

ANNUAL REPORT

1988 - JUNE 30, 1989

UTAH

STATE

T·A·X

COMMISSION

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ANNUAL
REPORT
OF THE
UTAH
STATE TAX
COMMISSION

The 1988-89 Annual Report of the Utah State Tax Commission summarizes the revenue collections during the past fiscal year and recaps significant tax legislation.

The four Tax Commissioners are appointed by the Governor and are charged by the Utah Constitution to administer and supervise the tax laws of the state, to provide for the assessment of mines and public utilities, and to oversee the adjustment and equalization of the valuation and assessment of property among the counties.

The Tax Commission as a department also registers cars, trucks and vessels through its Motor Vehicle Division and regulates the automobile industry through its Motor Vehicle Enforcement Division.

The past year has seen major increases in the efficiency and effectiveness of Tax Commission operations, including collections, forms management, money depositing, return handling and taxpayer service.

The Legislature met in special session in September 1989 to cut taxes and to deal with the impact of a U.S. Supreme Court ruling. The Legislature lowered Individual Income Tax rates 2 percent across the board, increased the deductibility of federal taxes from one-third to one-half and increased the retirement exemption to \$7,500. Because those income tax changes are retroactive to January 1, 1989, they are reflected in the narrative of this report, although the actual fiscal impact will be reported for the 1989-90 fiscal year.

The Legislature also passed a bill to bring the state into compliance with the *Davis v. Michigan Department of Treasury* decision, which dealt with the taxation of federal retirees. To comply with *Davis*, lawmakers

voted to tax state and local public pensions, but appropriated additional funds for the State Retirement Fund as a substantial substitute for the tax liability imposed.

It is our hope that the information contained in this report will assist the Governor, legislators and policymakers as they balance the state's revenue demands with its needs.

Utah State Tax Commission


R. H. Hansen, Chairman


Roger O. Tew


Joe B. Pacheco


G. Blaine Davis

COMMISSIONER'S
LETTER

The Tax Commission has made great strides in the past few years, with emphases upon taxpayer service and greater effectiveness in tax collection. Among its advances, the Commission:

- created a joint Department of Commerce/Tax Commission one-stop service center to aid those starting a business;
- answered telephone calls more quickly and efficiently;
- processed returns more rapidly; and
- deposited money into the bank more expeditiously.

The progress and efficiencies measured at the Tax Commission provide a solid foundation for processing the State's incoming revenues.

We are continuing our efforts to standardize administrative procedures, resulting in greater understanding on behalf of taxpayers. Taxpayers now can make better informed decisions about appealing their tax matters and are better prepared once they file an appeal. This standardization also is decreasing the time needed to resolve motor vehicle enforcement cases as investigators make better use of procedures.

The Tax Commission is also moving forward in the forms management area. Not only is this program making better use of our forms budget, the Tax Commission is making great advancements in rewriting text and instructions on forms. Our intent is to make all forms more easily understood for taxpayers. In turn, we believe the correct completion of forms will ensure more efficient processing.

The Auditing and Collection divisions continue to document all-time highs in their assessment and collection efforts. The efforts of these divisions are significant in carrying out the Tax Commission's mission that "each taxpayer bear his full and legal share of the costs of government."

The Operations Division is continuing to utilize automated equipment for processing documents. Nearly 3 million documents are

processed by the division each year, and, with the aid of new automation, the Tax Commission will be able to more efficiently handle the increasing number of documents.

The Tax Commission achieved a major victory this year in its contested assessment of railroad property. In ruling in favor of the state, the U.S. District Court for Utah praised the Property Tax Division's railroad valuation methodology. This division is continuing its aggressive program of studying and revising methodologies used in the administration of property tax.

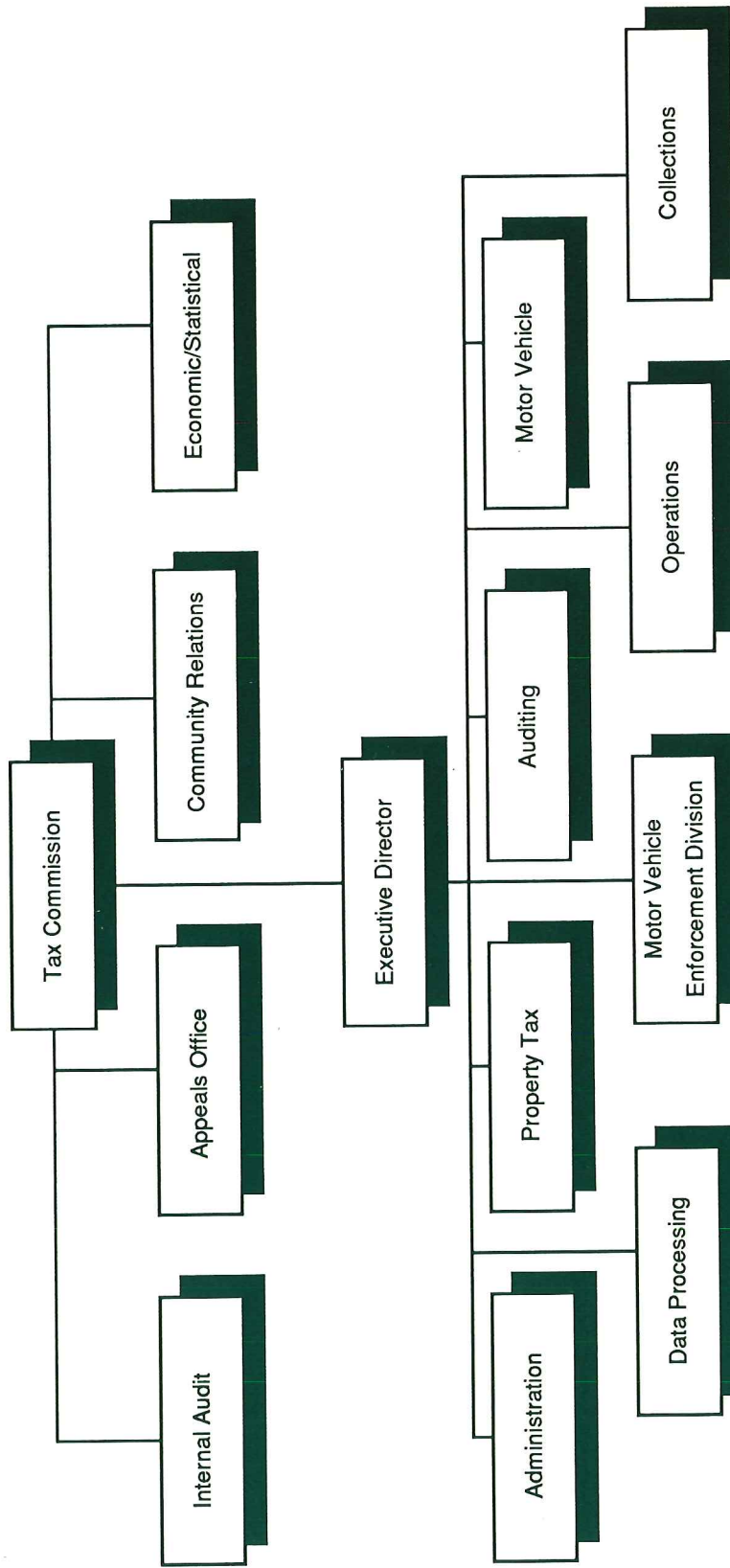
The Motor Vehicle Division is continuing to increase services to taxpayers. In its efforts to title and register 1.5 million vehicles and vessels, the division has successfully implemented additional requirements imposed by statute--safety inspection, personalized and special plates, etc.--which unfortunately have resulted in additional workloads and slower turnaround. However, these problems are being addressed. In the Motor Vehicle Enforcement Division, our officers continue to be recognized as the state's foremost authority in auto theft and odometer fraud investigation.

These accomplishments during the past few years verify the cohesive efforts among employees, sections and divisions of the Tax Commission, as well as with other departments. We have been fine-tuning our major undertakings of the past several years and will continue to set ambitious goals for ourselves in an effort to serve even better the government and citizens of Utah.


Clyde R. Nichols, Jr.
Executive Director

EXECUTIVE
DIRECTOR'S
LETTER

UTAH STATE TAX COMMISSION Organization Chart



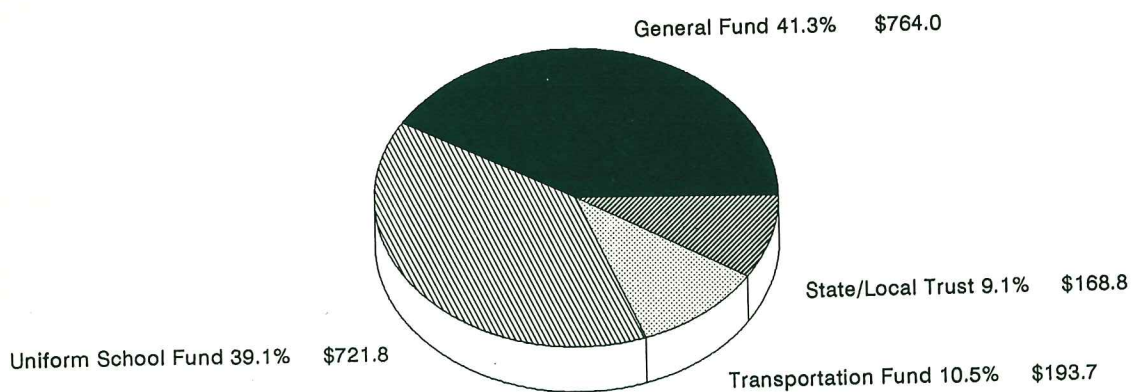
FTEs	765.20
Full Time	728.00
Part Time	9.70
Seasonal	27.50

ORGANIZATIONAL
CHART

Overview of Collections

The following charts summarize the state's revenue collections by specific fund. A more detailed review of collections by type of tax is also included. (Numbers may not add up due to rounding.)

Net Collections by Major Fund FY 1988 - 89

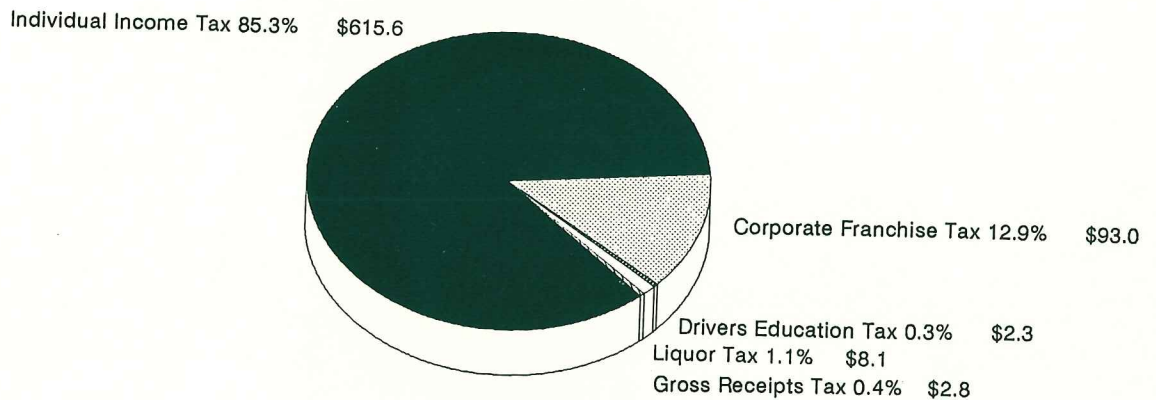


(Collections in Millions: \$1,848.20)

OVERVIEW
OF
COLLECTIONS

FY 1988 - 89 Uniform School Fund

(Collections in Millions: \$721.78)



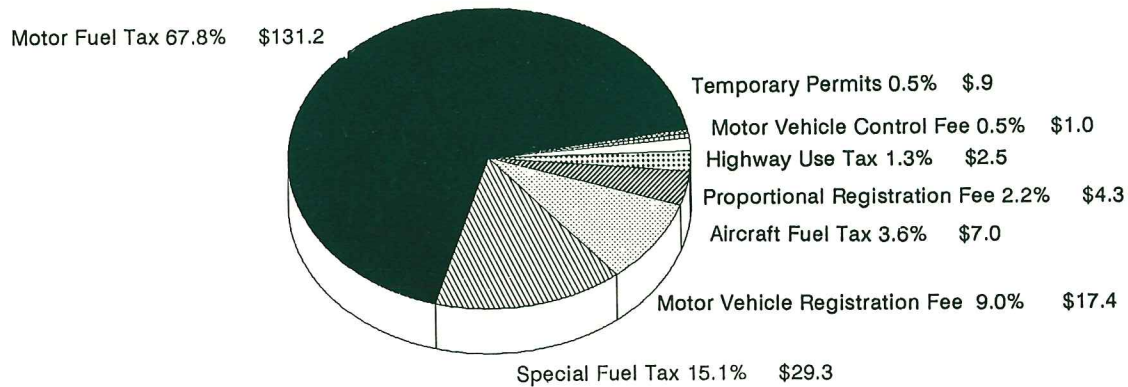
FY 1988 - 89 General Fund

(Collections in Millions: \$763.99)



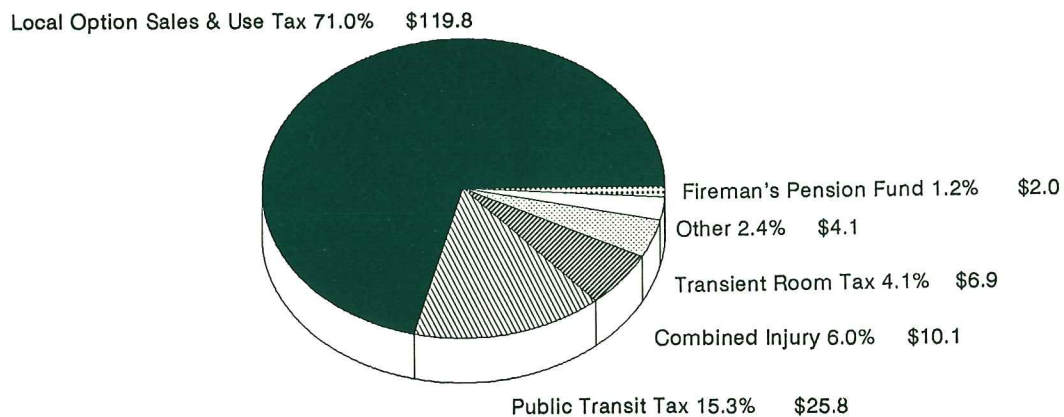
FY 1988 - 89 Transportation Fund

(Collections in Millions: \$193.68)



FY 1988 - 89 State & Local Trust

(Collections in Millions: \$168.78)



OVERVIEW
OF
COLLECTIONS

Tax Collections and Fund Distribution Fiscal Years 1987-88 and 1988-89

SOURCE AND DISTRIBUTION	1988 GROSS COLLECTIONS	1988 REFUNDS & ADJUSTMENTS	1988 NET COLLECTIONS	1988 GROSS COLLECTIONS	1989 REFUNDS & ADJUSTMENTS	1989 NET COLLECTIONS	PER CENT CHANGE	AMOUNT CHANGE
UNIFORM SCHOOL FUND								
Income Tax - Final Payments	153,804,137	(102,667,393)	51,136,744	158,353,236	(124,903,903)	33,449,333	-34.6%	(17,687,411)
Income Tax - Withholding	588,467,832	(331,076)	588,136,756	578,981,576	(468,744)	578,512,832	-1.6%	(9,623,924)
Income Tax - 1987 Refund	0	(71,041,659)	(71,041,659)	0	0	0		71,041,659
Corporation Franchise Tax	89,008,850	(18,856,053)	70,152,796	109,183,572	(21,849,645)	87,333,927	24.5%	17,181,131
Mineral Prod. Tax Withholding	10,455,486	(180,706)	10,274,781	9,387,748	(97,940)	9,289,808	-9.6%	(984,973)
Gross Receipts Tax	4,497,770	0	4,497,770	2,813,748	0	2,813,748	-37.4%	(1,684,022)
Wine & Liquor Tax	8,738,042	0	8,738,042	8,120,840	0	8,120,840	-7.1%	(617,202)
Drivers Education Tax	2,346,377	(474)	2,345,903	2,260,033	(314)	2,259,719	-3.7%	(86,184)
Subtotal	857,318,494	(193,077,361)	664,241,133	869,100,753	(147,320,546)	721,780,207	8.7%	57,539,074
GENERAL FUND								
Sales & Use Tax - State	622,048,893	(4,424,535)	617,624,358	672,313,703	(5,370,433)	666,943,270	8.0%	49,318,912
Beer Tax	7,561,290	(1,874)	7,559,416	7,640,817	0	7,640,817	1.1%	81,401
Cigarette Tax	20,757,085	(407,533)	20,349,552	22,134,836	(515,587)	21,619,249	6.2%	1,269,697
Tobacco Products Tax	1,289,185	(7,987)	1,281,198	1,475,973	(3,524)	1,472,449	14.9%	191,251
Inheritance Tax	3,550,718	(107,259)	3,443,460	10,787,416	(1,021,195)	9,766,221	183.6%	6,322,761
Insurance Premium Tax	28,297,896	(1,293,303)	27,004,593	27,766,341	(1,388,484)	26,377,857	-2.3%	(626,736)
Self Insurers Insurance Tax	1,218,697	0	1,218,697	27,835	0	27,835	-97.7%	(1,190,862)
Oil and Gas Severance Tax	25,752,391	(239,800)	25,512,592	23,219,343	(20,831)	23,198,512	-9.1%	(2,314,080)
Mining Severance Tax	3,705,889	(62,523)	3,643,366	4,992,568	(57,013)	4,935,555	35.5%	1,292,189
Motor Vehicle Business Adm. Fee	855,833	(935)	854,899	928,738	(1,340)	927,398	8.5%	72,499
Snowmobile Registrations	151,414	(20)	151,394	169,231	(20)	169,211	11.8%	17,817
Boat Registrations	533,027	(151)	532,876	531,290	(170)	531,120	-0.3%	(1,756)
Parks Admission & Use Fees	0	0	0	0	0	0		0
ATV Registration Fees	423,034	(42)	422,992	700,883	(60)	700,823	65.7%	277,831
Senior Citizen & Energy Credits	0	(1,147,693)	(1,147,693)	0	(1,396,175)	(1,396,175)	21.7%	(248,482)
Prepd. Sales & Use Tax Construct	0	0	0	0	0	0	0.0%	0
Insurance Prem. Tax Clearing Acct	0	0	0	0	0	0	0.0%	0
Oil & Gas Conservation Tax	1,826,588	(1,197)	1,825,391 **	1,152,614	(87,884)	1,064,730 **	-41.7%	(760,661)
Subtotal	717,971,940	(7,694,849)	710,277,091	773,841,588	(9,862,716)	763,978,872	7.6%	53,701,781

SOURCE AND DISTRIBUTION	1988 GROSS COLLECTIONS	1988 REFUNDS & ADJUSTMENTS	1988 NET COLLECTIONS	1988 GROSS COLLECTIONS	1988 REFUNDS & ADJUSTMENTS	1988 NET COLLECTIONS	PER CENT CHANGE	1989 GROSS COLLECTIONS	1989 REFUNDS & ADJUSTMENTS	1989 NET COLLECTIONS	PER CENT CHANGE	AMOUNT CHANGE
TRANSPORTATION FUND												
Motor Fuel Taxes	130,026,368	(656,586)	129,369,781	131,290,771	(70,878)	131,219,893	1.4%	131,219,893	(70,878)	131,219,893	1.4%	1,850,112
Motor Vehicle Registration	17,592,388	(8,471)	17,583,916	17,427,135	(7,808)	17,419,327	-0.9%	17,419,327	(7,808)	17,419,327	-0.9%	(164,589)
Special Fuel Taxes	27,607,478	(52,335)	27,555,142	29,458,997	(153,844)	29,305,153	6.4%	29,305,153	(153,844)	29,305,153	6.4%	1,750,011
Temporary Permit Fees	969,193	(1,114)	968,079	938,430	(571)	937,859	-3.1%	937,859	(571)	937,859	-3.1%	(30,220)
Motor Vehicle Control Fees	954,184	(71)	954,113	962,537	(144)	962,393	0.9%	962,393	(144)	962,393	0.9%	8,280
Proportional Registration Fees	4,123,879	(5,965)	4,117,914	4,350,662	(5,120)	4,345,542	5.5%	4,345,542	(5,120)	4,345,542	5.5%	227,628
Highway Use Tax	2,239,836	(70)	2,239,766	2,513,722	0	2,513,722	12.2%	2,513,722	0	2,513,722	12.2%	273,956
Aircraft Fuel Tax	5,804,536	(1,628)	5,802,908	7,098,465	(122,327)	6,976,138	20.2%	6,976,138	(122,327)	6,976,138	20.2%	1,173,230
Subtotal	189,317,861	(726,241)	188,591,620	194,040,719	(360,692)	193,680,027	2.7%	193,680,027	(360,692)	193,680,027	2.7%	5,088,407
TRUST & AGENCY FUNDS												
Local Option Sales & Use Tax	111,471,162	(792,877)	110,678,285	120,768,389	(964,654)	119,803,735	8.3%	119,803,735	(964,654)	119,803,735	8.3%	9,125,450
Local Transit Tax	24,269,477	(172,625)	24,096,852	26,009,104	(207,751)	25,801,353	7.1%	25,801,353	(207,751)	25,801,353	7.1%	1,704,501
Transient Room Tax	6,201,349	(44,109)	6,157,240	6,957,850	(55,577)	6,902,273	12.1%	6,902,273	(55,577)	6,902,273	12.1%	745,033
Resort Community Tax	1,607,757	(11,436)	1,596,321	2,236,452	(17,864)	2,218,588	39.0%	2,218,588	(17,864)	2,218,588	39.0%	622,267
Motor Fuel Cash Bonds	100	0	100	35,000	(35,100)	(100)	-200.0%	(100)	(35,100)	(100)	-200.0%	(200)
Car & Bus Taxes	2,323,390	(1,155,114)	1,168,277	1,206,235	(1,239,794)	(33,559)	-102.9%	(33,559)	(1,239,794)	(33,559)	-102.9%	(1,201,836)
Fireman's Pension Fund	2,412,232	0	2,412,232	2,021,743	0	2,021,743	-16.2%	2,021,743	0	2,021,743	-16.2%	(390,489)
Sales Tax Cash Bonds	(3,002)	(5,000)	(8,002)	348	0	348	-104.4%	348	0	348	-104.4%	8,350
Special Fuel Cash Bonds	0	0	0	(1,538)	0	(1,538)		(1,538)	0	(1,538)		(1,538)
Tax Commission Suspense	7,948,326	(7,174,387)	773,939	7,542,991	(8,601,845)	(1,058,854)	-236.8%	(1,058,854)	(8,601,845)	(1,058,854)	-236.8%	(1,832,793)
2nd Injury & Uninsured Employers	5,555,123	0	5,555,123	10,143,385	0	10,143,385	82.6%	10,143,385	0	10,143,385	82.6%	4,588,262
Boat Fuel Taxes	1,140,793	0	1,140,793	1,390,917	0	1,390,917	21.9%	1,390,917	0	1,390,917	21.9%	250,124
Ad Valorem Cash Bonds	0	0	0	0	0	0		0	0	0		0
Income Withholding Cash Bonds	(13,500)	0	(13,500)	(14,706)	(294)	(15,000)	11.1%	(15,000)	(294)	(15,000)	11.1%	(1,500)
Ad Valorem Tax Withholding	9,520	(21,876)	(12,356)	6,389	(7,732)	(1,343)	-89.1%	(1,343)	(7,732)	(1,343)	-89.1%	11,013
Subtotal	162,922,728	(9,377,424)	153,545,305	178,302,559	(11,130,611)	167,171,948	8.9%	167,171,948	(11,130,611)	167,171,948	8.9%	13,626,643
DEDICATED CREDITS												
Reflectorized Plate Fees	1,379,243	(209)	1,379,034	1,391,601	(152)	1,391,449	0.9%	1,391,449	(152)	1,391,449	0.9%	12,415
Driving Under Influence Imp Fee	213,225	(350)	212,875	200,925	(1,328)	199,597	-6.2%	199,597	(1,328)	199,597	-6.2%	(13,278)
GRAND TOTAL	1,929,123,491	(210,876,434)	1,718,247,057	2,016,878,145	(168,676,045)	1,848,202,100	7.6%	1,848,202,100	(168,676,045)	1,848,202,100	7.6%	129,955,043

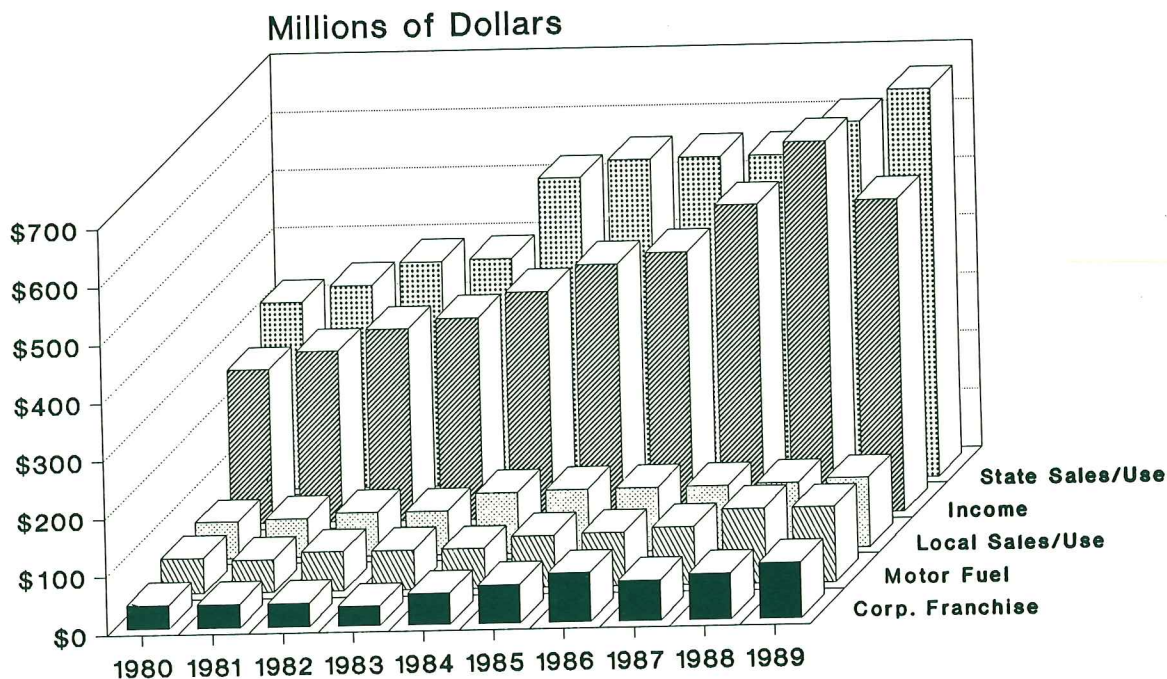
OVERVIEW OF COLLECTIONS

History of Major State Taxes

In Millions of Dollars

Tax Year	State Sales/Use	Individual Income	Local Sales/Use	Motor Fuel	Corporate Franchise
1980	320.5	265.3	62.7	60.5	40.4
1981	347.4	294.9	67.0	56.6	40.7
1982	385.3	331.1	75.1	67.7	40.9
1983	388.8	348.0	75.6	68.7	33.8
1984	526.2	390.9	104.8	69.0	53.2
1985	555.4	435.5	108.0	89.3	65.9
1986	558.6	454.3	109.3	92.2	84.0
1987	559.2	533.3	110.6	100.0	68.9
1988	613.5	572.3*	113.8	129.4	78.8
1989	666.9	615.6	119.8	131.2	93.0

* This number includes a \$71 million adjustment to reflect the income tax refund mandated by a 1988 special session of the Utah Legislature.



Property Tax

Property taxes are levied at the local level, based on assessed valuations established by elected county assessors and, in the case of certain properties, by the State Tax Commission's Property Tax Division. The amount of taxes paid is based upon the tax rate applied against the assessed value of the property.

Tax rates are set by local entities such as counties, cities and towns, school districts and special taxing districts, such as special improvement districts and mosquito abatement districts.

In this process, the Property Tax Division has two major functions:

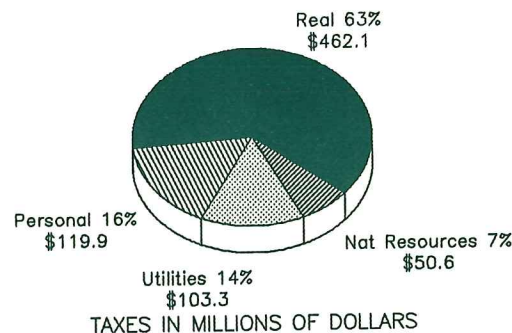
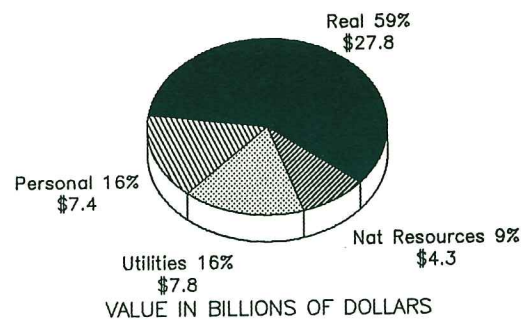
- assuring appropriate local assessment of real property through training of elected county assessors and monitoring the ratio of assessments to actual property values.
- assessment of natural resources property and large companies with multistate or multicounty operations.

This section will demonstrate the proportions of property tax collections from various types of properties, the respective property tax burdens of the various counties and the ratios of assessments to actual market value of properties on a county-by-county basis.

Taxes Charged to All Property

Class of Property	Taxes Charged	Percent
Residential	294,300,146	40.0
Commercial	126,743,411	17.2
Other Real	41,138,582	5.6
Personal	119,854,010	16.3
Natural Resources	50,594,522	6.9
Utilities	103,339,074	14.0
Statewide	735,969,745	100.0

STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR ALL
UTAH PROPERTY BY TYPE FOR 1988

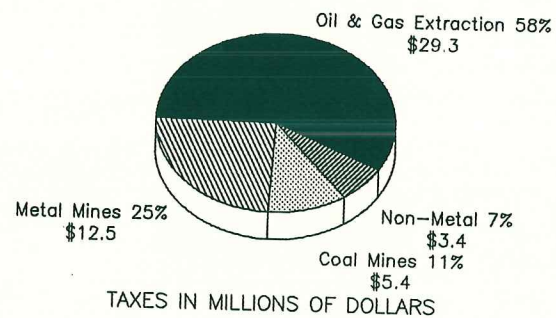
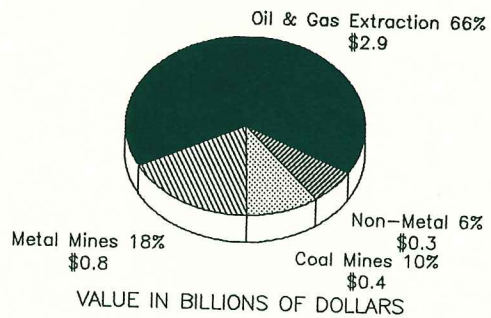


Centrally Assessed Property

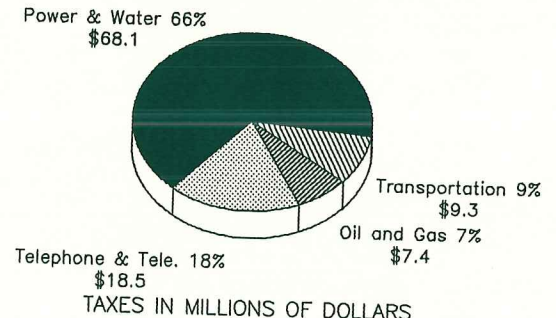
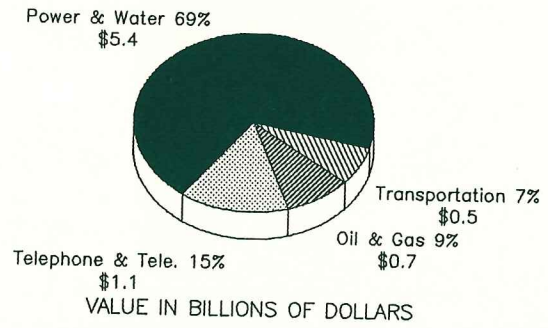
The Property Tax Division is responsible for the valuation of mines, utilities, airlines and motor and rail carriers. The market value of multistate utilities is determined by the "unit value" approach, which values the entire operation as a unit then allocates the value to the states and then to the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

Property of mining operations, as well as gas and oil companies, are physically appraised to arrive at fair market value. In addition, mines are assessed on capitalized net income; oil and gas wells on "value at the well." Patented mining claims are valued at the fair market value of the surface property.

STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR 1988
CENTRALLY ASSESSED NATURAL RESOURCES



STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR 1988
CENTRALLY ASSESSED UTILITIES



Locally Assessed Property

In the late 1970s, the ratio of assessment to actual market value of property became disproportionate on a statewide basis.

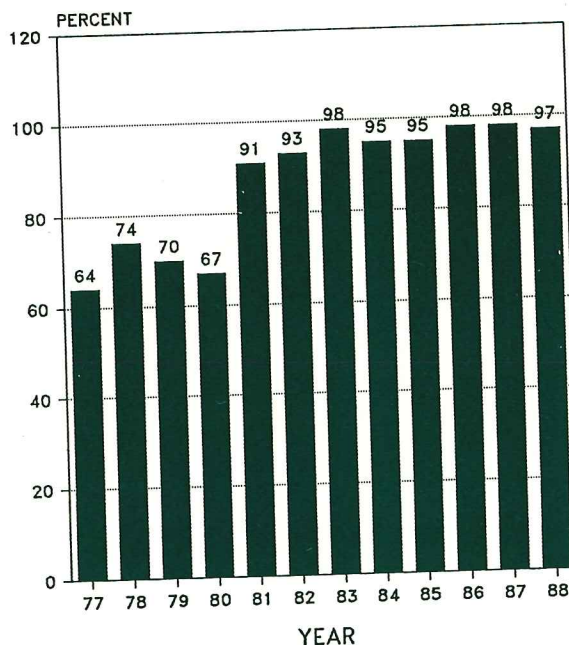
Since that time, the Tax Commission has provided training to county assessors to standardize assessment methods across the state.

The Property Tax Division is responsible for the training, assistance and general supervision of county assessors and other local property tax administrators. It ensures accurate and equitable assessment of real and personal property by:

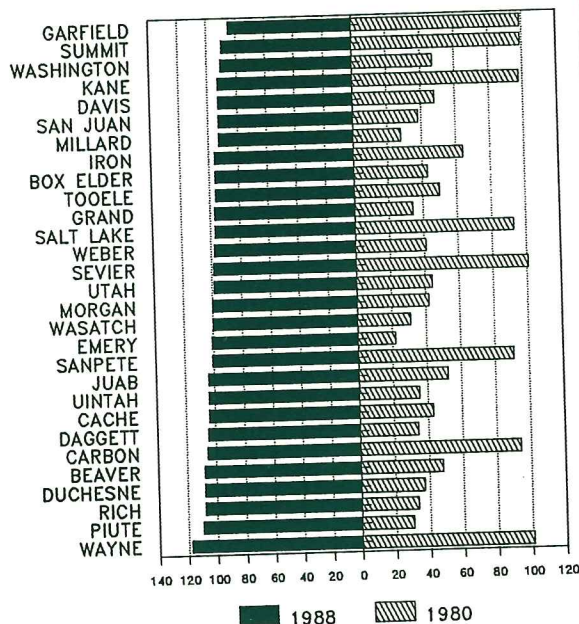
- reviewing local assessment practices
- conducting an annual assessment/sales ratio study to monitor intercounty equity
- auditing personal property on an ongoing basis
- auditing land assessed under the Farmland Assessment Act for proper classification and compliance with legal eligibility requirements.
- annually auditing tax rates set each year by the 550 separate taxing entities in the state
- conducting appraisal certification programs for county assessors and their appraisal staffs. The education program includes regional workshops and an annual assessor's school.
- training county auditors and local administrators in conjunction with the implementation of the "Truth in Taxation" laws.

The accompanying charts demonstrate how the assessment levels have become more accurate over time.

STATEWIDE ASSESSMENT/SALES RATIOS FOR CALENDAR YEARS 1977-1988



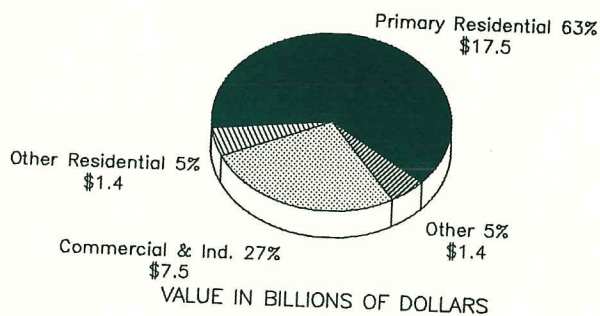
COMPARISON 1988 VS. 1980
COUNTY DOLLAR WEIGHTED MEAN RATIOS



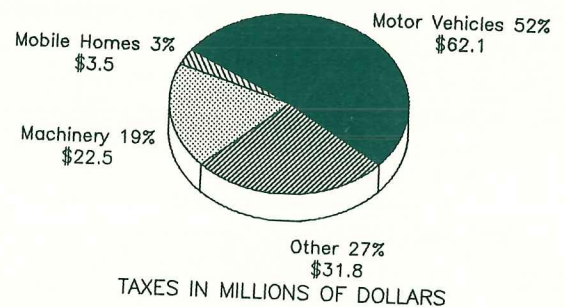
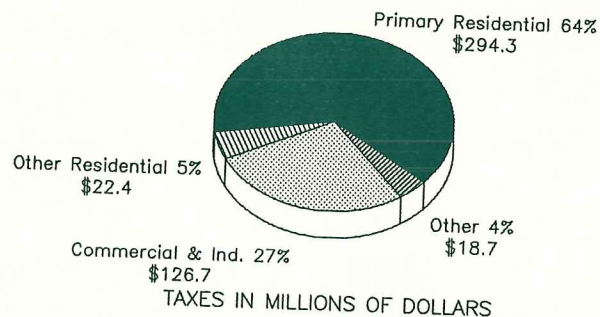
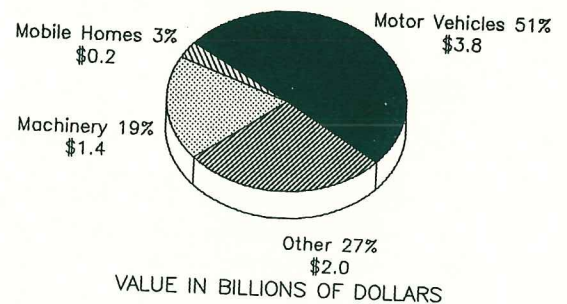
Value of Utah Property

Class of Property	Taxable Value	Percent	Market Value	Percent
Residential	17,517,283,513	37.0	29,195,530,912	47.4
Commercial	7,458,195,623	15.8	9,322,744,529	15.1
Other Real	2,827,640,936	6.0	3,534,551,170	5.8
Personal	7,390,294,935	15.6	7,390,294,935	12.0
Natural Resources	4,346,386,348	9.2	4,346,386,348	7.1
Utilities	7,774,121,696	16.4	7,774,121,696	12.6
Statewide	47,313,923,051	100.0	61,563,629,590	100.0

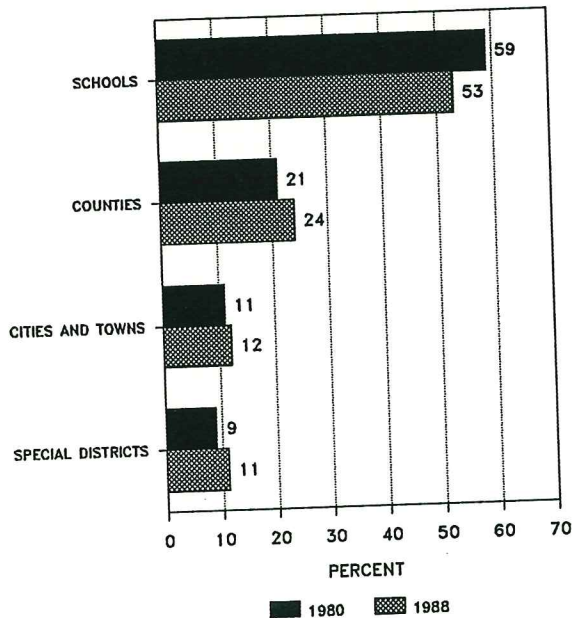
STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR 1988
LOCALLY ASSESSED REAL PROPERTY



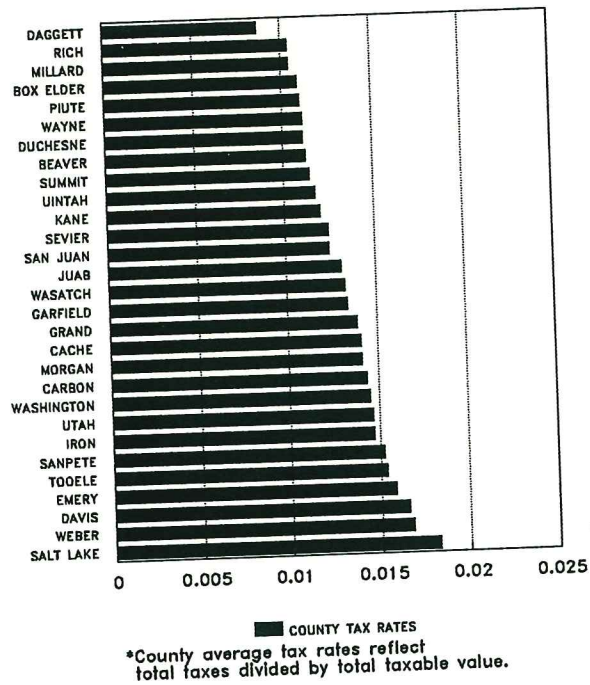
STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR 1988
LOCALLY ASSESSED PERSONAL PROPERTY



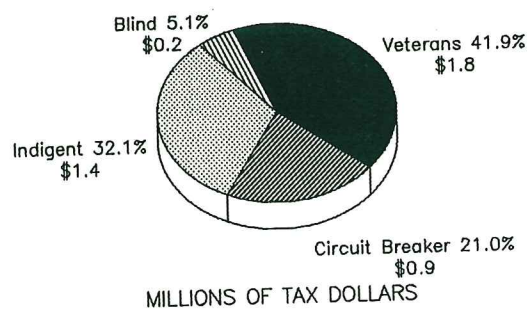
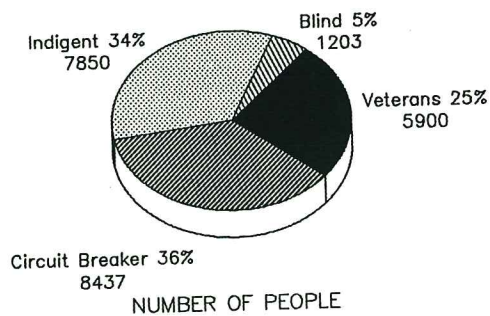
DISTRIBUTION OF TAXES
BY TYPE OF ENTITY FOR 1980 & 1988



AVERAGE TAX RATES*
RANKED BY COUNTY FOR 1988

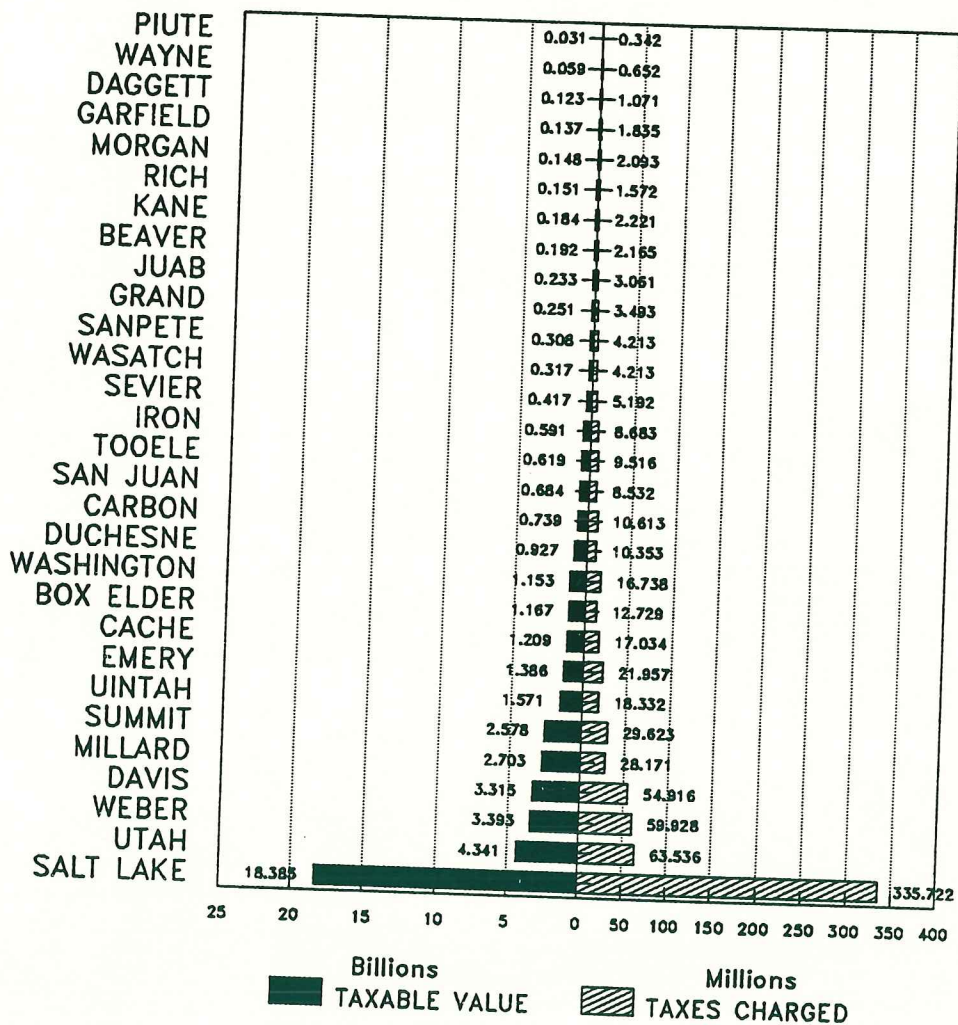


STATEWIDE TAX
RELIEF BY CATEGORY FOR 1988



PROPERTY
TAX

RANKING OF UTAH'S 29 COUNTIES BY TAXABLE VALUE AND TAXES CHARGED FOR 1988



Miscellaneous Statistics

Taxable Parcels	Number	750,000	Billions of Tax\$	27.8
Average House Value	Metropolitan ¹	\$77,000	Non-Metropolitan ²	\$52,000
Per Capita Income	Yearly Average	\$12,000	Tax as % of Income	3%
Rate as % of Taxable Value	Lowest	.83	Highest	2.12
Collection Rates	Statewide 1987	91.50	Statewide 1988	91.50

¹Consists of Davis, Salt Lake, Utah and Weber counties
²Excludes Davis, Salt Lake, Utah and Weber counties.

Tax Rate

Historic State Sales and Use Tax rates are 4 percent (April 12, 1969); 4 $\frac{1}{8}$ percent (July 1, 1983 - September 30, 1983); 4 $\frac{5}{8}$ percent (October 1, 1983 - June 30, 1986); 4 $\frac{38}{64}$ percent (July 1, 1986 - March 31, 1987); 5 $\frac{3}{32}$ percent (April 1, 1987 - December 31, 1989); and 5 percent thereafter.

The same rates apply to retail sales of 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; there are exemption provisions; retailer licenses are issued without fee.

Charges for residential use of electricity and fuel are taxed at a rate 3 percent less than the foregoing.

Use tax is charged at the same rates as above on tangible personal property that is purchased for use, consumption or storage in Utah. This includes rentals in lieu of purchase, services or repair, renovation, and certain installations of tangible personal property.

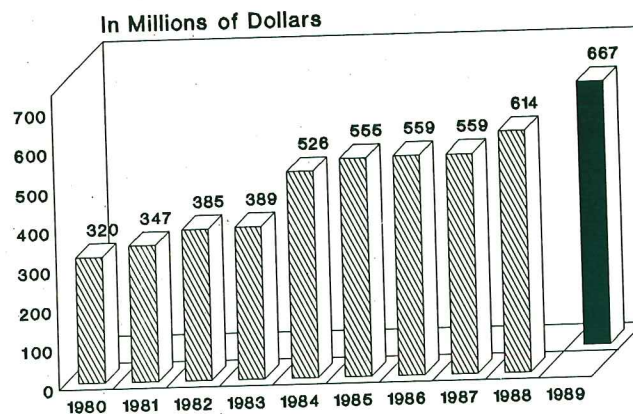
Sales: Retailers are liable for the collection of the tax. Purchasers are liable for the tax on vehicles bought from other than a licensed dealer, payable when they register the vehicle.

Use: Licensed vendors are liable for the collection of the tax. Purchasers are liable if they are not taxed by the vendor. Use tax for individuals is computed and paid using the Utah Individual Income Tax Return form.

Disposition of Revenue

General Fund

State Sales and Use Tax
Fiscal Years 1980-1989



Fiscal Year Collections

1980	320,453,903
1981	347,382,326
1982	385,260,241
1983	388,770,883
1984	526,158,395 ^a
1985	555,414,779
1986	558,580,909
1987	559,207,632
1988	613,519,532
1989	666,943,270

^a Includes \$55.3 million windfall due to changes in reporting requirements.

Gross Taxable Retail Sales, Services & Business Purchases in Utah **Fiscal Years 1986-87 through 1988-89** **Classified by Major Industry**

Major Industry	Gross Retail		Gross Retail		Gross Retail	
	Sales & Purchases	FY 1987	Sales & Purchases	FY 1988	Sales & Purchases	FY 1989
Agriculture, Forestry & Fishing		9,488,435		9,850,069		9,102,333
Mining		90,299,065		117,889,664		124,376,077
Construction		213,423,531		187,504,815		171,766,153
Manufacturing		787,617,456		689,629,455		795,329,310
Transportation		43,363,894		51,059,702		30,526,998
Communications		381,306,998		373,465,155		433,066,884
Electric & Gas		813,076,786		724,022,828		947,975,768
Wholesale, Durable Goods		1,002,753,000		942,820,735		972,793,887
Wholesale, Nondurable Goods		188,768,017		207,036,901		223,482,005
Retail, Building & Garden		547,636,507		495,163,229		478,026,967
Retail, General Merchandise		959,005,715		1,015,105,345		1,149,432,860
Retail, Food Stores		1,819,271,743		1,850,757,484		1,906,740,982
Retail, Motor Vehicle Dealers etc.		1,422,349,862		1,322,196,437		1,483,637,200
Retail, Apparel & Accessories		329,138,065		350,054,312		371,832,226
Retail, Furniture & Home Furnishings		491,230,778		454,855,185		457,529,696
Retail, Eating & Drinking Places		698,689,441		716,630,774		750,309,406
Retail, Miscellaneous		749,991,367		786,187,885		895,998,931
Finance, Insurance & Real Estate		73,783,856		69,303,327		63,110,748
Services, Hotel & Lodging		208,274,738		252,727,792		287,207,333
Services, Personal		76,923,116		79,754,044		83,477,839
Services, Business		415,627,518		459,257,013		508,639,330
Services, Auto & Misc. Repair		445,908,029		480,613,655		520,148,887
Services, Amusement & Recreation		148,398,434		149,474,039		152,135,999
Services, Health		30,043,913		34,258,644		38,805,397
Services, Ed., Legal, Social & Misc.		60,483,650		90,280,895		86,033,368
Public Administration		78,411,936		81,366,771		85,475,886
Private Motor Vehicle Sales		216,240,445		187,968,979		202,343,067
Occasional Retail Sales		12,742,917		33,732,877		29,263,509
Nondisclosable or SIC uncoded		24,121,912		26,684,783		25,737,313
		12,338,371,124		12,239,652,794		13,284,306,359
					(0.8)	8.5

Tax Rate

The following rates are effective for taxable years beginning on or after January 1, 1989, by action of the 1989 Special Session of the Utah State Legislature:

For Single Taxpayer (except Head of Household) and for Married Filing Separate Returns:

If State Taxable Income is:

Not over \$750
Over \$750, but less than \$1,500
Over \$1,500, but not over \$2,250
Over \$2,250, but not over \$3,000
Over \$3,000, but not over \$3,750
Over \$3,750

The Tax is:

2.55 percent of state taxable income
\$19, plus 3.5 percent of excess over \$750
\$45.25, plus 4.4 percent of excess over \$1,500
\$78.25, plus 5.35 percent of excess over \$2,250
\$118.50 plus 6.25 percent of excess over \$3,000
\$165.50 plus 7.2 percent of excess over \$3,750

For Married Filing Joint Return and Head of Household:

If State Taxable Income is:

Not over \$1,500
Over \$1,500, but less than \$3,000
Over \$3,000, but not over \$4,500
Over \$4,500, but not over \$6,000
Over \$6,000, but not over \$7,500
Over \$7,500

The Tax is:

2.55 percent of state taxable income
\$38.25, plus 3.5 percent of excess over \$1,500
\$90.75, plus 4.4 percent of excess over \$3,000
\$156.75, plus 5.35 percent of excess over \$4,500
\$237 plus 6.25 percent of excess over \$6,000
\$330.75 plus 7.2 percent of excess over \$7,500

Applicable to:

All residents and fiduciaries are required to file returns under federal rules, as well as nonresidents or part-year residents having income from Utah sources. Employers are liable for withholding employee wages per schedules distributed by the State Tax Commission. Quarterly returns and monthly returns are required if withholding averages over \$1,000 per month.

Disposition of Revenue:

Uniform School Fund

Summary of Changes for 1989 Tax Year

State Tax Rates - Utah's income tax rate was reduced by 2 percent overall for 1989. (See preceding page for new tax rates.)

Deduction of Federal Income Taxes - Utah increased its allowable deduction of federal income tax liability from one-third to one-half.

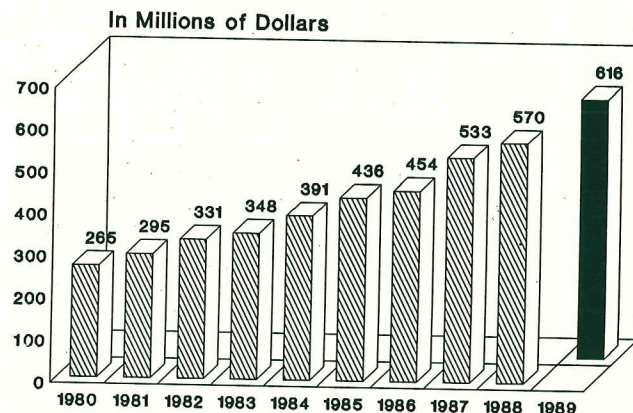
Retirement Income Deduction - New limitations have been established for the retirement income deduction. Taxpayers age 65 and older are limited to a personal retirement exemption (not a deduction) of \$7,500 each, regardless of the source of income; taxpayers younger than 65 with qualifying retirement income are limited to a deduction of \$4,800 each. These benefits are subject to phase-out above certain incomes.

State Public Pensions - To bring Utah into compliance with the *Davis v. Michigan* U.S. Supreme Court decision, Utah's state and local public pensions are subject to taxation effective January 1, 1989. These pensions were increased by legislative action for tax year 1989 and beyond to provide a substantial substitute for the tax liability.

Exemption for Handicapped Dependents - An additional exemption will be allowed for each handicapped child and handicapped adult who is claimed as a dependent on a taxpayer's return.

Personal Exemptions - Utah allows 75 percent of the personal exemption allowed on the federal return. The personal exemption in Utah for 1989 is \$1,500 (75 percent of the \$2,000 federal personal exemption).

Individual Income Tax Fiscal Years 1980-1989



Fiscal Year Collections

1980	265,327,485
1981	294,947,280
1982	331,139,396
1983	347,976,960 ^a
1984	390,912,919 ^b
1985	435,509,993 ^c
1986	454,289,504 ^d
1987	533,287,567 ^e
1988	569,853,201 ^f
1989	615,603,770 ^g

^a Includes \$2,170,434 from the Mineral Production Tax withholding.

^b Includes \$2,620,914 from the Mineral Production Tax withholding.

^c Includes \$4,392,302 from the Mineral Production Tax withholding.

^d Includes \$5,324,940 from the Mineral Production Tax withholding.

^e Includes \$1,511,580 from the Mineral Production Tax withholding.

^f Includes \$1,621,360 from the Mineral Production Tax withholding.

^g Includes \$3,641,605 from the Mineral Production Tax withholding (allocated 39.2 percent to the Individual Income Tax and 60.8 percent to the Corporate Franchise Tax.)

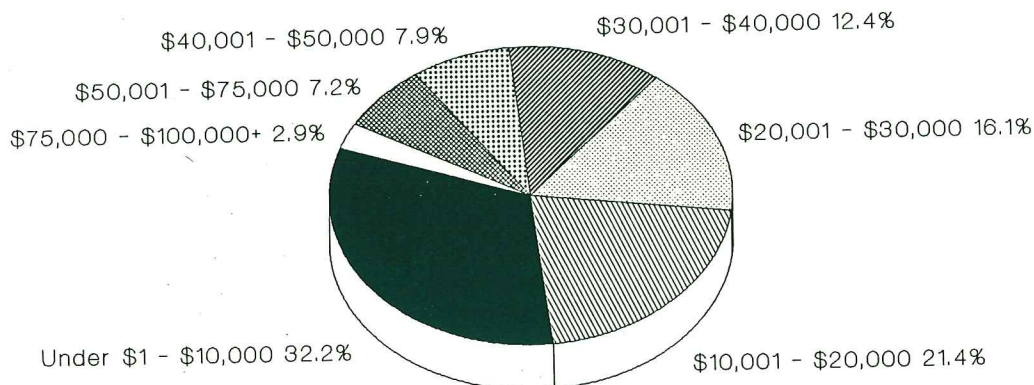
Summary of 1988 Federal Income Tax Information for Utah Residents

Income brackets are based on
Adjusted Gross Income

Number of Federal Returns Filed by Utah Residents

Under \$1	6,464
\$ 1 - \$ 5,000	110,700
\$ 5,001 - \$ 10,000	84,241
\$ 10,001 - \$ 15,000	72,099
\$ 15,001 - \$ 20,000	61,949
\$ 20,001 - \$ 25,000	52,892
\$ 25,001 - \$ 30,000	47,867
\$ 30,001 - \$ 35,000	42,452
\$ 35,001 - \$ 40,000	35,386
\$ 40,001 - \$ 45,000	28,132
\$ 45,001 - \$ 50,000	21,169
\$ 50,001 - \$ 75,000	45,020
\$ 75,001 - \$100,000	9,151
\$100,001 - \$250,000	7,373
More than \$250,000	1,483
Total:	626,378

Percent of Total Federal Returns by Income Bracket



INDIVIDUAL
INCOME
TAX

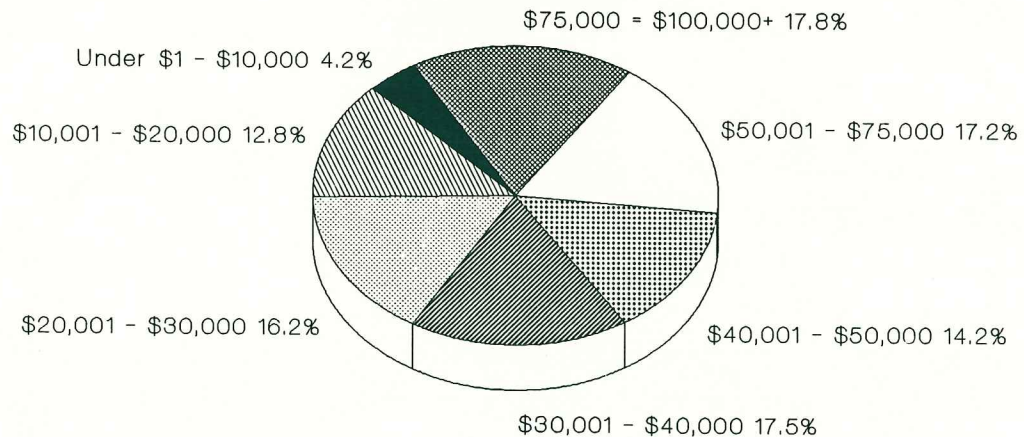
Average Adjusted Gross Income Per Utah Federal Return

Under \$1	\$-39,455
\$ 1 - \$ 5,000	\$2,458
\$ 5,001 - \$ 10,000	\$7,427
\$ 10,001 - \$ 15,000	\$12,441
\$ 15,001 - \$ 20,000	\$17,418
\$ 20,001 - \$ 25,000	\$22,466
\$ 25,001 - \$ 30,000	\$27,469
\$ 30,001 - \$ 35,000	\$32,436
\$ 35,001 - \$ 40,000	\$37,407
\$ 40,001 - \$ 45,000	\$42,387
\$ 45,001 - \$ 50,000	\$47,386
\$ 50,001 - \$ 75,000	\$59,107
\$ 75,001 - \$100,000	\$84,813
\$100,001 - \$250,000	\$141,106
Over \$250,000	\$627,546
Total:	24,628

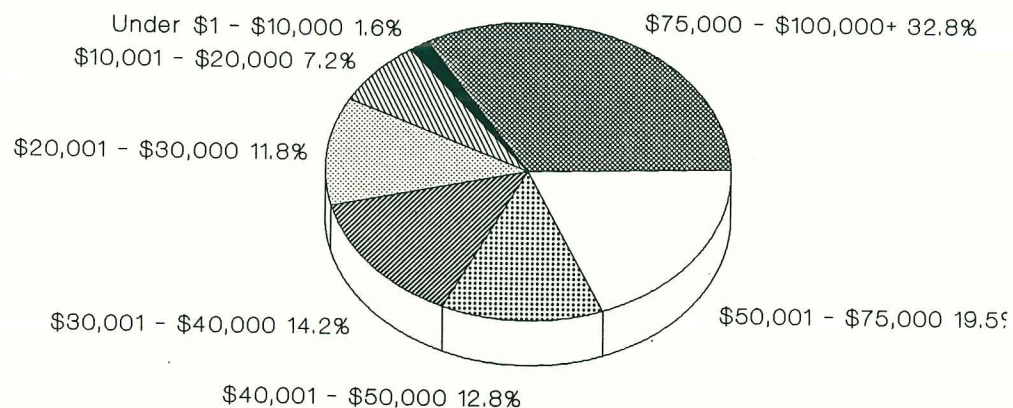
Average Federal Taxes Paid Per Utah Federal Return

Under \$1	\$85
\$ 1 - \$ 5,000	\$40
\$ 5,001 - \$ 10,000	\$262
\$ 10,001 - \$ 15,000	\$658
\$ 15,001 - \$ 20,000	\$1,164
\$ 20,001 - \$ 25,000	\$1,675
\$ 25,001 - \$ 30,000	\$2,238
\$ 30,001 - \$ 35,000	\$2,778
\$ 35,001 - \$ 40,000	\$3,327
\$ 40,001 - \$ 45,000	\$3,981
\$ 45,001 - \$ 50,000	\$4,752
\$ 50,001 - \$ 75,000	\$7,160
\$ 75,001 - \$100,000	\$12,935
\$100,001 - \$250,000	\$27,322
Over \$250,000	\$150,799
Total:	2,644

Percent of Total AGI by Income Bracket



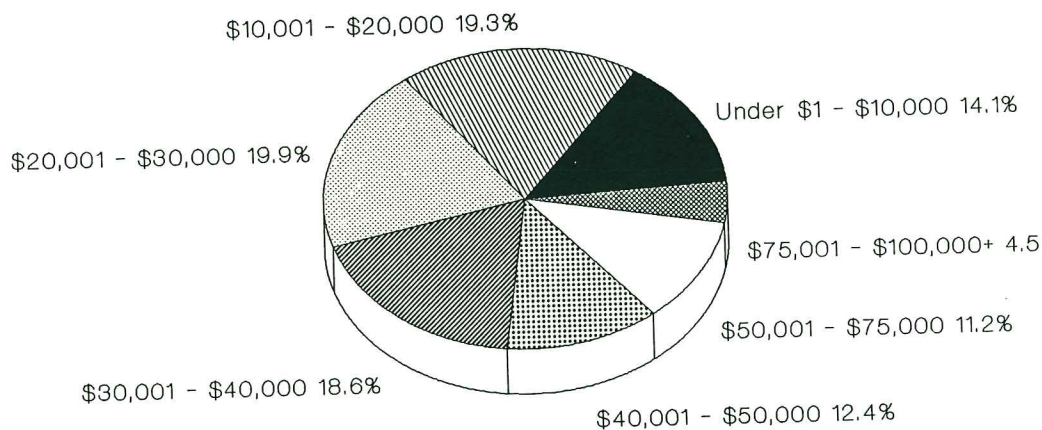
Percent of Total Federal Taxes Paid by Income Bracket



**Average Number of Exemptions
Claimed Per Federal Returns
By Income Brackets**

Less Than \$1	2.44
\$ 1 - \$ 5,000	0.65
\$ 5,001 - \$ 10,000	1.52
\$ 10,001 - \$ 15,000	2.03
\$ 15,001 - \$ 20,000	2.40
\$ 20,001 - \$ 25,000	2.83
\$ 25,001 - \$ 30,000	3.21
\$ 30,001 - \$ 35,000	3.55
\$ 35,001 - \$ 40,000	3.75
\$ 40,001 - \$ 45,000	3.83
\$ 45,001 - \$ 50,000	3.87
\$ 50,001 - \$ 75,000	3.80
\$ 75,001 - \$100,000	3.75
\$100,001 - \$250,000	3.99
Over \$250,000	3.92
Total:	2.44

Percent of Total Exemptions Claimed by Income Bracket



Comparative County Profile - 1988

Number of Returns,
Adjusted Gross Income,
Net Exemptions and
Average Exemptions
Per Return

County	Household Proxy No. of Returns	AGI (Millions)	Population Proxy Net Exemptions	Average Exemptions
Beaver	1,590	2.68	4,068	2.56
Box Elder	12,867	332.85	34,647	2.69
Cache	22,938	508.73	57,869	2.52
Carbon	7,195	176.06	17,925	2.49
Daggett	262	5.09	661	2.52
Davis	60,494	1,569.75	151,818	2.51
Duchesne	4,104	78.14	11,860	2.89
Emery	3,192	79.18	9,660	3.03
Garfield	1,414	24.22	3,583	2.53
Grand	2,305	42.46	5,029	2.18
Iron	6,402	120.49	16,170	2.53
Juab	1,893	34.73	4,918	2.60
Kane	1,883	36.69	4,821	2.56
Millard	3,367	71.71	10,083	2.99
Morgan	1,953	49.59	5,240	2.68
Piute	370	5.52	971	2.62
Rich	530	9.77	1,540	2.91
Salt Lake	271,656	6,986.30	617,083	2.27
San Juan	2,412	47.10	7,238	3.00
Sanpete	4,713	85.01	13,202	2.80
Sevier	4,747	102.92	12,889	2.72
Summit	5,722	160.47	12,330	2.15
Tooele	11,942	294.05	29,260	2.45
Uintah	6,534	133.21	17,395	2.66
Utah	78,145	1,744.63	202,593	2.59
Wasatch	3,389	68.21	8,591	2.53
Washington	13,423	280.17	33,856	2.52
Wayne	658	9.77	1,735	2.64
Weber	62,462	1,522.25	142,811	2.29

INDIVIDUAL
INCOME
TAX

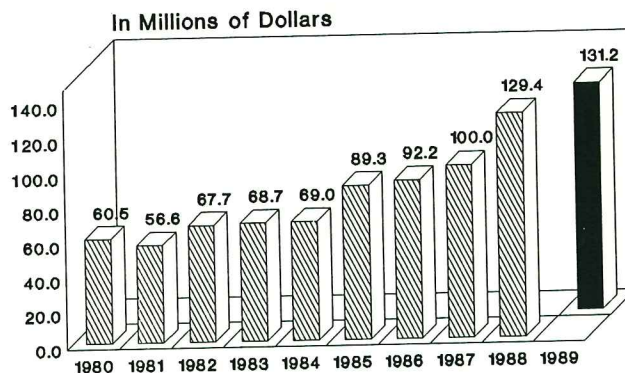
Tax Rate

The Motor Fuel Tax is 19 cents per gallon (effective April 1, 1987); limited governmental exemption; \$10 one-time license fee for distributors; 2 percent evaporation allowance; refunds for off-highway agricultural use.

Importers, refiners and distributors are liable to report this tax. Refunds for off-highway agricultural use can be claimed as a credit on Utah Income or Corporation Franchise Tax returns after July 1, 1977.

Effective January 1, 1990, Utah will become a member of the International Fuel Tax Agreement. The agreement is designed to simplify interstate fuel tax reporting for motor carriers.

**Motor Fuel Tax
Fiscal Years 1980-1989**



Disposition

Transportation Fund and General Fund

All of the 1987 5-cent-per-gallon tax increase is to be used for the repair of highways, roads and streets. The Off-highway Vehicle Account of the General Fund is to receive annually the lesser of .3 percent of the Motor Fuel Tax revenues, or \$400,000. After appropriations to certain state government departments, the revenue is distributed 75 percent to the State Department of Transportation and 25 percent to city and county B and C road funds. The estimated amount of tax collected on gasoline used in motorboats is transferred annually from the Transportation Fund to the Boating Account of the Division of Parks and Recreation budget in the General Fund for improving state-owned boating facilities.

Fiscal Year Collections

1980	60,451,305
1981	56,567,749
1982	67,733,812
1983	68,697,076 ^a
1984	68,978,640 ^b
1985	89,337,163 ^c
1986	92,164,304 ^d
1987	99,985,165 ^e
1988	129,369,781 ^f
1989	131,219,893 ^g

a \$559,532 is from gasohol tax of 6 cents per gallon

b \$2,427,198 is from gasohol tax of 6 cents per gallon

c \$838,423 is from gasohol tax of 14 cents per gallon

d \$793,545 is from gasohol tax of 14 cents per gallon

e \$47,374 is from gasohol tax of 19 cents per gallon

f \$18,629 is from gasohol tax of 19 cents per gallon

g \$97,038 is from gasohol tax of 19 cents per gallon

**MOTOR
FUEL
TAX**

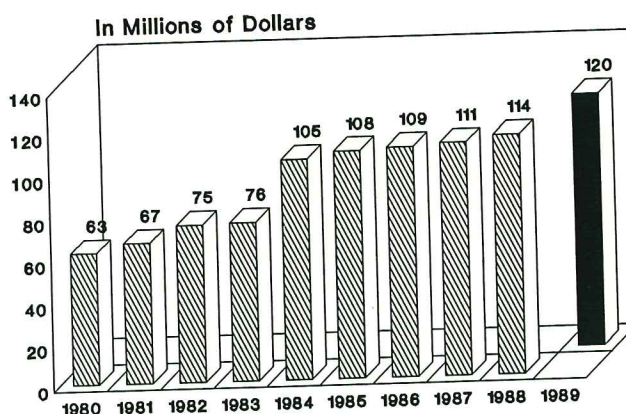
Tax Rate

The Local Option Sales Tax must be adopted by local ordinance and is $\frac{29}{32}$ of 1 percent (July 1, 1986 - December 31, 1989); and, effective January 1, 1990, the tax will increase to 1 percent of the purchase price on the same transactions as the state sales and use tax. Retailers are liable for the tax collection. The Tax Commission acts as agent for local governmental units.

Historically, this tax was $\frac{1}{2}$ of 1 percent (July 1, 1959 - June 30, 1975); $\frac{3}{4}$ of 1 percent (July 1, 1975 - June 30, 1983); $\frac{7}{8}$ of 1 percent (July 1, 1983 to June 30, 1986).

As of January 1, 1989, only three municipalities have continued to tax sales at $\frac{3}{4}$ of 1 percent: Altamont, Lynndyl, and Kingston. The remaining 246 cities, towns, and counties apply a local sales tax of $\frac{29}{32}$ of 1 percent.

Local Option Sales and Use Tax
Fiscal Years 1980-1989



Disposition of Revenue

Revenue is returned to participating local government units. For fiscal year 1988-1989, 75 percent of local option sales taxes were returned on the point-of-sales basis, while 25 percent was distributed on a prorated population basis, with the exception of three cities: Altamont, Lynndyl, and Kingston.

Fiscal Year Collections

1980	62,736,929
1981	67,002,776
1982	75,053,672
1983	75,552,049
1984	104,750,161 ^a
1985	107,977,933 ^b
1986	109,329,460 ^c
1987	110,734,350 ^d
1988	110,678,285 ^{e, r}
1989	119,803,735 ^f

^a includes \$10,715,350 of accelerated sales tax collections, not distributed until September, 1984

^b includes \$10,651,038 of accelerated sales tax collections, not distributed until September, 1985

^c includes \$10,842,335 of accelerated sales tax collections, not distributed until September, 1986

^d includes \$11,482,582 of accelerated sales tax collections, not distributed until September, 1987

^e includes \$13,103,323 of accelerated sales tax collections, not distributed until September, 1988

^f includes \$13,777,430 of accelerated sales tax collections, not distributed until September, 1989

^r revised

LOCAL
OPTION
SALES/USE
TAX

**Distribution of Sales & Use
and Local Option Sales Taxes
FY 1987-1988 and 1988-1989**

**Net Distribution
After Administrative Costs**

Beaver County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	48,222.35	57,093.06	18.40
BEAVER	112,294.48	127,309.92	13.37
MILFORD	48,806.83	53,527.66	9.67
MINERSVILLE	17,781.82	18,869.35	6.12
Total Cities and Towns	178,883.13	199,706.93	11.64
Total County and Cities	227,105.48	256,799.99	13.08

Box Elder County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	499,741.82	514,645.84	2.98
BEAR RIVER	11,765.00	13,511.06	14.84
BRIGHAM CITY	902,270.86	910,428.73	0.90
CORINNE	19,627.98	21,289.95	8.47
DEWEYVILLE	6,735.53	7,563.71	12.30
ELWOOD	11,867.10	13,097.20	10.37
FIELDING	8,105.92	8,847.89	9.15
GARLAND	40,226.28	46,078.13	14.55
HONEYVILLE	21,655.14	24,529.05	13.27
HOWELL	3,440.62	3,795.18	10.31
MANTUA	10,620.90	12,213.14	14.99
PERRY	69,090.42	66,181.92	(4.21)
PLYMOUTH	6,643.73	7,246.80	9.08
PORTAGE	3,887.62	4,477.99	15.19
SNOWVILLE	11,163.81	12,134.12	8.69
TREMONTON	348,463.79	361,675.31	3.79
WILLARD	42,044.03	49,443.94	17.60
Total Cities and Towns	1,517,608.73	1,562,514.12	2.96
Total County and Cities	2,017,350.55	2,077,159.96	2.96

Cache County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	106,997.11	128,871.53	20.44
AMALGA	11,464.95	30,201.13	163.42
CLARKSTON	11,028.46	13,074.96	18.56
CORNISH	3,888.27	4,871.41	25.28
HYDE PARK	63,114.72	59,528.44	(5.68)
HYRUM	132,478.15	140,476.95	6.04
LEWISTON	39,776.26	45,014.34	13.17
LOGAN	2,298,686.88	2,502,832.43	8.88
MENDON	16,961.25	19,327.43	13.95
MILLVILLE	22,312.93	25,623.74	14.84
NEWTON	15,189.85	17,659.21	16.26

(Cache County continued)

NIBLEY	24,969.66	26,661.43	6.78
NORTH LOGAN	254,768.18	268,981.31	5.58
PARADISE	12,054.51	13,751.82	14.08
PROVIDENCE	64,879.38	73,277.81	12.94
RICHMOND	50,431.28	55,302.43	9.66
RIVER HEIGHTS	24,041.23	27,398.44	13.96
SMITHFIELD	205,519.64	213,307.98	3.79
TRENTON	11,043.30	12,683.19	14.85
WELLSVILLE	43,277.48	49,678.74	14.79
Total Cities and Towns	3,305,886.48	3,599,653.19	8.89
Total County and Cities	3,412,883.59	3,728,524.72	9.25

Carbon County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	347,833.92	275,415.18	(20.82)
EAST CARBON	47,177.79	50,655.36	7.37
HELPER	121,170.28	153,500.55	26.68
HIAWATHA	7,704.12	9,440.00	22.53
PRICE	1,063,549.72	1,043,799.17	(1.86)
SCOFIELD	2,137.72	2,383.22	11.48
SUNNYSIDE	19,251.17	19,404.51	0.80
WELLINGTON	42,197.32	51,133.10	21.18
Total Cities and Towns	1,303,188.12	1,330,315.91	2.08
Total County and Cities	1,651,022.04	1,605,731.09	(2.74)

Daggett County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	26,032.44	35,145.59	35.01
MANILA	14,983.52	15,833.44	5.67
Total Cities and Towns	14,983.52	15,833.44	5.67
Total County and Cities	41,015.96	50,979.03	24.29

Davis County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	312,660.16	345,937.69	10.64
BOUNTIFUL	2,296,809.15	2,294,810.87	(0.09)
CENTERVILLE	549,364.28	578,531.29	5.31
CLEARFIELD	753,215.94	812,431.21	7.86
CLINTON	119,566.23	136,786.72	14.40
FARMINGTON	231,698.12	319,581.69	37.93
FRUIT HEIGHTS	64,460.98	75,132.73	16.56
KAYSVILLE	395,433.59	400,103.86	1.18
LAYTON	2,196,555.90	2,322,443.29	5.73
NORTH SALT LAKE	546,595.02	571,065.61	4.48
SOUTH WEBER	49,428.21	71,870.19	45.40
SUNSET	214,546.06	225,625.78	5.16
SYRACUSE	308,308.01	325,277.76	5.50
WEST BOUNTIFUL	159,713.17	187,842.98	17.61
WEST POINT	44,999.23	52,391.75	16.43
WOODS CROSS	541,056.14	608,923.64	12.54
Total Cities and Towns	8,471,750.03	8,982,819.37	6.03
Total County and Cities	8,784,410.19	9,328,757.06	6.20

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Duchesne County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	279,221.92	253,826.87	(9.09)
ALTAMONT	22,164.81	18,713.76	(15.57)
DUCHESNE	73,922.86	72,000.13	(2.60)
MYTON	12,420.93	12,016.62	(3.26)
ROOSEVELT	373,778.59	370,522.62	(0.87)
TABIONA	4,752.58	4,993.06	5.06
Total Cities and Towns	487,039.77	478,246.19	(1.81)
Total County and Cities	766,261.69	732,073.06	(4.46)

Emery County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	64,220.26	112,044.86	74.47
CASTLE DALE	114,035.74	107,429.21	(5.79)
CLAWSON	2,258.85	3,032.81	34.26
CLEVELAND	16,605.02	19,394.21	16.80
ELMO	8,198.13	9,445.25	15.21
EMERY	9,886.30	11,781.32	19.17
FERRON	48,691.77	58,371.91	19.88
GREEN RIVER	88,268.51	115,246.89	30.56
HUNTINGTON	98,349.82	122,439.45	24.49
ORANGEVILLE	50,946.58	61,115.01	19.96
Total Cities and Towns	437,240.72	508,256.06	16.24
Total County and Cities	501,460.98	620,300.92	23.70

Garfield County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	99,802.50	110,883.15	11.10
BOULDER	3,663.16	4,480.31	22.31
CANNONVILLE	5,373.54	6,153.54	14.52
ESCALANTE	31,308.93	34,721.12	10.90
HATCH	5,759.71	6,194.58	7.55
HENRIEVILLE	3,482.15	4,034.88	15.87
PANGUITCH	97,028.64	110,839.90	14.23
TROPIC	10,452.52	12,273.20	17.42
Total Cities and Towns	157,068.65	178,697.53	13.77
Total County and Cities	256,871.15	289,580.68	12.73

Grand County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	113,807.77	155,195.78	36.37
MOAB	361,699.91	397,428.72	9.88
Total Cities and Towns	361,699.91	397,428.72	9.88
Total County and Cities	475,507.68	552,624.50	16.22

Iron County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	123,213.79	135,957.22	10.34
BRIAN HEAD	86,502.55	79,387.65	(8.23)
CEDAR CITY	996,983.52	1,107,513.58	11.09
ENOCH	15,001.95	22,740.75	51.59
KANARRAVILLE	5,069.26	6,377.07	25.80
PARAGONAH	6,578.91	7,277.14	10.61
PAROWAN	70,095.06	74,470.44	6.24
Total Cities and Towns	1,180,231.25	1,297,766.63	9.96
Total County and Cities	1,303,445.04	1,433,723.85	9.99

Juab County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	91,135.03	40,993.06	(55.02)
EUREKA	15,720.96	17,215.46	9.51
LEVAN	10,042.73	10,556.92	5.12
MONA	10,895.48	12,441.86	14.19
NEPHI	209,583.12	243,529.05	16.20
Total Cities and Towns	246,242.29	283,743.29	15.23
Total County and Cities	337,377.32	324,736.35	(3.75)

Kane County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	122,686.43	118,482.25	(3.43)
ALTON	1,480.02	1,622.53	9.63
BIG WATER	2,701.43	3,277.71	21.33
GLENDALE	7,228.68	7,610.93	5.29
KANAB	181,844.08	216,333.41	18.97
ORDERVILLE	16,121.53	17,651.97	9.49
Total Cities and Towns	209,375.74	246,496.55	17.73
Total County and Cities	332,062.17	364,978.80	9.91

Millard County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	103,563.85	1,050,372.08	914.23
DELTA	194,169.11	194,717.58	0.28
FILLMORE	137,837.51	139,094.70	0.91
HINCKLEY	10,833.99	11,647.61	7.51
HOLDEN	9,441.31	10,156.65	7.58
KANOSH	10,283.02	11,016.93	7.14
LEAMINGTON	2,985.23	2,948.30	(1.24)
LYNNDYL	1,431.27	1,450.17	1.32
MEADOW	9,017.86	9,785.39	8.51
OAK CITY	8,960.34	9,933.53	10.86
SCIPIO	7,479.73	10,291.72	37.59
Total Cities and Towns	392,439.37	401,042.58	2.19
Total County and Cities	496,003.22	1,451,414.66	192.62

LOCAL
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Morgan County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)			
MORGAN	88,186.54	97,570.37	10.64
	131,568.74	144,781.57	10.04
Total Cities and Towns	131,568.74	144,781.57	10.04
Total County and Cities	219,755.28	242,351.94	10.28

Piute County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)			
CIRCLEVILLE	6,823.35	6,414.30	(5.99)
JUNCTION	14,905.36	15,724.17	5.49
KINGSTON	7,679.76	6,951.79	(9.48)
MARYSVALE	302.34	603.46	99.60
	9,164.78	9,964.14	8.72
Total Cities and Towns	32,052.24	33,243.56	3.72
Total County and Cities	38,875.59	39,657.86	2.01

Rich County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)			
GARDEN CITY	14,696.59	15,892.38	8.14
LAKETOWN	25,244.50	25,660.03	1.65
RANDOLPH	9,696.85	3,321.13	(65.75)
WOODRUFF	21,934.41	31,676.05	44.41
	6,520.74	9,303.70	42.68
Total Cities and Towns	63,396.50	69,960.91	10.35
Total County and Cities	78,093.09	85,853.29	9.94

Salt Lake County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)			
ALTA	12,727,504.87	14,631,495.62	14.96
BLUFFDALE	136,060.91	161,620.45	18.79
DRAPER	31,874.80	37,462.15	17.53
MIDVALE	279,945.42	315,454.68	12.68
MURRAY	1,542,034.03	1,621,398.91	5.15
RIVERTON	4,935,714.90	5,186,275.40	5.08
SALT LAKE CITY	358,409.82	393,355.96	9.75
SANDY	19,340,507.27	20,721,006.25	7.14
SOUTH JORDAN	3,404,564.62	3,596,767.12	5.65
SOUTH SALT LAKE	174,773.90	204,112.21	16.79
WEST JORDAN	3,487,680.13	3,568,811.87	2.33
WEST VALLEY	1,658,241.70	1,870,944.76	12.83
	5,339,035.38	6,040,319.88	13.14
Total Cities and Towns	40,688,842.88	43,717,529.64	7.44
Total County and Cities	53,416,347.75	58,349,025.26	9.23

San Juan County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)			
BLANDING	201,614.66	291,880.94	44.77
MONTICELLO	239,034.46	187,354.72	(21.62)
	123,292.89	114,446.07	(7.18)
Total Cities and Towns	362,327.35	301,800.79	(16.70)
Total County and Cities	563,942.01	593,681.73	5.27

Sanpete County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	76,105.35	56,399.68	(25.89)
CENTERFIELD	20,940.77	29,497.88	40.86
EPHRAIM	139,916.04	146,861.74	4.96
FAIRVIEW	38,946.82	38,914.72	(0.08)
FAYETTE	3,335.61	3,683.60	10.43
FOUNTAIN GREEN	12,525.02	14,005.07	11.82
GUNNISON	84,420.91	103,968.51	23.15
MANTI	80,310.88	88,298.22	9.95
MAYFIELD	10,140.84	10,980.55	8.28
MORONI	45,855.29	31,154.61	(32.06)
MT. PLEASANT	107,225.27	111,999.50	4.45
SPRING CITY	15,429.78	16,984.34	10.08
STERLING	6,678.17	7,232.20	8.30
WALES	3,371.84	3,545.12	5.14
Total Cities and Towns	569,097.24	607,126.06	6.68
Total County and Cities	645,202.59	663,525.74	2.84

Sevier County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	119,385.79	120,609.31	1.02
ANNABELLA	9,389.05	11,286.61	20.21
AURORA	25,380.03	27,652.59	8.95
ELSINORE	17,183.99	19,572.40	13.90
GLENWOOD	8,887.25	10,364.87	16.63
JOSEPH	4,625.42	5,023.66	8.61
KOOSHAREM	4,926.90	6,036.67	22.52
MONROE	34,998.34	40,887.41	16.83
REDMOND	24,421.22	22,645.58	(7.27)
RICHFIELD	554,463.84	582,249.01	5.01
SALINA	162,336.05	163,695.52	0.84
SIGURD	16,302.20	16,671.52	2.27
Total Cities and Towns	862,914.29	906,085.84	5.00
Total County and Cities	982,300.08	1,026,695.15	4.52

Summit County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	222,259.66	260,787.67	17.33
COALVILLE	71,396.69	78,691.48	10.22
FRANCIS	9,153.48	9,614.03	5.03
HENEFER	15,206.04	17,553.61	15.44
KAMAS	63,672.90	57,541.81	(9.63)
OAKLEY	17,946.35	19,906.96	10.92
PARK CITY	1,141,147.08	1,303,715.07	14.25
Total Cities and Towns	1,318,522.54	1,487,022.96	12.78
Total County and Cities	1,540,782.20	1,747,810.63	13.44

LOCAL
OPTION
SALES/USE
TAX

Tooele County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)			
GRANTSVILLE	266,610.70	317,053.84	18.92
OPHIR	133,220.13	146,118.58	9.68
RUSH VALLEY	792.39	826.05	4.25
STOCKTON	6,398.49	6,898.44	7.81
TOOELE	10,524.31	11,886.93	12.95
VERNON	771,805.06	819,058.43	6.12
WENDOVER	4,347.10	1,168.21	(73.13)
	65,016.23	64,190.85	(1.27)
Total Cities and Towns	992,103.71	1,050,147.49	5.85
Total County and Cities	1,258,714.41	1,367,201.33	8.62

Uintah County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)			
BALLARD	296,917.45	314,787.93	6.02
NAPLES	56,001.28	63,685.39	13.72
VERNAL	198,817.37	156,995.55	(21.04)
	830,981.68	999,964.48	20.34
Total Cities and Towns	1,085,800.33	1,220,645.42	12.42
Total County and Cities	1,382,717.78	1,535,433.35	11.04

Utah County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)			
ALPINE	412,718.54	413,562.31	0.20
AMERICAN FORK	66,431.96	67,358.36	1.39
CEDAR HILLS	893,564.82	983,286.72	10.04
ELK RIDGE	11,405.91	12,812.68	12.33
GENOLA	7,765.03	9,224.60	18.80
GOSHEN	14,966.37	15,711.70	4.98
HIGHLAND	13,173.27	14,553.13	10.47
LEHI	59,935.12	72,612.16	21.15
LINDON	262,056.30	274,003.94	4.56
MAPLETON	104,358.02	153,903.01	47.48
OREM	74,211.39	92,322.69	24.41
PAYSON	4,438,734.45	4,622,302.85	4.14
PLEASANT GROVE	368,488.00	379,358.05	2.95
PROVO	409,434.75	473,945.54	15.76
SALEM	4,451,362.91	4,910,259.20	10.31
SANTAQUIN	93,240.86	87,677.43	(5.97)
SPANISH FORK	67,321.74	73,724.42	9.51
SPRINGVILLE	716,366.14	787,694.80	9.96
WOODLAND HILLS	511,256.97	542,001.77	6.01
	1,560.50	1,609.16	3.12
Total Cities and Towns	12,565,634.51	13,574,362.21	8.03
Total County and Cities	12,978,353.05	13,987,924.52	7.78

Wasatch County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)			
CHARLESTON	74,467.20	98,159.12	31.82
HEBER	6,794.04	7,939.59	16.86
MIDWAY	299,262.40	322,921.96	7.91
WALLSBURG	46,941.33	56,499.56	20.36
	6,118.24	7,854.37	28.38
Total Cities and Towns	359,116.01	395,215.48	10.05
Total County and Cities	433,583.21	493,374.60	13.79

Washington County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	152,341.72	125,046.67	(17.92)
ENTERPRISE	29,396.52	31,423.56	6.90
HILDALE	23,101.96	28,226.16	22.18
HURRICANE	171,919.98	158,710.60	(7.68)
IVINS	17,039.76	21,609.99	26.82
LA VERKIN	36,296.47	35,386.88	(2.51)
LEEDS	5,587.53	5,915.91	(5.88)
ST. GEORGE	1,890,873.71	2,178,169.17	15.19
SANTA CLARA	33,385.45	34,962.79	4.72
SPRINGDALE	38,424.91	43,052.57	12.04
TOQUERVILLE	5,760.09	6,644.73	15.36
VIRGIN	3,590.84	4,057.40	12.99
WASHINGTON	106,156.93	129,146.41	21.66
Total Cities and Towns	2,361,534.15	2,677,306.17	13.37
Total County and Cities	2,513,875.87	2,802,352.84	11.48

Wayne County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	33,920.55	129,828.35	282.74
BICKNELL	23,554.91	41,959.93	78.14
LOA	22,339.66	20,636.09	(7.63)
LYMAN	2,302.04	5,343.84	132.13
TORREY	6,746.10	6,865.71	1.77
Total Cities and Towns	54,942.71	74,805.57	36.15
Total County and Cities	88,863.26	204,633.92^a	130.28

Weber County

COMMUNITY	1987-88	1988-89	Percent Change
(Unincorporated)	831,437.70	856,822.57	3.05
FARR WEST	100,920.22	107,718.02	6.74
HARRISVILLE	54,331.04	53,173.37	(2.13)
HUNTSVILLE	15,812.27	17,297.68	9.39
NORTH OGDEN	336,661.18	351,107.84	4.29
OGDEN	6,109,531.84	6,513,838.32	6.62
PLAIN CITY	52,073.06	57,527.19	10.47
PLEASANT VIEW	91,861.62	107,645.03	17.18
RIVERDALE	1,078,613.53	1,000,437.83	(7.25)
ROY	1,047,970.87	1,127,261.49	7.57
SOUTH OGDEN	668,641.34	662,323.10	(0.94)
UINTAH	30,166.36	28,346.87	(6.03)
WASHINGTON TERRACE	175,433.88	210,212.19	19.82
Total Cities and Towns	9,762,017.21	10,236,888.93	4.86
Total County and Cities	10,593,454.91	11,093,711.50^a	4.72
GRAND TOTAL	107,334,329.45	116,975,059.33^b	8.98

a Due to a taxpayer coding error, \$134,451.86 in Weber County sales tax revenues were paid to Wayne County. This error will be corrected in FY 1989-90.

b This figure equals the total 1988-89 Sales and Use Tax Collections, less 2.5 % to pay the administrative costs of collecting the tax.

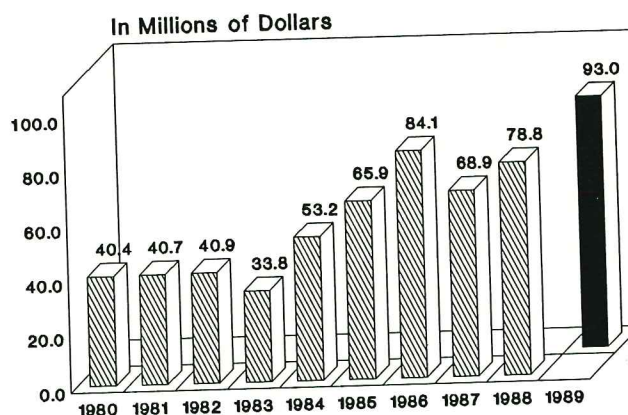
LOCAL
OPTION
SALES/USE
TAX

Tax Rate

The Corporate Franchise and Income Tax rate is currently 5 percent of net income allocated to Utah for tax years beginning on or after January 1, 1984, with a \$100 minimum tax. In 1983, the tax was 4.65 percent, with a \$50 minimum. For all years prior to 1983, including fiscal years, the rate was 4 percent with a minimum of \$25.

This tax is applicable to all corporations having income allocable to Utah or exercising corporate franchise in the state. The tax is prepaid for the privilege of doing business in Utah if incorporated or qualified prior to January 1, 1973. Corporations are taxed on a current earnings basis if incorporated or qualified on or after January 1, 1973.

Corporate Franchise and Income Tax Fiscal Years 1980-1989



Disposition of Revenue

Uniform School Fund

Fiscal Year Collections

1980	40,377,089
1981	40,667,112
1982	40,894,065
1983	33,762,545 ^a
1984	53,226,125 ^b
1985	65,918,325 ^c
1986	84,048,027 ^d
1987	68,898,430 ^e
1988	78,806,217 ^f
1989	92,982,130 ^g

a This total includes \$2,170,435 from the Mineral Production Tax withholding.

b This total includes \$8,191,439 from the Mineral Production Tax withholding.

c This total includes \$13,727,754 from the Mineral Production Tax withholding.

d This total includes \$17,497,746 from the Mineral Production Tax withholding.

e This total includes \$8,007,188 from the Mineral Production Tax withholding.

f This total includes \$8,653,420 from the Mineral Production Tax withholding.

g This total includes \$5,648,203 from the Mineral Production Tax withholding.

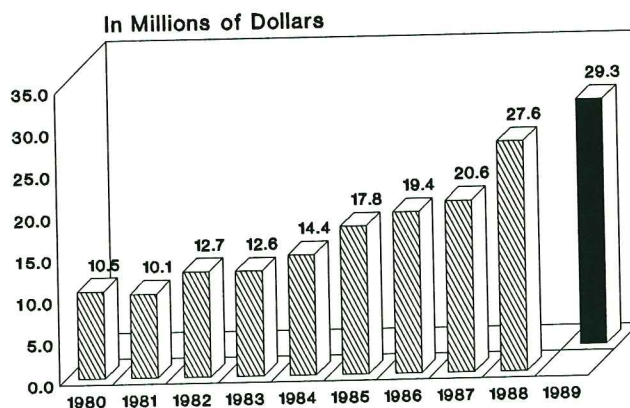
CORPORATE
FRANCHISE
TAX

Tax Rate

The Special Fuel Tax is 19 cents per gallon (effective April 1, 1987) for fuel other than gasoline used in motor vehicles on Utah highways; governmental exemption; \$20 entrance permit required for nonpermitted vehicles; operators and dealers licensed without a fee. An exemption certificate for vehicles powered by exotic fuels (such as propane, hydrogen, electricity, compressed natural gas) may be purchased. The exemption certificates cost \$36 for vehicles under 33,000 pounds gross laden weight and \$70 for vehicles 33,000 pounds or more gross laden weight.

Dealers are required to collect the tax on fuel placed in vehicle service tanks of users who do not present a valid user permit. Licensed users pay their tax on a use basis. Returns are required of all users and user-dealers.

Special Fuel Tax
Fiscal Years 1980-1989



Disposition of Revenue

After appropriations to certain state government departments, the remainder is distributed 75 percent to the Utah Department of Transportation and 25 percent to city and county B and C road funds.

Fiscal Year Collections

1980	10,469,670
1981	10,107,098
1982	12,672,251
1983	12,637,102
1984	14,448,900
1985	17,790,559
1986	19,368,750
1987	20,626,224
1988	27,555,142
1989	29,305,153

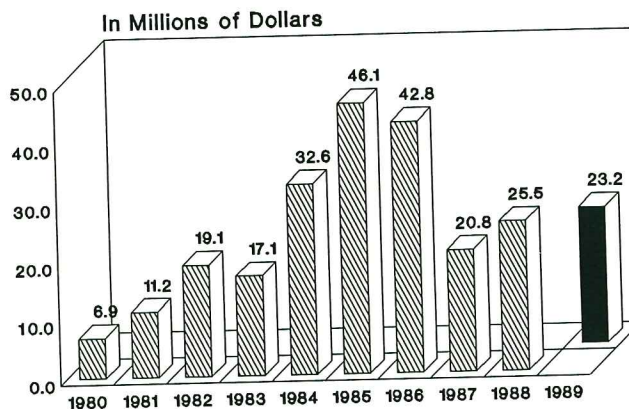
SPECIAL
FUEL
TAX

Tax Rate

The 4 percent Oil and Gas Severance Tax is based on the value at the well of oil and gas production. There is a \$50,000 annual exemption, plus exemption for the first six months' production from all wells spudded after January 1984. There is also a stripper exemption for wells that produce less than an average of 20 barrels of oil per day for a 12-month period, or an average of less than 60 thousand cubic feet of gas per day for a 90-day period.

The tax is applicable to the extractors of oil, gas and other hydrocarbonic substances.

Oil and Gas Severance Tax
Fiscal Years 1980-1989



Disposition of Revenue

General Fund

Note: Prior to 1988, this tax was known as the Mine Occupation Tax. The 1988 General Session of the Utah Legislature separated this tax into two separate taxes and changed the name.

Fiscal Year Collections

1980	6,857,879
1981	11,175,800
1982	19,094,384
1983	17,099,077*
1984	32,581,573
1985	46,124,248
1986	42,773,457
1987	20,793,051
1988	25,512,592
1989	23,198,512

* Figures for fiscal years after 1983 are for net collections; prior years are gross collections.

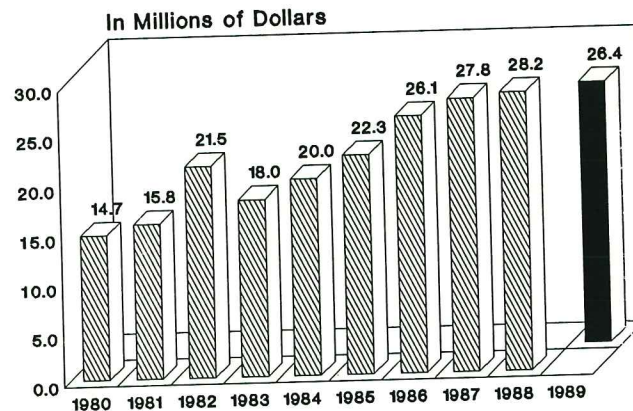
OIL
AND
GAS
SEVERANCE
TAX

Tax Rate

The Insurance Premium Tax is 2.25 percent of net premiums on property and risks located in Utah; 8 percent of workmen's compensation insurance premiums (7.75 percent of government agency workmen's compensation insurance premiums); .45 percent of title insurance premiums; and, effective January 1, 1989, 2.2675 percent of motor vehicle insurance premiums for motor vehicle liability, uninsured motorist and personal injury protection. All rates are subject to retaliatory provisions.

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

Insurance Premium Tax
Fiscal Years 1980-1989



Disposition of Revenue

General Fund

The collection figures include self-insurers' tax plus insurance premium tax amounts that go into the General Fund, but does not include the amounts that go into the Second Injury Fund, Firemen's Pension Fund and the Uninsured Employers' Fund.

Fiscal Year Collections

1980	14,718,828
1981	15,777,757
1982	21,493,820 ^a
1983	18,012,496
1984	19,989,972
1985	22,262,350
1986	26,077,060
1987	27,762,413
1988	28,223,290
1989	26,405,692

^a Includes extra windfall payment when collection period switched to quarterly.

INSURANCE
PREMIUM
TAX

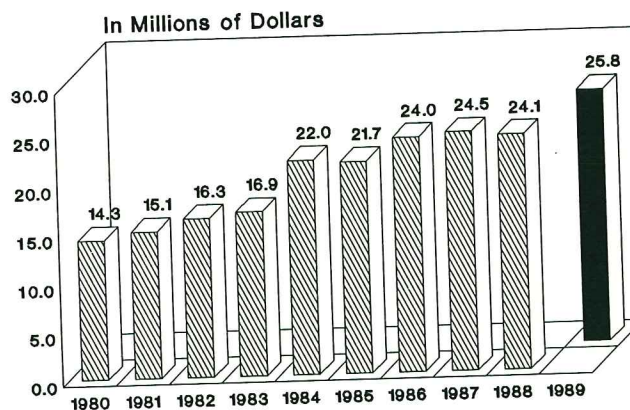
Tax Rate

The 1/4 of 1 percent Public Transit Tax applies to the purchase price on transactions under the state's sales and use tax laws. This tax, however, applies only in localities where voters have approved the tax to finance local bus service. Retailers and purchasers are liable under the same conditions as applicable for sales and use tax. The Tax Commission acts as agent for the participating localities.

Disposition of Revenue

Returned to participating county or city as applicable.

Public Transit Tax
Fiscal Years 1980-1989



Fiscal Year Collections

1980	14,324,414
1981	15,088,745
1982	16,306,933
1983	16,873,281
1984	21,975,337
1985	21,701,966
1986	24,033,505
1987	24,459,676
1988	24,096,852 ^r
1989	25,801,353

^r revised

LOCAL
TRANSIT
AUTHORITY
TAX

**Summary of Distribution of Local Transit
Authority Tax to Communities
Fiscal Years 1987-1988 And 1988-1989**

Net Distribution

After Administrative Costs

COMMUNITY	1987-88	1988-89	Percent Change
Davis County	2,253,957.19	2,354,999.69	4.48
Orem	1,225,021.76	1,307,455.57	6.73
Park City	329,986.83	415,830.46	26.01
Provo	1,056,215.58	1,247,034.85	18.07
Salt Lake County	15,691,584.61	16,783,255.01	6.96
Weber County	2,913,198.89	3,057,170.99	4.94
TOTAL	23,469,964.86	25,165,746.57 *	7.23

NOTE: This tax can be adopted by a county or municipality after proper procedures are followed, including voter approval. The tax rate is 1/4 of 1 percent of net taxable sales and is remitted on the regular quarterly sales tax return. At present, only three counties (Salt Lake, Davis and Weber) and three cities (Park City, Orem and Provo) have adopted this tax. The tax is distributed directly to two transit systems: Park City Corporation and the Utah Transit Authority.

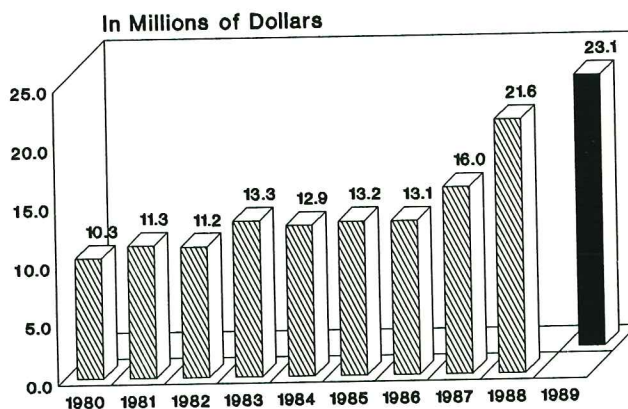
Tax Rate

The Cigarette and Tobacco Tax is 23 cents per package of 20 cigarettes (1.15 cents per cigarette), effective April 27, 1987; \$30 license for retailers and dealers; tobacco products other than cigarettes are taxed at the rate of 35 percent of manufacturers' sale price delivered to Utah. Prior to July 1, 1986, the tax was 25 percent.

The Cigarette and Tobacco Tax is applicable to wholesalers and distributors who purchase stamps or use cigarette stamping machines for payment of the tax. There is a 4 percent discount on stamp purchases in excess of \$25.

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

Cigarette & Tobacco Tax
Fiscal Years 1980-1989



Disposition of Revenue

General Fund

Fiscal Year Collections

1980	10,271,242
1981	11,293,370
1982	11,164,965
1983	13,291,644
1984	12,863,795
1985	13,183,929
1986	13,134,473
1987	15,957,172
1988	21,630,750
1989	23,091,698

CIGARETTE
AND
TOBACCO
TAX

Fee Rate

Motorcycle	\$7.50
Private Trailer under 750 lbs.	\$7.50
All Trailers over 750 lbs	\$10.00
Private Vehicle	\$10.00

Vehicles to transport passengers or property for hire is based on gross laden weight:

6,000 lbs or less	\$12.50
6,001 to 9,000 lbs	20.00
9,001 to 12,000 lbs	35.00
12,001 to 15,000 lbs	45.00

Plus :

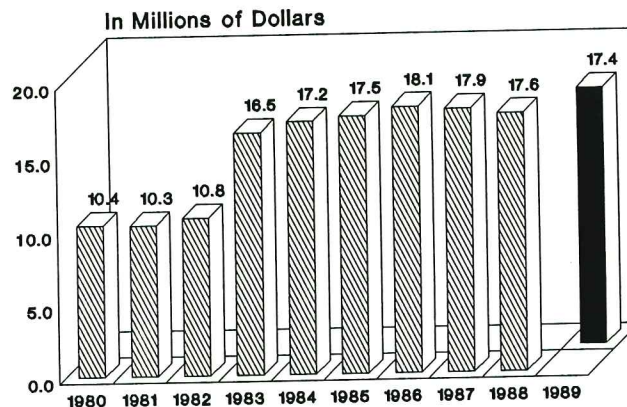
\$15.00 per 3,000 lbs. up to 24,000 lbs.
 \$20.00 per 3,000 lbs. up to 42,000 lbs.
 \$25.00 per 3,000 lbs. up to 66,000 lbs.
 \$30.00 per 3,000 lbs. up to 80,000 lbs.
 (80,000 lbs is the legal load limit without an overload permit.)

Farm Trucks

6,000 lbs. or less is \$12.50
 6,000 to 9,000 lbs. is \$20.00
 9,000 to 12,000 lbs. is \$27.00
 12,000 to 15,000 lbs. is \$30.00
 15,000 to 42,000 lbs., add \$10.00 per 3,000 lbs.
 42,000 to 45,000 lbs., add \$15.00 per 3,000 lbs.
 45,000 to 80,000 lbs., add \$10.00 per 3,000 lbs.
 (80,000 lbs is the legal load limit without an overload permit.)

Horseless Carriage	\$10.00
Reflectorized License Plate	\$1.50
Personalized License Plate	\$30.00
Renewal/Personalized License Plate	
(\$5.00 plus registration renewal)	
Transfer/Personalized License Plate	
(\$7.00 plus registration transfer)	
Plate Reflectorization	
Transaction Fee	\$1.00

Motor Vehicle Registration Fee
Fiscal Years 1980-1989



Fiscal Year Collections

1980	10,356,159
1981	10,329,209
1982	10,795,624
1983	16,512,357
1984	17,229,087
1985	17,537,808
1986	18,103,762
1987	17,925,818
1988	17,583,916
1989	17,419,327

MOTOR
VEHICLE
REGISTRATION
FEE

Fees are applicable for every self-propelled vehicle by which any person or property may be transported on a highway, excepting vehicles moved by human power, or used exclusively on stationary rails or tracks.

Disposition of Revenue

After appropriations to certain state government departments, the balance is spread 75 percent to the State Department of Transportation and 25 percent to city and county B and C Road Funds.

MOTOR
VEHICLE
REGISTRATION
FEE

Tax Rate

The Inheritance Tax is equal to the state death tax credit allowed by the Internal Revenue Service on the Federal Estate Tax Return.

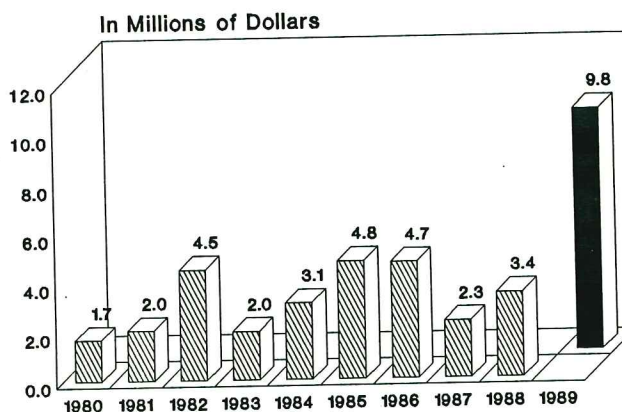
The tax is applicable to all estates filing a Federal Estate Tax Return, Form 706.

Note: Waivers of lien are not required to transfer property.

Disposition of Revenue

General Fund

Inheritance Tax
Fiscal Years 1980-1989



Fiscal Year Collections

1980	1,694,934
1981	2,045,622
1982	4,514,081
1983	1,976,717
1984	3,120,730
1985	4,786,014
1986	4,725,406
1987	2,317,607
1988	3,443,460
1989	9,766,221

INHERITANCE
TAX

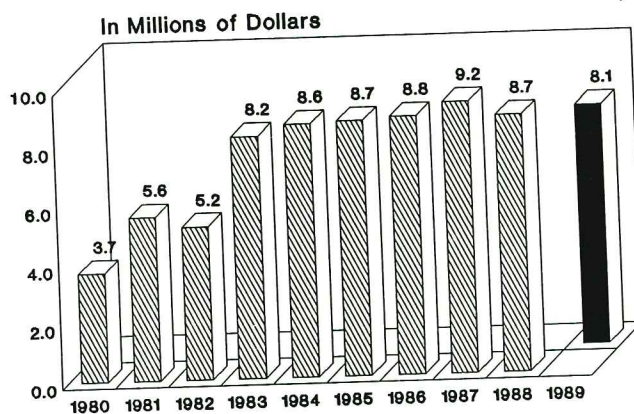
Tax Rate

The Wine and Liquor Tax is applied at the rate of 13 percent on the retail sale of all wines and liquors sold by the Utah Department of Alcoholic Beverage Control, which controls the sale of all liquor and wine in the state.

Disposition of Revenue

Uniform School Fund

Wine and Liquor Tax
Fiscal Years 1980-1989



Fiscal Year Collections

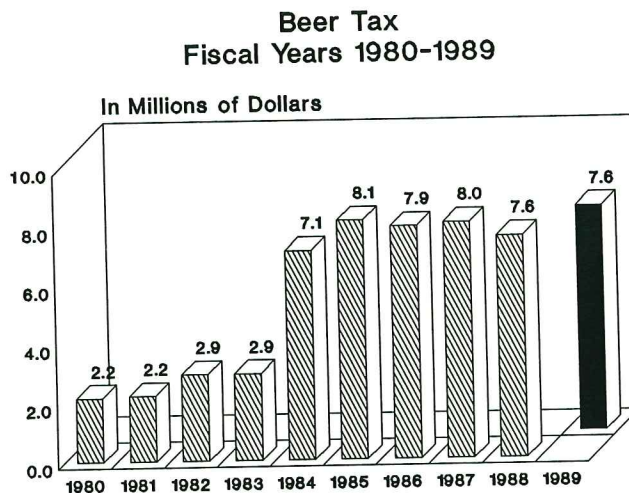
1980	3,696,017
1981	5,582,580
1982	5,218,475
1983	8,227,478
1984	8,610,669
1985	8,671,694
1986	8,781,328
1987	9,236,521
1988	8,738,042
1989	8,120,840

WINE
AND
LIQUOR
TAX

Tax Rate

The Beer Tax is \$11 (effective July 1, 1983, previously \$4.12) per 31-gallon barrel of beer; bottled and canned beer converted to barrel equivalents on returns. Distributor licensing is under the jurisdiction of the Department of Alcoholic Beverage Control. Retail licenses are issued by local jurisdictions.

This tax applies to all beer imported or manufactured for sale, use, or distribution in Utah. Monthly reports are required of every brewer, wholesaler, or distributor manufacturing or importing beer.



Disposition of Revenue

General Fund

Fiscal Year Collections

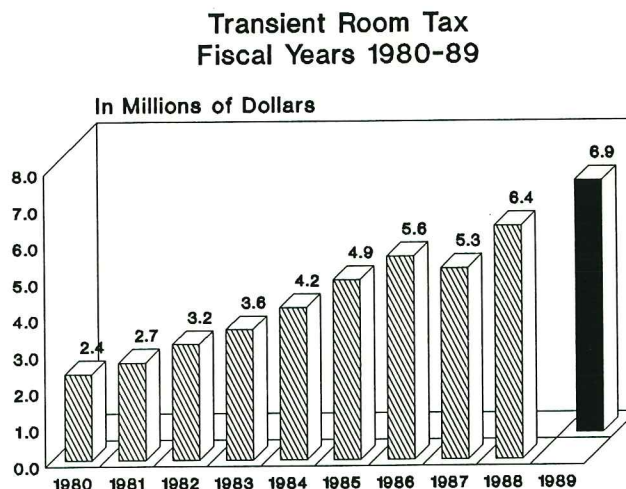
1980	2,174,058
1981	2,227,120
1982	2,942,982
1983	2,949,304
1984	7,134,426
1985	8,129,900
1986	7,918,330
1987	8,042,814
1988	7,559,416
1989	7,640,817

BEER
TAX

Tax Rate

The Transient Room Tax is applied to the rental charge for any suite, room, or rooms in a motel, hotel, motor court, inn, or similar public accommodation for fewer than 30 consecutive days. This tax is over and above the applicable sales tax. The Tax Commission acts as agent for the counties.

The tax rate is levied up to 3 percent of the rental charge as fixed by county ordinance. As of June 30, 1987, rates are 1 1/2 percent in San Juan and Tooele counties and 3 percent in all other counties.



Disposition of Revenue

The tax is distributed to the 29 respective Utah counties

Fiscal Year Collections

1980	2,362,173
1981	2,678,628
1982	3,168,894
1983	3,567,711
1984	4,169,118
1985	4,925,930
1986	5,565,058
1987	5,252,915
1988	6,157,240 ^r
1989	6,902,273

^r revised

TRANSIENT
ROOM
TAX

Summary Of Distribution Of Transient Room Tax To Counties For Fiscal Years 1987-1988 And 1988-1989

Net Distribution After Administrative Costs

County	1987-88	1988-89	Percent Change
Beaver	41,158.69	50,050.51	21.60
Box Elder	33,243.21	33,406.39	0.49
Cache	63,042.99	59,861.43	(5.05)
Carbon	35,683.65	54,151.48	51.75
Daggett	8,241.13	10,078.51	22.30
Davis	57,273.15	65,192.47	13.83
Duchesne	10,151.82	9,766.05	(3.80)
Emery	16,935.86	15,498.15	(8.49)
Garfield	154,146.32	174,637.90	13.29
Grand	156,990.96	208,262.08	32.66
Iron	251,448.34	228,449.90	(9.15)
Juab	18,747.24	26,639.11	42.10
Kane	106,735.67	127,895.51	19.82
Millard	46,787.40	43,332.29	(7.38)
Morgan	608.80	622.72	2.29
Piute	2,785.66	1,802.50	(35.29)
Rich	15,253.50	14,699.36	(3.63)
Salt Lake	2,870,407.66	3,058,048.85	6.54
San Juan	36,946.62	42,448.79	14.89
Sanpete	9,418.77	11,369.00	20.71
Sevier	103,513.58	99,672.82	(3.71)
Summit	892,666.23	1,183,786.17	32.61
Tooele	34,495.98	36,726.09	6.46
Uintah	69,668.02	76,520.93	9.84
Utah	243,071.07	259,253.04	6.66
Wasatch	31,203.72	38,769.22	24.25
Washington	361,615.45	414,139.87	14.52
Wayne	10,953.47	10,282.90	(6.12)
Weber	257,738.62	320,741.70	24.44
GRAND TOTAL	5,940,933.58	6,676,105.74	2.98

TRANSIENT
ROOM
TAX

Comparison of Gross Taxable Room Rents with Gross Taxable Sales 1980-1989

Quarter	Gross Taxable Room Rents	Gross Taxable Sales Hotels and Other Lodging	Total Other*
1980.1	25,685,231	35,961,421	10,276,190
1980.2	24,164,444	34,736,800	10,572,356
1980.3	28,808,983	40,755,333	11,946,350
1980.4	21,310,162	32,087,556	10,777,394
1981.1	27,244,086	39,672,172	12,428,086
1981.2	28,754,992	42,157,441	13,402,449
1981.3	34,425,658	49,067,545	14,641,887
1981.4	22,848,439	33,806,401	10,957,962
1982.1	31,718,003	47,740,485	16,022,482
1982.2	31,206,651	46,511,011	15,304,360
1982.3	36,167,452	53,026,884	16,859,432
1982.4	25,694,811	40,666,865	14,972,054
1983.1	38,466,407	44,182,215	5,715,808
1983.2	35,510,962	47,985,881	12,474,919
1983.3	37,007,296	48,083,684	11,076,388
1983.4	29,744,211	42,469,926	12,725,715
1984.1	42,477,934	48,769,521	6,291,587
1984.2	37,073,554	48,749,446	11,675,892
1984.3	47,493,582	56,838,519	9,344,937
1984.4	34,142,726	45,878,755	10,736,030
1985.1	49,196,819	57,274,731	8,077,912
1985.2	38,629,747	50,532,241	11,902,494
1985.3	44,603,623	61,336,525	16,732,902
1985.4	32,850,060	45,316,014	12,465,954
1986.1	53,956,488	57,188,955	3,232,467
1986.2	41,074,651	52,164,703	11,090,052
1986.3	44,748,722	59,933,491	15,184,769
1986.4	36,061,355	39,685,680	3,624,325
1987.1	57,762,046	56,490,864	(1,271,182)
1987.2	41,712,529	57,368,252	15,655,723
1987.3	55,165,818	67,918,202	12,752,384
1987.4	42,320,217	57,077,768	14,757,551
1988.1	66,352,734	70,363,570	4,010,836
1988.2	49,033,133	62,064,716	13,031,583
1988.3	53,756,300	71,689,262	17,932,962
1988.4	51,545,527	64,315,542	12,770,015
1989.1	76,614,785	89,137,813	12,523,028
1989.2	52,278,735	76,286,162	24,007,427

* Total Other includes all gross taxable hotel sales except room rentals.

TRANSIENT
ROOM
TAX

TRANSIENT ROOM TAX

Annual Gross Taxable Room Rents by County 1981 - 1989

County	1981	1982	1983	1984	1985	1986	1987	1988
Beaver	1,210,476	946,657	922,836	1,185,878	999,259	1,361,713	1,398,114	1,630,783
Box Elder	977,913	810,077	881,880	1,098,015	943,459	997,803	1,046,041	1,163,269
Cache	1,603,964	1,634,184	2,730,778	2,238,680	1,889,705	1,884,670	2,147,048	1,908,922
Carbon	1,609,942	2,022,224	1,775,905	1,715,550	1,266,092	2,078,037	1,356,591	1,272,752
Daggett	187,305	150,539	173,810	188,153	233,082	187,344	286,397	338,581
Davis	547,188	575,463	621,156	800,603	1,317,820	1,039,298	1,713,058	2,151,410
Duchesne	689,616	1,019,224	896,501	670,133	545,130	440,136	410,342	343,186
Emery	769,041	703,347	742,370	747,436	618,638	584,559	607,855	506,308
Garfield	2,366,754	2,325,636	3,520,553	2,416,330	3,091,967	4,043,262	5,204,526	5,850,460
Grand	3,246,951	3,502,677	3,660,088	4,147,135	4,046,516	4,813,929	5,290,786	6,820,672
Iron	3,654,528	4,059,205	3,252,605	4,982,448	5,265,888	5,935,627	7,657,868	7,638,282
Juab	695,594	572,040	659,338	524,627	625,698	576,055	694,632	851,109
Kane	1,377,870	2,043,165	2,774,272	2,496,321	2,704,413	3,095,909	3,623,661	4,387,196
Millard	1,158,808	1,253,673	1,333,299	1,977,594	1,966,069	1,879,534	1,458,466	1,404,219
Morgan	9,051	26,523	-0-	-0-	-0-	21,157	20,740	20,972
Plute	17,522	11,485	10,458	15,133	13,287	94,204	95,598	97,961
Rich	241,909	337,957	153,576	277,313	161,098	422,564	526,197	531,863
Salt Lake	59,610,660	66,186,154	66,385,851	78,969,544	79,843,845	82,177,994	94,208,725	101,277,478
San Juan	1,197,786	1,251,332	1,374,319	1,659,189	1,800,285	1,856,989	2,411,977	2,838,578
Sanpete	263,932	204,966	248,370	239,257	256,596	300,741	331,793	383,766
Sevier	3,032,117	2,418,162	2,889,953	3,021,829	2,463,897	2,973,135	3,610,469	3,180,415
Summit	7,036,228	9,042,525	17,423,906	23,270,802	23,752,882	25,680,274	27,961,466	36,414,996
Tooele	1,796,601	2,258,294	2,223,514	2,354,488	2,147,223	2,498,446	2,253,108	2,449,874
Utah	3,143,876	3,372,480	3,316,408	3,292,322	2,946,847	2,894,067	2,341,550	2,647,420
Wasatch	4,923,161	4,886,448	7,168,582	5,378,806	7,852,734	7,962,206	8,151,474	8,574,478
Wasatch	1,095,607	809,945	964,778	836,917	1,090,955	765,028	1,162,813	1,223,031
Washington	6,154,649	7,115,750	7,854,342	9,152,421	10,219,334	11,496,125	11,891,307	14,243,312
Wayne	154,095	181,104	204,669	260,476	190,882	278,007	390,487	349,373
Weber	4,500,570	5,065,971	6,564,760	7,300,397	7,026,647	7,503,815	8,707,523	10,187,028
TOTALS:	113,273,714	124,787,207	140,728,877	161,217,797	165,280,248	175,841,216	196,960,612	220,687,694

Tax Rate

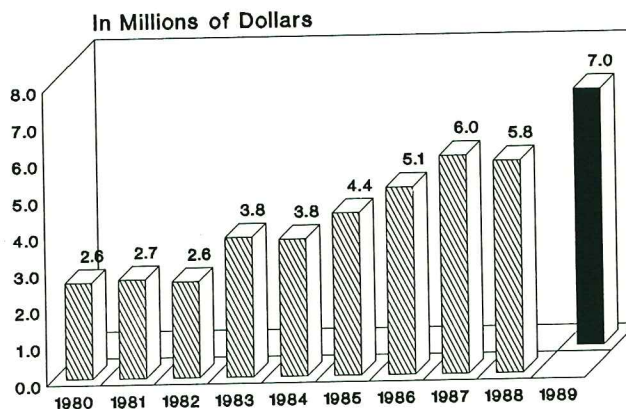
The Aviation Fuel Tax is 4 cents per gallon on the sale or use of gasoline or special fuel sold at airports for airplane use.

Disposition of Revenue

Transportation Fund

Seventy-five percent of the amount allocated to the Aeronautics Restricted Revenue Account is expended at the airport where the fuel is sold. The remaining 25 percent may be expended as the Aeronautical Division may determine.

Aviation Fuel
Fiscal Years 1980-1989



Fiscal Year Collections

1980	2,631,480
1981	2,691,551
1982	2,618,954
1983	3,821,293
1984	3,754,314
1985	4,441,064
1986	5,123,226
1987	5,957,103
1988	5,802,908
1989	6,976,138

AVIATION
FUEL
TAX

Tax Rate

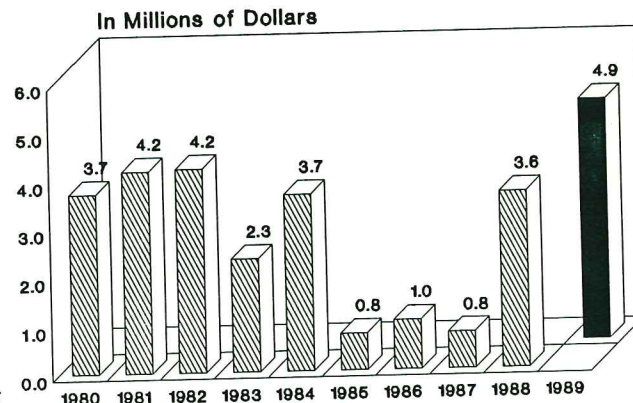
The Mining Severance Tax is 2.4 percent of the taxable value of products of metalliferous mines and metalliferous claims. The rate was increased from 1 percent as of January 1, 1988, but the tax base was reduced to collect approximately the same amount of revenue. There is a \$50,000 annual exemption.

The taxable value differs according to the type of mineral:

- 1) Copper: taxable value equals 20 percent of gross proceeds.
- 2) Beryllium: taxable value equals 15 percent of gross proceeds.
- 3) All other minerals: taxable value equals 30 percent of gross proceeds.
- 4) All metalliferous minerals shipped out of state in the form of ore: taxable value equals 75 percent of gross proceeds.

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

**Mining Severance Tax
Fiscal Years 1980-1989**



MINING SEVERANCE TAX

Fiscal Year Collections

1980	3,709,882
1981	4,167,921
1982	4,212,728
1983	2,333,993*
1984	3,653,056
1985	756,113
1986	1,023,523
1987	754,591
1988	3,643,336
1989	4,935,555

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

Disposition of Revenue

General Fund

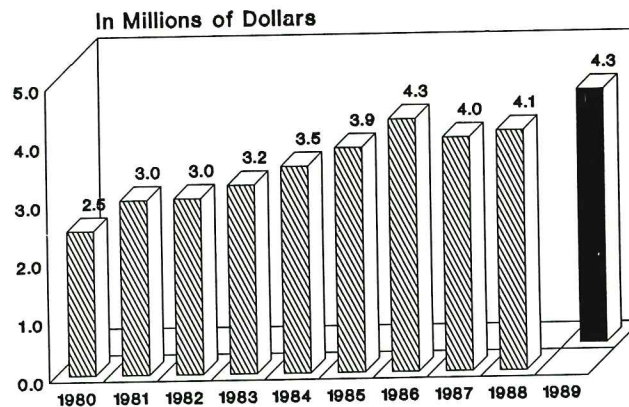
Note: Prior to 1988, this tax was known as the Mine Occupation Tax and included oil and gas as well as nonfuel minerals in a single tax. The 1988 General Session of the State Legislature separated this tax into two separate taxes and changed the name (see Legislative Summary).

Fee Rate

Annual registration fees and highway use fees are proportionally computed according to the applicant's prorate percentage. The prorate percentage is a fraction: the numerator is an amount equal to the fleet mileage traveled in Utah and the denominator is the total miles operated by the fleet in all jurisdictions. The cab card fee for tractors and trailers is \$3.

Any resident or nonresident may proportionally register and license each fleet for operation in Utah. A "fleet" consists of one or more commercial vehicles which supply motive power and contain a compartment for the driver, as well as not less than 10 commercial vehicles which are trailers or semi-trailers. Vehicles which exclusively travel in Utah are not included in any application for proportional registration.

Proportional Registration Fees
Fiscal Years 1980-1989



Disposition of Revenue

Transportation Fund

Fiscal Year Collections

1980	2,487,909
1981	3,010,281
1982	3,033,158
1983	3,247,862
1984	3,548,030
1985	3,851,087
1986	4,331,801
1987	4,004,009
1988	4,117,914
1989	4,345,542

PROPORTIONAL
REGISTRATION
FEE

Tax Rate

Vehicles not based in the State of Utah, not required to pay county property tax and which apply for proportional registration shall pay a proportional part of an equalized highway use tax.

The Highway Use Tax is computed as follows:

1. Multiply the number of vehicles or combination of vehicles registered in each weight class by the equivalent tax figure from the following table:

Vehicle or Combination

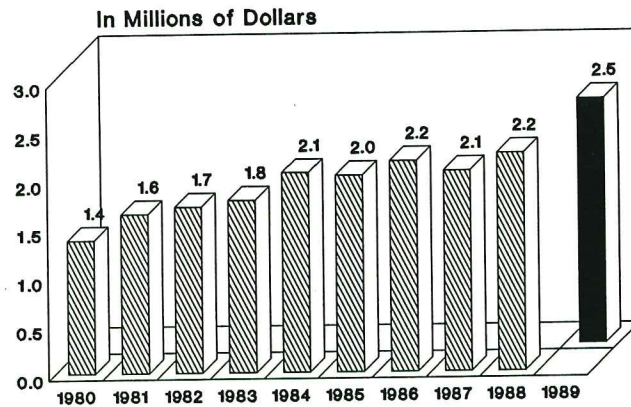
Registered Weight	Equivalent Tax
6,000 - 18,000 lbs.	\$100
18,001 - 33,000 lbs.	\$200
33,001 - 48,000 lbs.	\$300
48,001 - 63,000 lbs.	\$450
63,001 lbs. and more	\$600

2. Multiply the value for the total fleet determined above by the fraction computed for proportional registration of the applicant's fleet for the registration year.

Disposition of Revenue

Transportation Fund

Highway Use Tax Fiscal Years 1980-1989



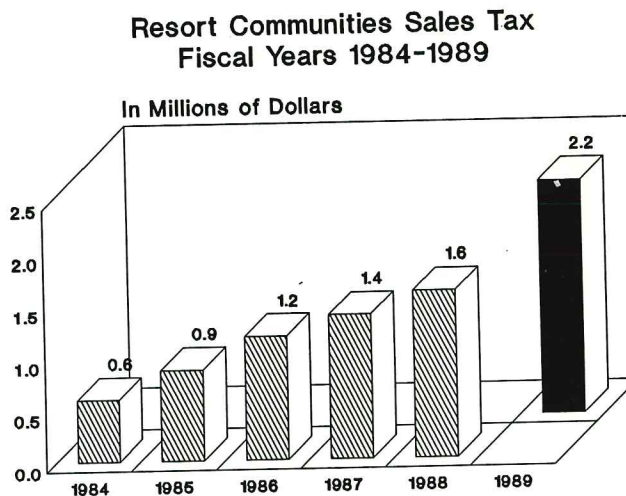
Fiscal Year Collections

1980	1,373,959
1981	1,642,503
1982	1,711,622
1983	1,777,861
1984	2,055,234
1985	2,026,029
1986	2,171,022
1987	2,065,650
1988	2,239,766
1989	2,513,722

HIGHWAY
USE
TAX

Tax Rate

Municipalities whose transient room capacity equals or exceeds their permanent population have the option of adding up to one percent of the purchase price on retail transactions subject to the state sales tax. Currently this option has been adopted by Alta, Park City, Brianhead and Springdale at 1 percent. In addition to exemptions provided under the state sales tax law, there are exemptions for single-item sales exceeding \$2,500 and for certain wholesale sales as defined by local ordinance.



Disposition of Revenue

Revenues are distributed to the participating communities. The Tax Commission acts as agent for the communities.

Fiscal Year Collections

1984	591,480
1985	866,905
1986	1,180,086
1987	1,401,701
1988	1,596,321 ^r
1989	2,218,588

^r revised

RESORT
COMMUNITIES
SALES
TAX

**Summary of Distribution of Resort Tax to Communities
for Fiscal Years 1987-88 and 1988-89**

**Net Distribution
After Administrative Costs**

COMMUNITY	1987-88	1988-89	% age Change
BRIAN HEAD	97,496.09	88,640.67	(9.08)
ALTA	157,636.87	202,541.33	28.49
PARK CITY	1,302,141.02	1,769,946.89	35.93
SPRINGDALE	42,798.53	60,124.74	40.48
TOTAL	1,600,072.51	2,121,253.63	32.57

RESORT
COMMUNITIES
SALES
TAX

Fee Rate

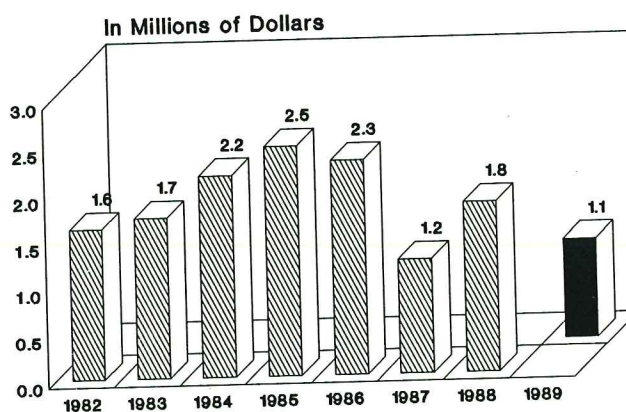
The Oil and Gas Conservation Fee is 0.2 percent of the value at the well of oil, gas, and natural gas liquids produced, saved, and sold or transported from the site of production.

This tax applies to all interest owners in the well, as reported by the operator, working interest owner, or first purchaser.

Disposition of Revenue

General Fund

Oil and Gas Conservation Fee Fiscal Years 1982-1989



Fiscal Year Collections

1982	1,617,373
1983	1,730,952
1984	2,173,090
1985	2,473,266
1986	2,313,495
1987	1,232,911
1988	1,825,391
1989	1,064,730

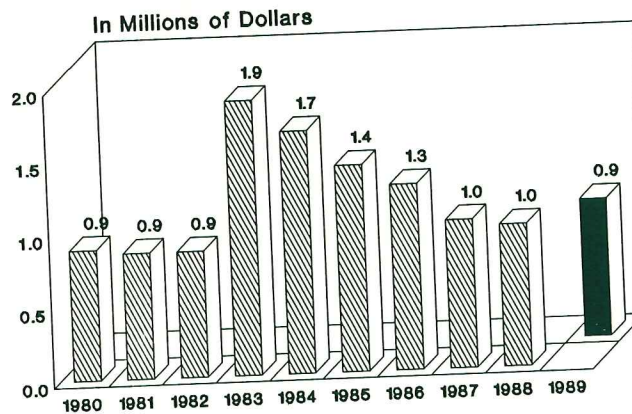
OIL
AND
GAS
CONSERVATION
FEE

Fee Rate

The 96-Hour Temporary Permit fee for commercial vehicles is \$20 for single units and \$40 for multiple units.

Commercial vehicles meeting the registration requirements of another jurisdiction and subject to registration, but not entitled to exemption from registration or licensing, may, as an alternative to either registration or proportional registration, secure a temporary permit for a period not to exceed 96 hours.

96-Hour Temporary Permit
Fiscal Years 1980-1989



Disposition of Revenue

Transportation Fund

Fiscal Year Collections

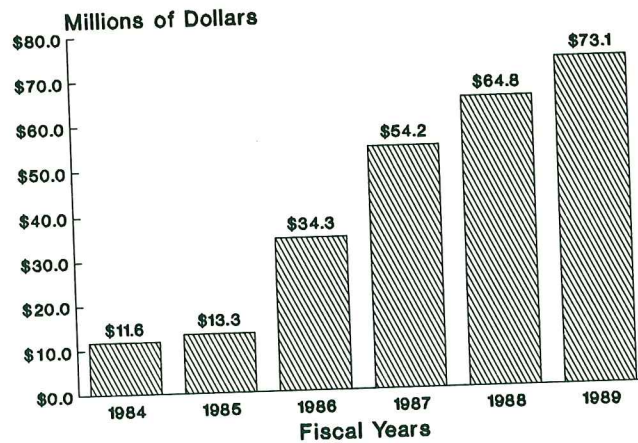
1980	886,767
1981	859,190
1982	864,148
1983	1,876,610
1984	1,664,085
1985	1,407,055
1986	1,270,208
1987	1,008,440
1988	968,079
1989	937,859

96-HOUR
TEMPORARY
PERMIT

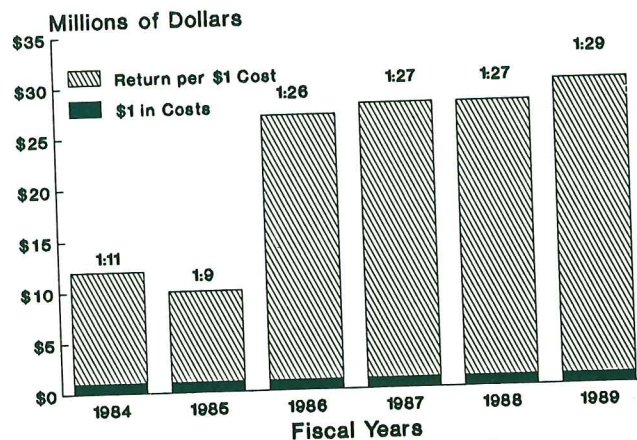
Collections

In Fiscal Year 1989, the Collections Division collected \$73.12 million in delinquent taxes, penalties and interest. This is an \$8.36 million increase over the previous fiscal year. For every dollar spent in collection costs, the Collections Division brought in \$27 in state revenues.

Collections for FY 1984-1989



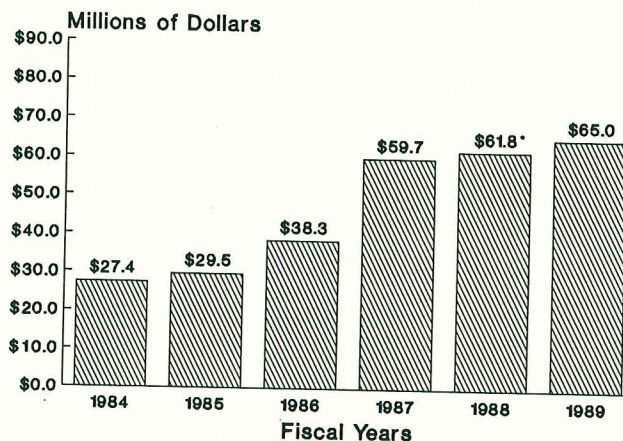
Ratio of Collections to Costs FY 1984-89



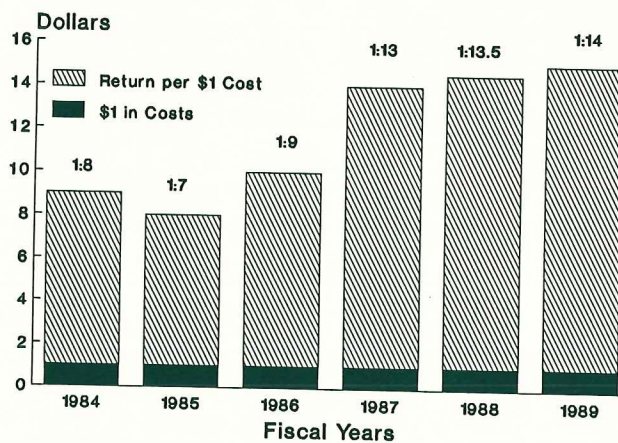
Auditing

The Auditing Division reached \$65 million in audit assessments for Fiscal Year 1989. This represents \$14 in audit assessments for every dollar of auditing costs. This is a \$3.2 million increase over the previous year.

Audit Assessments FY 1984 - 1989



Ratio of Audit Costs FY 1984-1989



* The FY 88 audit assessments were adjusted in FY 89 to reflect an \$18 million writeoff of a FY 88 audit.

Motor Vehicle

HB 17 Pearl Harbor License Plates (Lee R. Allen)

Authorizes special license plates for the survivors of Pearl Harbor.

Enacts 41-1-44.7

HB 29 Motor Vehicle Registration Information Disclosure (C. R. Fox)

Individuals requesting vehicle registration information must provide personal identification.

Amends 41-1-9

HB 104 Statehood Centennial Act Amendments (D. R. LeBaron)

Authorizes a state Centennial Commission to begin work in Fiscal Year 1990 to create a centennial license plate.

Amends 63-70-1
Enacts 63-70-2, 63-70-3

HB 196 Motor Vehicle Enforcement Division Amendments (D. Q. Price)

Makes the following amendments: allows consumers to rescind purchases, clarifies reasonable cause for dealer license suspension, provides notice to consumers that a license has been suspended and allows temporary permits to be voided.

Amends 41-3-2, 41-3-7.5, 41-3-8, 41-3-28
Enacts 41-3-3.5, 41-3-39
Repeals 41-3-3

SB 9 Off-highway Vehicle Account Revenues (J. P. Holmgren)

Removes the dollar limitations on refunds to be made annually into the off-highway vehicle account in the General Fund.

Amends 59-13-201

SB 62 Off-highway Vehicle Act Amendments (J. P. Holmgren)

Amends registration, education, equipment, and other provisions relating to the operation of off-highway vehicles and exempts the state

from liability relating to off-highway vehicle safety.

Amends 41-22-3, 41-22-5.5, 41-22-9, 41-22-10.1, 41-22-10.7, 41-22-10.8, 41-22-10.9, 41-22-12.5, 41-22-15, 41-22-19, 41-22-29, 41-22-30, 41-22-31, 41-22-33

SB 130 Motor Vehicle Enforcement Division Amendments (C. E. Peterson)

Authorizes civil penalties of up to \$5,000 against motor vehicle dealers who violate existing law.

Amends 41-3-8

SB 188 Use of Antique License Plates (G.. Nielsen)

Authorizes the use of approved motor vehicle license plates on certain antique vehicles.

Amends 41-1-44.8

SB 210 Motor Vehicle Act Amendments (C. E. Peterson)

Amends definitions and provisions relating to vehicle titles, registrations, penalties, inspections, salvage vehicles, fees, applications, permits, reporting, and odometer statements.

Amends 41-1-1, 41-1-6, 41-1-10, 41-1-12, 41-1-18, 41-1-19, 41-1-20.5, 41-1-28, 41-1-36.6, 41-1-49.6, 41-1-49.18, 41-1-49.19, 41-1-58, 41-1-67, 41-1-76, 41-1-78, 41-1-79, 41-1-79.5, 41-1-105, 41-1-106, 41-1-110, 41-1-111, 41-1-112, 41-1-115, 41-1-116, 41-1-119, 41-1-120, 41-1-121, 41-1-122, 41-1-123, 41-1-126, 41-1-128, 41-1-134, 41-1-142, 41-1-154, 41-1-163, 41-1-167, 41-1-169, 41-1-171, 41-1-173, 41-1-179, 41-1-182

Enacts 41-1-169.5

Repeals 41-1-49.2, 41-1-59, 41-1-61, 41-1-73, 41-1-73, 41-1-107, 41-1-108

Income Tax

SB 12 Amendment to the Utah Exemptions Act to Include Retirement Benefits as Exempt Property (F. W. Finlinson)

Creates an exemption for certain retirement benefits.

Amends 78-23-5, 78-23-9

SB 22 Income Tax Exemption for Japanese Internment Monies (W. R. Black)

Exempts from state income tax any amount received under federal law as reparation payments to persons of Japanese ancestry interned during World War II.

Amends 59-10-114

SB 48 Illegal Drug Stamp Tax Amendments (W. R. Black)

Authorizes distribution of the proceeds with local law enforcement, amends the penalty for violation and makes procedural amendments.

Amends 59-19-105, 59-19-106

SB 66 Handicapped Exemption (Eldon A. Money, Frances Farley, C.E. Peterson, Fred Finlinson)

Provides an additional income tax exemption for handicapped children and adults who are claimed as dependents.

Amends 59-10-103, 59-10-114, 59-10-202

SB 87 Circuit Breaker Tax Relief (H. J. Barlow)

Provides property tax relief for low-income homeowners and renters. Nearly doubles the tax relief available for low-income elderly.

Amends 59-2-1208, 59-2-1209

Sales Tax

HB 148 Irrigation Equipment Exemption (E. L. Olsen)

Exempts irrigation equipment and supplies from sales tax whether or not they become part of real estate.

Amends 59-12-104

HB 182 Transient Room Tax Amendments (D. J. Holmes)

Allows counties to use one-third of the revenue collected from the transient room tax for remodeling, construction, or maintenance of local convention bureaus.

Amends 17-31-2

SB 34 Ski Resort Capital Investment Incentive (L. W. Hillyard)

Provides a limited investment incentive to ski resorts that purchase snow-making equipment, ski slope grooming equipment or ski lift transportation.

Enacts 59-12-120

SB 80 Sales Tax Exemption for Building Materials Shipped Outside Utah (R. J. Carling)

Exempts from sales tax sales of building materials shipped to states that will not allow tax credit for taxes paid in Utah.

Amends 59-12-104

SB 110 Sales Tax Exemption Sunsets (H. J. Barlow)

Places sunset dates on certain sales tax exemptions.

Amends 59-12-104

Property Tax

HB 107 Property Tax Assessor Certification (*F. W. Knowlton*)

Establishes certification for elected county assessors.

Amends 59-2-701

HB 162 Tax Recodification Phase III Amendments (*Ted D. Lewis, Nolan E. Karras*)

Establishes a definition for "escaped property," assigns local assessment jurisdiction over mining claims used for other than mining purposes and defines past tax liability for property purchased by a governmental entity.

Amends 59-2-102, 59-2-201, 59-2-309, and 59-2-1101

HB 334 Extension of Tax Study (*F. W. Knowlton*)

Extends the date for removing the intangible portion of fair market value for Property Tax.

Amends 59-2-304

SB 216 Property Tax Collection Procedures (*Gary G. Peterson*)

Clarifies the collection procedures for property tax.

Amends 56-2-1330

Other Legislation

HB 44 Limitation on Transportation Fund Monies (*F. W. Knowlton*)

Sets a limit on the amount of funds transferred from the Transportation Fund to agencies not a part of the Department of Transportation.

Enacts 63-49-19

HB 74 Municipality and County Business Tax (*B. L. Harward*)

Technical amendments

Amends 10-1-203, 17-5-27

SB 166 Insurance Code Amendments (*D. Leavitt*)

Increases motor vehicle insurance premium tax by .0175 percent to fund Insurance Department relative value study.

Amends 31A-8-101, 31A-8-105, 31A-8-210, 31A-8-212, 31A-8-215, 31A-14-205, 31A-15-103, 31A-15-111, 31A-19-203, 31A-19-210, 31A-21-102, 31A-22-307, 31A-22-423, 31A-22-605, 31A-22-705, 31A-22-714, 31A-22-1102, 31A-23-102, 31A-23-103, 31A-23-201, 31A-23-202, 31A-23-203, 31A-23-204, 31A-23-208, 31A-23-212, 31A-23-216, 31A-23-301, 31A-23-311, 31A-25-201, 31A-28-207

Enacts 31A-8-407, 59-9-105

Repeals 31A-5-406, 31A-12-102, 31A-12-106, 31A-23-210

HB 270 State Government Spending Limitation (*G. E. Brown*)

Implements a state appropriations, debt, and property tax limitation. Establishes monies subject to and exempt from the limitation as well as population and income indexes.

Amends 63-55-7

Enacts 59-17a-101 through 59-17a-112

Repeals 59-17-101 through 59-17-112

HB 390 Redevelopment Amendments (*Larry V. Lunt*)

Clears the way for the development of the proposed Utah Jazz arena. Modifies the percentage and use of tax-increment financing in first-class cities.

Amends 11-19-29 and 11-19-35

SJR 20 Local Tax and Spending Resolution (*Dix H. McMullin, et. al.*)

Resolution strongly encourages local governments to implement tax and spending limits patterned after state efforts.

Effective 4-24-89

Legislative Special Session

September 1989

Income Tax

HB 4 Personal Retirement Exemption for Elderly. (*Nolan E. Karras, Scott W. Holt*).

Increases the phase-out threshold for retirement income exemption purposes; establishes a personal retirement exemption for taxpayers over age 65. Retrospective.

Amends 49-1-608, 59-10-114.

Repeals Chapter 195, Section 2

SB 7 Retirement Exemption Elimination (*K.S. Cornaby*)

Subjects Utah Retirement System pensions to state income tax. Brings state into compliance with 1989 U.S. Supreme Court *Davis v. Michigan* decision. Retrospective.

Amends 49-1-608, 59-10-114.

Repeals uncodified Section 2, chapter 195.

HB 18 Income Tax Amendments (*H. Craig Moody*)

Increases federal tax deduction from one-third to one-half. Retrospective.

Amends 59-10-104, 59-10-114.

