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The Utah State Tax Commission's Fiscal 1992-93 annual report is a reflection of Utah's vibrant, productive and healthy economy. Utah finished 1993 with one of the strongest economies in the nation, ranking first in percent job and personal income growth among the states. These high rankings are due in large part to Utah's strong work ethic and its young, healthy and educated work force. That, combined with Utah's pro-business regulatory environment, moderate business taxes and solid utility, communication and transportation infrastructure, makes Utah the place to which many companies look for expansion or relocation. I hope this annual report will provide a useful source of information regarding the structure of Utah's tax system and the revenue it produces.

Sincerely,

minulo hearth

Michael O. Leavitt Governor UTAH FACTS

The most rapidly expanding sector in the Utah economy was the service sector, which experienced nearly a 7 percent increase in 1992, amounting to 12,613 new jobs from January 1992 to January 1993. Some of the fastest growing subsectors of the service industry include: engineering, health and business services.

Source: *Utah Facts 1994* Published by the Utah Department of Community and Economic Development

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ANNUAL REPORT

ANNUAL REPORT OF THE UTAH STATE TAX COMMISSION

W. Val Oveson Chairman

Roger O. Tew Alice Shearer Joe B. Pacheco **Commissioners**

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> Janice J. Perry Editor

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Government, including educational institutions, lead as Utah's largest employers. ... Smith's Food & Drug Centers lead the state among private employers with approximately 6,000 employees.

Source: *Utah Facts 1994* Published by the Utah Department of Community and Economic Development

Utah State Tax Commission COMMISSIONERS' LETTER

The 1992-93 Annual Report of the Utah State Tax Commission summarizes the revenue collections during the fiscal year and recaps significant tax legislation.

The Utah Constitution charges the four gubernatorially appointed tax commissioners with the responsibility of administering and supervising the tax laws of the state, assessing mines and public utilities and overseeing the assessment and equalization of property taxes among the counties.

The Tax Commission is also responsible for the registration of cars, trucks and vessels through its Motor Vehicle Division, and regulation of the automobile industry through its Motor Vehicle Enforcement Division.

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

Utah State Tax Commission:

W. Nal Over

W. Val Oveson, Chairman

er O. Tew

Alice Shearer

Joe B. Pacheco

UTAH FACTS

[Utah's] supply of labor is enhanced by the high labor force participation rates in Utah for civilian population over 16 years of age. For males, 80.5 percent participated in the labor force in 1990, compared to a national average of 76.1 percent. Utah's female participation rate is also above the national average: 60.6 percent compared to 57.5 percent nationally.

Source: *Utah Facts 1994* Published by the Utah Department of Community and Economic Development The four-member Utah State Tax Commission administers the tax laws of the state and collects tax revenue for the State of Utah and its local governments. It collects and distributes revenue from some 40 taxes, surcharges and fees, registers automobiles and regulates the automobile industry.

Under the Utah Constitution, the Governor appoints two commissioners from each political party to serve four-year terms. The Commissioners administer and supervise the state's tax laws, set policy, promulgate rules and sit as the State Board of Equalization. Their Economic & Statistical Unit forecasts state revenues and provides economic and statistical analyses from Tax Commission data. The Appeals Section coordinates all appeals brought before the Commission and most are heard by administrative law judges.

The Tax Commission hires an executive director to administer the day-to-day functions of the agency's eight divisions. Duties by division are:

Administration: provides Human Resource functions for the agency, centralized oversight of the management and reporting of all tax monies, develops and manages the department's budget, drafts legislation, implements bills and provides general agency support.

Auditing: examines the tax returns and payments of individuals and companies that do business in Utah to assure proper collection of tax. The Office Section performs audits inhouse, primarily corporate franchise tax, individual income tax, withholding tax, special fuel and motor fuel taxes. The Field Section performs audits that are best conducted at the taxpayer's location, mostly sales and use tax audits and audits of oil, gas and mineral companies.

Collection: collects delinquent taxes and monitors taxpayer accounts to ensure future

compliance; investigates suspected tax fraud and/or tax evasion. Coordinates with Attorney General, county attorneys and law enforcement and administers the Illegal Drug Stamp program.

Motor Vehicle Enforcement: protects Utah citizens from fraud related to motor vehicle commerce and fosters an atmosphere for a healthy sales environment in the motor vehicle industry. Regulates the automobile industry and investigates commercial auto theft, salvage vehicle fraud, odometer fraud and other vehicle-related crimes.

Motor Vehicle: registers, plates and titles 1.4 million vehicles per year, including motor vehicles, recreational vehicles, vessels, private aircraft and interstate commercial vehicles. Provides positive vehicle identification services to law enforcement and evidence of vehicle ownership to individuals and financial institutions.

Operations: maintains front-line contact with the taxpayer, handles the incoming and outgoing mail, data-enters and processes return information, deposits funds and manages the millions of documents the Tax Commission receives each year.

Property Tax: appraises and audits intracounty properties, such as airlines, motor carriers, railroads, utilities and natural resource properties. Works with local officials who have direct statutory responsibility for operating local property tax systems to assure equitable and accurate assessment and taxation. Administers Truth-in-Taxation law.

Technology Management: develops and installs new automated systems to meet specialized demands, provides service to internal customers through a system-wide "help desk" and operates maintains the agency's existing computer systems. Of the state's 29 counties, Salt Lake County is the most heavily populated with 765,000 people in 1992. Although much smaller than Salt Lake County, two non-metropolitan counties, Summit and Washington, have recorded the fastest population growth in the state.

Source: *Utah Facts 1994* Published by the Utah Department of Community and Economic Development



UTAH STATE TAX COMMISSION **Organization Chart**

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Part Time Full Time

FTEs

Seasonal

Utah State Tax Commission

ORGANIZATIONAL CHART

UTAH FACTS



"Utah is the fastest growing state in the United States because of its low cost of doing business." — Economist Paul Getman of Regional Financial Associates

in West Chester, Pennsylvania.

Source: Utah Facts 1994

Published by the Utah Department of Community and Economic Development

HISTORY OF MAJOR STATE TAXES

History of Major State Taxes

In Millions of Dollars

Tax	State	Individual	Local	Motor	Corporate
Year	Sales/Use	Income	Sales/Use	Fuel	Franchise
1984	526.2	390.9	104.2 ^r	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	559.0 ^r	533.3	110.7	100.0	68.9
1988	617.6 ^r	569.9*	110.7	129.4	78.8
1989	667.4 ^r	615.6	120.2 ^r	131.2	93.0
1990	707.4	647.6	130.7	132.5	99.7
1991	740.3 ^r	717.6 ^r	147.2 ^r	131.1	87.8
1992	802.4	784.4	157.9	136.4	80.9
1993	881.9	842.1	173.1	141.3	79.4

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

' Revised





*Revised

UTAH FACTS

Utah's strategic location, equidistant from all major western markets, offers unique transportation advantages. Two railroads, an international airport and an east-west, north-south highway system combine to provide the Utah economy with an excellent transportation system.

Source: Utah Facts 1994

Published by the Utah Department of Community and Economic Development

Overview of Collections

The following charts summarize the Utah State Tax Commission's 1992-93 revenue collections by specific fund. A more detailed review of collections by type of tax is also included. (Percentages may not total 100 due to rounding.)

Net Collections by Major Fund FY 1992-93 (Collections in Millions: \$2,414.73)



OVERVIEW OF COLLECTIONS

General Fund FY 1992-93 (Collections in Millions: \$982.47)

State Sales & Use Tax \$881.92 89.8%



Oil & Gas Severance Tax \$12.2 1.2% Beer Tax \$8.5 0.9 Other \$12.0 1.2% Insurance Premium Tax \$33.9 3.5% Cigarette & Tobacco Tax \$25.8 2.6% Mining Severance Tax \$7.0 0.7% Oil & Gas Conservation Tax \$1.0 0.1%

Uniform School Fund FY 1992-93

(Collections in Millions: \$938.25)

Individual Income Tax \$842.1 89.8%



Corporate Franchise Tax \$79.4 8.5% Drivers Education Tax \$3.4 0.4% Wine & Liquor Tax \$8.8 0.9% Gross Receipts Tax \$4.5 0.5%

OVERVIEW OF COLLECTIONS

Transportation Fund FY 1992-93 (Collections in Millions: \$216.56)

Motor Fuel Tax \$141.3 65.2%

Other \$3.42 1.6% Highway Use Tax \$3.4 1.6% Proportional Registration Fee \$6.0 2.7% Aviation Fuel Tax \$7.2 3.3%

Motor Vehicle Registration Fee \$19.8 9.1%

Special Fuel Tax \$35.6 16.4%

State & Local Trust Fund FY 1992-93

(Collections in Millions: \$277.45*)

Local Sales & Use Tax \$173.14 62.4% Resort Communities Sales Tax \$2.6 0.9% Environmental Surcharge \$5.9 2.1% Transient Room Tax \$10.1 3.6% Public Transit Tax \$36.5 13.1% Resort Communities Sales Tax \$2.6 0.9% Environmental Surcharge \$5.9 2.1% Tourism \$13.14 4.7% Other \$10.78 6.1% Second Injury \$19.2 6.9%

* Includes dedicated credits and bonds

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OVERVIEW OF COLLECTIONS

		Tax Coll Fisca	ections an I Years 19	Tax Collections and Fund Distribution Fiscal Years 1991-92 and 1992-93	tribution 992-93			
SOURCE AND DISTRIBUTION	1992 GROSS COLLECTIONS	1992 REFUNDS & ADJUSTMENTS	1992 NET COLLECTIONS	1993 GROSS COLLECTIONS	1993 REFUNDS & ADJUSTMENTS	1993 NET COLLECTIONS	PERCENT CHANGE	AMOUNT CHANGE
UNIFORM SCHOOL FUND Income Tax - Final Payments Income Tax - Withholding Corporation Franchise Tax Mineral Production Tax Withholding Gross Receipts Tax Wine & Liquor Tax Drivers Education Tax	\$206,123,891 675,084,290 101,420,811 7,641,745 3,576,802 8,609,612 2.571,150	(\$99,324,396) (500,069) (25,046,255) (25,375) 0 0	\$106,799,495 674,584,221 76,374,556 7,616,370 3,576,802 8,609,612 2,570,972	\$209,393,674 741,707,664 106,419,905 8,306,175 4,504,933 8,834,569 3,381,019	(\$109,892,074) (2,386,809) (31,780,560) (238,854) 0 0	\$99,501,600 739,320,855 74,639,345 8,067,321 4,504,933 8,834,569 3,381,019	31 (2 5 9 (2 8) 31 (2 5 9 (2 9 6 (2 31 5 9 9 (2 9 6 (2 8) 31 5 9 6 (2	(\$7,297,895) \$64,736,634 (\$1,735,211) \$450,951 \$928,131 \$224,957 \$810,047
Subtotal	\$1,005,028,301	(\$124,896,273)	\$880,132,028	\$1,082,547,939	(\$144,298,297)	\$938,249,642	6.6	\$58,117,614
TRUST & AGENCY FUNDS Local Sales and Use Tax	\$158,733,753	(\$784,429)	\$157,949,324 [[]	\$174,215,738	(\$1,073,492)	\$173,142,246	9.6	\$15,192,922
Public Transit Tax	\$32,961,624	(\$134,274)	\$32,827,350 \$6,420,400	\$36,679,373	(\$212,220)	\$36,467,153 \$40,054,755	11.1	\$3,639,803
I ransient Hoom Tax Resort Communities Sales Tax	\$8,190,041 \$2,184,289	(\$251) (\$251)	\$2,169,169 \$2,184,038 ^r	\$10,006,841 \$2,595,454	(\$9,224) (\$9,224)	\$2,586,230	23.0 18.4	\$402,192 \$402,192
Tourism Tax ¹	\$7,766,559 *******	(\$173)	\$7,766,386	\$13,168,463	(\$26,688)	\$13,141,775 #127,400	69.2 (2000)	\$5,375,389 ****
Illegal Drug Holding/Drug Stamp Car & Bus Tax	\$18,396 94,396	(\$144,623) 0	(&1/26,105) 94,396	\$185,311 1,524,443	(\$47,909) (1,444,114)	\$137,402 80,329	(209.0) (14.9)	\$263,507 (\$14,067)
Fireman's Pension Fund	2,184,833	0	2,184,833	2,523,357	0	2,523,357	15.5	\$338,524
Sales Tax Cash Bonds Snecial Filel Cash Bonds	14,359 0	0 0	14,359 0	13,692 0		13,692 0	(4.6)	(\$667) \$0
Tax Commission Suspense	14,069,703	(13,909,678)	160,025	15,692,387	(15,273,540)	418,847	161.7	\$258,822
2nd Injury & Uninsured Employers	16,372,410	0	16,372,410	19,215,056	0	19,215,056	17.4	\$2,842,646
Boat Fuel Fund	1,518,972	0	1,518,972	1,511,462	0	1,511,462	(0.5)	(\$7,510)
Ad Valorem Cash Bonds	0	0	0	0	0	0		\$0
Income Withholding Cash Bonds	500	0	500	4,000	0	4,000	700.0	\$3,500
Ad Valorem Tax Withholding	0	0	0	0	(9,728)	(9,728)		(\$9,728)
Environmental Surcharge	6,408,470	(958,546)	5,449,924	6,433,715	(563,047)	5,870,668	7.7	\$420,744
Waste Tire Recycling Subtotal	1,951,506 \$252,469,933	0 (\$15,952,846)	1,951,506- \$236,517,087	2,111,509 \$285,930,801	0 (\$18,665,068)	2,111,509 \$267,265,733	8.2 1 3.0	\$30,748,646

SOURCE AND DISTRIBUTION	1992 GROSS COLLECTIONS	1992 REFUNDS & ADJUSTMENTS	1992 NET COLLECTIONS	1993 GROSS COLLECTIONS	1993 REFUNDS & ADJUSTMENTS	1993 NET COLLECTIONS	PERCENT CHANGE	AMOUNT CHANGE
TRANSPORTATION FUND			а. 18					
Motor Fuel Tax	\$136,697,024	(\$345,096)	\$136,351,928	\$141,867,544	(\$561,396)	\$141,306,148	3.6	\$4,954,220
Motor Vehicle Registration Fees	19,315,869	(13,328)	19,302,541	19,787,721	(28,561)	19,759,160	2.4	\$456,619
Special Fuel Tax	39,013,002	(5,607,616)	33,405,386	42,029,951	(6,462,072)	35,567,879	6.5	\$2,162,493
Temporary Permit Fees	483,063	(40)	483,023	476,260	0	476,260	(1.4)	(\$6,763)
Motor Vehicle Control Fees	2,786,857	(120)	2,786,737	2,944,644	0	2,944,644	5.7	\$157,907
Proportional Registration Fees	5,036,451	(26,191)	5,010,260	5,958,225	(7,401)	5,950,824	18.8	\$940,564
Highway Use Tax	2,854,290	(2,026)	2,852,264	3,398,890	0	3,398,890	19.2	\$546,626
Aviation Fuel Tax	6,697,629	(113,332)	6,584,297	7,167,127	(9,504)	7,157,623	8.7	\$573,326
Subtotal	\$212,884,185	(\$6,107,749)	\$206,776,436	\$223,630,362	(\$7,068,934)	\$216,561,428	4.7	\$9,784,992
GENERAL FUND								
State Sales and Use Tax	\$805,707,640	(\$3,201,404)	\$802,506,236 ^r	\$887,005,355	(\$5,088,227)	\$881,917,128	6 [.] 6	\$79,410,892
Oil & Gas Conservation Tax	\$1,118,756	(\$3,850)	\$1,114,906	\$1,272,153	(\$254,883)	\$1,017,270	(8.8)	(\$97,636)
Beer Tax	8,480,707	0	8,480,707	8,558,151	(42,800)	8,515,351	0.4	\$34,644
Cigarette Tax	24,805,162	(524,651)	24,280,511	23,889,133	(430,845)	23,458,288	(3.4)	(\$822,223)
Tobacco Products Tax	1,950,278	(130,476)	1,819,802	2,308,298	0	2,308,298	26.8	\$488,496
Inheritance Tax	4,135,289	(160,509)	3,974,780	7,687,031	(80,707)	7,606,324	91.4	\$3,631,544
Insurance Premium Tax	30,871,127	(786,234)	30,084,893	33,897,767	0	33,897,767	12.7	\$3,812,874
Self Insurers Insurance Tax	90,515	(62)	90,453	100,468	0	100,468	11.1	\$10,015
Oil and Gas Severance Tax	14,558,820	(2,812,026)	11,746,794	19,610,608	(7,381,673)	12,228,935	4.1	\$482,141
Mining Severance Tax	6,413,406	0	6,413,406	7,037,894	0	7,037,894	9.7	\$624,488
Motor Vehicle Enforcement Div. Fees	s 841,419	(1,761)	839,658	988,201	0	988,201	17.7	\$148,543
Snowmobile Registrations	168,050	0	168,050	189,562	0	189,562	12.8	\$21,512
Boat Registrations	575,652	0	575,652	573,753	0	573,753	(0.3)	(\$1,899)
ATV Registration Fees	1,018,301	0	1,018,301	1,040,160	0	1,040,160	2.1	\$21,859
Senior Citizen & Energy Credits	0	(4,059,376)	(4,059,376)	0	(4,172,700)	(4,172,700)	2.8	\$113,324
Utah Sports Authority	\$5,169,462	0	\$5,169,462	\$5,760,294	\$0	\$5,760,294	11.4	\$590,832
Subtotal	\$905,904,584	(\$11,680,349)	\$894,224,235	\$999,918,828	(\$17,451,835)	\$982,466,993	6.6	\$88,242,758
DEDICATED CREDITS								
Local Sales Tax Administrative Fee	\$5,272,982	\$0	\$5,272,982	\$6,450,004	\$0	\$6,450,004	22.3	\$1,177,022
Reflectorized Plate Fees	\$1,578,589	(\$64)	\$1,578,525	\$2,082,955	\$0	\$2,082,955	32.0	\$504,430
Driving Under Influence Impound Fee	e 202,350	(310)	202,040	207,175	0	207,175	2.5	\$5,135
30-Day Motor Veh. Reg. Permit	940,068	0	940,068	1,266,041	0	1,266,041	34.7	\$325,973
Misc. Dedicated Credits	1,128,414	(2,060)	1,126,354	182,892	(655)	182,237	(83.8)	(\$944,117)
Subtotal	\$9,122,403	(\$2,434)	\$9,119,969	\$10,189,067	(\$655)	\$10,188,412	11.7	\$1,068,443
GRAND TOTAL	\$2,385,409,406	(\$158,639,651) \$	\$2,226,769,755	\$2,602,216,997	(\$187,484,789)	\$2,414,732,208	8.4 \$	\$187,962,453

OVERVIEW OF COLLECTIONS

^r Revised Amount ¹Tourist, Recreation, Cultural & Convention Facilities Tax

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UTAH FACTS

The Salt Lake City International Airport, situated 10 minutes west of downtown Salt Lake City, is ranked the 25th-busiest airport in passenger traffic in the U.S. In 1992, more than 13.87 million passengers were served by the [eleven] major air carriers operating from the Salt Lake City International airport.

Source: *Utah Facts 1994* Published by the Utah Department of

Community and Economic Development

Utah State Tax Commission PROPERTY TAX

Property Tax

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

Beginning in 1991, the Legislature established a fee to be paid in lieu of property taxes on motor vehicles. This statewide feein-lieu rate was set at 1.7 percent of the vehicles' fair market value.

Tax rates are set by local entities such as counties, cities and towns, school districts and special taxing districts. A statewide rate is also levied to finance Utah's schools through the Uniform School Fund.

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 demonstrates 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 are also illustrated. Statewide Taxable Value And Taxes Charged for All Utah Property by Type for 1992







SOURCE: UTAH STATE TAX COMMISSION, PROPERTY TAX DIVISION.

Taxes Charged to All Property

Class of Property	Taxes Charged	Percent
Residential	\$353,158,334	39.8
Commercial	164,068,161	18.2
Other Real	56,190,319	6.2
Personal	71,921,980	8.0
Fee-in-lieu	81,541,380	9.1
Natural Resources	46,699,904	5.2
Utilities	126,194,397	14.0
Statewide	\$899,774,475	100.0

PROPERTY TAX

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.

Properties of mining operations, as well as gas and oil companies, are physically valued 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 1992 Centrally Assessed Utilities

Statewide Taxable Value And Taxes Charged for 1992 Centrally Assessed Natural Resources



Locally Assessed Property

In the late 1970s, the ratio of assessment to actual market value of property was disproportional on a statewide basis. The Tax Commission is required by the Legislature to assure that assessments and market values do not vary beyond certain tolerances. To assure those ratios are maintained, the Property Tax Division has conducted an annual assessment/sales ratio study since 1981 to monitor intercounty equity.

The Property Tax Division is also responsible for the training, assistance and general supervision of county assessors and other local property tax administrators.

The division ensures accurate and equitable assessment of real and personal property by:

- conducting the annual assessment/ sales ratio study
- auditing personal property on an ongoing basis
- auditing land assessed under the Farmland Assessment Act for property classification and compliance with legal eligibility requirements
- annually auditing tax rates set each year by the more than 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 "Truth in Taxation" laws.

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

Statewide Assessment/Sales Ratios for Calendar Years 1977-1992



Comparison 1992 vs. 1980 Assessment/Sales Ratios by County



PROPERTY TAX

Class of Property	Taxable Value	Percent		Market Value	Percent
Residential	\$21,450,975,066	37.5	\$	32,028,331,566	46.7
Commercial	9.770,618,138	17.1		10,284,861,198	15.0
Other Real Property	3,883,492,353	6.8		4,087,886,687	6.0
Fee-in-Lieu	4,520,288,884	7.9		4,471,598,672	6.7
Personal Property	4,796,571,589	8.4	¥1.	4,796,571,589	7.0
Natural Resource	3,341,947,073	5.8		3,341,947,073	4.9
Utilities	9,408,799,527	16.5		9,408,799,527	13.7
Statewide	\$57,172,692,630	100.0		\$68,519,996,311	100.0

Value of Utah Property

Percent totals may not add to 100 due to independent rounding.







Statewide Tax Relief By Category for 1992



MILLIONS OF TAX DOLLARS

PROPERTY TAX



Ranking of Utah's 29 Counties by Total Taxable Value and Taxes for 1992

Miscellaneous Statistics

Taxable Parcels	Number	750,000 ¹	Billions of Tax \$	\$35.1 ²
Average House Value	Metropolitan ³	\$82,400	Non-Metropolitan ⁴	\$62,500
Per Capita Income	Yearly Average	\$15,400	Tax as % of Income	2.5%
Rate as % of Taxable Value	Lowest	0.88%	Highest	2.20%
5-year Collection Rate ⁵ :	Statewide 1991	91.8%	Statewide 1992	91.7%

¹ There may be slightly more than 750,000 parcels in Utah.

² This figure includes land and buildings.

³ Consists of Davis, Salt Lake, Utah and Weber counties.

⁴ Excludes Davis, Salt Lake, Utah and Weber counties.

⁵ Percent of taxes charged which are paid. Taxable values are used to weight the statewide figure. Beginning in 1991, fees paid in lieu of property taxes on motor vehicles

are no longer part of the collection rate.

Tax Rate

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

The same rates apply to retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, commercial electric, gas, and heat utility service, hotel and motel accommodations and certain other services; there are exemption provisions; retailer licenses are issued without fee.

Charges for residential use of electricity and fuel 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

January 1, 1990 through December 31, 1999, 1/64 of 1 percent the 5 percent State Sales Tax is earmarked for the Olympics Special Revenue Fund, for use by the Utah Sports Authority. Those funds are not included in these collection totals. Please see Overview of Collections for these collection totals.

State Sales and Use Tax Fiscal Years 1984-1993



Fiscal Year Collections

1984	526,158,395 ^a
1985	555,414,779
1986	558,580,909
1987	558,998,211 ^r
1988	617,624,358 ^r
1989	667,402,562 ^r
1990	707,443,441
1991	740,306,985 ^r
1992	802,391,187
1993	881,917,128

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

^r Revised.

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≝

Taxable Retail Sales by County Calendar Years 1987 Through 1992

County	CY 1987	CY 1988	CY 1989	CY 1990	CY 1991	CY 1992
Beaver	\$ 11,562,633	\$ 14,039,081	\$ 12,576,099	\$ 13,776,770	\$ 13,842,115	\$ 14,943,785
Box Elder	106,115,174	107,092,900	113,707,035	118, 066,225	123,855,388	129,089,391
Cache	226,878,971	240,071,271	258,879,695	269,175,732	281,613,896	318,757,798
Carbon	90,126,214	90,025,277	107,172,890	102,849,097	105,050,593	109,203,579
Daggett	1,570,202	2,073,594	2,689,250	2,819,387	2,808,357	2,864,999
Davis	588,318,076	625,554,648	699,943,569	740,834,184	788,155,965	876,983,822
Duchesne	34,135,955	33,593,406	38,690,520	39,073,957	40,825,620	41,623,534
Emery	18,746,130	19,449,654	18,993,156	19,773,585	19,773,765	19,730,394
Garfield	9,955,934	10,809,807	10,617,001	11,329,888	10,727,653	10,966,570
Grand	27,631,631	33,164,207	33,210,188	36,628,917	42,087,788	49,165,978
Iron	89,347,593	96,278,036	105,307,982	111,224,658	118,641,927	136,807,159
Juab	23,047,666	14,805,221	17,113,494	18,208,320	16,389,014	17,348,952
Kane	17,500,919	20,338,371	21,248,701	20,715,368	20,842,784	24,078,560
Millard	27,508,253	28,761,932	32,746,689	32,373,148	34,312,789	33,659,229
Morgan	11,744,061	10,829,589	15,110,451	11,171,576	7,902,872	11,856,075
Piute	383,678	208,860	763,222	746,435	707,437	1,029,902
Rich	2,495,685	2,555,636	3,145,135	2,587,820	2,568,375	2,697,542
Salt Lake	3,505,636,789	3,693,726,623	4,018,887,101	4,166,786,022	4,397,731,101	4,895,273,333
San Juan	15,975,129	16,249,566	17,833,042	17,212,646	17,883,081	20,966,254
Sanpete	29,330,010	30,734,641	33,915,075	33,444,069	37,502,408	39,622,030
Sevier	55,917,681	58,244,401	66,681,023	70,263,413	69,105,415	74,390,647
Summit	80,361,699	90,683,962	105,406,970	109,071,224	122,093,928	169,041,493
Tooele	65,682,450	72,408,771	72,038,113	83,961,214	92,970,851	99,037,138
Uintah	75,534,560	79,172,657	82,954,057	88,646,579	99,755,878	107,594,245
Utah	815,216,200	891,274,947	1,002,087,417	1,050,204,637	1,109,758,021	1,214,601,794
Wasatch	27,837,143	27,751,321	31,291,694	35,062,109	36,308,307	41,167,392
Washington	184,094,545	204,764,977	236,357,970	267,620,810	301,930,801	337,905,851
Wayne	3,323,570	3,916,026	3,898,964	3,404,156	3,279,673	3,636,231
Weber	771,700,055	783,552,055	817,954,962	839,533,844	863,715,431	936,581,470
Out of State						
Use Tax	59,552,262	69,570,659	93,524,876	99,314,699	146,170,891	139,819,918
Total	\$6,977,230,868	\$7,371,702,096	\$8,074,746,341r	\$8,415,880,489	\$8,928,312,124	\$9,880,445,065

STATE SALES AND USE TAX

Sales, Services & Busines	Calendar Years 1988 through 1992	Classified by Major Industry
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Standard	امتطف المصا

	Industrial					
Major Industry	Codes	CY 1988	CY 1989	CY 1990	CY 1991	CY 1992
Agriculture, Forestry & Fishing	(111-973)	\$8,909,690	\$10,566,328	\$10,231,503	\$10,182,533	\$13,325,823
Mining	(1011-1499)	\$121,885,271	\$132,476,486	\$149,631,706	\$186,097,554	\$152,713,828
Construction	(1521-1799)	\$171,910,692	\$177,345,353	\$203,147,940	\$206,714,668	\$228,491,389
Manufacturing	(2011-3999)	\$761,921,197	\$826,912,422	\$888,619,006	\$935,751,352	\$999,524,329
Transportation	(4011-4789)	\$32,029,437	\$34,389,104	\$44,368,851	\$39,374,575	\$49,363,449
Communications	(4812-4899)	\$400,488,316	\$412,746,282	\$443,704,424	\$449,285,692	\$472,147,314
Electric & Gas	(4911-4971)	\$920,683,617	\$802,603,256	\$775,910,901	\$1,072,681,515	\$808,662,860
Wholesale-Durable Goods	(5012-5099)	\$969,723,123	\$955,029,983	\$1,005,371,637	\$1,101,869,107	\$1,244,713,397
Wholesale-Nondurable Goods	(5111-5199)	\$221,228,417	\$242,585,980	\$265,627,703	\$269,801,623	\$296,428,001
Retail-Building & Garden	(5211-5271)	\$475,177,307	\$535,440,826	\$574,950,108	\$630,329,225	\$764,181,679
Retail-General Merchandise	(5311-5399)	\$1,124,494,272	\$1,257,464,783	\$1,362,032,678	\$1,483,641,918	\$1,618,691,768
Retail-Food Stores	(5411-5499)	\$1,880,084,981	\$1,967,885,210	\$2,160,659,461	\$2,225,894,808	\$2,374,086,373
Retail-Motor Vehicle Dealers	(5511-5599)	\$1,458,883,505	\$1,677,408,961	\$1,577,245,684	\$1,590,379,993	\$1,782,606,782
Retail-Apparel & Accessory	(5611-5699)	\$363,690,360	\$394,693,708	\$415,204,880	\$452,545,756	\$506,422,495
Retail-Furniture	(5712-5736)	\$444,055,997	\$478,026,911	\$497,513,732	\$553,147,984	\$655,904,522
Retail-Eating & Drinking	(5812-5826)	\$729,329,263	\$807,558,698	\$860,777,894	\$935,230,095	\$1,025,457,580
Retail-Miscellaneous	(5912-5999)	\$870,506,482	\$929,898,565	\$958,588,850	\$1,047,210,726	\$1,132,790,933
Finance, Ins. & Real Estate	(6011-6799)	\$68,842,079	\$96,219,039	\$79,444,367	\$93,729,705	\$105,445,106
Services-Hotels & Lodging	(7011-7041)	\$268,433,090	\$323,993,422	\$307,446,039	\$351,455,121	\$372,820,708
Services-Personal	(7211-7299)	\$81,550,473	\$89,617,028	\$90,594,716	\$99,023,598	\$109,693,955
Services-Business	(7311-7389)	\$505,714,940	\$502,989,616	\$445,642,992	\$501,607,056	\$563,670,248
Services-Auto & Miscellaneous Repair	(7513-7699)	\$515,124,622	\$520,362,442	\$524,738,619	\$571,721,393	\$601,324,875
Services-Amusement & Recreation.	(7812-7999)	\$157,046,826	\$154,143,015	\$193,791,201	\$228,103,121	\$255,786,689
Services-Health	(8011-8099)	\$36,280,314	\$47,389,633	\$75,796,260	\$68,113,950	\$77,086,676
Services-Ed., Legal, Social	(8111-8999)	\$84,581,544	\$114,124,003	\$111,194,898	\$126,291,869	\$136,914,426
Public Administration	(9111-9721)	\$83,722,252	\$91,345,827	\$87,427,551	\$83,032,799	\$76,283,114
Private Motor Vehicle Sales		\$200,342,898	\$249,204,911	\$197,894,500	\$207,714,364	\$323,741,796
Occasional Retail Sales		\$29,417,388	\$31,775,506	\$17,251,242	\$20,145,776	\$28,648,704
Nondisclosable Or Nonclassifiable		\$30,464,818	\$28,017,251	\$8,306,927	\$4,258,526	\$4,298,695
Prior-period payments, refunds & adjust.	ŗ,			\$440,509,389	\$452,905,678	\$531,382,473
TOTALS		\$13,016,523,171	\$13,892,214,549	14,773,625,659	\$15,998,242,080	\$17,312,609,987

STATE SALES AND USE TAX

STATE SALES AND USE TAX



Other

\$304 2% Services

Business Investment \$4254 35%

1984

\$1337 11%

Other

\$978 6%

Services \$2117 12%

Business Investment \$4328 25%

1992

Change in Gross Taxable Sales

24

STATE SALES AND USE TAX



f Taxes food

i State does not impose income tax



UTAH FACTS

Utah ranks among the leading states in the educational attainment of its population. The state's system of public and private education offers a high-quality education experience for the more than 461,000 students in elementary and secondary programs. In 1992, Utah's 40 school districts and five private high schools graduated 24,946 students.

Source: *Utah Facts 1994* Published by the Utah Department of Community and Economic Development

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 withholding returns are required unless withholding averages more than \$1,000 per month, then monthly returns are required.

Disposition of Revenue:

Uniform School Fund

INDIVIDUAL INCOME TAX

Summary of Changes for 1993 Tax Year

Personal Exemptions - Utah permits 75 percent of the personal exemption allowed on the federal return. The personal exemption in Utah for 1993 is \$1,763 (75 percent of the \$2,350 federal personal exemption).

Standard Deduction - Utah allows the current federal standard deduction, which is \$6,200 for joint return, \$3,100 for married filing separate, \$5,450 for head of household, and \$3,700 for a single person.

Individual Income Tax Fiscal Years 1984-1993



Fiscal Year Collections

390,912,919 ^a
435,509,993 ^b
454,289,504 ^c
533,287,567 ^d
569,853,20 ^e
615,603,770 [†]
647,593,113 ⁹
717,599,792 ^h
784,430,264 [']
842,088,107 ^j

Includes \$2,620,914 from Mineral Production Tax withholding.
 Includes \$4,392,302 from Mineral Production Tax withholding.
 Includes \$5,324,940 from Mineral Production Tax withholding.
 Includes \$1,511,580 from Mineral Production Tax withholding.

e Includes \$1,621,360 from Mineral Production Tax withholding.

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

^g Includes \$3,108,164 from Mineral Production Tax withholding (allocated 36 percent to the Individual Income Tax and 64 percent to the Corporate Franchise Tax.)

^h Includes \$3,533,851 from Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporate Franchise Tax.)

ⁱ Includes \$3,046,548 from Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporate Franchise Tax.)

^j Includes \$3,265,652 from Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporate Franchise Tax.)

Summary of 1992 Federal and State Income Tax Information for Utah Residents

Income brackets are based on Adjusted Gross Income

Number of Federal Returns Filed by Utah Residents

Federal Adjusted	Number
Gross Income	Of Returns
UNDER \$1	6,088
\$ 1 - 5,000	113,328
\$ 5,001 - 10,000	90,635
\$ 10,001 - 15,000	80,006
\$ 15,001 - 20,000	66,485
\$ 20,001 - 25,000	55,156
\$ 25,001 - 30,000	48,406
\$ 30,001 - 35,000	43,660
\$ 35,001 - 40,000	38,917
\$ 40,001 - 45,000	33,492
\$ 45,001 - 50,000	28,405
\$ 50,001 - 75,000	73,681
\$ 75,001 - 100,000	18,984
\$100,001 - 250,000	13,872
Over \$250,000	2,830
TOTAL	713,945

Average Number of Exemptions by Income Bracket


INDIVIDUAL INCOME TAX

Federal Adjusted <u>Gross Income (AGI)</u>	Average AGI	Average Federal Tax	Average State <u>Tax</u>
\$ 1 - \$ 5,000	\$ 2,490	\$ 29	\$ 5
\$ 5,001 - \$ 10,000	7,427	214	60
\$ 10,001 - \$ 15,000	12,446	570	186
\$ 15,001 - \$ 20,000	17,435	1,064	353
\$ 20,001 - \$ 25,000	22,419	1,597	570
\$ 25,001 - \$ 30,000	27,455	2,148	815
\$ 30,001 - \$ 35,000	32,452	2,742	1,078
\$ 35,001 - \$ 40,000	37,444	3,341	1,360
\$ 40,001 - \$ 45,000	42,436	3,902	1,642
\$ 45,001 - \$ 50,000	47,420	4,529	1,939
\$ 50,001 - \$ 75,000	59,870	6,647	2,657
\$ 75,001 - \$100,000	84,891	12,043	4,022
\$100,001 - \$250,000	141,079	26,106	7,136
Over \$250,000	620,479	164,563	30,859
Average:	\$ 29,091	\$ 3,343	\$ 1,124

1992 Individual Income Tax Statistics

1992 Adjusted Gross Income by County

	No. of	Gross Income	Average
County	Returns	(AGI)	AGI
BEAVER	1,713	\$34,766,335	\$20,296
BOX ELDER	13,831	\$397,143,228	\$28,714
CACHE	26,549	\$674,674,079	\$25,412
CARBON	7,280	\$194,933,651	\$26,777
DAGGETT	271	\$6,689,651	\$24,685
DAVIS	74,232	\$2,320,606,861	\$31,262
DUCHESNE	4,485	\$105,973,266	\$23,628
EMERY	3,264	\$87,719,531	\$26,875
GARFIELD	1,500	\$28,547,125	\$19,031
GRAND	2,867	\$59,737,830	\$20,836
<u>I</u> RON	7,958	\$176,588,692	\$22,190
JUAB	2,180	\$46,652,558	\$21,400
KANE	2,102	\$42,882,885	\$20,401
MILLARD	3,704	\$87,391,234	\$23,594
MORGAN	2,153	\$64,995,777	\$30,189
PIUTE	426	\$7,193,608	\$16,886
RICH	594	\$13,812,110	\$23,253
SALT LAKE	304,446	\$9,054,775,698	\$29,742
SAN JUAN	2,761	\$61,055,741	\$22,114
SANPETE	5,351	\$112,552,906	\$21,034
SEVIER	5,231	\$124,997,184	\$23,896
SUMMIT	8,138	\$311,626,577	\$38,293
TOOELE	11,599	\$318,750,187	\$27,481
UINTAH	7,534	\$178,398,649	\$23,679
UTAH	91,937	\$2,424,984,510	\$26,377
WASATCH	3,928	\$98,884,348	\$25,174
WASHINGTON	18,945	\$468,471,186	\$24,728
WAYNE	732	\$12,575,880	\$17,180
WEBER	68,675	\$1,949,901,653	\$28,393
STATE OF UTAH	713,945	\$20,769,641,223	\$29,091



Federal and State Effective Tax Rates

Federal and State Effective Tax Rates by County



INDIVIDUAL INCOME TAX

Comparative County Profile - 1992

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

			Takal	Average
	Total	Average	Total	Average
-	Federal	Federal	State	State
County			<u>Taxes</u> \$ 1.109.476	<u>Taxes</u> \$ 677
Beaver	\$ 3,256,845	\$ 1,901	+ -,,	solution and second second
Box Elder	40,187,311	2,906	14,800,451	1,112 955
Cache	65,343,768	2,461	23,421,072	955 1,044
Carbon	20,136,581	2,766	7,223,850	929
Daggett	640,157	2,362	230,271	
Davis	248,819,557	3,352	85,612,194	1,258
Duchesne	10,308,703	2,299	3,611,978	820
Emery	8,102,800	2,483	3,218,378	1,015
Garfield	2,369,250	1,580	783,515	548
Grand	6,134,350	2,140	2,094,883	808
Iron	16,224,025	2,039	5,234,641	725
Juab	4,064,721	1,865	1,460,696	708
Kane	3,817,567	1,816	1,220,855	646
Millard	7,185,536	1,940	2,825,605	804
Morgan	6,540,268	3,038	2,409,593	1,131
Piute	527,096	1,237	179,206	469
Rich	1,230,501	2,072	503,517	868
Salt Lake	1,056,517,449	3,470	357,361,411	1,230
San Juan	5,490,417	1,989	1,673,744	709
Sanpete	9,177,637	1,715	3,413,351	664
Sevier	11,992,897	2,293	4,194,565	830
Summit	42,794,328	5,259	12,583,413	1,647
Tooele	32,505,233	2,802	11,070,650	1,087
Uintah	17,086,483	2,268	6,121,219	862
Utah	247,906,897	2,697	86,725,000	1,018
Wasatch	9,509,908	2,421	3,422,906	900
Washington	47,350,694	2,499	14,779,365	868
Wayne	896,112	1,224	329,197	474
Weber	209,428,321	3,050	72,515,708	1,134
State Of Utah	2,386,943,693	3,343	744,007,041	1,124

Tax Rate

The Local Sales and Use Tax must be adopted by local ordinance and is 1 percent (effective January 1, 1990) of the purchase price on the same transactions that the state sales and use tax is applied. Retailers are liable for the tax collection. The Tax Commission acts as agent for local governmental units.

Historically, this tax was 1/2 of 1 percent (July 1, 1959 - June 30, 1975); 3/4 of 1 percent (July 1, 1975 - June 30, 1983); 7/8 of 1 percent (July 1, 1983 to June 30, 1986); 29/32 of 1 percent (July 1, 1986 to December 31, 1989).

As of June 30, 1992, only three municipalities had continued to tax sales at 3/4 of 1 percent: Altamont, Lynndyl, and Kingston. Those three increased their rates to 1 percent effective July 1, 1992 and thereafter were able to participate in the population-point of sale redistribution formula as described below.

Disposition of Revenue

Revenue is returned to participating local government units. For calendar year 1989, 25 percent of local sales taxes were returned to local governments on a prorated population basis, while 75 percent was distributed on a point-of-sales basis. Under Utah statute that distribution changed to a 40 percent-60 percent population/point of sale basis, respectively, from July 1, 1991 through June 30, 1992. From July 1, 1992 through June 30, 1993, the respective population/point of sale distribution was 45 percent-55 percent. Beginning July 1, 1993, the distribution changed to a 50-50 division on a population/point of sale basis.

From January 1, 1990 through December 31, 1999, 1/64 of the 1 percent Local Sales Tax is earmarked for the Olympics Special Revenue Fund, for use by the Utah Sports Authority. Those funds are not included in these collection totals. Please see Overview of Collections for these collection totals.

Local Sales and Use Tax Fiscal Years 1984-1993



Fiscal Year Collections

1984	101,579,713 ^r
1985	105,278,485 ^r
1986	106,596,224 ^r
1987	107,965,991 ^r
1988	107,911,328 ^r
1989	117,229,769 ^r
1990	127,393,793 ^r
1991	147,184,955 ^r
1992	157,949,323
1993	173,142,246 ¹

¹ Collection totals since 1984 include accelerated sales tax collections not distributed until the September after the close of the fiscal year. Figures represent actual collections, less 2.5 percent administrative fee collected by the Tax Commission.

^r Revised

Distribution of Local Sales and Use Taxes Fiscal Years 1991-92 and 1992-93

Net Distribution After Administrative Costs

Beaver County

Community	1991-92	1992-93*	Percent Change
BEAVER CO. (Unincorporated)	75,468.83	78,014.96	3.37%
Beaver City	191,727.14	202,281.46	5.50%
Milford	68,985.98	72,339.37	4.86%
Minersville	27,745.87	32,869.30	18.47%
Total County and Cities	\$363,927.82	\$385,505.09	5.93%
Total Cities and Towns	\$288,458.99	\$307,490.13	6.60%

Box Elder County

Community	1991-92	1992-93*	Percent Change
BOX ELDER CO. (Unincorporated)	535,410.47	597,112.49	11.52%
Bear River	25,413.08	31,497.54	23.94%
Brigham	1,238,111.14	1,386,281.57	11.97%
Corinne	30,815.66	36,560.92	18.64%
Deweyville	12,341.85	16,622.73	34.69%
Elwood	21,163.11	28,771.98	35.95%
Fielding	17,757.78	20,172.47	13.60%
Garland	76,550.90	89,159.81	16.47%
Honeyville	45,754.97	58,764.35	28.43%
Howell	8,284.98	10,486.74	26.58%
Mantua	24,360.10	30,522.29	25.30%
Perry	77,512.20	92,408.25	19.22%
Plymouth	13,642.97	16,304.54	19.51%
Portage	7,495.34	9,497.04	26.71%
Snowville	21,583.14	23,939.85	10.92%
Tremonton	463,915.26	503,859.80	8.61%
Willard	72,024.95	84,907.50	17.89%
Total County and Cities	\$2,692,137.90	\$3,036,869.87	12.81%
Total Cities and Towns	\$2,156,727.43	\$2,439,757.38	13.12%

Cache County

Deve

Community	1991-92	1992-93*	Percent Change
CACHE CO. (Unincorporated)	207,501.88	249,045.41	20.02%
Amalga	22,123.60	27,552.24	24.54%
Clarkston	22,571.12	28,931.17	28.18%
Cornish	7,764.03	9,897.58	27.48%
Hyde Park	105,855.28	124,725.33	17.83%
Hyrum	236,707.26	282,859.55	19.50%
Lewiston	79,092.13	94,469.69	19.44%
Logan	3,304,104.66	3,703,531.25	12.09%
Mendon	28,604.97	34,728.50	21.41%

(Cache County continued)

Total County and Cities Total Cities and Towns	\$5,197,824.34 \$4,990,322.46	\$6,055,765.12 \$5,806,719.71	16.51% 16.36%
Wellsville	88,046.49	111,194.98	26.29%
Trenton	19,256.82	23,490.87	21.99%
Smithfield	324,242.46	405,183.10	24.96%
River Heights	46,816.04	58,877.28	25.76%
Richmond	82,124.86	99,972.05	21.73%
Providence	135,682.55	169,897.48	25.22%
Paradise	21,325.88	27,949.76	31.06%
North Logan	347,187.76	452,690.08	30.39%
Nibley	45,517.88	58,586.15	28.71%
Newton	25,882.92	34,116.50	31.81%
Millville	47,415.75	58,066.15	22.46%

Carbon County

1991-92	1992-93*	Percent Change
369,034.37	428,766.88	16.19%
163,816.28	175,107.83	6.89%
3,892.56	1,593.88	-59.05%
1,275,095.91	1,337,982.03	4.93%
2,676.08	3,381.62	26.36%
21,076.45	22,795.05	8.15%
81,587.80	93,707.08	14.85%
56,235.79	77,034.52	36.98%
\$1,973,415.24	\$2,140,368.89	8.46%
\$1,604,380.87	\$1,711,602.01	6.68%
	1991-92 369,034.37 163,816.28 3,892.56 1,275,095.91 2,676.08 21,076.45 81,587.80 56,235.79 \$1,973,415.24	369,034.37 428,766.88 163,816.28 175,107.83 3,892.56 1,593.88 1,275,095.91 1,337,982.03 2,676.08 3,381.62 21,076.45 22,795.05 81,587.80 93,707.08 56,235.79 77,034.52 \$1,973,415.24 \$2,140,368.89

Daggett County

		Devenue
1991-92	1992-93*	Percent Change
45,006.28	52,259.07	16.12%
16,153.39	19,103.45	18.26%
\$61,159.67	\$71,362.52	16.68%
\$16,153.39	\$19,103.45	18.26%
	1991-92 45,006.28 16,153.39 \$61,159.67	45,006.28 52,259.07 16,153.39 19,103.45 \$61,159.67 \$71,362.52

Davis County

1991-92	1992-93*	Percent Change
375,340.30	449,016.69	19.63%
3,087,547.89	3,521,860.58	14.07%
832,515.70	997,329.67	19.80%
1,095,904.99	1,397,558.06	27.53%
157,013.39	193,935.76	23.52%
545,298.46	724,316.41	32.83%
676,231.50	837,405.22	23.83%
3,692,860.66	4,347,311.27	17.72%
781,169.68	830,407.01	6.30%
148,647.19	196,537.83	32.22%
397,395.87	450,320.16	13.32%
405,285.64	460,654.38	13.66%
152,301.62	193,000.80	26.72%
791,149.41	864,351.30	9.25%
288,217.23	359,870.09	24.86%
342,935.82	424,044.45	23.65%
\$13,769,815.35	\$16,247,919.68	18.00%
\$13,394,475.05	\$15,798,902.99	17.95%
	375,340.30 3,087,547.89 832,515.70 1,095,904.99 157,013.39 545,298.46 676,231.50 3,692,860.66 781,169.68 148,647.19 397,395.87 405,285.64 152,301.62 791,149.41 288,217.23 342,935.82 \$13,769,815.35	375,340.30 449,016.69 3,087,547.89 3,521,860.58 832,515.70 997,329.67 1,095,904.99 1,397,558.06 157,013.39 193,935.76 545,298.46 724,316.41 676,231.50 837,405.22 3,692,860.66 4,347,311.27 781,169.68 830,407.01 148,647.19 196,537.83 397,395.87 450,320.16 405,285.64 460,654.38 152,301.62 193,000.80 791,149.41 864,351.30 288,217.23 359,870.09 342,935.82 424,044.45 \$16,247,919.68 \$16,247,919.68

Community	1991-92	1992-93*	Percent Change
DUCHESNE CO. (Unincorporated)	352,956.55	421,708.00	19.48%
Altamont	15,399.89	20,976.07	36.21%
Duchesne	87,702.76	102,649.30	17.04%
Myton	17,947.10	22,311.71	24.32%
Roosevelt	445,668.64	511,229.02	14.71%
Tabiona	4,366.79	6,265.92	43.49%
Total County and Cities	\$924,041.73	\$1,085,140.02	17.43%
Total Cities and Towns	\$571,085.18	\$663,432.02	16.17%

Duchesne County

Emery County

Entry obdity			
1991-92	1992-93*	Percent Change	
122,961.13	148,865.38	21.07%	
121,822.12	135,155.25	10.94%	
5,740.26	7,488.89	30.46%	
23,157.49	30,468.56	31.57%	
10,010.55	13,855.75	38.41%	
11,377.48	15,200.76	33.60%	
74,119.71	95,265.10	28.53%	
73,062.18	86,326.56	18.15%	
135,588.12	151,453.06	11.70%	
85,915.76	98,148.97	14.24%	
\$663,754.80	\$782,228.28	17.85%	
\$540,793.67	\$633,362.90	17.12%	
	1991-92 122,961.13 121,822.12 5,740.26 23,157.49 10,010.55 11,377.48 74,119.71 73,062.18 135,588.12 85,915.76 \$663,754.80	122,961.13 148,865.38 121,822.12 135,155.25 5,740.26 7,488.89 23,157.49 30,468.56 10,010.55 13,855.75 11,377.48 15,200.76 74,119.71 95,265.10 73,062.18 86,326.56 135,588.12 151,453.06 85,915.76 98,148.97 \$663,754.80 \$782,228.28	

Garfield County

Community	1991-92	1992-93*	Percent Change
GARFIELD CO. (Unincorporated)	148,805.75	175,046.86	17.63%
Boulder	6,029.16	7,594.18	25.96%
Cannonville	8,077.83	8,501.79	5.25%
Escalante	46,909.53	59,754.83	27.38%
Hatch	6,313.86	8,322.45	31.81%
Henrieville	5,867.86	7,500.41	27.82%
Panguitch	125,040.06	131,755.92	5.37%
Tropic	24,444.09	31,906.53	30.53%
Total County and Cities	\$371,488.14	\$430,382.97	15.85%
Total Cities and Towns	\$222,682.39	\$255,336.11	14.66%

Grand County

	, itely	Devent
1991-92	1992-93*	Percent Change
158,694.99	178,039.90	12.19%
501,044.64	677,772.93	35.27%
49,246.99	48,690.93	-1.13%
\$708,986.62	\$904,503.76	27.58%
\$550,291.63	\$726,463.86	32.01%
	1991-92 158,694.99 501,044.64 49,246.99 \$708,986.62	158,694.99 178,039.90 501,044.64 677,772.93 49,246.99 48,690.93 \$708,986.62 \$904,503.76

Iron County

Community	1991-92	1992-93*	Percent Change
IRON CO. (Unincorporated)	160,538.20	210,021.81	30.82%
Cedar City	1,492,676.39	1,715,972.84	14.96%
Enoch	69,764.95	88,232.78	26.47%
Kanarraville	8,716.97	11,257.85	29.15%
Paragonah	11,639.66	14,004.45	20.32%
Parowan	109,566.05	128,256.93	17.06%
Brian Head	88,199.81	81,927.69	-7.11%
Total County and Cities	\$1,941,102.03	\$2,249,674.35	15.90%
Total Cities and Towns	\$1,780,563.83	\$2,039,652.54	14.55%

Juab County

Community	1991-92	1992-93*	Percent Change
JUAB CO. (Unincorporated)	31,345.46	68,473.73	118.45%
Eureka	24,318.16	28,843.19	18.61%
Levan	16,488.52	19,987.54	21.22%
Mona	20,881.17	27,299.92	30.74%
Nephi	327,088.40	333,122.34	1.84%
Total County and Cities Total Cities and Towns	\$420,121.71 \$388,776.25	\$477,726.72 \$409,252.99	13.71% 5.27%
Iotal Cities and Iowns	\$300,770.23	\$409,Z5Z.99	3.∠1%

Kane County

Community	1991-92	1992-93*	Percent Change
KANE CO. (Unincorporated)	143,984.43	210,879.78	46.46%
Alton	3,161.98	3,972.12	25.62%
Glendale	11,963.97	15,458.70	29.21%
Kanab	286,697.90	328,314.21	14.52%
Orderville	21,200.96	25,751.47	21.46%
Big Water	11,133.19	15,308.60	37.50%
Total County and Cities	\$478,142.43	\$599,684.88	25.42%
Total Cities and Towns	\$334,158.00	\$388,805.10	16.35%

Millard County

1991-92	1992-93*	Percent Change
427,479.57	274,193.63	-35.86%
356,976.98	320,275.59	-10.28%
221,154.03	190,448.27	-13.88%
23,557.04	30,315.07	28.69%
17,115.16	19,423.90	13.49%
17,104.35	19,477.86	13.88%
11,109.53	9,262.02	-16.63%
1,919.78	4,841.94	152.21%
15,593.70	14,988.84	-3.88%
21,567.83	26,286.55	21.88%
19,578.10	19,636.91	0.30%
\$1,133,156.07	\$929,150.58	-18.00%
\$705,676.50	\$654,956.95	-7.19%
	1991-92 427,479.57 356,976.98 221,154.03 23,557.04 17,115.16 17,104.35 11,109.53 1,919.78 15,593.70 21,567.83 19,578.10 \$1,133,156.07	427,479.57 274,193.63 356,976.98 320,275.59 221,154.03 190,448.27 23,557.04 30,315.07 17,115.16 19,423.90 17,104.35 19,477.86 11,109.53 9,262.02 1,919.78 4,841.94 15,593.70 14,988.84 21,567.83 26,286.55 19,578.10 19,636.91

Morgan County

Community	1991-92	1992-93*	Percent Change
MORGAN CO. (Unincorporated)	174,314.63	185,171.07	6.23%
Morgan	214,817.59	198,531.87	-7.58%
Total County and Cities	\$389,132.22	\$383,702.94	-1.40%
Total Cities and Towns	\$214,817.59	\$198,531.87	-7.58%

Piute County

1991-92	1992-93*	Percent Change
10,768.40	13,362.93	24.09%
21,222.25	24,632.40	16.07%
8,370.01	9,136.02	9.15%
643.21	4,578.59	611.83%
13,871.25	17,535.64	26.42%
\$54,875.12	\$69,245.58	26.19%
\$44,106.72	\$55,882.65	26.70%
	10,768.40 21,222.25 8,370.01 643.21 13,871.25 \$54,875.12	10,768.40 13,362.93 21,222.25 24,632.40 8,370.01 9,136.02 643.21 4,578.59 13,871.25 17,535.64 \$54,875.12 \$69,245.58

Rich County

1991-92	1992-93*	Percent Change
24,842.63	35,828.80	44.22%
28,437.60	29,207.85	2.71%
14,473.66	16,987.80	17.37%
29,226.69	32,776.61	12.15%
7,472.42	9,180.15	22.85%
\$104,453.00	\$123,981.21	18.70%
\$79,610.37	\$88,152.41	10.73%
	1991-92 24,842.63 28,437.60 14,473.66 29,226.69 7,472.42 \$104,453.00	1991-92 1992-93* 24,842.63 35,828.80 28,437.60 29,207.85 14,473.66 16,987.80 29,226.69 32,776.61 7,472.42 9,180.15 \$104,453.00 \$123,981.21

Salt Lake County

Our Early Southly		
1991-92	1992-93*	Percent Change
18,786,976.23	23,314,988.17	24.10%
192,587.07	209,849.45	8.96%
89,219.35	109,950.28	23.24%
527,438.46	690,101.68	30.84%
1,875,346.67	2,135,857.29	13.89%
6,990,675.34	7,641,093.03	9.30%
629,176.38	740,038.86	17.62%
21,774,482.57	25,385,468.55	16.58%
5,325,158.88	6,437,728.83	20.89%
471,758.76	618,194.20	31.04%
4,853,779.45	5,592,089.76	15.21%
3,174,807.80	3,686,409.55	16.11%
8,124,381.74	9,185,168.01	13.06%
\$72,815,788.70	\$85,746,937.66	17.76%
\$54,028,812.47	\$62,431,949.49	15.55%
	1991-92 18,786,976.23 192,587.07 89,219.35 527,438.46 1,875,346.67 6,990,675.34 629,176.38 21,774,482.57 5,325,158.88 471,758.76 4,853,779.45 3,174,807.80 8,124,381.74 \$72,815,788.70	18,786,976.23 23,314,988.17 192,587.07 209,849.45 89,219.35 109,950.28 527,438.46 690,101.68 1,875,346.67 2,135,857.29 6,990,675.34 7,641,093.03 629,176.38 740,038.86 21,774,482.57 25,385,468.55 5,325,158.88 6,437,728.83 471,758.76 618,194.20 4,853,779.45 5,592,089.76 3,174,807.80 3,686,409.55 8,124,381.74 9,185,168.01 \$72,815,788.70 \$85,746,937.66

San Juan County

	0411 04411 04	j	Dereent
Community	1991-92	1992-93*	Percent Change
SAN JUAN CO. (Unincorporated)	397,632.60	436,910.13	9.88%
Blanding	210,160.73	248,413.33	18.20%
Monticello	137,897.56	166,091.94	20.45%
Total County and Cities	\$745,690.89	\$851,415.40	14.18%
Total Cities and Towns	\$348,058.29	\$414,505.27	19.09%

Sanpete County

		Jenney	
Community	1991-92	1992-93*	Percent Change
SANPETE CO. (Unincorporated)	97,754.59	120,117.15	22.88%
Centerfield	32,186.34	41,259.58	28.19%
Ephraim	217,165.76	241,707.36	11.30%
Fairview	49,135.24	59,485.68	21.07%
Fayette	6,581.52	8,368.85	27.16%
Fountain Green	23,932.51	30,037.75	25.51%
Gunnison	127,116.02	142,513.34	12.11%
Manti	124,316.18	155,074.07	24.74%
Mayfield	15,944.32	21,007.81	31.76%
Moroni	52,616.73	61,151.45	16.22%
Mount Pleasant	150,767.62	175,365.59	16.32%
Spring City	27,503.61	34,619.63	25.87%
Sterling	10,057.45	10,934.95	8.72%
Wales	6,999.52	8,911.00	27.31%
Total County and Cities	\$942,077.41	\$1,110,554.21	17.88%
Total Cities and Towns	\$844,322.82	\$990,437.06	17.31%

Sevier County

Community	1991-92	1992-93*	Percent Change
SEVIER CO. (Unincorporated)	140,630.64	156,150.08	11.04%
Annabella	17,127.09	22,173.24	29.46%
Aurora	43,719.64	52,973.41	21.17%
Elsinore	24,963.87	30,603.47	22.59%
Glenwood	15,408.04	19,603.65	27.23%
Joseph	8,139.09	10,076.03	23.80%
Koosharem	11,739.27	12,871.64	9.65%
Monroe	59,976.74	71,527.69	19.26%
Redmond	30,257.25	38,407.32	26.94%
Richfield	686,080.87	772,221.26	12.56%
Salina	195,435.37	208,982.22	6.93%
Sigurd	24,976.97	26,078.59	4.41%
Total County and Cities	\$1,258,454.84	\$1,421,668.60	12.97%
Total Cities and Towns	\$1,117,824.20	\$1,265,518.52	13.21%

Summit County

1991-92	1992-93*	Percent Change
540,797.02	817,801.05	51.22%
115,465.13	112,569.39	-2.51%
15,718.98	18,849.62	19.92%
23,517.68	29,181.80	24.08%
84,518.90	91,286.14	8.01%
27,708.98	31,779.33	14.69%
1,712,848.88	1,963,382.11	14.63%
\$2,520,575.57	\$3,064,849.44	21.59%
\$1,979,778.55	\$2,247,048.39	13.50%
	540,797.02 115,465.13 15,718.98 23,517.68 84,518.90 27,708.98 1,712,848.88 \$2,520,575.57	540,797.02 817,801.05 115,465.13 112,569.39 15,718.98 18,849.62 23,517.68 29,181.80 84,518.90 91,286.14 27,708.98 31,779.33 1,712,848.88 1,963,382.11 \$2,520,575.57 \$3,064,849.44

Tooele County

1991-92	1992-93*	Percent Change
483,959.31	437,683.08	-9.56%
214,686.03	262,096.93	22.08%
863.04	1,098.19	27.25%
16,745.13	21,767.33	29.99%
1,106,192.24	1,291,775.72	16.78%
7,156.02	9,228.16	28.96%
129,771.03	106,757.07	-17.73%
12,671.87	14,960.42	18.06%
\$1,972,044.67	\$2,145,366.90	8.79%
\$1,488,085.36	\$1,707,683.82	14.76%
	1991-92 483,959.31 214,686.03 863.04 16,745.13 1,106,192.24 7,156.02 129,771.03 12,671.87 \$1,972,044.67	483,959.31 437,683.08 214,686.03 262,096.93 863.04 1,098.19 16,745.13 21,767.33 1,106,192.24 1,291,775.72 7,156.02 9,228.16 129,771.03 106,757.07 12,671.87 14,960.42 \$1,972,044.67 \$2,145,366.90

Uintah County

Community	1991-92	1992-93*	Percent Change
UINTAH CO. (Unincorporated)	591,784.95	714,495.77	20.74%
Naples	254,026.13	259,437.94	2.13%
Vernal	1,138,553.73	1,354,683.06	18.98%
Ballard	49,423.53	57,553.07	16.45%
Total County and Cities	\$2,033,788.34	\$2,386,169.84	17.33%
Total Cities and Towns	\$1,442,003.39	\$1,671,674	15.93%

Utah County

Community	1991-92	1992-93*	Change
UTAH CO. (Unincorporated)	656,950.50	755,088.17	14.94%
Alpine	147,014.91	186,400.32	26.79%
American Fork	1,342,948.86	1,555,554.73	15.83%
Genola	45,470.68	36,875.75	-18.90%

Davasa

(Utah County continued)

Goshen	21,287.29	26,512.71	24.55%
The Transfer	sources and a second		23.14%
Lehi	469,473.79	578,089.26	
Lindon	264,279.59	312,922.67	18.41%
Mapleton	155,640.58	191,880.08	23.28%
Orem	6,589,105.23	7,702,569.89	16.90%
Payson	589,521.31	682,026.29	15.69%
Pleasant Grove	726,209.74	860,394.08	18.48%
Provo	6,969,753.98	7,877,423.32	13.02%
Salem	109,361.83	123,541.12	12.97%
Santaquin	112,085.99	133,862.64	19.43%
Highland	189,168.09	238,776.88	26.22%
Spanish Fork	998,302.60	1,142,609.31	14.46%
Springville	865,139.41	1,041,630.33	20.40%
Vineyard	136,823.91	95,349.27	-30.31%
Cedar Hills	27,516.69	35,257.72	28.13%
Elk Ridge	27,655.59	35,453.86	28.20%
Woodland Hills	10,149.62	13,850.00	36.46%
Total County and Cities	\$20,453,860.19	\$23,626,068.40	15.51%
Total Cities and Towns	\$19,796,909.69	\$22,870,980.23	15.53%

Wasatch County

			-
Community	1991-92	1992-93*	Percent Change
WASATCH CO. (Unincorporated)	161,950.90	188,969.46	16.68%
Charleston	13,675.08	16,445.69	20.26%
Heber	412,580.25	490,655.11	18.92%
Midway	102,327.58	115,785.36	13.15%
Wallsburg	10,611.17	13,241.07	24.78%
Total County and Cities	\$701,144.98	\$825,096.69	17.68%
Total Cities and Towns	\$539,194.08	\$636,127.23	17.98%

Washington County

	Washington obanty		
Community	1991-92	1992-93*	Percent Change
WASHINGTON CO. (Unincorporated)	165,786.89	187,664.43	13.20%
Enterprise	47,435.31	56,342.24	18.78%
Hildale	50,268.75	72,227.26	43.68%
Hurricane	297,680.80	357,563.95	20.12%
lvins	67,478.67	82,660.87	22.50%
La Verkin	75,262.90	93,333.60	24.01%
Leeds	11,302.20	14,396.98	27.38%
Rockville	7,319.68	9,186.69	25.51%
St George	3,524,417.79	4,117,925.15	16.84%
Santa Clara	97,456.51	120,961.40	24.12%
Springdale	76,461.45	85,850.00	12.28%
Toquerville	18,725.99	23,594.99	26.00%
Virgin	9,326.92	11,825.02	26.78%
Washington	199,808.51	242,708.49	21.47%
Total County and Cities	\$4,648,732.37	\$5,476,241.07	17.80%
Total Cities and Towns	\$4,482,945.48	\$5,288,576.64	17.97%

Wayne County

16.82%
14.10%
19.27%
28.58%
60.44%
20.49%
23.20%

Community	1991-92	1992-93*	Percent Change
WEBER CO. (Unincorporated)	948,549.90	1,046,198.77	10.29%
Farr West	173,231.60	202,706.96	17.02%
Harrisville	138,329.59	154,054.67	11.37%
Huntsville	24,243.29	31,382.34	29.45%
North Ogden	536,588.51	658,750.55	22.77%
Ogden	7,293,401.52	8,115,534.87	11.27%
Plain City	195,406.31	215,416.83	10.24%
Pleasant View	151,357.53	188,257.51	24.38%
Riverdale	1,335,947.37	1,524,686.10	14.13%
Roy	1,503,905.52	1,772,015.17	17.83%
South Ogden	863,282.70	1,002,540.84	16.13%
Uintah	43,391.73	54,930.74	26.59%
Washington Terrace	313,529.69	382,437.42	21.98%
West Haven	207,988.57	342,996.90	64.91%
Total County and Cities	\$13,729,153.83	\$15,691,909.67	14.30%
Total Cities and Towns	\$12,780,603.93	\$14,645,710.90	14.59%

Weber County

GRAND TOTAL:	1991-92	1992-93*	Percent <u>Change</u>
Total County & Cities	\$153,198,165.77	\$178,475,308.98	16.50%
Total Cities & Towns	\$126,806,086.31	\$146,459,357.26	15.50%

* These figures Include a one-time payment acceleration due to monthly distribution implementation.

	1991-92	1992-93*	Percent Change
Accelerated Payment	140,630.64	156,150.08	11.04%_

Source: Actual distribution (cash basis method of accounting)

UTAH FACTS

Utah has six four-year, degree-granting universities and colleges, including four state institutions and two private institutions. In recent years, more than one-quarter of all students worked on graduate degrees or declared undergraduate majors in science, engineering, agriculture, natural resources, mining and minerals, or medicine and pharmacy.

Source: *Utah Facts 1994* Published by the Utah Department of Community and Economic Development

MOTOR FUEL TAX

Tax Rate

The Motor Fuel Tax is 19 cents per gallon (effective April 1, 1987); government exemption or refund of tax on all governmental purchases; \$30 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 offhighway agricultural use can be claimed as a credit on Utah Individual Income or Corporation Franchise tax returns.

Disposition

Transportation Fund and General Fund

All of the 1987 5-cent-per-gallon tax increase is to be used for the repair of highways, roads and streets. The Off-highway Vehicle Account of the General Fund, is to receive annually, effective April 29, 1991, the lesser of 0.5 percent of the Motor Fuel Tax revenues, or \$600,000. 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 Class B and Class 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.

Motor Fuel Tax Fiscal Years 1984-1993



Fiscal Year Collections

1983	68,697,076 ^a
1984	68,978,640 ^b
1985	89,337,163 [°]
1986	92,164,304 ^d
1987	99,985,165 [°] ,
1988	129,369,781 ^f
1989	131,219,894 ^g
1990	132,475,096 ^h
1991	131,055,888 ^{i,r}
1992	136,351,928
1993	141,306,148 ^k

r revised

^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
- * \$47,374 is from gasohol tax of 19 cents per gallon
- f \$18,629 is from gasohol tax of 19 cents per gallon
- ⁹ \$97,038 is from gasohol tax of 19 cents per gallon
- h \$79,226 is from gasohol tax of 19 cents per gallon
- ⁱ \$79,538 is from gasohol tax of 19 cents per gallon
- ⁱ \$52,009 is from gasohol tax of 19 cents per gallon

ⁱ \$1,900,720 is from gasohol tax of 19 cents per gallon. (The increase is due to greater use of gasohol in 1993 to meet federal air pollution standards in Utah County.) UTAH FACTS

Due to Utah's high birth rate, employers benefit from an expanding labor supply which is predicted to continue to grow at more than twice the national average. By the middle of the 1990s, Utah will be one of only a few states in the country that will have a growing labor force from an indigenous population.

Source: Utah Facts 1994

Published by the Utah Department of Community and Economic Development



CORPORATE FRANCHISE AND INCOME 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.

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.

Disposition of Revenue

Uniform School Fund

Corporate Franchise and Income Tax Fiscal Years 1984-1993



Fiscal Year Collections

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
1990	99,693,153 ^h
1991	87,766,119
1992	80,944,378
1993	79,441,014 ^k

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

[°] 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.

⁹ This total includes \$5,648,203 from the Mineral Production Tax withholding.

^h This total includes \$5,525,625 from the Mineral Production Tax withholding.

ⁱ This total includes \$5,300,776 from the Mineral Production Tax withholding.

^j This total includes \$4,569,822 from the Mineral Production Tax withholding.

^k This total includes \$4,801,669 from the Mineral Production Tax withholding. UTAH FACTS



Utah has the youngest labor force of any state and its workers are among the healthiest. The state has the second-lowest death rate for cancer and heart disease. Major employers often note the low rate of absenteeism of their Utah work force.

Source: *Utah Facts 1994* Published by the Utah Department of Community and Economic Development



PUBLIC TRANSIT 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 1984-1993



Fiscal Year Collections

1984 1985 1986	21,425,954 ^r 21,159,417 ^r
1987 1988	23,432,667 ^r 23,848,184 ^r 23,494,431 ^r
1989 1990	25,237,562 ^r 27,107,639 ^r
1991	30,330,496 ^r
1992 1 993	32,827,350 36,467,153 ¹

revised

¹ Actual collections less 2.5 percent administrative Fee collected by the Tax Commission. PUBLIC TRANSIT TAX

Distribution of Public Transit Tax for Fiscal Years 1991-92 and 1992-93

Net Distribution After Administrative Costs

		1000.00	Percent
<u>Community</u>	1991-92	1992-93	Change
American Fork	308,046.11	378,237.05	22.79%
Davis County	3,036,568.19	3,581,792.33	17.96%
Grantsville	17,979.91	0.00*	-100.00%
Lehi	77,208.88	95,016.62	23.06%
Lindon	56,872.79	62,744.70	10.32%
Logan	841,376.56	977,098.39	16.13%
Orem	1,680,532.67	2,080,381.12	23.79%
Park City	509,566.09	645,426.61	26.66%
Pleasant Grove	113,578.74	126,613.56	11.48%
Provo	1,559,852.28	1,782,954.30	14.30%
Salt Lake County	19,041,029.33	23,363,461.97	22.70%
Springville	156,049.99	189,223.39	21.26%
Tooele	178,832.26	0.00*	-100.00%
Tooele County	71,137.61	340,921.23	379.24%
Weber County	3,401,544.75	3,882,693.06	14.14%
Total	31,050,176.16	37,506,564.33	20.79%

* During FY 1992-93 the revenue collected in Grantsville and Tooele cities was distributed to Tooele County.

Source: Actual distribution (cash basis method of accounting)

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SPECIAL FUEL TAX

Tax Rate

The Special Fuel Tax is 19 cents per gal-Ion (effective April 1, 1987) for fuel other than gasoline used in the operation and propulsion of motor vehicles on Utah highways; governmental exemption: \$20 entrance permit required for nonpermitted vehicles; operators are licensed without a fee; dealers are licensed for \$30. An exemption certificate for vehicles powered by clean special fuels (such as propane. hydrogen, electricity, compressed natural gas) may be purchased. The exemption certificates cost \$36 for vehicles under 33,000 pounds registered gross vehicle weight and \$70 for vehicles 33,000 pounds or more registered gross laden weight.

Dealers are required to collect the tax on fuel placed in vehicle service tanks. Licensed users pay their tax on a use basis and claim credit for any tax paid at the point of sale. Returns are required of all users and user-dealers; however, users generally are not required to report fuel use on vehicles with a registered gross vehicle weight of less than 26,001 pounds unless they have bulk storage facilities.

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

Disposition of Revenue

Transportation Fund

Special Fuel Tax Fiscal Years 1984-1993



Fiscal Year Collections

1984	14,448,900
1985	17,790,559
1986	19,368,750
1987	20,626,224
1988	27,555,142
1989	29,305,153
1990	29,091,843
1991	36,786,420 ^r
1992	33,405,386
1993	35,567,879

revised

UTAH FACTS

Although most of Utah's employment is concentrated in the metropolitan areas, many industries have discovered the competitive advantages of the state's non-metropolitan areas. The fringe benefits of living in the state's smaller cities and towns include greater opportunity for community involvement, slower pace of non-metropolitan living, and quicker access to Utah's scenic and recreational areas.

Source: *Utah Facts 1994* Published by the Utah Department of Community and Economic Development



INSURANCE PREMIUM TAX

Tax Rate

The Insurance Premium Tax is 2.25 percent of net premiums on property, casualty, life and other and risks located in Utah; 5.73 percent of workmen's compensation insurance premiums (5.48 percent of government agency workmen's compensation insurance premiums); .45 percent of title insurance premiums; and 2.26 percent of motor vehicle insurance premiums for motor vehicle liability, uninsured motorist and personal injury protection. All rates are subject to retaliatory provisions.

The workmen's compensation insurance premium rate may be set between 1 and 8 percent; the rate set for tax year 1993 by the Industrial Commission was 5.73 percent.

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

Disposition of Revenue

General Fund

Insurance Premium Tax Fiscal Years 1984-1993



Fiscal Year Collections

1984	19,989,972
1985	22,262,350
1986	26,077,060
1987	27,762,413
1988	28,223,290
1989	26,405,692
1990	30,019,888
1991	27,845,248 ^r
1992	30,175,346 ^a
1993	33,998,235

^a The collection figures include Self-Insurers' tax plus Insurance Premium Tax amounts that go into the General Fund, but do not include the amounts that go into the Second Injury, Uninsured Employers' and Firemen's Pension funds.

' revised

UTAH FACTS

Utah has one of the more favorable labor markets in the country, which attracts a number of workers from out of state. The 1992 average Utah unemployment rate was 4.9 percent, compared to 7.3 percent nationally. The state's total civilian labor force in August 1993 was 849,400, of which 820,900 were employed. The seasonally adjusted state unemployment rate for August 1993 was 3.4 percent.

Source: *Utah Facts 1994* Published by the Utah Department of Community and Economic Development

Tax Rate

The Cigarette Tax was 23 cents per package of 20 cigarettes (1.15 cents per cigarette), effective April 27, 1987 and 26.5 cents per package of 20 cigarettes (1.325 cents per cigarette), effective July 1, 1991; \$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. Quarterly returns are required of dealers who are liable for payment of tax on other tobacco products.

The Cigarette Tax is applicable to wholesalers and distributors who purchase stamps or use cigarette stamping machines for payment of the tax. There is a 4 percent discount on stamp purchases in excess of \$25. Cigarette & Tobacco Tax Fiscal Years 1984-1993



Disposition of Revenue

General Fund

Fiscal Year Collections

1984	12,863,795
1985	13,183,929
1986	13,134,473
1987	15,957,172
1988	21,630,750
1989	23,091,698
1990	22,256,258
1991	23,264,779 ^r
1992	26,100,313
1993	25,766,586
od	

r revised

UTAH FACTS



In 1992, there were 19,700 interstate and intrastate motor freight carriers registered in Utah. These carriers provide regularly scheduled, daily direct service from Utah's metropolitan areas with one- or two-day service to almost any point in the Western United States.

Source: *Utah Facts 1994* Published by the Utah Department of Community and Economic Development

MOTOR VEHICLE REGISTRATION FEE

Motor Vehicle Registration Fees

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

Motorcycle (plus \$5 Drivers Education Tax	\$7.50 <)
Private Trailer under 750 lbs.	\$7.50
All Trailers over 750 lbs.	\$10.00
Private Vehicle	\$11.00
(plus \$2.50 Drivers Education	Tax)
Reflectorization fee	\$4.00
(plus \$1 Dept. of Transportation	on fee)
Personalized License Plate	
Application fee	\$50.00
(plus \$4.00 Reflectorization an	nd
\$1 Dept. of Transportation fee	es)
Registration renewal	\$10.00
Transfer to a new vehicle	\$6.00
(plus normal registration trans	sfer fee)
Vintage Vehicle Plate	\$65.00
Personalized	\$115.00

Vehicles to transport passengers or property for hire

(based on gross laden weight):	
6,001 to 12,000 lbs.	\$11.00
12,001 to 16,000 lbs.	\$45.00
Plus :	
\$16.50 per 2,000 lbs. up to 80,0)00 lbs.
(80,000 lbs. is the legal load lim	it withou

(80,000 lbs. is the legal load limit without an overload permit.)

Farm Trucks

6,000 12,000 lbs.	\$11.00	
12,001 to 14,000 lbs.	\$30.00	
Plus:		
\$8.00 per 2,000 lbs. up to 80,000 lbs.		
(80,000 lbs. is the legal load limit without an		
overload permit.)		

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 Class B and Class C Road Funds. Motor Vehicle Registration Fee Fiscal Years 1984-1993



Fiscal Year Collections

1984	17,229,087
1985	17,537,808
1986	18,103,762
1987	17,925,818
1988	17,583,916
1989	17,419,327
1990	17,741,079
1991	18,118,819 ^r
1992	19,302,541
1993	19,759,160

revised

UTAH FACTS

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Utah has approximately 1,700 miles of railroad track stretching from Iron County in the southwest, Grand County in the southeast, Tooele County in the west and Box Elder and Cache counties in the north. These lines all converge in the Salt Lake-Ogden metropolitan area.

Source: *Utah Facts 1994* Published by the Utah Department of Community and Economic Development

TOURISM TAX

Tax Rate

The Tourism, Recreation, Cultural and Convention Facilities Tax permits counties to impose any or all of options:

- a tax of up to 3 percent on all short-term leases and rental of motor vehicles not exceeding 30 days, except when the rental vehicle is replacing a motor vehicle that is being repaired pursuant to a repair or insurance agreement;
- a tax of up to 1 percent of all sales of prepared foods and beverages sold by restaurants for immediate consumption; and,
- a tax of up to 1/2 of 1 percent of the rent for every occupancy of a suite, room or rooms in motels, hotels, inns or similar public accommodations.

This tax is in addition to the applicable sales tax and/or transient room tax and must be renewed annually by the county legislative body.

Disposition of Revenue

The tax is distributed to the counties that impose the tax. The tax may be imposed for the purpose of financing, in whole or in part, tourism promotion and the development, operation and maintenance of tourist, recreation, cultural and convention facilities.



Fiscal Year Collections

1991	1,297,131
1992	7,766,386
1993	13,141,775

TOURISM TAX

Distribution of Tourist, Recreation, Cultural & Convention Facilities Tax To Participating Counties For Fiscal Years 1991-92 and 1992-93

Net Distribution After Administrative Costs

Restaurant Tax

			Percent
County	1991-92	1992-93	Change
Box Elder County	\$ 71,560.56	\$ 179,929.17	151.44%
Cache County	119,425.56	361,968.83	203.09%
Davis County	0.00	228,573.17	N.A.
Iron County	0.00	60,905.55	N.A.
Morgan County	1,766.55	18,657.81	956.17%
Salt Lake County	3,807,612.69	6,404,222.83	68.20%
Sanpete County	17,634.18	58,722.94	233.01%
Sevier County	0.00	2,385.77	N.A.
Summit County	300.69	359,164.08	1,193.46%
Uintah County	69,281.31	120,475.41	73.89%
Utah County	465,260.06	1,386,522.55	198.01%
Wasatch County	6,176.97	67,636.04	994.97%
Washington County	249,453.25	443,959.47	77.97%
Weber County	387,952.49	1,040,084.80	168.10%
Total	\$5,196,424.31	\$10,733,208.42	106.55%

Tourism Tax on Rental Vehicles

County	1991-92	1992-93	Percent Change
Salt Lake County	1,694,779.85	2,076,039.79	22.50%
Uintah County	4,559.75	1,142.15	-74.95%
Total	1,699,339.60	2,077,181.94	22.23%

OIL AND GAS SEVERANCE TAX

Tax Rate

The Oil and Gas Severance Tax is applicable to the extractors of oil, gas and other hydrocarbonic substances, and is based on the value at the well of oil and gas production. Prior to January 1, 1992, the tax rate was 4 percent. Beginning January 1, 1992, the severance tax rate for oil is:

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

Beginning January 1, 1992, the severance tax rate for natural gas is:

- 3 percent of the value up to and including the first \$1.50 per MCF for gas; and,
- 5 percent of the value from \$1.51 and above per MCF for gas.

Beginning January 1, 1992, the severance tax rate for natural gas liquids is 4 percent of the taxable value for natural gas liquids.

The following are exempt from the tax:

- royalties paid on production from federal, state and Indian lands,
- The first \$50,000 annually in gross value of each well or wells;
- stripper wells, unless the exemption prevents the severance tax from being treated as a deduction for federal tax purposes,
- the first 12 months of production for wildcat wells started after January 1, 1990; or
- the first six months of production for development wells started after January 1, 1990.

In addition, Utah provides a 20 percent tax credit for a workover or recompletion

Oil and Gas Severance Tax Fiscal Years 1984-1993



Fiscal Year Collections

1984	32,581,573
1985	46,124,248
1986	42,773,457
1987	20,793,051
1988	25,512,592
1989	23,198,512
1990	24,706,671
1991	23,763,883
1992	11,746,794
1993	12,228,935

OIL AND GAS SEVERANCE TAX

of a well. The tax credit may not exceed \$50,000 per well.

Disposition of Revenue

General Fund

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

Utah State Tax Commission TRANSIENT ROOM 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 in addition to the applicable sales tax. The Tax Commission acts as agent for the counties, but 1990 legislation allows counties to elect to collect the tax themselves.

The tax rate is levied up to 3 percent of the rental charge as fixed by county ordinance. As of June 30, 1992, rates are 11/2 percent in Tooele County, 2 percent in San Juan County and 3 percent in all other counties.

Disposition of Revenue

The tax is distributed to the 29 respective Utah counties.

Transient Room Tax Fiscal Years 1984-1993



Fiscal Year Collections

1984	4,088,663 ^r
1985	4,802,782 ^r
1986	5,425,932 ^r
1987	5,124,968 ^r
1988	6,003,309 ^r
1989	6,699,420 ^r
1990	6,852,411 ^r
1991	8,266,512 ^r
1992	8,169,169 ¹
1993	10,051,735 ¹

r Revised

¹ Figures represent actual collections, less 2.5 percent administrative fee collected by the Tax Commission. TRANSIENT ROOM TAX

County	1988	1989	1990	1991	1992
Beaver	\$ 1,630,783	\$ 1,754,666	\$ 2,013,023	\$ 2,407,855	\$ 2,548.932
Box Elder	1,163,269	1,096,521	1,105,697	2,335,963	645,670
Cache	1,908,922	2,443,720	2,926,981	3,004,362	3,738,345
Carbon	1,272,752	2,751,473	1,520,227	2,383,656	2,551,048
Daggett	338,581	582,252	729,887	763,323	786,007
Davis	2,151,410	2,760,682	2,970,519	4,124,787	4,785,070
Duchesne	343,186	341,212	361,700	407,527	404,538
Emery	506,308	553,883	605,313	624,832	801,559
Garfield	5,850,460	6,647,999	7,260,123	8,976,972	8,973,644
Grand	6,820,672	8,106,820	9,527,958	10,854,711	13,770,675
Iron	7,638,282	8,036,682	7,877,653	9,917,109	10,646,521
Juab	851,109	937,487	1,049,546	1,195,123	1,264,738
Kane	4,387,196	4,317,124	4,207,395	6,146,524	6,946,402
Millard	,404,219	1,508,197	1,804,719	1,935,921	1,967,317
Morgan	20,972	21,936	18,851	24,321	24,468
Piute	97,961	53,475	58,427	60,753	66,522
Rich	531,863	600,465	594,818	595,686	848,113
Salt Lake	101,277,478	105,864,833	116,590,783	131,454,469	136,806,106
San Juan	2,838,578	3,261,254	4,233,749	4,570,286	5,119,946
Sanpete	383,766	499,989	525,350	505,989	638,457
Sevier	3,180,415	4,020,420	4,070,715	4,052,914	4,795,670
Summit	36,414,996	40,690,533	43,994,111	45,389,455	44,853,218
Tooele	2,449,874	2,977,586	3,045,922	3,164,743	3,438,568
Uintah	2,647,420	2,664,585	3,185,944	3,186,123	3,559,407
Utah	8,574,478	10,352,418	10,997,824	13,932,311	13,923,177
Wasatch	1,223,031	1,618,330	1,894,236	2,168,381	2,397,029
Washington	14,243,312	15,274,105	17,007,008	20,097,158	22,974,262
Wayne	349,373	405,278	628,452	907,523	1,234,111
Weber	10,187,028	10,815,170	10,210,151	10,301,520	12,386,447
TOTALS	\$220,687,694	\$240,959,095	\$261,017,079	\$295,490,324	\$312,895,969

Annual Gross Taxable Room Rents* by County Calendar Years 1987 - 1992

*Gross Taxable Room Rents = gross tax revenue/transient room tax rate

Source: Actual distribution (cash basis method of accounting)

TRANSIENT ROOM TAX

Comparison of Gross Taxable Room Rents with Gross Taxable Sales 1980-1992

Quarter	Gross Taxable Sales Hotels/Other Lodging	Gross Taxable Room Rents	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
<u>1980.4</u>	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	11,736,029
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	
1986.2	41,074,651	52,164,703	3,232,467
1986.3	44,748,722	59,933,491	11,090,052
1986.4	36,061,355		15,184,769
1987.1	57,762,046	39,685,680	3,624,325
1987.2	41,712,529	56,490,864	(1,271,182)
1987.3	55,165,818	57,368,252	15,655,723
1987.4	42,320,217	67,918,202	12,752,384
1988.1	66,352,734	57,077,768	14,757,551
1988.2	49,033,133	70,363,570	4,010,836
1983.3	53,756,300	62,064,716	13,031,583
1988.4	51,545,527	71,689,262	17,932,962
1989.1	76,614,785	64,315,542	12,770,015
1989.2	52,278,735	89,137,813	12,523,028
1989.3	61,857,658	77,321,058	25,042,323
1989.4	50.207.918	91,638,319	29,780,661
1990.1	84,866,287	65,896,232	15,688,314
1990.2	58,877,252	75,348,768 ^r	(9,517,519)
1990.3		76,346,944	17,469,962
1990.4	64,188,016 53,085,524	90,427,701 ^r	26,239,685
1991.1		65,322,626 ^r	12,237,102
1991.2	95,719,320	86,512,375	(9,206,945)
1991.3	65,664,489 75,877,594	85,713,060	20,048,571
1991.4		108,245,963	32,368,369
	58,228,922	70,983,723	12,754,801
1992 ¹	372,820,708	312,895,967	59,924,741

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

¹Utah began monthly collection of sales-based taxes in 1992 and quarterly figures thereafter were not comparable.

TRANSIENT ROOM TAX

Distribution of Transient Room Tax to Counties For Fiscal Years 1991-1992 and 1992-1993

Net Distribution After Administrative Costs

			Percent
County	1991-92	1992-93	Change
Beaver County	\$ 63,626.13	\$ 74,315.70	16.80%
Box Elder County	58,677.45	19,495.94	-66.77%
Cache County	87,897.05	117,057.73	33.18%
Carbon County	70,284.16	78,073.68	11.08%
Daggett County	22,165.52	25,282.90	14.06%
Davis County	108,590.61	173,666.61	59.93%
Duchesne County	11,281.89	12,774.35	13.23%
Emery County	16,703.18	24,014.43	43.77%
Garfield County	263,104.94	277,541.29	5.49%
Grand County	313,645.45	431,697.77	37.64%
Iron County	273,983.52	326,055.14	19.01%
Juab County	35,356.30	37,919.82	7.25%
Kane County	174,582.35	207,740.00	18.99%
Millard County	56,488.60	57,825.77	2.37%
Morgan County	672.55	753.05	11.97%
Piute County	1,673.05	2,086.25	24.70%
Rich County	17,697.15	23,770.97	34.32%
Salt Lake County	3,692,761.31	4,569,511.60	23.74%
San Juan County	88,876.61	108,923.29	22.56%
Sanpete County	14,609.08	19,708.42	34.91%
Sevier County	119,186.48	142,908.74	19.90%
Summit County	1,145,213.44	1,557,702.76	36.02%
Tooele County	47,222.03	53,963.52	14.28%
Uintah County	88,897.08	115,356.25	29.76%
Utah County	356,186.00	487,689.37	36.92%
Wasatch County	62,490.61	74,252.54	18.82%
Washington County	591,093.14	723,646.57	22.43%
Wayne County	26,888.98	36,737.00	36.62%
Weber County	311,089.26	381,997.69	22.79%
GRAND TOTAL	\$ 8,120,943.92	\$ 10,162,469.15	25.14%

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 - Restricted to the School Lunch Program.

Wine and Liquor Tax Fiscal Years 1984-1993



Fiscal Year Collections

1984	8,610,669
1985	8,671,694
1986	8,781,328
1987	9,236,521
1988	8,738,042
1989	8,120,840
1989	
	8,279,687
1991	8,473,049
1992	8,609,612
1993	8,834,569

65
UTAH FACTS

Salt Lake City is a full-service customs port city, adding to the advantage of Utah as a warehousing and distribution center. The Customs Port has experienced growth in both the volume and value of shipments since 1983. Goods that enter under bond may be stored in customs-bonded facilities for up to five years without payment of customs duty. If goods are exported during this period, no duty is paid. Otherwise, duties are payable at the end of the term or upon entry into U.S. markets for consumption.



Utah State Tax Commission BEER 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

1984	7,134,426
1985	8,129,900
1986	7,918,330
1987	8,042,814
1988	7,559,416
1989	7,640,817
1990	7,926,214
1991	7,743,017
1992	8,480,707
1993	8,515,351



Beer Tax Fiscal Years 1984-1993

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The State of Utah currently holds a AAA bond rating and is fiscally sound. It has been recognized the past three years by *Financial World Magazine* for outstanding fiscal responsibility, placing in the top two states each year.

Source: Utah Facts 1994

Published by the Utah Department of Community and Economic Development

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





1984	3,120,730
1985	4,786,014
1986	4,725,406
1987	2,317,607
1988	3,443,460
1989	9,766,221
1990	7,593,334
1991	4,811,255
1992	3,974,780
1993	7,606,324

A corporation in Utah benefits from a broad-based tax structure and a favorable income tax rate. Utah businesses pay no inventory tax or worldwide unitary tax. Fiscal Year 1994 is expected to be another year of solid economic growth.

AVIATION FUEL TAX

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 of the State Department of Transportation may determine.

Aviation Fuel Tax Fiscal Years 1984-1993



1984	3,754,314
1985	4,441,064
1986	5,123,226
1987	5,957,103
1988	5,802,908
1989	6,976,138
1990	6,503,552
1991	6,997,725
1992	6,584,297
1993	7,157,623



In 1988, the Utah State Legislature passed a bill authorizing the establishment of special zones in economically depressed counties. Within these Enterprise Zones, manufacturing, information technologies, warehousing or recycling firms which create new jobs or invest in new plant or equipment are eligible for state corporate franchise or individual income tax credits.

MINING SEVERANCE TAX

Tax Rate

The Mining Severance Tax is 2.6 percent of the taxable value of products of metalliferous mines and metalliferous claims. The rate was increased from 1 percent as of January 1, 1988, but the 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) Beryllium: taxable value equals 20 percent of gross proceeds

2) All other minerals: taxable value equals30 percent of gross proceeds

3) All metalliferous minerals shipped out of state in the form of ore: taxable value equals 80 percent of gross proceeds

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

Disposition of Revenue

General Fund

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

Mining Severance Tax Fiscal Years 1984-1993



Fiscal Year Collections

1984	3,653,056
1985	756,113
1986	1,023,523
1987	754,591
1988	3,643,336
1989	4,935,555
1990	5,389,113
1991	7,252,524
1992	6,413,406
1993	7,037,894

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

UTAH FACTS

The inventory of office space in Salt Lake County in mid-1993 was approximately 25.8 million square feet and the vacancy rate for non-institutional buildings was 13.5 percent.



PROPORTIONAL REGISTRATION FEE

Fees

Annual registration fees and highway use fees are computed for the Proportional Registration Fee 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 semitrailers. Vehicles which exclusively travel in Utah are not included in any application for proportional registration.



Disposition of Revenue

Transportation Fund

Two universities in Utah have well-developed research parks. A 320-acre park, adjacent to the University of Utah campus in Salt Lake City, is approximately two-thirds developed with 44 private tenants, about 30 university departments and a 200-room conference center, hotel and restaurant complex. The 30-acre Utah State University Research and Technology Park in Logan ... is only two miles from campus.

ENVIRONMENTAL SURCHARGE

Fee Rate

An Environmental Surcharge of one-half cent per gallon is imposed on all petroleum that is sold, used or received for sale or use in Utah. Refunds may be claimed by the consumer for fees imposed on petroleum delivered to a storage tank that is not underground, unless the petroleum is being held for subsequent retail sale. However, the surcharge will be applied if an exempt tank becomes eligible for payments from the Petroleum Storage Tank Fund. Environmental Surcharge Fiscal Years 1991-1993



Disposition of Revenue

The Petroleum Storage Tank Fund is administered by the Solid and Hazardous Waste Control Board.

Solid and Hazardous Waste Control Board will take abatement action to limit, reduce, mitigate or eliminate a release or damage caused by the release from an underground storage tank or petroleum storage tank.

1991	5,599,042
1992	5,449,924
1993	5,870,668

UTAH FACTS

Utah is becoming a hub for telecommunications in the Intermountain region. the state processes more than 2 million inbound calls per day. Utah's location as a telecommunications center has been enhanced by US West Communications' investment of over \$1 billion in telecommunications infrastructure within the state.

Tax Rate

The Gross Receipts Tax is an in-lieu tax imposed on the gross receipts of corporations, other than eleemosynary, religious or charitable institutions, operating in the State of Utah, that are not otherwise required to pay income or franchise taxes to the state or to declare dividends.

The tax is imposed as follows: on gross annual receipts not in excess of \$10 million, none; receipts in excess of \$10 million but not in excess of \$500 million, 0.625 percent; in excess of \$500 million but not in excess of \$1 billion, 0.9375 percent; in excess of \$1 billion, 1.25 percent.

The above tax rates are increased or decreased by the Tax Commission in direct proportion to changes in the Corporation Franchise Tax rate.

Gross Receipts Tax Fiscal Years 1987-1993



Disposition of Revenue

Uniform School Fund

1987	510,426
1988	4,497,770
1989	2,813,748
1990	4,172,166
1991	3,684,775
1992	3,576,802
1993	4,504,933

Utah's geographical location and time zone have made it a particularly advantageous state from which to conduct telemarketing activities. During the past several years, a number of major national firms have opened telephone customer service or reservation centers within Utah, creating thousands of new jobs in the state.



Tax Rate

Proportionally registered vehicles based in a state other than Utah are not subject to county property taxes, but are subject to a Highway Use Tax. The tax is paid on the proportion of Utah highway use to total highway use, computed as follows:

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

Vehicle or Combination

Registered Weight	Equivalent Tax
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 1984-1993



1984	2,055,234
1985	2,026,029
1986	2,171,022
1987	2,065,650
1988	2,239,766
1989	2,513,722
1990	2,944,579
1991	2,595,663
1992	2,852,264
1993	3,398,890

The cost of living in Utah compares favorably with the region and the nation. The American Chamber of Commerce Researchers' Association Cost of Living Index shows that grocery items, housing, utilities and hospital care costs in Salt Lake City are all below the national average. In Utah's non-metropolitan areas, the cost of living is substantially below the cost of living in the state's metropolitan areas.

Source: Utah Facts 1994

Published by the Utah Department of Community and Economic Development



RESORT COMMUNITIES SALES TAX

Tax Rate

Municipalities whose transient room capacity equals or exceeds their permanent population have the option of adding up to 1 percent of the purchase price on retail transactions subject to the state sales tax. The Resort Communities Sales Tax option has been adopted by Park City, Brian Head and Springdale at 1 percent. Effective October 1, 1992, the town of Alta reduced its Resort Communities Sales Tax from 1 percent to 7/8 of 1 percent.

In addition to exemptions provided under the state sales tax law, single-item sales exceeding \$2,500 are exempt from this tax.

Resort Communities Sales Tax Fiscal Years 1984-1993



Disposition of Revenue

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

Fiscal Year Collections

1984	587,141 ^r
1985	845,232 ^r
1986	1,150,584 ^r
1987	1,366,658 ^r
1988	1,556,413 ^r
1989	1,243,240 ^r
1990	1,659,993 ^r
1991	2,448,835 ^r
1992	2,183,536 ¹
1993	2,586,230

^r revised

¹ Figures represent actual collections, less 2.5 percent adminis-trative fee collected by the Tax commission.

RESORT COMMUNITIES SALES TAX

Distribution of Resort Communities Sales Tax For Fiscal Years 1991-92 and 1992-93

Net Distribution After Administrative Costs

Community	 1991-92	1992-93	Percent Change
ALTA	\$ 224,876.50	\$ 218,967.17	-2.63%
BRIAN HEAD	126,065.30	89,321.63	-29.15%
PARK CITY	1,761,008.81	2,218,199.31	25.96%
SPRINGDALE	 67,809.73	103,804.69	53.08%
TOTAL	2,179,760.34	2,630,292.80	20.67%

Source: Actual distribution (cash basis method of accounting)

OIL AND GAS CONSERVATION FEE

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 1984-1993



1984	2,173,090
1985	2,473,266
1986	2,313,495
1987	1,232,911
1988	1,825,391
1989	1,064,730
1990	1,515,236
1991	1,440,823
1992	1,114,906
1993	1,017,270



Through the "Custom Fit" program, specialized training is developed for local employers according to their requests. The Custom Fit training program, administered by the Utah State Office of Education, is designed to assist in business attraction, expansion and retention.

Source: Utah Facts 1994

Published by the Utah Department of Community and Economic Development

1993 LEGISLATIVE SUMMARY

Note: Following are bills passed during the 1993 General Session of the Utah Legislature addressing issues of taxation and motor vehicle law. Information was provided by the Office of Legislative Research and General Counsel.

Property Tax

HB 90 - Notary and Notarization Amendments (Melvin R. Brown)

Identifies improper notarizations, allows alternate notarial procedures for plat maps, and prohibits employers from requiring employee notaries to violate notary law.

Amends 46-1-8, 46-1-10, 46-1-13; Enacts 46-1-19

Effective May 3, 1993

HB 142 - School District Interfund Transfers (Nora B. Stephens)

Limits a school district to spend within the fund for which the revenues were originally authorized, levied, collected, or appropriated and prohibits district interfund transfers of residual equity; allows the State Board of Education to authorize interfund transfers of residual equity when a district states its intention to create a new fund or expand, contract or liquidate an existing fund; and provides for the use, recording, and reporting of debt service levies.

Amends 53A-19-105

Effective May 3, 1993

HB 169 - County Accounting Practices (Blake D. Chard)

Requires the county auditor to quarterly examine the county assessor's books and accounts, and clarifies the deposit procedure of public funds.

Amends 17-17-1, 17-19-1, 59-2-1305; Repeals and Reenacts 51-4-2

Effective May 3, 1993

HB 252 - Special Districts Amendments (Rob W. Bishop)

Increases contracting and assessing authority, changes the election process when there is only one official candidate, and provides an option in determining fiscal year.

Amends 17A-2-417, 17A-2-1304, 17A-2-1413, 20A-1-512

Effective May 3, 1993

HB 278 - Redevelopment Amendments (Kevin S. Garn)

Provides stricter controls for the use of tax increment financing and significantly tightens the definition of blight, allows eminent domain only in blighted areas, and provides notice and hearing requirements for public and property owner input concerning a redevelopment plan.

Amends 11-25-11, 17A-2-1201, 17A-2-1202, 17A-2-1203, 17A-2-1205, 17A-2-1210, 17A-2-1213, 17A-2-1214, 17A-2-1215, 17A-2-1216, 17A-2-1217, 17A-2-1218, 17A-2-1220, 17A-2-1222, 17A-2-1225, 17A-2-1227, 17A-2-1229, 17A-2-1230, 17A-2-1236 17A-2-1238 17A-2-1239, 17A-2-1240, 17A-2-1242, 17A-2-1243, 17A-2-1247, 17A-2-1248, 17A-2-1250, 17A-2-1251, 17A-2-1252, 17A-2-1253, 17A-2-1254, 17A-2-1256, 17A-2-1258, 17A-2-1259, 17A-2-1260; Enacts 17A-2-1210.5, 17A-2-1247.5, 17A-2-1260; Enacts 17A-2-1210.5, 17A-2-1247.5, 17A-2-1261, 17A-2-1262, 17A-2-1263; Repeals and Reenacts 17A-2-120417A-2-1206, 17A-2-1207, 17A-2-1208, 17A-2-1209, 17A-2-1211, 17A-2-1212

Effective March 11, 1993

HB 360 - Tax Commission Lowering Assessment (Martin R. Stephens)

Requires the State Tax Commission to notify counties of any proposed changes in the values of state assessed property within their boundaries, and provides any affected county 30 days to show good cause why a valuation should not be changed.

Amends 59-2-1007

Effective May 3, 1993

SB 30 - Certification of County Assessors (Lyle W. Hillyard)

Provides that if a county assessor fails to meet the existing requirement to become a state-registered appraiser within 18 months of

1993 LEGISLATIVE SUMMARY

taking office, the office is automatically vacant, and establishes a process for filling vacancies. - (*Tax Review Commission*)

Amends 17-17-2

Effective May 3, 1993

SB 86 - Appraiser Licensure (Haven J. Barlow)

Amends appraiser registration and certification requirements relating to moral character and prior criminal offenses, and modifies enforcement, investigation, and disciplinary powers.

Amends 61-2b-10, 61-2b-16, 61-2b-28, 61-2b-31, 61-2b-37

Effective May 3, 1993

SB 171 - Fees of County Officers' Amendments (Craig A. Peterson)

Shifts certain fee-setting responsibilities for county services from the state to the county legislative body, and defines county officers, excluding county recorders, constables, and sheriffs from that definition.

Amends 53A-15-204, 63-55-253, 63-63a-8, 70A-9-403, 70A-9-404; Enacts 17-5-19.2; Repeals 21-2-1, 21-2-2, 21-2-5, 21-2-6, 21-2-7

Effective July 1, 1993

SB 173 - Notice of Excess Levies (Craig A. Peterson)

Modifies the process for recalculating a levy set by a taxing entity in excess of the maximum amount allowed by law.

Amends 59-2-914; Repeals 59-2-915

Effective May 3, 1993

SB 194 - Property Tax - Assessing and Collecting Levy Amendments (Lyle W. Hillyard)

Replaces the levy for assessing, collecting, and distributing property taxes with a new state equalized pool, excludes the pooled levy from the tax increment financing provisions of redevelopment agencies, directs the State Tax Commission to set certain valuation standards by rule and to use those as a basis for ordering counties to factor or otherwise correct valuation problems, allows the commission to implement the orders and establishes administrative reimbursement standards and enforcement powers.

Amends 17A-2-1199.48, 17A-2-1247, 59-2-704, 59-2-911, 59-2-924; Enacts 59-2-704.5, 59-2-906.1, 9-2-906.2, 59-2-906.3, 59-2-906.4; Repeals 17-19-15

Effective January 1, 1993

SB 201 - Mandatory Cyclical Appraisals for County Assessed Property (Robert F. Montgomery)

Requires each county assessor to establish an appraisal cycle not longer than five years, clarifies which factors should be updated annually and which should be updated within the five year cycle for purposes of establishing annual property values, and authorizes the State Tax Commission to take corrective action if a county fails to follow current mass appraisal standards or meet statutory statistical measures of appraisal performance.

Amends 59-2-303; Enacts 59-2-303.1

Effective May 3, 1993

SB 233 - Tax Treatment of Certain Mobile Homes (Haven J. Barlow)

Modifies the property tax seizure and sale provisions for certain mobile homes used for residential purposes.

Amends 59-2-1303

Effective May 3, 1993

Motor Vehicles

HB 16 - Centennial License Plate Amendments (Jeff Alexander)

Allows statehood centennial license plates to be issued and displayed indefinitely. Beginning January 1, 1997 the \$10 annual renewal fee is terminated and the \$25 initial fee is deposited in the Transportation Fund, less Tax Commission costs.

1993 LEGISLATIVE SUMMARY

Amends 9-1-503, 41-1a-408, 41-1a-1216

Effective May 3, 1993

HB 229 - Motor Vehicle Amendments (Stephen M. Bodily)

Makes technical changes to the farm truck definition and temporary permit provisions for a newly purchased vehicle. A requirement that a signature on a vehicle title be notarized is deleted. The number of applications required to obtain special group license plates is increased from 50 to 500. The Motor Vehicle Enforcement Division is given responsibility regarding vehicle damage disclosure statement forms and unbranded title applications. The Tax Commission may revoke the registration of a vintage vehicle for certain violations. Off-highway vehicle records and motorboat and sailboat records are classified the same as motor vehicle records.

Amends 41-1a-102, 41-1a-110, 41-1a-116, 41-1a-211, 41-1a-213, 41-1a-408, 41-1a-512, 41-1a-519, 41-1a-702, 41-1a-709, 41-1a-802, 41-1a-1001, 41-1a-1002, 41-1a-1003, 41-1a-1206, 41-3-501, 41-3-701, 41-6-163.6, 41-22-3, 73-18-7; Enacts 41-21-6

Effective May 3, 1993

HB 232 - Motor Vehicle Owner's or Operator's Security Exemption (Grant D. Protzman)

Provides that a motor vehicle not operated or moved on a highway is not required to have owner's or operator's security.

Amends 41-12a-301, 41-12a-302

Effective May 3, 1993

HB 240 - Vehicle Title, Registration, and License Plate Fees (Stephen M. Bodily)

Clarifies license plate, title, and registration certificate fees. Repeals a license plate transfer fee. Permits Tax Commission to keep \$4 of the \$5 license plate fees, any decal fees, and actual cost of decals for special group license plates as nonlapsing money for purchase and distribution of license plates and decals. The Tax Commission is allowed to establish fees for postage and replacement decals. Amends 9-1-503, 41-1a-208, 41-1a-408, 41-1a-410, 41-1a-413, 41-1a-416, 41-1a-701, 41-1a-1201, 41-1a-1206, 41-1a-1209; Repeals and Reenacts 41-1a-1208, 41-1a-1210, 41-1a-1211, 41-1a-1212, 41-1a-1213; Repeals 41-1a-1214, 41-1a-1215, 41-1a-1216

Effective July 1, 1993

HB 263 - Registration and Licensing of Commercial Vehicles - (Ronald J. Greensides)

Updates and clarifies language related to apportioned registration and reporting instate mileage of interstate commercial vehicles. The fiscal mileage reporting period is July 1 through June 30 of the following year. Weight categories for the equalized highway use tax for out-of-state motor carriers are adjusted slightly.

Amends 41-1a-222, 41-1a-301

Effective July 1, 1993

SB 92 - Special License Plates - Wildlife Resources (Scott N. Howell)

Provides for a wildlife special group license plate issued by the Motor Vehicle Division to a contributor to the Division of Wildlife Resources, and establishes annual MVD verification requirements.

Amends 41-1a-408, 41-1a-1216

Effective July 1, 1993

Motor Vehicle Enforcement

HB 72 - Retitling Vehicles (Neal B. Hendrickson)

Allows a salvage vehicle to be retitled under certain circumstances after inspection by a Motor Vehicle Enforcement Division investigator, and if the applicant pays an inspection fee established by the Tax Commission.

Amends 41-1a-1010, 41-1a-1011

Effective May 3, 1993

1993 LEGISLATIVE SUMMARY

HB 176 - Sale of Foreign Motor Vehicle -Technical Amendments (Paul Shepherd)

Clarifies penalty of a class A misdemeanor for a person to knowingly sell or offer for sale a foreign motor vehicle without providing to the purchaser evidence of the vehicle's legal entry in the United States and of the vehicle's compliance with Environmental Protection Agency requirements.

Amends 41-1a-711; Repeals 41-1a-1312

Effective May 3, 1993

HB 180 - Scrap Metal Processors (Frank R. Pignanelli)

Modifies the junk dealer statute to create a subcategory of scrap metal processors, specifies recordkeeping requirements for scrap metal processors, and makes changes to the pawnbroker statute.

Amends 76-6-408, 76-10-901, 76-10-907

Effective May 3, 1993

SB 112 - Motor Vehicle Buyback Disclosure Act (Scott N. Howell)

Defines a nonconforming vehicle as a vehicle replaced or repurchased by a manufacturer as the result of a court judgement, arbitration, or agreement because of investigation under state lemon laws; requires a manufacturer or dealer who accepts the return of nonconforming vehicle to stamp the vehicle title with the words "MANUFACTURER BUYBACK NON-CONFORMING VEHICLE" and submit a copy to the Motor Vehicle Division, which will brand the title of the nonconforming vehicle; establishes disclosure requirements for sale, lease, transfer or exchange of a buyback or nonconforming vehicle; and establishes penalties for violation.

Enacts 41-1a-522, 41-3-406, 41-3-407, 41-3-408, 41-3-409, 41-3-410,41-3-411, 41-3-412, 41-3-413, 41-3-414

Effective July 1, 1993

SB 115 - Motor Vehicle Penalty Provisions (George Mantes)

Increases some Motor Vehicle Business Regulation Act misdemeanor penalties.

Amends 41-3-701

Effective March 16, 1993

SB 175 - Regulation of Sale of Motor Vehicles on Consignment - (George Mantes)

Regulates the sale of motor vehicles placed on consignment with a dealer.

Enacts 41-3-801, 41-3-802, 41-3-803,

Effective May 3, 1993

Sales and Use Tax

HB 75 - Sales and Use Tax - Charitable Exemption (Martin R. Stephens)

Exempts sales by public utilities to religious or charitable organizations from the new sales tax refund provisions that go into effect July 1, 1993. - (*Revenue and Taxation Interim Committee*)

Amends 59-12-104.1

Effective May 3, 1993

HB 77 - Sales and Use Tax Amendment (Martin R. Stephens)

Prohibits a state government entity required to remit sales tax collections on a monthly basis from retaining a portion of the tax to cover the costs of collecting and remitting the tax. (*Revenue and Taxation Interim Committee*)

Amends 59-12-108

Effective May 3, 1993

HB 404 - County Option Funding for Rural County Hospitals (James F. Yardley)

Authorizes counties to impose a voter-approved sales tax of 1% to fund rural county hospitals.

Enacts 59-12-701, 59-12-702, 59-12-703

1993 LEGISLATIVE SUMMARY

Effective May 3, 1993

HB 205 - Transient Room Tax Amendments (Rob W. Bishop)

Broadens the permissible uses of the tourism tax on overnight lodging from tourism promotion only to tourism promotion and the development, operation, and maintenance of tourist, recreation, cultural, and convention facilities.

Amends 59-12-603

Effective July 1, 1993

HB 441 - Sales Tax Exemption - Sunset Reauthorization (John L. Valentine)

Extends the sunset date of the sales tax exemption for replacement parts purchased by formerly closed steel mills to June 30, 1996.

Amends 59-12-104

Effective May 3, 1993

SB 87 - Sales Tax - Exemption Review (Lyle W. Hillyard)

Requires the State Tax Commission to conduct a review of the costs, benefits, and effectiveness of 14 sales tax exemptions and to report their findings to the Legislature at fixed dates between 1993 and 1999. Establishes cycles for subsequent review of each of the 14 exemptions.

Enacts 59-12-104.5

Effective May 3, 1993

SB 109 - County Option Funding for Botanical, Cultural, and Zoological Organizations (Haven J. Barlow)

Authorizes counties to impose a voter-approved sales tax of 1/10 of 1% to fund botanical, cultural, and zoological organizations. Provides guidelines for distribution of the revenues raised by the tax.

Enacts 59-12-701, 59-12-702, 59-12-703, 59-12-704

Effective June 1, 1993

SB 172 - Sales Tax Amendments (Lyle W. Hillyard)

Clarifies that aviation fuel is exempt from the sales tax and that sales taxes collected by vendors are held in trust for the state.

Amends 59-12-104, 59-12-107

Effective May 3, 1993

Income Tax

SB 42 - Economic Incentives for Historic Preservation (Ronald J. Ockey)

Allows corporate franchise and individual income tax credits as an incentive to rehabilitate historic residential buildings.

Enacts 59-7-109.5, 59-10-108.5

Effective January 1, 1993

SB 159 - Taxation of Regulated Investment Companies (Lyle W. Hillyard)

Provides a method for taxing regulated investment companies organized under the laws of Utah.

Enacts 59-7-401

Effective January 1, 1993

Corporate Franchise Tax

HB 4 - Franchise Tax Amendment (John L. Valentine)

Deletes the corporate franchise tax from provisions providing for the attachment of liens and penalties for nonpayment of taxes and makes other technical corrections.

Amends 59-1-302

Effective May 3, 1993

SB 179 - Corporate Tax Revisions (Lyle W. Hillyard)

Recodifies the corporate franchise and income tax code in accordance with the recom-

1993 LEGISLATIVE SUMMARY

mendations of the Tax Review Commission, adopts federal taxable income before net operating loss and special deductions as the starting point for the corporate franchise and income taxes, adopts additions and subtractions sections, deletes the exemption for holding companies, modifies the treatment of net losses, clarifies the treatment of foreign operating companies and foreign sales corporations, modifies the deduction for meals and entertainment expenses, eliminates the optional tax, allows corporations previously filing a consolidated report to file a combined report, and makes technical corrections. (Tax *Review Commission*)

Amends 16-6-99.1, 59-1-402, 59-1-703,59-7-201, 59-7-203, 59-7-204, 59-7-205, 59-7-206, 59-7-207,59-7-208,59-7-302, 59-7-318, 59-10-404, 59-13-209, 59-14-405; Enacts 59-7-401, 59-7-402, 59-7-403, 59-7-404, 59-7-405, 59-7-601, 59-7-602, 59-7-603, 59-7-701, 59-7-702, 59-7-703, 59-7-704, 59-7-705, 59-7-706, 59-7-707, 59-10-108.5; Renumbers and Amends 59-7-501, 59-7-502, 59-7-503, 59-7-504, 59-7-505, 59-7-506, 59-7-507, 59-7-508, 59-7-509, 59-7-510, 59-7-511, 59-7-512, 59-7-513, 59-7-514, 59-7-515, 59-7-516, 59-7-517, 59-7-518, 59-7-519, 59-7-520, 59-7-521, 59-7-522, 59-7-523, 59-7-524, 59-7-525, 59-7-526, 59-7-527, 59-7-528, 59-7-529, 59-7-530, 59-7-531, 59-7-532, 59-7-533, 59-7-534, 59-7-535, 59-7-536, 59-7-537, 59-7-604, 59-7-605, 59-7-606; Repeals and Reenacts 59-7-101, 59-7-102, 59-7-103, 59-7-104, 59-7-105, 59-7-106; 59-7-107, 59-7-108, 59-7-109, 59-7-110, 59-7-111, 59-7-112, 59-7-113, 59-7-114, 59-7-115, 59-7-116, 59-7-117, 59-7-303; Repeals 59-1-802, 59-7-119, 59-7-120, 59-7-124, 59-7-143, 59-7-202, 59-7-301, 59-7-304

Effective January 1, 1994

Miscellaneous Taxes

HB 45 - Universal Income Withholding (Irby N. Arrington)

Requires, as of January 1, 1994, all child support orders must contain a provision for immediate income withholding, unless certain conditions apply, and establishes procedures for income withholding and reporting by employers. - (Human Services Interim Committee) Amends 30-3-5, 62A-11-401, 62A-11-403, 62A-11-404, 62A-11-404.5, 62A-11-405, 62A-11-412, 78-45-7.1; Enacts 62A-11-410.5, 62A-11-501, 62A-11-502, 62A-11-503, 62A-11-504

Effective January 1, 1994

HB 52 - Severance Tax Incentives for Petroleum Industry Recovery (Dan Q. Price)

Extends the sunset date for the severance tax credit for oil and gas well workovers and recompletions from December 31, 1994 to December 31, 1999, and lowers the total credit allowable from \$50,000 to \$30,000 beginning in 1995, amends definitions used for determining the credit, and makes technical corrections. - (*Energy and Natural Resources Interim Committee*)

Amends 59-5-101, 59-5-102

Effective May 3, 1993

HB 120 - Enterprise Zone Act (Beverly Ann Evans)

Changes enterprise zone restrictions to allow additional industries to qualify and modifies tax benefits.

Amends 9-2-404, 9-2-405, 9-2-406, 9-2-412, 9-2-413, 09-2-414

Effective July 1, 1993

HB 206 - Local Taxation of Utilities Limitation (John L. Valentine)

Specifies the gross revenues of telephone utilities upon which a local utility tax may be based and requires a municipality to advertise its intention to make extended area service or customer access line charges taxable.

Amends 11-26-1

Effective May 3, 1993

HB 213 - Used Tire Management Amendments (David Ure)

Amends the Waste Tire Recycling Act. The recycling incentive payment is increased from \$21 per ton to \$65 per ton. Disposal of whole tires is prohibited. Waste tire transporters and recyclers are required to be registered. The

bill requires recyclers receiving incentive payments to remove waste tires from throughout the state, and provides for administrative costs of the Department of Environmental Quality and local health departments. The sunset date is extended to July 1, 1996.

Amends 26-32a-103, 26-32a-104, 26-32a-107, 26-32a-108, 26-32a-111, 26-32a-112, 63-55-226; Enacts 26-32a-103.5, 26-32a-104.5, 26-32a-107.5, 26-32a-111.5

Effective May 3, 1993

SB 12 - Used-Oil Management (LeRay McAllister)

Prohibits improper disposal of used oil and imposes a 4-cent-per-guart recycling fee on oil sales. Proceeds from fee fund state and local administrative costs, Do-It-Yourselfer (DIY'er) used oil collection centers and curbside collection programs to encourage recycling, public education programs and grants to promote used oil recycling in rural areas. Requires registration of DIY'er used-oil collection centers and used-oil transporters; requires oil retailers to post signs stating where used oil can be recycled. Moves used-oil program administration from the Department of Natural Resources to the Department of Environmental Quality. Establishes sunset date of July 1. 1999. (Health and Environment Interim Committee)

Amends 63-55-219; Enacts 19-6-701,19-6-702,19-6-703, 19-6-704, 19-6-705, 19-6-706, 19-6-707, 19-6-708, 19-6-709, 19-6-710, 19-6-711, 19-6-712, 19-6-713, 19-6-714, 19-6-715, 19-6-716, 19-6-717, 19-6-718, 19-6-719, 19-6-720, 19-6-721, 19-6-722, 19-6-723; Repeals 40-9-1, 40-9-2, 40-9-3, 40-9-3.5, 40-9-4, 40-9-5, 40-9-6

Effective July 1, 1993

SB 96 - Amendments to Hazardous Waste Fees (Stephen J. Rees)

Standardizes in-state and out-of-state hazardous waste disposal fees at \$28 per ton; imposes a disposal fee of \$4.75 per ton of PCBs. Increases the Solid and Hazardous Waste Control Board from 10 members to 12 members by adding one representative of the public and one representative of the hazardous waste disposal industry. The amount of hazardous waste fee transferable to the General Fund as free revenue is increased from \$1,375,000 to \$1,575,000. Appropriates \$200,000 annually to the Hazardous Materials Institute within the Department of Public Safety.

Amends 19-6-103, 19-6-104, 19-6-118; Enacts 19-6-118.5

Effective May 3, 1993

SB 180 - Tax Amendments (Lyle W. Hillyard)

Increases the withholding for the mineral production tax; conforms the treatment of certain taxable interest income to the treatment of federal interest income for purposes of determining retirement income, clarifies the individual and corporate income tax credits for clean burning fuels, conforms the amount subtracted from the income of a trust for federal taxes paid to the amount subtracted for individuals, and makes technical amendments.

Amends 59-6-102, 59-7-110.7, 59-7-110.8, 59-10-114, 59-10-127, 59-10-128, 59-10-202

Effective May 3, 1993

SB 243 - Taxpayer Appeal from Administrative Rulings (Howard A. Stephenson)

Provides for settlement conferences before a formal hearing. The bill gives district court jurisdiction over appeals from informal and formal adjudicative proceedings, prohibits the district court from hearing new witnesses or considering new documents on appeal, allows the appellate court to remand to the commission any claims not presented in the original adjudicative proceedings, and provides for a standard of review.

Amends 59-1-601, 59-1-602; Enacts 59-1-502.5, 59-1-610

Effective May 3, 1993

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According to the Census Bureau, Utah had a population of 1.8 million in 1992, an increase of 2.4 percent over the 1991 population figure. This makes Utah the sixth fastest-growing state in the country. [The Salt Lake City-Ogden and Provo-Orem] metropolitan areas, known as the Wasatch Front, account for 77.6 percent of the state's population, which is concentrated on 4.4 percent of the land.

Source: Utah Facts 1994

Published by the Utah Department of Community and Economic Development



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