schools	\$ 709,915	\$ 723,086	\$ 13,171	1.86
Cities and Towns	108,847	108,857	10	.01
County	138,848	141,573	2,725	1.96
Special Taxing Districts ..	-----	-----	-----	-----
Bounty	5,518	5,943	425	7.70
TOTALS.....	\$ 963,128	\$ 979,459	\$ 16,331	1.70

Summit County

District Schools	\$ 806,017	\$ 845,219	\$ 39,202	4.86
Cities and Towns	97,678	104,156	6,478	6.63
County	165,764	182,940	17,176	10.36
Special Taxing Districts ..	18,915	17,617	(1,298)	(6.86)
Bounty	2,239	2,598	359	16.03
TOTALS.....	\$ 1,090,613	\$ 1,152,530	\$ 61,917	5.68

Tooele County

District Schools	\$ 1,170,628	\$ 1,231,728	\$ 61,100	5.22
Cities and Towns	356,512	382,198	25,686	7.20
County	269,730	278,042	8,312	3.08
Special Taxing Districts ..	-----	-----	-----	-----
Bounty	17,551	16,678	(873)	(4.97)
TOTALS.....	\$ 1,814,421	\$ 1,908,646	\$ 94,225	5.19

Uintah County

	1966	1967	Increase or (Decrease)	Percent of Change
District Schools	\$ 1,779,237	\$ 1,825,937	\$ 46,700	2.62
Cities and Towns	65,777	65,771	(6)	(.01)
County	331,921	349,603	17,682	5.33
Special Taxing Districts ..	30,807	28,018	(2,789)	(9.05)
Bounty	12,134	13,815	1,681	13.85
TOTALS.....	\$ 2,219,876	\$ 2,283,144	\$ 63,268	2.85

Utah County

District Schools	\$ 7,859,273	\$ 8,535,916	\$ 676,643	8.61
Cities and Towns	1,930,098	1,988,342	58,244	3.02
County	953,656	1,025,776	72,120	7.56
Special Taxing Districts ..	117,063	147,557	30,494	26.05
Bounty	7,433	7,341	(92)	(1.24)
TOTALS.....	\$ 10,867,523	\$ 11,704,932	\$ 837,409	7.71

Wasatch County

District Schools	\$ 469,556	\$ 529,931	\$ 60,375	12.86
Cities and Towns	39,428	40,635	1,207	3.06
County	142,151	202,223	60,072	42.26
Special Taxing Districts ..	3,668	8,746	5,078	138.44
Bounty	907	961	54	5.95
TOTALS.....	\$ 655,710	\$ 782,496	\$ 126,786	19.34

Washington County

District Schools	535,495	565,482	29,987	5.60
Cities and Towns	127,444	140,693	13,249	10.40
County	177,050	180,380	3,330	1.88
Special Taxing Districts ..	5,431	5,735	304	5.60
Bounty	743	1,025	282	37.95
TOTALS.....	\$ 846,163	\$ 893,315	\$ 47,152	5.57

Wayne County

District Schools	\$ 74,709	\$ 74,166	\$ (543)	(.73)
Cities and Towns	3,150	3,044	(106)	(3.37)
County	29,766	28,712	(1,054)	(3.54)
Special Taxing Districts ..	.....	.....	.....	.....
Bounty	2,310	2,489	179	7.75
TOTALS.....	\$ 109,935	\$ 108,411	\$ (1,524)	(1.39)

Weber County

	1966	1967	Increase or (Decrease)	Percent of Change
District Schools	\$ 6,792,795	\$ 7,049,302	\$ 256,507	3.78
Cities and Towns	2,635,168	2,738,962	103,794	3.94
County	2,150,126	2,237,377	87,251	4.06
Special Taxing Districts ..	835,029	858,012	22,983	2.75
Bounty	1,815	1,675	(140)	(7.71)
TOTALS.....	\$ 12,414,933	\$ 12,885,328	\$ 470,395	3.79

WITHHOLDING TAX REFUNDS**As Provided by Section 59-14-71 of the
Individual Income Tax Act**

The following tabulation shows the number of withholding tax refunds and the total amount of such refunds which were processed each fiscal year since the enactment of the law.

Fiscal Year Ended June 30	No. of Refunds	Total Amount of Refunds
1958	5,100	\$ 30,712
1959	7,500	63,523
1960	67,200	435,732
1961	138,000	1,584,113
1962	168,800	1,964,268
1963	153,800	1,874,737
1964	175,800	2,333,413
1965	162,800	2,280,129
1966	120,400	2,308,282
1967	202,800	4,413,505
1968	199,800	4,710,265

The individual income tax act was amended in 1957 effective July 1 to provide for the withholding of income taxes from non-residents who were subject to the Utah law. In the above tabulation the refunds for the fiscal years ended June 30, 1958, 1959 and the first half of 1960 were limited to non-residents. In 1959 it was again amended to provide for general withholding effective July 1 of that year. The refunds for the second half of 1960 and for the years following were made under the provisions of the general withholding tax law then in effect.

AUDIT OF TAX RETURNS

The following schedule shows the deficiency assessments which were established as a result of audits during the past biennium.

	Fiscal Year Ended June 30, 1967	Fiscal Year Ended June 30, 1968
Sales and Use — 3% state tax	\$ 688,857.61	\$1,521,821.53
Sales and Use — Local ½ of 1%	117,709.03	252,263.95
Corporation Franchise	476,413.96	504,706.69
Individual Income	877,703.69	1,083,333.68
Inheritance	283,792.31	226,797.89
Motor Fuel	30,361.07	54,799.53
Special Fuel	37,938.32	16,126.05
Mileage Fee	40,180.91	34,094.16
Oleomargarine	6,808.19	12,261.50
Cigarette and Tobacco	14,082.17	5,710.94
Insurance	7,317.00	.....
TOTAL.....	\$2,581,164.26	\$3,711,915.92

