

# ***UTAH STATE TAX COMMISSION***

## ***ANNUAL REPORT***

July 1, 1993 through June 30, 1994



## **GOVERNOR'S MESSAGE**

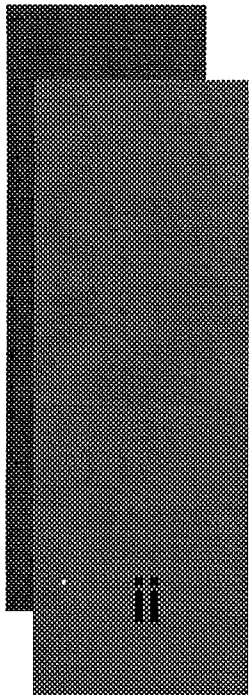
The Utah State Tax Commission's Fiscal 1993-94 annual report not only documents the actual revenue collections for the State of Utah, but it also provides a fiscal snapshot of recent dramatic growth in Utah's dynamic economy.

The Tax Commission provides a vital function for the State of Utah, efficiently collecting the revenues that pay for public education, highway maintenance, law enforcement, protection of our natural resources and providing for many other needs of Utah citizens.

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,

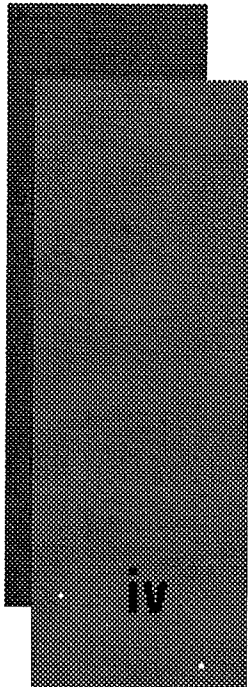
**Michael O. Leavitt**  
**Governor**





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**ANNUAL REPORT  
OF THE UTAH STATE TAX  
COMMISSION**

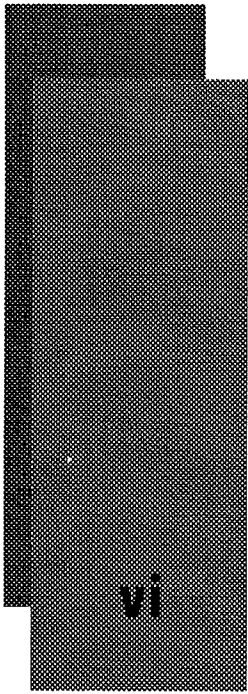
W. Val Oveson  
**Chairman**

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

Rodney G. Marrelli  
**Executive Director**

Janice J. Perry  
**Editor**

Douglas A. Macdonald  
Leslee Katayama  
Thomas M. Williams  
**Economic & Statistical Unit**



## COMMISSIONERS' MESSAGE

The 1993-94 fiscal year brought many changes to the Utah State Tax Commission. Governor Michael O. Leavitt appointed former Lt. Gov. W. Val Oveson to chair the Tax Commission, replacing retiring Chairman W. Hal Hansen. The Governor also named former Department of Administrative Services Director Alice Shearer to the Commission. They joined Joe Pacheco and Roger O. Tew as commissioners.

The fiscal year also saw hiring of a new executive director, Rodney Marrelli, a private-sector executive who was vice president of finance and administration for a major Utah company.

### ***Utah State Tax Commission:***

***W. Val Oveson, Chairman***

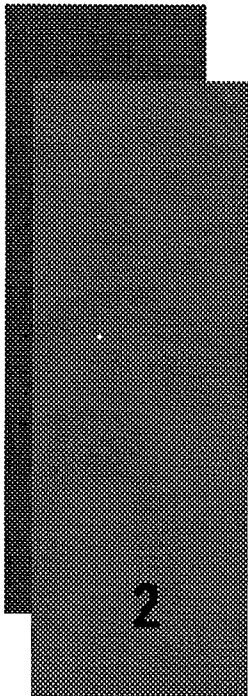
***Roger O. Tew***

The final chapter on the legal battle between the state and its federal retirees was written; the U.S. Supreme Court ruled that its 1989 Davis v. Michigan court decision should be applied retroactively. The Utah Legislature reached a settlement agreement with the retirees and, at the height of the income tax filing season, Tax Commission staff began developing claim forms, instruction booklets and new procedures for the retirees to claim more than \$60 million in back taxes and interest.

We hope that this report will assist the Governor, legislators and policymakers as they plan to meet the state's future needs.

***Joe B. Pacheco***

***Alice Shearer***





## EXECUTIVE DIRECTOR'S MESSAGE

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This was a year of exciting change for the Tax Commission. In addition to the changes noted in the Commissioners' letter, the agency began developing a Strategic Plan that will help us focus efforts on improving the service provided to our customers. This is an all-encompassing effort and is expected to become integrated into the way we view all tasks in the Tax Commission.

Efforts are being made to improve the experience that each customer has with us, including improvements in communications both internally and externally, as well as efforts to improve the quality, efficiency and effectiveness of all processes.

In support of this improved level of customer service, a few noteworthy efforts included:

The Tax Commission was preparing for a move into a new building. This move consolidates all primary functions in the Salt Lake Valley into one building (excluding Motor Vehicle branch offices), will improve the document processing workflow, and will provide a more secure environment for the processing of the state's revenues.

Electronic filing of income tax returns was offered as a pilot program this year. This program allows taxpayers to file their returns electronically through authorized tax preparers.

Electronic filing expedites both the processing of the return and issuance of a refund. Participation in this program is expected to increase in popularity in future years and is one more onramp added to the electronic highway.

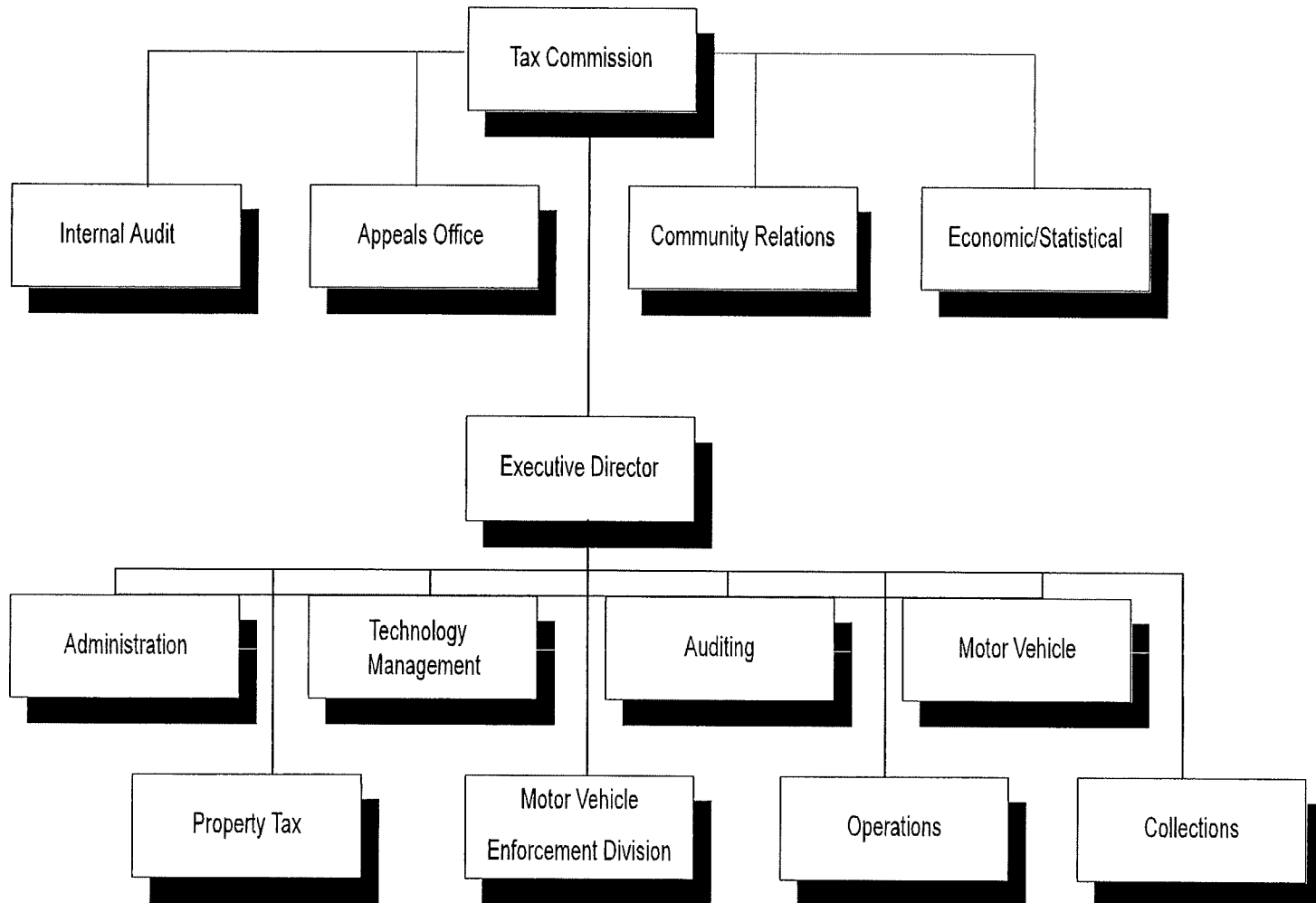
A new system for valuing motor vehicles was in the process of being developed. The Depreciated Cost New (DCN) valuation system allows a value to be placed on the computer system just once per vehicle. All future-year values will be automatically calculated based on depreciation schedules. The DCN is expected to greatly improve the accuracy of the records in the system, and will significantly reduce workload in this area, which not only benefits us, but all 29 county governments.

In summary, this past year was a year for process evaluation, planning, goal-setting, and laying the groundwork for improving customer service and the quality of the revenue collection processes of the State of Utah. We are excited about the direction we are headed, and look forward to providing improved services in the future!

**Rodney G. Marrelli**

# ORGANIZATIONAL CHART

## UTAH STATE TAX COMMISSION Organization Chart



## AGENCY OVERVIEW

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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 four commissioners — two from each political party — to serve four-year terms. The commissioners administer and supervise the state's tax laws, rule on appeals, 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 appeals 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 of companies that do business in Utah to assure proper collection of tax. The

division's Office Section performs audits in-house, primarily involving the corporate franchise tax, individual income tax, withholding tax, and 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.

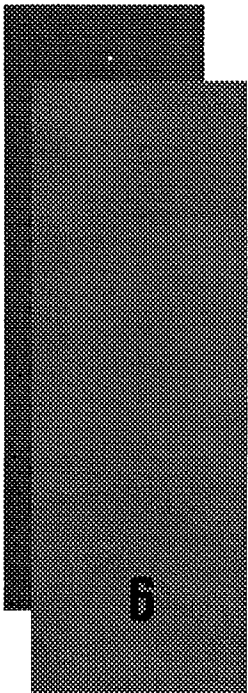
**Motor Vehicle:** registers, plates and titles 1.4 million vehicles per year, including motor vehicles, recreational vehicles, vessels, private aircraft and interstate commercial vehicles. Provides positive vehicle identification services to law enforcement and evidence of vehicle ownership to individuals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

**Operations:** maintains front-line contact with the public; handles the incoming and outgoing mail, data enters and processes return information,

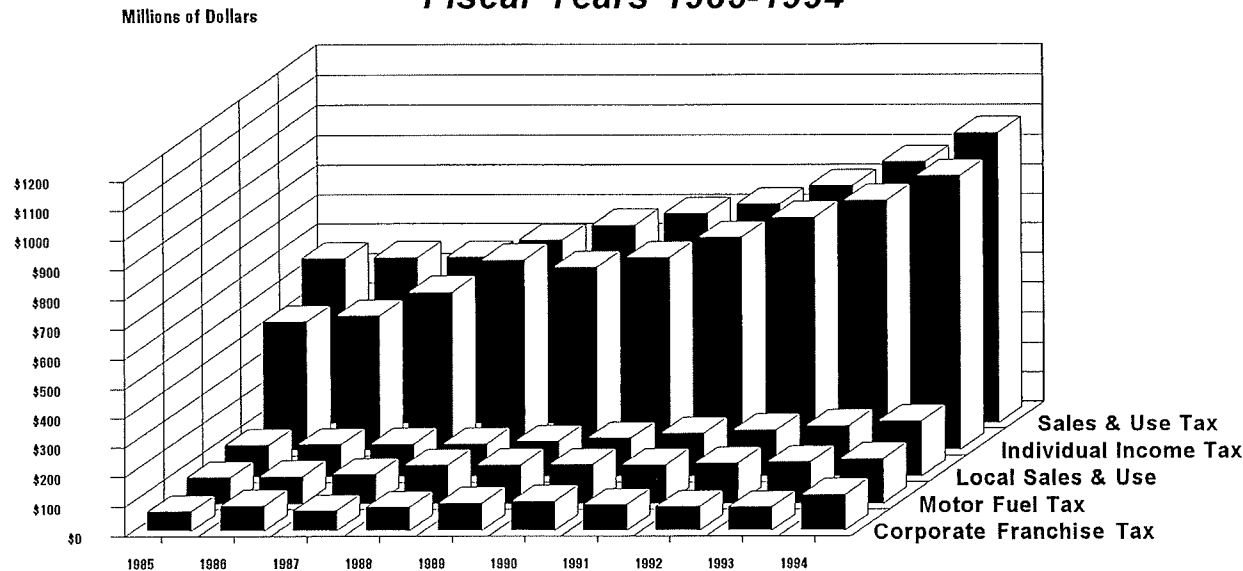
deposits funds and manages the millions of documents the Tax Commission receives each year.

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

**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 and maintains the agency's existing computer systems.



## History of Major State Taxes Fiscal Years 1985-1994



## HISTORY OF MAJOR STATE TAXES

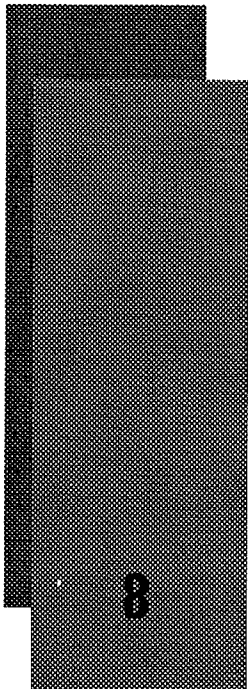
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### In Millions of Dollars

<i>Fiscal Year</i>	<i>State Sales/Use</i>	<i>Individual Income</i>	<i>Local Sales/Use</i>	<i>Motor Fuel</i>	<i>Corporate Franchise</i>
1984	526.2	390.9	104.2	69.0	53.2
1985	555.4	435.5	105.3 <sup>r</sup>	89.3	65.9
1986	558.6	454.3	106.6 <sup>r</sup>	92.2	84.0
1987	559.0	533.3	108.0 <sup>r</sup>	100.0	68.9
1988	617.6	569.9*	107.9 <sup>r</sup>	129.4	78.8
1989	667.4	615.6	117.2 <sup>r</sup>	131.2	93.0
1990	707.4	647.6	127.4 <sup>r</sup>	132.5	99.7
1991	740.3	717.6	147.2	131.2	87.8
1992	802.4	784.4	157.9	136.4	80.9
1993	881.9	842.3 <sup>r</sup>	173.1	141.3	79.5 <sup>r</sup>
1994	978.2	925.3	188.5	150.4	121.1

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

<sup>r</sup>revised



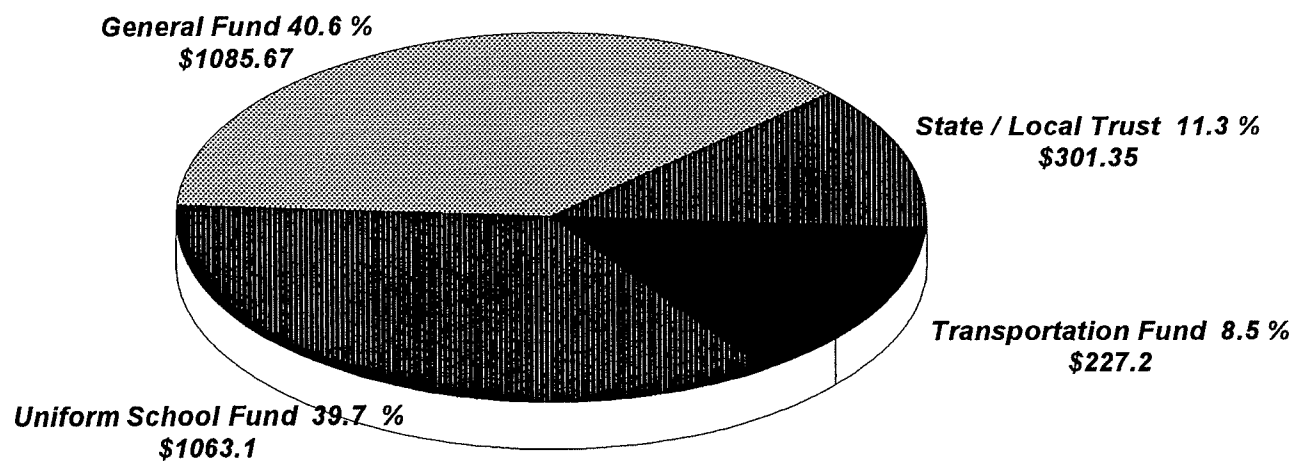


# OVERVIEW OF COLLECTIONS

## Overview of Collections

The following charts summarize the Utah State Tax Commission's 1993-94 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).

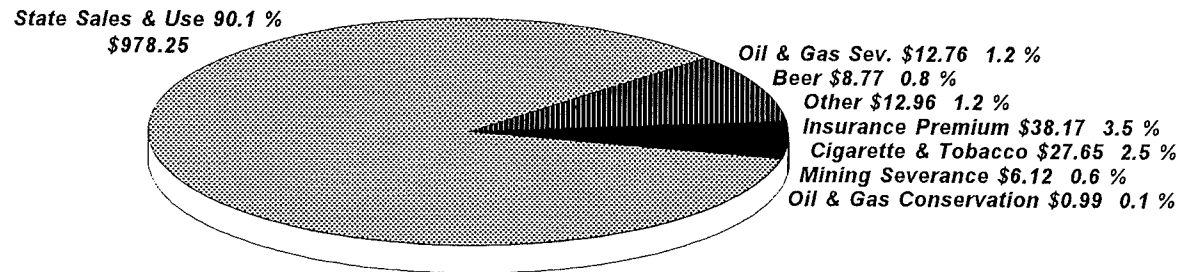
### Net Collections by Major Fund FY 1993-94 (Collections in Millions \$2,677.3)



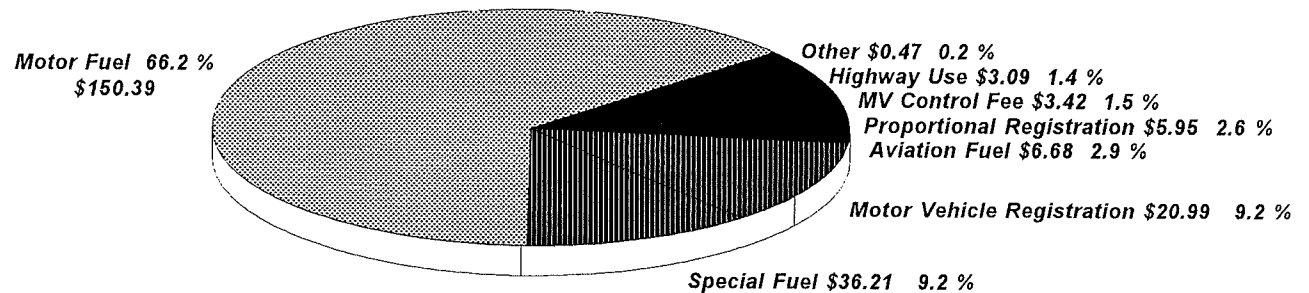
# OVERVIEW OF COLLECTIONS

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## General Fund FY 1993-94 (Collections in Millions \$1,085.67)

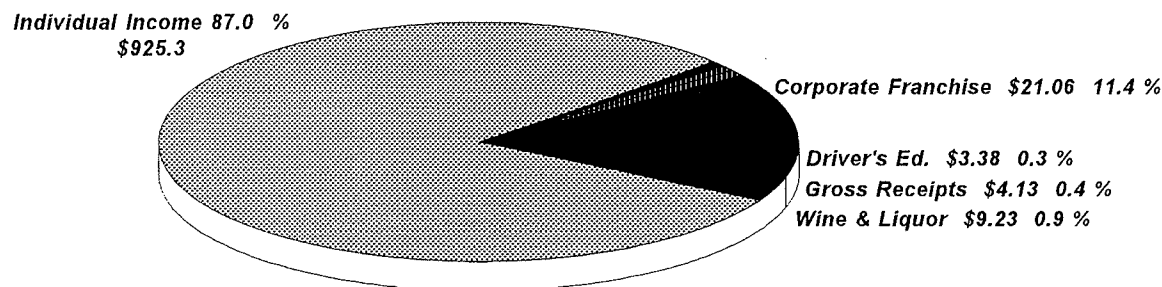


## Transportation Fund FY 1993-94 (Collections in Millions \$227.2)

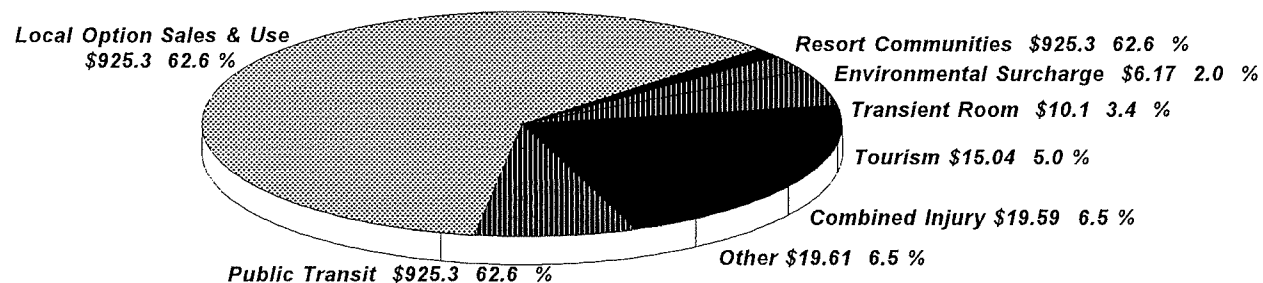


# OVERVIEW OF COLLECTIONS

## Uniform School FY 1993-94 (Collections in Millions \$1,063.1)



## State & Local Trust FY 1993-94 (Collections in Millions \$301.35)



# OVERVIEW OF COLLECTIONS

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## Tax Collections and Fund Distribution Fiscal Years 1992-93 and 1993-94

Source and Distribution	1993 Gross Collections	1993 Refunds & Adjustments	1993 Net Collections	1994 Gross Collections	1994 Refunds & Adjustments	1994 Net Collections	Percent Change	Amount Change
<b>UNIFORM SCHOOL FUND</b>								
Income Tax - Final Payments	\$209,619,568 <sup>1</sup>	(\$109,892,074)	\$99,727,494	\$222,345,815	(\$125,731,850)	\$96,613,965	(3.1)	(\$3,113,529)
Income Tax - Withholding	741,707,664	(2,386,809)	739,320,855	826,797,871	(1,788,158)	825,009,713	11.6	85,688,858
Corporation Franchise Tax	106,411,961 <sup>1</sup>	(31,780,560)	74,631,401	136,706,879	(21,162,142)	115,544,737	54.8	40,913,336
Mineral Prod. Tax Withholding	8,306,175	(238,854)	8,067,321	9,262,759	(67,921)	9,194,838	14.0	1,127,517
Gross Receipts Tax	4,504,933	0	4,504,933	4,128,441	0	4,128,441	(8.4)	(376,492)
Wine & Liquor Tax	8,844,599 <sup>1</sup>	0	8,844,599	9,228,727	0	9,228,727	4.3	384,128
<u>Drivers Education Tax</u>	<u>3,303,885<sup>1</sup></u>	<u>(5)<sup>1</sup></u>	<u>3,303,880</u>	<u>3,381,114</u>	<u>(432)</u>	<u>3,380,682</u>	<u>2.3</u>	<u>76,802</u>
Subtotal	\$1,082,698,785	(\$144,298,302)	\$938,400,483	\$1,211,851,606	(\$148,750,503)	\$1,063,101,103	13.3	\$124,700,620
<b>GENERAL FUND</b>								
State Sales and Use Tax	\$887,005,383 <sup>1</sup>	(\$5,088,227)	\$881,917,156	\$988,270,821	(\$10,023,199)	\$978,247,622	10.9	\$96,330,466
Oil & Gas Conservation Tax	1,332,153 <sup>1</sup>	(254,883)	1,077,270	994,598	(6,475)	988,123	(8.3)	(89,147)
Beer Tax	8,558,151	(42,800)	8,515,351	8,774,763	0	8,774,763	3.0	259,412
Cigarette Tax	23,889,133	(430,845)	23,458,288	25,579,902	(446,049)	25,133,853	7.1	1,675,565
Tobacco Products Tax	2,308,298	0	2,308,298	2,517,841	0	2,517,841	9.1	209,543
Inheritance Tax	7,707,465 <sup>1</sup>	(80,707)	7,626,758	8,188,879	0	8,188,879	7.4	562,121
Insurance Premium Tax	33,897,767	0	33,897,767	38,040,539	0	38,040,539	12.2	4,142,772
Self Insurers Insurance Tax	100,468	0	100,468	126,150	0	126,150	25.6	25,682
Oil and Gas Severance Tax	19,610,608	(7,381,673)	12,228,935	13,886,379	(1,130,342)	12,756,037	4.3	527,102
Used Oil Tax	0	0	0	314,526	(1,295)	313,231		313,231
Mining Severance Tax	7,037,894	0	7,037,894	6,116,475	0	6,116,475	(13.1)	(921,419)
Motor Vehicle Business Adm. Fees	988,201	0	988,201	983,720	(1,399)	982,321	(0.6)	(5,880)
Snowmobile Registrations	151,650 <sup>1</sup>	0	151,650	150,670	0	150,670	(0.6)	(980)
Boat Registrations	458,989 <sup>1</sup>	0	458,989	514,341	0	514,341	12.1	55,352
ATV Registration Fees	952,141 <sup>1</sup>	0	952,141	980,034	0	980,034	2.9	27,893
Senior Citizen & Energy Credits	0	(4,184,507) <sup>1</sup>	(4,184,507)	0	(4,476,493)	(4,476,493)	7.0	(291,986)
<u>Utah Sport Authority</u>	<u>5,760,294</u>	<u>0</u>	<u>5,760,294</u>	<u>6,315,689</u>	<u>(4,589)</u>	<u>6,311,100</u>	<u>9.6</u>	<u>550,806</u>
Subtotal	\$999,758,595	(\$17,463,642)	\$982,294,953	\$1,101,755,327	(\$16,089,841)	\$1,085,665,486	10.5	\$103,370,533
<b>TRANSPORTATION FUND</b>								
Motor Fuel Tax	\$141,867,544	(\$561,396)	\$141,306,148	\$150,663,524	(\$276,071)	\$150,387,453	6.4	\$9,081,305
Motor Vehicle Registration	19,707,342 <sup>1</sup>	(28,561)	19,678,781	21,001,410	(14,602)	20,986,808	6.6	1,308,027
Special Fuel Tax	42,026,181 <sup>1</sup>	(6,462,072)	35,564,109	42,556,104	(6,346,181)	36,209,923	1.8	645,814
Temporary Permit Fees	475,840 <sup>1</sup>	0	475,840	471,252	(40)	471,212	(1.0)	(4,628)
Motor Vehicle Control Fees	2,944,644	0	2,944,644	3,422,125	(436)	3,421,689	16.2	477,045
Proportional Registration Fees	5,963,976 <sup>1</sup>	(7,401)	5,956,575	5,966,550	(16,160)	5,950,390	(0.1)	(6,185)
Highway Use Tax	3,398,890 <sup>1</sup>	0	3,398,890	3,096,391	(1,882)	3,094,509	(9.0)	(304,381)
<u>Aviation Fuel Tax</u>	<u>7,167,127</u>	<u>(9,504)</u>	<u>7,157,623</u>	<u>6,701,645</u>	<u>(22,209)</u>	<u>6,679,436</u>	<u>(6.7)</u>	<u>(478,187)</u>
Subtotal	\$223,551,544	(\$7,068,934)	\$216,482,610	\$233,879,001	(\$6,677,581)	\$227,201,420	5.0	\$10,718,810

# OVERVIEW OF COLLECTIONS

Source and Distribution	1993 Gross Collections	1993 Refunds & Adjustments	1993 Net Collections	1994 Gross Collections	1994 Refunds & Adjustments	1994 Net Collections	Percent Change	Amount Change
<b>TRUST &amp; AGENCY FUNDS</b>								
Local Sales and Use Tax	\$174,215,738	(\$1,073,492)	\$173,142,246	\$190,483,015	(1,940,829)	\$188,542,186	8.9	\$15,399,940
Public Transit Tax	36,679,373	(212,220)	36,467,153	40,159,197	(371,617)	39,787,580	9.1	3,320,427
Transient Room Tax	10,056,842 <sup>1</sup>	(5,107) <sup>1</sup>	10,051,735	10,098,091	(156)	10,097,935	0.5	46,200
Resort Communities Sales Tax	2,595,454	(9,224)	2,586,230	2,523,508	(17,261)	2,506,247	(3.1)	(79,983)
Tourism Sales Tax	13,506,940 <sup>1</sup>	(26,688)	13,480,252	15,047,959	(10,377)	15,037,582	11.6	1,557,330
Rural Hospital Tax	184,881 <sup>1</sup>	0	184,881	501,822	(138)	501,684	171.4	316,803
Illegal Drug Holding/Drug Stamp	185,311	(47,909)	137,402	224,789	(323,091)	(98,302)	(171.5)	(235,704)
Car & Bus Tax	1,524,443	(1,444,114)	80,329	1,924,992	(1,552,951)	372,041	363.1	291,712
Fireman's Pension Fund	2,523,357	0	2,523,357	3,536,742	0	3,536,742	40.2	1,013,385
Sales Tax Cash Bonds	13,692	0	13,692	(5,331)	0	(5,331)	(138.9)	(19,023)
Special Fuel Cash Bonds	0	0	0	0	0	0		0
Tax Commission Suspense	15,692,387	(15,273,540)	418,847	17,260,001	(16,659,057)	600,944	43.5	182,097
2nd Injury & Uninsured Employers	19,215,056	0	19,215,056	19,594,880	0	19,594,880	2.0	379,824
Boat Fuel Fund,	1,511,462	0	1,511,462	1,656,769	0	1,656,769	9.6	145,307
Ad Valorem Cash Bonds	0	0	0	0	0	0		0
Income Withholding Cash Bonds	4,000	0	4,000	(9,000)	0	(9,000)	(325.0)	(13,000)
Ad Valorem Tax Withholding	0	(9,728)	(9,728)	0	0	0	(100.0)	9,728
Environmental Surcharge	6,433,715	(563,047)	5,870,668	6,601,334	(428,115)	6,173,219	5.2	302,551
Centennial Fees	447,883	0	447,883	522,736	(361)	522,375	16.6	74,492
Waste Tire Recycling	<u>2,111,509</u>	<u>0</u>	<u>2,111,509</u>	<u>1,825,078</u>	<u>0</u>	<u>1,825,078</u>	<u>(13.6)</u>	<u>(286,431)</u>
Subtotal	\$286,902,043	(\$18,665,069)	\$268,236,974	\$311,946,582	(\$21,303,953)	\$290,642,629	8.4	\$22,405,655
<b>DEDICATED CREDITS</b>								
Administrative Allowance	\$6,450,004	\$0	\$6,450,004	\$6,785,001	\$0	\$6,785,001	5.2	\$334,997
Reflectorized Plate Fees	1,834,959 <sup>1</sup>	0	1,834,959	1,886,936	(99)	1,886,837	2.8	51,878
Driving Under Influence Impound Fee	206,300 <sup>1</sup>	0	206,300	208,025	(836)	207,189	0.4	889
30-Day Motor Veh. Reg. Permit	1,013,641 <sup>1</sup>	0	1,013,641	1,004,980	0	1,004,980	(0.9)	(8,661)
Misc. Dedicated Credits	<u>1,130,439<sup>1</sup></u>	<u>(579).2</u>	<u>1,129,860</u>	<u>821,035</u>	<u>(1,675)</u>	<u>819,360</u>	<u>(27.5)</u>	<u>(310,500)</u>
Subtotal	\$10,635,343	(\$579)	\$10,634,764	\$10,705,977	(\$2,610)	\$10,703,367	0.6	\$68,603
<b>GRAND TOTAL</b>	<b>\$2,603,546,310</b>	<b>(\$187,496,526)</b>	<b>\$2,416,049,784</b>	<b>\$2,870,138,493</b>	<b>(\$192,824,488)</b>	<b>\$2,677,314,005</b>	<b>10.8</b>	<b>\$261,264,221</b>

Note: Revenues from significant taxes were accrued to the period ending June 30, 1994 and recorded as restricted revenues in the various funds. Amounts accrued will be used to fund the liability for compensated absences. The total revenue accrued amounted to \$233,587,428 for the period ending June 30, 1994. This amount is not reflected in this statement.

<sup>1</sup> Revised

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## 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 most motor vehicles. This statewide fee-in-lieu rate was set at 1.7 percent of the vehicles' fair market value.

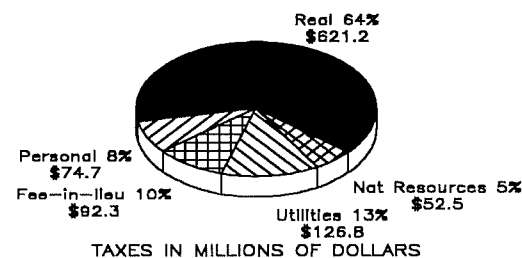
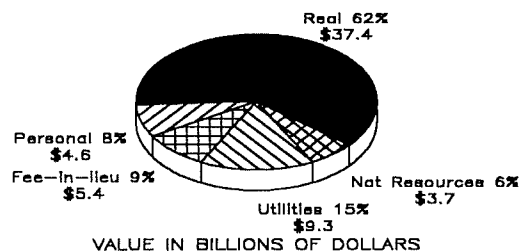
Tax rates are set by local entities such as counties, cities and towns, school districts and special taxing districts. A statewide rate is also levied to finance Utah's schools through the Uniform School Fund.

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 regulated companies, such as utilities, airlines and transportation companies.

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 1993**



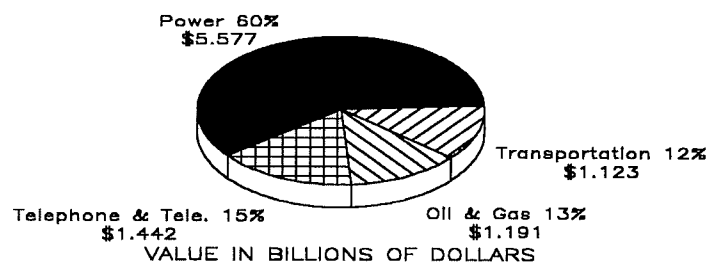
## Taxes Charged to All Property

<i><b>Class of Property</b></i>	<i><b>Taxes Charged</b></i>	<i><b>Percent</b></i>
Residential	\$386,157,264	39.9%
Commercial	174,596,981	18.1%
Other Real	60,419,351	6.3%
Personal	74,716,577	7.7%
Fee-in-lieu	92,330,076	9.5%
Natural Resources	52,527,771	5.4%
Utilities	126,808,349	13.1%
<b>Statewide</b>	<b>\$967,556,369</b>	<b>100.0%</b>

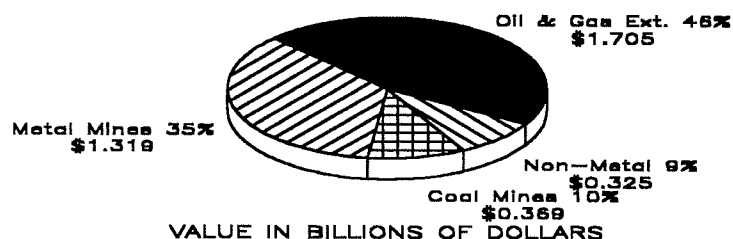
# PROPERTY TAX

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**STATEWIDE TAXABLE  
VALUE AND TAXES CHARGED FOR 1993  
CENTRALLY ASSESSED UTILITIES**



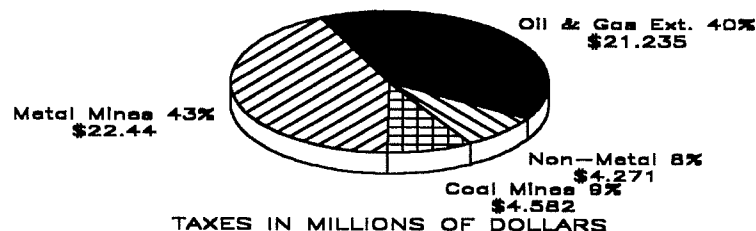
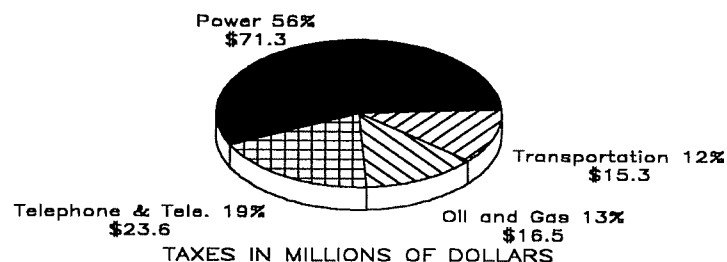
**STATEWIDE TAXABLE  
VALUE AND TAXES CHARGED FOR 1993  
CENTRALLY ASSESSED NATURAL RESOURCES**



## Centrally Assessed Property

The Tax Commission's Property Tax Division is responsible for the valuation of mines, utilities, airlines and motor and rail carriers. The market value of regulated multi-state utilities is determined by the "unit value" approach, which values the company as a unit, then allocates a value to the State of Utah and then to the counties.

Properties of productive mining operations, as well as gas and oil companies, are assessed on capitalized net income. Non-productive mining properties and patented mining claims are valued at fair market value of the land, improvements and personal property.



## Locally Assessed Property

State law requires county assessors to review and update property characteristics at least once every five years and to update market values annually, based on a systematic review of market data. The Tax Commission is required to conduct annual assessment/sales ratio studies to ensure that county assessments are within acceptable tolerances.

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

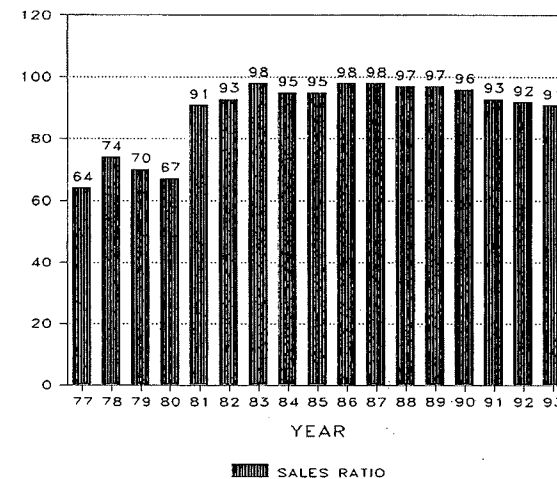
The division ensures accurate and equitable assessment of real and personal property by:

- 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 assessors' 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.

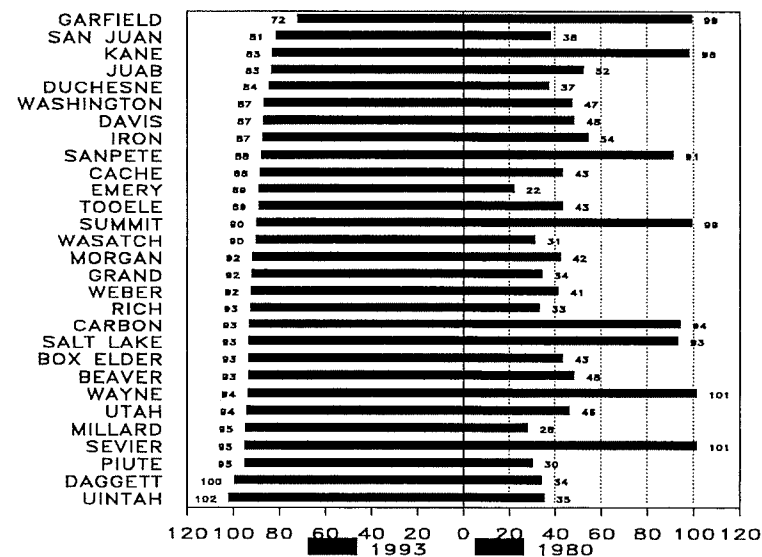
## PROPERTY TAX

STATEWIDE ASSESSMENT/SALES RATIOS FOR CALENDAR YEARS 1977-1993



OVERALL ASSESSMENT/SALES RATIOS RANKED BY COUNTY FOR 1993

### COUNTY



# PROPERTY TAX

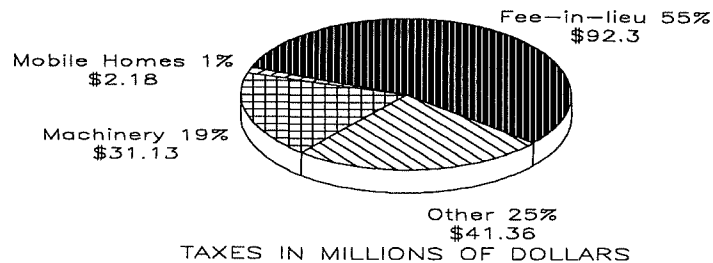
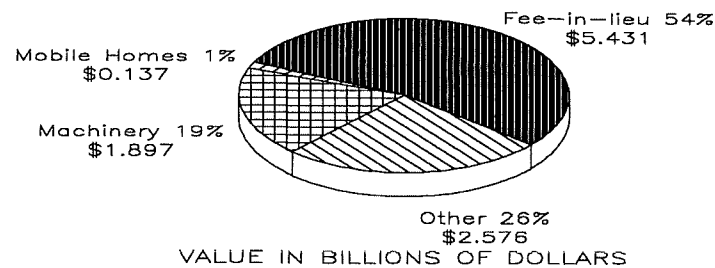
18

## Value of Utah Property

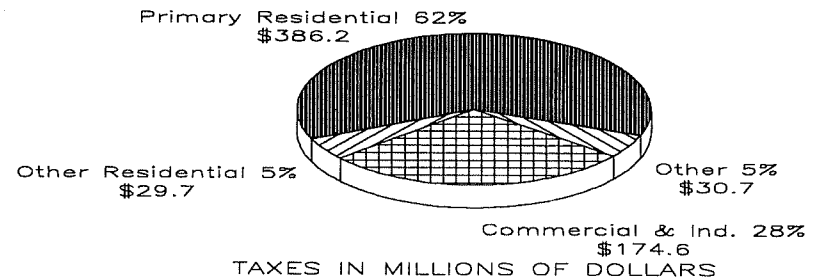
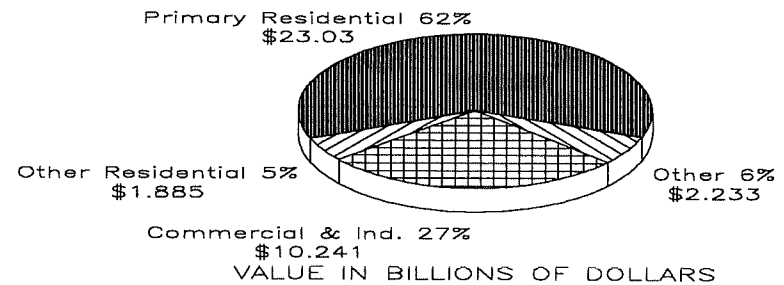
<i>Class of Property</i>	<i>Taxable Value</i>	<i>Percent*</i>	<i>Market Value</i>	<i>Percent*</i>
Residential	\$23,029,759,877	38.1%	\$34,385,606,386	47.3%
Commercial	10,240,745,901	16.9%	10,779,732,527	14.8%
Other Real Property	4,118,102,360	6.8%	4,334,844,589	6.0%
Personal Property	4,609,513,440	7.6%	4,663,299,608	6.4%
Fee-in-lieu	5,431,212,075	9.0%	5,431,212,075	7.5%
Natural Resources	3,717,690,057	6.1%	3,717,690,057	5.1%
Utilities	9,333,619,304	15.4%	9,333,619,304	12.8%
<b>Statewide</b>	<b>\$60,480,643,014</b>	<b>100.0%</b>	<b>\$72,646,004,547</b>	<b>100.0%</b>

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

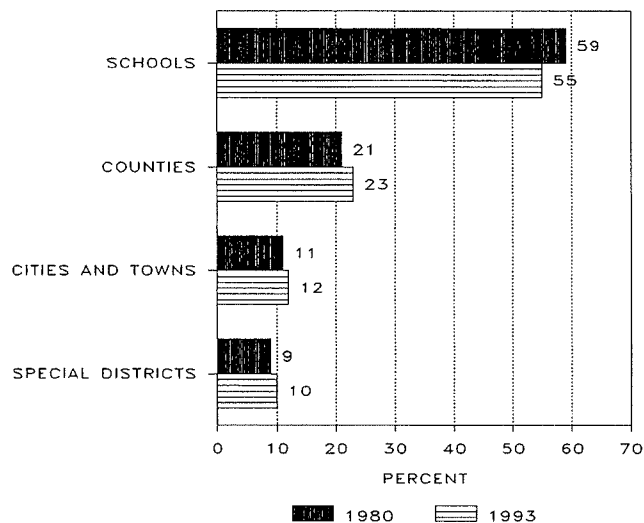
STATEWIDE TAXABLE  
VALUE AND TAXES CHARGED FOR 1993  
LOCALLY ASSESSED PERSONAL PROPERTY



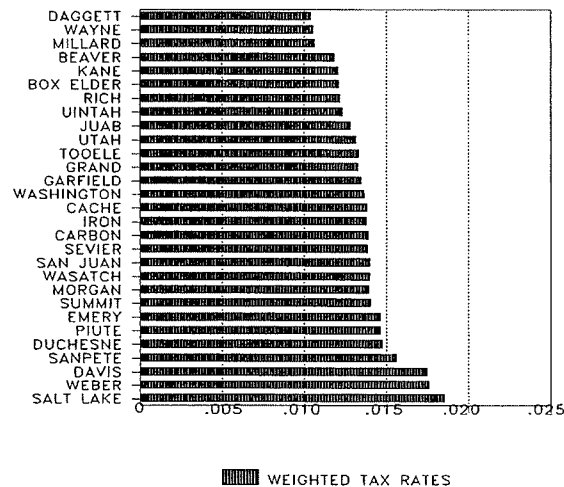
STATEWIDE TAXABLE  
VALUE AND TAXES CHARGED FOR 1993  
LOCALLY ASSESSED REAL PROPERTY



DISTRIBUTION OF TAXES  
BY TYPE OF ENTITY FOR 1980 & 1993



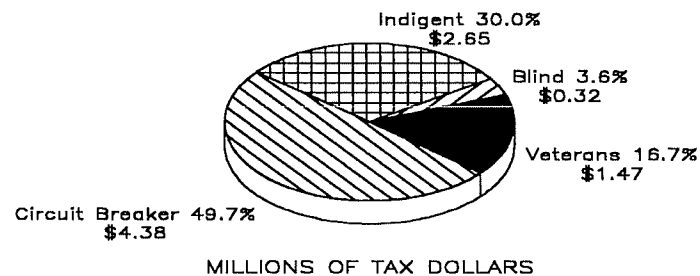
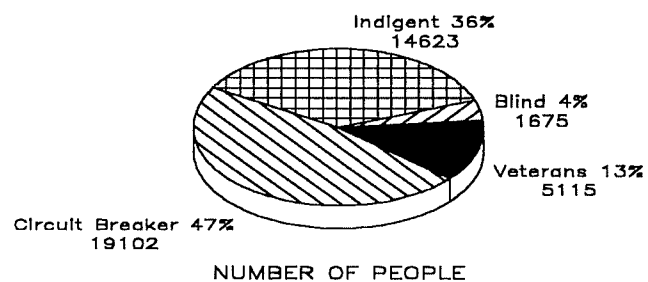
WEIGHTED AVERAGE TAX RATES  
RANKED BY COUNTY FOR 1993  
(EXCLUDING FEE-IN-LIEU MOTOR VEHICLES)



# PROPERTY TAX

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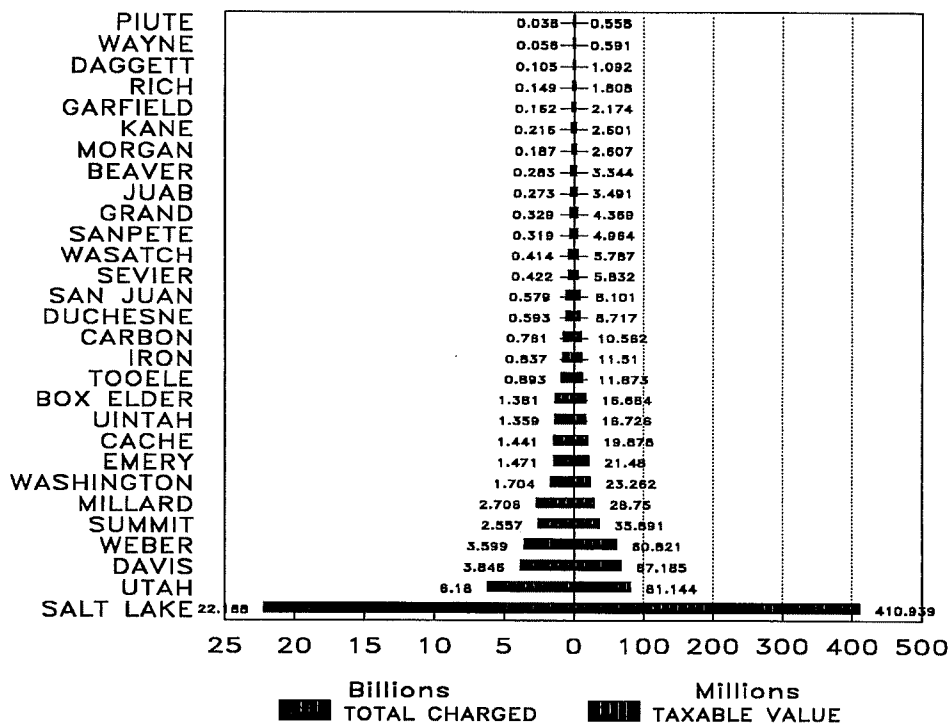
STATEWIDE TAX  
RELIEF BY CATEGORY FOR 1993



# PROPERTY TAX

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## Taxes Charged and Taxable Value for 1993 by County



## Miscellaneous Statistics

Taxable Parcels	Number <sup>1</sup> :	750,000	Tax Value (Billions) <sup>2</sup> :	\$37.4
Average House Value	Metropolitan <sup>3</sup> :	\$83,000	Non-Metropolitan <sup>4</sup> :	\$63,000
Per Capita Income	Yearly Average:	\$16,200	Tax as % of Income:	2.6%
Tax Rates	Lowest:	1.01%	Highest:	2.30%
Collection Rates <sup>5</sup>	Five-year rate:		Statewide 1993:	93.8%

<sup>1</sup> There may be slightly more than 750,000 parcels in Utah.

<sup>2</sup> This figure includes land and buildings for locally assessed real property.

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

<sup>4</sup> Excludes Davis, Salt Lake, Utah and Weber counties.

<sup>5</sup> Percent of taxes charged which are paid. Taxable values are used to weight the statewide figure. Motor vehicle taxes 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); 5 percent (January 1, 1990 - July 1, 1994); and 4 7/8 thereafter.

The same rates apply to retail sales of meals, admissions to places of amusement, intra-state 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 rental in lieu of purchase, services or repair, renovation and certain installations of tangible personal property.

**Sales:** Retailers are liable for the collection of the tax. Purchasers are liable for the tax on vehicles bought from other than a licensed dealer, payable when the vehicle is registered. A 1 1/2 percent discount is available to monthly filers with annual sales tax liability in excess of 50,000.

**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

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

## STATE SALES & USE TAX

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## Fiscal Year Collections

1985	555,414,779 <sup>a</sup>
1986	558,580,909
1987	558,998,211 <sup>r</sup>
1988	617,624,358 <sup>r</sup>
1989	667,402,562 <sup>r</sup>
1990	707,443,441
1991	740,306,985 <sup>r</sup>
1992	802,391,187
1993	881,917,156 <sup>r</sup>
1994	978,247,622

<sup>a</sup> Includes a \$55.3 million windfall due to change in reporting requirements

<sup>r</sup> revised

# STATE SALES & USE TAX

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## Taxable Retail Sales by County Calendar Years 1987 Through 1993

COUNTY	CY 1987	CY 1988	CY 1989	CY 1990	CY 1991	CY 1992	CY 1993
Beaver	\$ 11,562,633	\$ 14,039,081	\$ 12,576,099	\$ 13,776,005 r	\$ 13,838,921 r	\$ 14,941,279 r	\$14,372,285
Box Elder	106,115,174	107,092,900	113,707,035	117,945,970 r	123,734,534 r	128,987,549 r	141,922,280
Cache	226,878,971	240,071,271	258,879,695	268,945,816 r	281,298,750 r	317,412,117 r	351,706,417
Carbon	90,126,214	90,025,277	107,172,890	102,775,032 r	104,989,919 r	109,108,038 r	113,324,827
Daggett	1,570,202	2,073,594	2,689,250	2,819,387	2,808,357	2,864,999	1,296,229
Davis	588,318,076	625,554,648	699,943,569	740,578,392 r	787,745,014 r	876,452,707 r	1,004,972,204
Duchesne	34,135,955	33,593,406	38,690,520	39,073,957	40,825,620 r	41,617,247 r	44,741,267
Emery	18,746,130	19,449,654	18,993,156	19,486,991 r	19,744,222 r	19,707,264 r	20,662,571
Garfield	9,955,934	10,809,807	10,617,001	11,329,649 r	10,726,640 r	10,966,370 r	11,455,113
Grand	27,631,631	33,164,207	33,210,188	36,624,668 r	42,047,651 r	49,132,887 r	56,298,067
Iron	89,347,593	96,278,036	105,307,982	111,156,674 r	118,558,113 r	136,608,589 r	150,354,992
Juab	23,047,666	14,805,221	17,113,494	18,133,874 r	16,302,474 r	17,251,715 r	17,624,354
Kane	17,500,919	20,338,371	21,248,701	20,712,412 r	20,842,784	24,054,270 r	25,745,127
Millard	27,508,253	28,761,932	32,746,689	32,312,588 r	34,262,789 r	33,659,229	32,953,468
Morgan	11,744,061	10,829,589	15,110,451	11,148,230 r	7,873,090 r	11,813,428 r	13,100,295
Piute	383,678	208,860	763,222	746,435	720,933 r	1,029,902	1,420,644
Rich	2,495,685	2,555,636	3,145,135	2,572,199 r	2,543,450 r	2,677,507 r	2,838,992
Salt Lake	3,505,636,789	3,693,726,623	4,018,887,101	4,155,202,249 r	4,384,417,413 r	4,882,880,192 r	5,384,904,635
San Juan	15,975,129	16,249,566	17,833,042	17,160,565 r	17,881,514 r	20,963,190 r	22,234,618
Sanpete	29,330,010	30,734,641	33,915,075	33,389,171 r	37,493,342 r	39,426,520 r	46,846,210
Sevier	55,917,681	58,244,401	66,681,023	70,250,477 r	69,069,226 r	74,285,093 r	85,762,364
Summit	80,361,699	90,683,962	105,406,970	108,462,748 r	121,413,666 r	168,233,477 r	197,531,487
Tooele	65,682,450	72,408,771	72,038,113	83,643,783 r	92,816,437 r	98,912,909 r	101,182,629
Uintah	75,534,560	79,172,657	82,954,057	88,552,968 r	99,727,105 r	107,454,207 r	114,229,415
Utah	815,216,200	891,274,947	1,002,087,417	1,049,034,889 r	1,109,017,579 r	1,212,573,627 r	1,387,703,292
Wasatch	27,837,143	27,751,321	31,291,694	34,633,400 r	35,610,010 r	40,648,723 r	45,009,241
Washington	184,094,545	204,764,977	236,357,970	267,415,373 r	301,688,738 r	337,606,724 r	422,836,761
Wayne	3,323,570	3,916,026	3,898,964	3,402,799 r	3,277,742 r	3,635,351 r	4,632,324
Weber	771,700,055	783,552,055	817,954,962	838,652,078 r	862,320,662 r	929,445,689 r	1,005,394,335
Out of State Use Tax	59,552,262	69,570,659	93,524,876	98,690,468 r	144,571,653 r	137,445,562 r	159,639,461
Total	\$6,977,230,868	\$7,371,702,096	\$8,074,746,341	\$8,398,629,247 r	\$8,908,166,348 r	\$9,851,796,361 r	\$10,982,695,904

r = Revised to exclude occasional retail sales

**Gross Taxable Retail Sales, Services & Business Purchases in Utah  
Calendar Years 1989 through 1993  
Classified by Major Industry**

**STATE SALES  
& USE TAX**

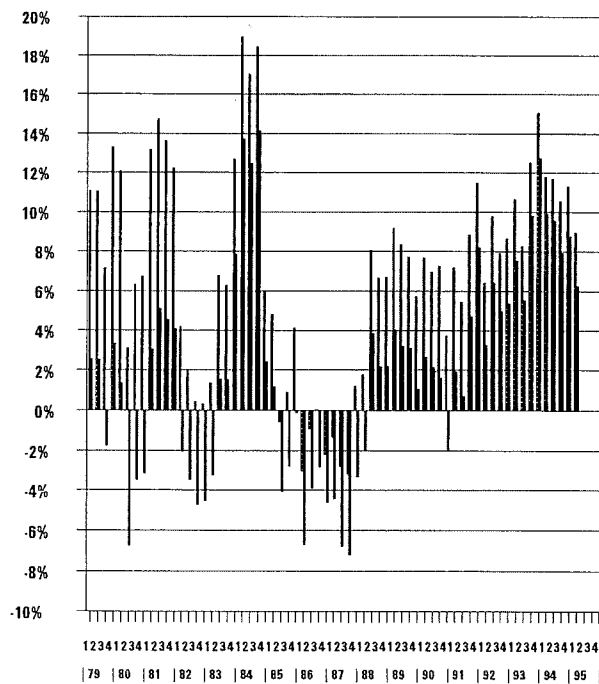
Major Industry	Standard Industrial Codes	CY 1989	CY 1990	CY 1991	CY 1992	CY1993
Agriculture, Forestry & Fishing	(111-973)	\$ 10,566,328	\$ 10,231,503	\$ 10,182,533	\$ 13,325,823	\$ 23,253,721
Mining	(1011-1499)	132,476,486	149,631,706	186,097,554	152,713,828	142,300,978
Construction	(1521-1799)	177,345,353	203,147,940	206,714,668	228,491,389	246,488,019
Manufacturing	(2011-3999)	826,912,422	888,619,006	935,751,352	999,524,329	1,082,525,312
Transportation	(4011-4789)	34,389,104	44,368,851	39,374,575	49,363,449	57,030,033
Communications	(4812-4899)	412,746,282	443,704,424	449,285,692	472,147,314	555,960,508
Electric & Gas	(4911-4971)	802,603,256	775,910,901	1,072,681,515	808,662,860	833,542,810
Wholesale-Durable Goods	(5012-5099)	955,029,983	1,005,371,637	1,101,869,107	1,244,713,397	1,549,274,994
Wholesale-Nondurable Goods	(5111-5199)	242,585,980	265,627,703	269,801,623	296,428,001	360,321,124
Retail-Building & Garden	(5211-5271)	535,440,826	574,950,108	630,329,225	764,186,679	941,280,140
Retail-General Merchandise	(5311-5399)	1,257,464,783	1,362,032,678	1,483,641,918	1,618,691,768	1,716,353,819
Retail-Food Stores	(5411-5499)	1,967,885,210	2,160,659,461	2,225,894,808	2,374,086,373	2,495,888,701
Retail-Motor Vehicle Dealers	(5511-5599)	1,677,408,961	1,577,245,684	1,590,379,993	1,782,606,782	2,140,461,669
Retail-Apparel & Accessory	(5611-5699)	394,693,708	415,204,880	452,545,756	506,422,495	580,745,972
Retail-Furniture	(5712-5736)	478,026,911	497,513,732	553,147,984	655,904,522	772,741,082
Retail-Eating & Drinking	(5811-5826)	807,558,698	860,777,894	935,230,095	1,025,457,580	1,140,177,686
Retail-Miscellaneous	(5912-5999)	929,898,565	958,588,850	1,047,210,726	1,132,790,933	1,206,306,164
Finance, Ins. & Real Estate	(6011-6799)	96,219,039	79,444,367	93,729,705	105,445,106	135,123,735
Services-Hotels - Lodging	(7011-7041)	323,993,422	307,446,039	351,455,121	372,820,708	400,299,194
Services-Personal	(7211-7299)	89,617,028	90,594,716	99,023,598	109,693,955	129,691,167
Services-Business	(7311-7389)	502,989,616	445,642,992	501,607,056	563,670,248	625,516,772
Services-Auto-Misc. Repair	(7513-7699)	520,362,442	524,738,619	571,721,393	601,324,875	676,729,904
Services-Amusement-Recreation	(7812-7999)	154,143,015	193,791,201	228,103,121	255,786,689	303,533,704
Services-Health	(8011-8099)	47,389,633	75,796,260	68,113,950	77,086,676	84,654,007
Services-Ed., Legal, Social	(8111-8999)	114,124,003	111,194,898	126,291,869	136,914,426	143,502,629
Public Administration	(9111-9721)	91,345,827	87,427,551	83,032,799	76,283,114	105,707,710
Private Motor Vehicle Sales		249,204,911	197,894,500	207,714,364	323,741,796	304,691,810
Occasional Retail Sales		31,775,506	17,251,242	20,145,776	28,648,704	24,177,977
Nondisclosable or nonclassifiable		28,017,251	8,306,927	4,258,526	4,298,695	4,875,968
Prior-period payments, refunds - adjustments			440,509,389	452,905,678	531,382,473	557,915,638
<b>TOTALS</b>		<b>\$13,892,214,549</b>	<b>\$14,773,625,659</b>	<b>\$15,998,242,080</b>	<b>\$17,312,609,987</b>	<b>\$19,341,072,947</b>

# STATE SALES & USE TAX

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## Change in Gross Taxable Sales

Percent Change from Prior Year



Current \$ Change Real \$ Change

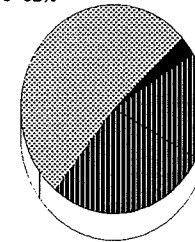
\* All data includes prior-period adj.

## Shares of Utah's Sales Tax Base

Four Major Sectors (In Million \$)

\$12.3  
billion

Retail Trade  
\$6399 52%

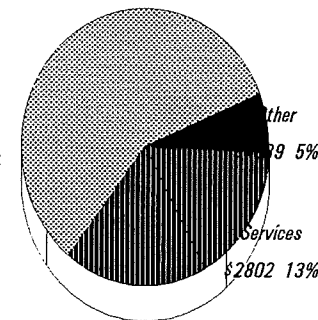


Business Investment  
\$4254 35%

1984

\$21.5  
billion

Retail Trade  
\$12097 56%



Business Investment  
\$5589 26%

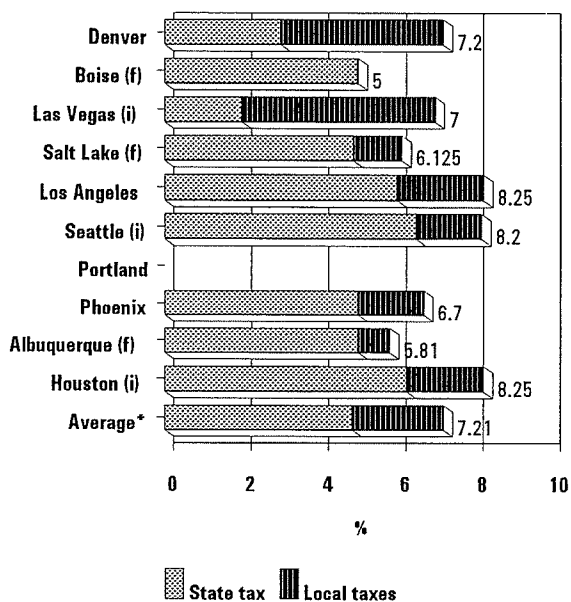
1994

# STATE SALES & USE TAX

25

## Combined State & Local Sales Tax Rates

In The West's Major Metropolitan Cities  
(January 1994)



\* Excluding Portland

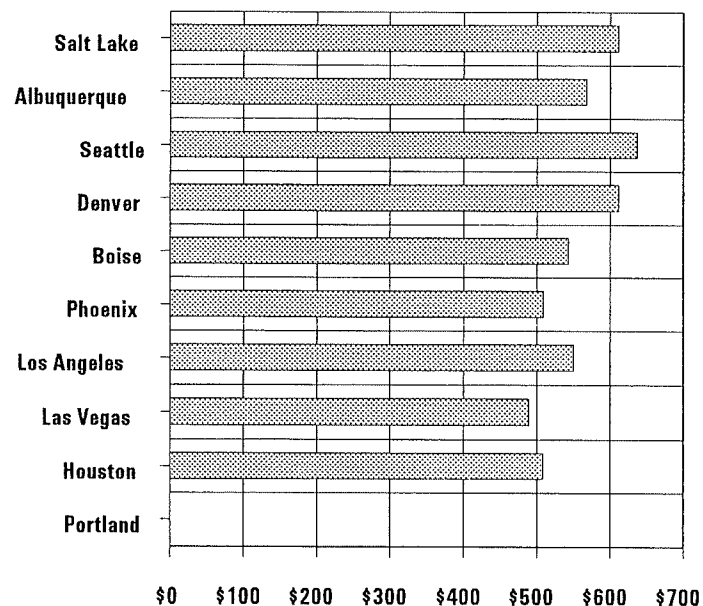
f Taxes food

i State does not impose income tax

## State & Local Sales Tax Burden, 1993

Family of Four with Income of \$25,000

Major Western Metropolitan Cities



Source: Tax Rates and Tax Burdens in D.C.

A Nationwide Comparison, Govt. of D.C.

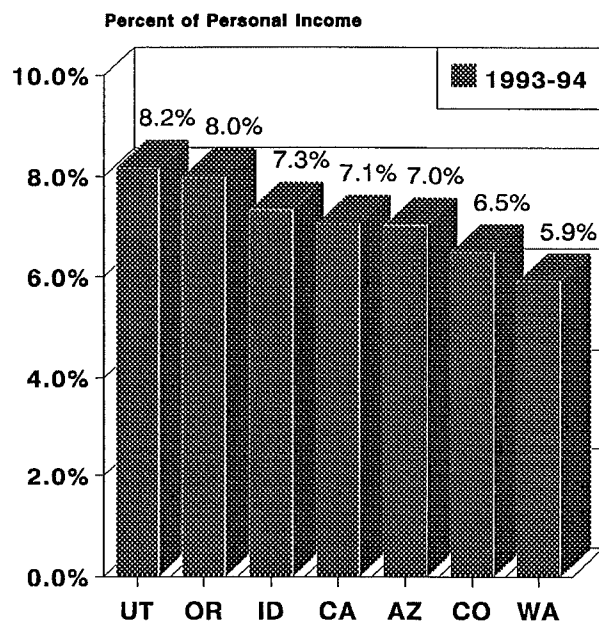
June 1994

# STATE SALES & USE TAX

26

Figure 3.

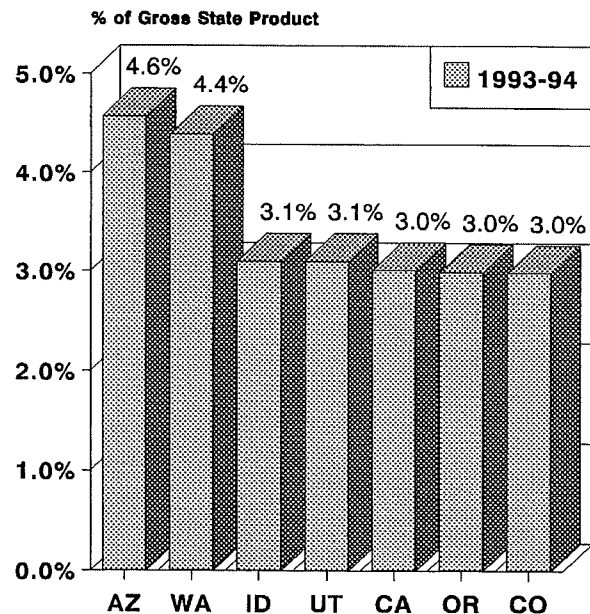
## Household Tax Burdens Selective Western States (Initial Direct Taxes as a % of Personal Income)



Economic & Statistical Unit  
Utah State Tax Commission  
May 11, 1995

Figure 1.

## Business Tax Burdens Selected Western States (Initial direct taxes as a % of GSP)



Economic & Statistical Unit  
Utah State Tax Commission  
May 26, 1995

## **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

\$49.25, 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**

# INDIVIDUAL INCOME TAX

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## Summary of Changes for 1994 Tax Year

**Personal Exemptions:** Utah permits 75 percent of the personal exemption allowed on the federal return. The personal exemption in Utah for 1994 is \$1, 837.50 (75 percent of the \$2,450 federal personal exemption)

**Standard Deduction:** Utah allows the current federal standard deduction, which is \$6,350 for a joint return or qualifying widower with dependent child; \$3,175 for married filing separate and \$5,600 for head of household.

## Fiscal Year Collections

1985	435,509,993 <sup>a</sup>
1986	454,289,504 <sup>b</sup>
1987	533,287,567 <sup>c</sup>
1988	569,853,201 <sup>d</sup>
1989	615,603,770 <sup>e</sup>
1990	647,593,113 <sup>f</sup>
1991	717,599,792 <sup>g</sup>
1992	784,430,264 <sup>h</sup>
1993	842,275,277 <sup>h,r</sup>
1994	924,454,769 <sup>i</sup>

<sup>a</sup> Includes \$ 4,392,302 from Mineral Production Tax withhhholding

<sup>b</sup> Includes \$5,324,940 from Mineral Production Tax withhhholding

<sup>c</sup> Includes \$1,511,580 from Mineral Production Tax withhhholding

<sup>d</sup> Includes \$1,621,360 from Mineral Production Tax withhhholding

<sup>e</sup> Includes \$3,641,605 from Mineral Production Tax withhhholding (allocated 39.2 percent to the Individual Income Tax and 60.8 percent to the Corporation Franchise Tax)

<sup>f</sup> Includes \$3,108,164 from Mineral Production Tax withhhholding (allocated 36 percent to the Individual Income Tax and 64 percent to the Corporation Franchise Tax)

<sup>g</sup> Includes \$3,533,851 from Mineral Production Tax withhhholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)

<sup>h</sup> Includes \$3,046,548 from Mineral Production Tax withhhholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)

<sup>i</sup> Includes \$3,226,928 from Mineral Production Tax withhhholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)

<sup>j</sup> Includes \$2,831,091 from Mineral Production Tax withhhholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)



# **Summary of 1993 Federal and State Income Tax Information for Utah Residents**

Income brackets are based on federal  
Adjusted Gross Income

## **1993 Individual Income Tax Statistics**

<b>Federal Adjusted Gross Income (AGI)</b>	<b>Average AGI</b>	<b>Average Federal Tax</b>	<b>State Tax</b>
\$ 1 - \$ 5,000	\$ 2,555	\$ 28	\$ 5
\$ 5,001 - \$ 10,000	7,422	211	59
\$ 10,001 - \$ 15,000	12,438	561	185
\$ 15,001 - \$ 20,000	17,425	1,042	353
\$ 20,001 - \$ 25,000	22,414	1,570	562
\$ 25,001 - \$ 30,000	27,455	2,121	812
\$ 30,001 - \$ 35,000	32,463	2,704	1,075
\$ 35,001 - \$ 40,000	37,450	3,307	1,355
\$ 40,001 - \$ 45,000	42,440	3,878	1,638
\$ 45,001 - \$ 50,000	47,432	4,493	1,933
\$ 50,001 - \$ 75,000	60,036	6,562	2,662
\$ 75,001 - \$ 100,000	84,973	11,890	4,035
\$ 100,001 - \$ 250,000	140,620	25,948	7,098
\$ Over \$ 250,000	634,442	170,493	31,264
<b>TOTAL</b>	<b>\$ 30,121</b>	<b>\$ 3,508</b>	<b>\$ 1,162</b>

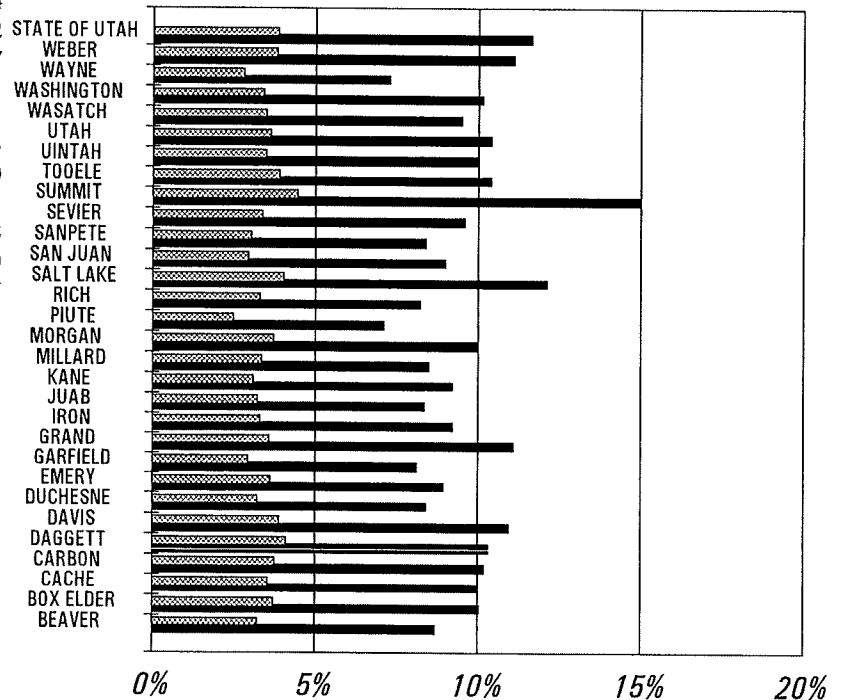
## **INDIVIDUAL INCOME TAX**

# INDIVIDUAL INCOME TAX

## 1993 Adjusted Gross Income by County

County	No. of Returns	Gross Income (AGI)	Average AGI
BEAVER	1,709	\$ 35,520,931	\$ 20,785
BOX ELDER	14,090	407,381,070	28,913
CACHE	27,444	722,138,221	26,313
CARBON	7,393	199,568,469	26,994
DAGGETT	279	6,311,595	22,622
DAVIS	76,582	2,464,200,091	32,177
DUCHESNE	4,508	99,406,660	22,051
EMERY	3,340	90,081,958	26,971
GARFIELD	1,603	31,009,475	19,345
GRAND	3,015	66,721,054	22,130
IRON	8,532	196,841,017	23,071
JUAB	2,200	50,000,446	22,728
KANE	2,285	45,014,453	19,700
MILLARD	3,715	92,083,153	24,787
MORGAN	2,249	69,203,352	30,771
PIUTE	415	7,642,018	18,415
RICH	598	13,920,663	23,279
SALT LAKE	313,419	9,601,243,369	30,634
SAN JUAN	2,996	66,731,146	22,273
SANPETE	5,451	120,046,051	22,023
SEVIER	5,388	131,009,102	24,315
SUMMIT	8,862	372,991,477	42,089
TOOELE	11,861	341,897,284	28,825
UINTAH	7,662	175,439,365	22,897
UTAH	96,093	2,653,898,244	27,618
WASATCH	4,079	105,635,425	25,897
WASHINGTON	20,920	543,633,989	25,986
WAYNE	733	13,565,393	18,507
WEBER	70,287	2,061,046,595	29,323
<b>STATE OF UTAH</b>	<b>740,873</b>	<b>\$ 22,315,942,541</b>	<b>\$ 30,121</b>

### Federal and State Effective Tax Rates by County



**FEDERAL** **STATE**

# INDIVIDUAL INCOME TAX

## Comparative County Profile - 1993

<b>County</b>	<b>Total Federal Taxes</b>	<b>Average Federal Taxes</b>	<b>Total State Taxes</b>	<b>Average State Taxes</b>
BEAVER	\$ 3,088,935	\$ 1,808	\$ 1,105,985	\$ 674
BOX ELDER	40,889,962	2,902	14,875,082	1,101
CACHE	72,245,283	2,633	24,500,409	975
CARBON	20,316,766	2,748	7,174,758	1,034
DAGGETT	651,075	2,334	250,714	1,003
DAVIS	269,799,706	3,523	91,145,392	1,300
DUCHESNE	8,369,501	1,857	3,225,517	734
EMERY	8,039,200	2,407	3,146,200	981
GARFIELD	2,513,366	1,568	839,485	553
GRAND	7,385,168	2,450	2,289,711	831
IRON	18,102,181	2,122	5,827,347	770
JUAB	4,170,430	1,896	1,548,913	733
KANE	4,137,305	1,811	1,355,931	666
MILLARD	7,816,282	2,104	3,022,319	848
MORGAN	6,913,343	3,074	2,547,495	1,158
PIUTE	541,240	1,304	179,161	470
RICH	1,140,900	1,908	480,400	820
SALT LAKE	1,161,252,330	3,705	378,683,928	1,272
SAN JUAN	6,011,742	2,007	1,778,854	700
SANPETE	10,057,013	1,845	3,589,281	680
SEVIER	12,555,194	2,330	4,343,832	830
SUMMIT	55,855,446	6,303	15,352,858	1,882
TOOELE	35,444,355	2,988	11,959,175	1,160
UINTAH	17,451,992	2,278	6,233,875	859
UTAH	275,790,822	2,870	94,438,693	1,070
WASATCH	10,020,772	2,457	3,616,299	925
WASHINGTON	55,113,190	2,635	17,165,251	921
WAYNE	984,538	1,343	389,965	546
WEBER	228,674,303	3,253	76,325,656	1,168
STATE OF UTAH	\$ 2,598,826,985	\$3,508	\$796,293,078	\$1,162

# INDIVIDUAL INCOME TAX

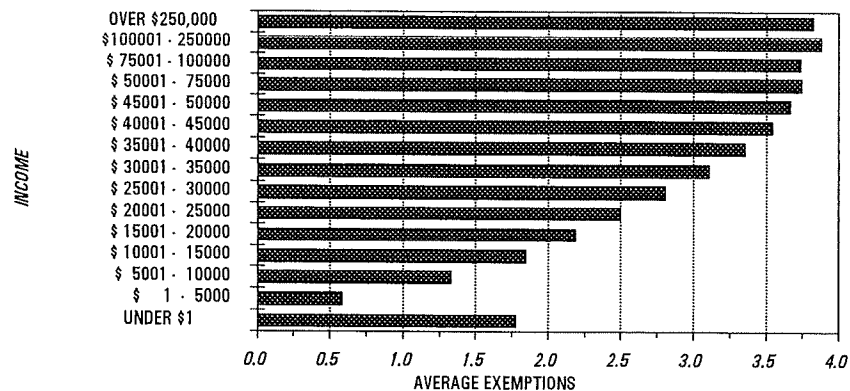
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## Number of Federal Returns Filed by Utah Residents

<i>Federal Adjusted Gross Income</i>	<i>Number of Returns</i>
UNDER \$1	7469
\$ 1-5,000	111,991
\$ 5,001 - 10,000	92,861
\$ 10,001 - 15,000	82,640
\$ 15,001 - 20,000	69,540
\$ 20,001 - 25,000	57,085
\$ 25,001 - 30,000	49,433
\$ 30,001 - 35,000	44,712
\$ 35,001 - 40,000	39,839
\$ 40,001 - 45,000	34,565
\$ 45,001 - 50,000	29,548
\$ 50,001 - 75,000	79,865
\$ 75,001 - 100,000	21,862
\$ 100,001 - 250,000	16,323
OVER \$250,000	3,140
<b>TOTAL</b>	<b>740,873</b>

### AVERAGE EXEMPTIONS BY INCOME BRACKET

## Average Number of Exemptions by Income Bracket



## ***Tax Rate***

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

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

## **LOCAL SALES & USE TAX**

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## ***Disposition of Revenue***

Revenue is returned to participating local government units. For calendar 1989, 25 percent of local sales taxes were returned to local government 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 1 percent of the Local Sales Tax has been earmarked for the Olympics Special Revenue Fund, for use by the Utah Sports Authority. Those funds are not included in these collection totals. Please see Overview of Collections for the collections in this fund.

## ***Fiscal Year Collections\****

1985	105,278,485 <sup>r</sup>
1986	106,596,224 <sup>r</sup>
1987	107,965,991 <sup>r</sup>
1988	107,911,328 <sup>r</sup>
1989	117,229,769 <sup>r</sup>
1990	127,393,793 <sup>r</sup>
1991	147,184,955 <sup>r</sup>
1992	157,949,323
1993	173,142,246
1994	188,542,186

<sup>r</sup> Revised

\* Collection totals since 1984 include accelerated sales tax collections not distributed until the September after the close of the fiscal year.

# LOCAL SALES & USE TAX

## Distribution of Local Sales and Use Taxes Fiscal Years 1992-1993 and 1993-1994

### Net Distribution After Administrative Costs

#### Beaver County

Community	1992-1993*	1993-1994	% Change
BEAVER CO.	\$ 78,014.96	\$ 85,614.37	9.74%
Beaver City	202,281.46	204,254.65	0.98%
Milford	72,339.37	69,679.58	-3.68%
Minersville	32,869.30	37,084.22	12.82%
<b>Total County and Cities</b>	<b>\$385,505.09</b>	<b>\$396,632.82</b>	<b>2.89%</b>
<b>Total Cities and Towns</b>	<b>\$307,490.13</b>	<b>\$311,018.45</b>	<b>1.15%</b>

#### Box Elder County

Community	1992-1993*	1993-1994	% Change
BOX ELDER CO.	\$ 597,112.49	\$ 554,048.09	-7.21%
Bear River	31,497.54	36,361.64	15.44%
Brigham	1,386,281.57	1,467,403.28	5.85%
Corinne	36,560.92	40,865.46	11.77%
Deweyville	16,622.73	18,852.72	13.42%
Elwood	28,771.98	32,661.03	13.52%
Fielding	20,172.47	23,005.91	14.05%
Garland	89,159.81	94,391.65	5.87%
Honeyville	58,764.35	66,108.88	12.50%
Howell	10,486.74	11,643.51	11.03%
Mantua	30,522.29	36,112.69	18.32%
Perry	92,408.25	112,970.63	22.25%
Plymouth	16,304.54	17,280.34	5.98%
Portage	9,497.04	10,807.26	13.80%
Snowville	23,939.85	25,268.22	5.55%
Tremonton	503,859.80	522,046.51	3.61%
Willard	84,907.50	93,287.66	9.87%
<b>Total County and Cities</b>	<b>\$3,036,869.87</b>	<b>\$3,163,115.48</b>	<b>4.16%</b>
<b>Total Cities and Towns</b>	<b>\$2,439,757.38</b>	<b>\$2,609,067.39</b>	<b>6.94%</b>

#### Cache County

Community	1992-1993*	1993-1994	% Change
CACHE CO.	\$ 249,045.41	\$ 282,871.40	13.58%
Amalga	27,552.24	24,641.64	-10.56%
Clarkston	28,931.17	32,716.32	13.08%
Cornish	9,897.58	11,889.76	20.13%
Hyde Park	124,725.33	146,077.67	17.12%
Hyrum	282,859.55	303,276.04	7.22%

# LOCAL SALES & USE TAX

Lewiston	94,469.69	100,522.01	6.41%
Logan	3,703,531.25	3,879,316.89	4.75%
Mendon	34,728.50	39,692.08	14.29%
Millville	58,066.15	67,285.47	15.88%
Newton	34,116.50	37,600.26	10.21%
North Logan	452,690.08	508,080.27	12.24%
Paradise	27,949.76	31,239.64	11.77%
Providence	169,897.48	190,452.94	12.10%
Richmond	99,972.05	108,431.94	8.46%
River Heights	58,877.28	65,159.35	10.67%
Smithfield	405,183.10	440,205.31	8.64%
Wellsville	111,194.98	121,147.94	8.95%
Trenton	23,490.87	26,236.89	11.69%
Nibley	58,586.15	68,910.25	17.62%
<b>Total County and Cities</b>	<b>\$6,055,765.12</b>	<b>\$6,485,754.07</b>	<b>7.10%</b>
<b>Total Cities and Towns</b>	<b>\$5,806,719.71</b>	<b>\$6,202,882.67</b>	<b>6.82%</b>

## Carbon County

Community	1992-1993*	1993-1994	% Change
CARBON CO.	\$ 428,766.88	\$ 494,232.39	15.27%
Helper	175,107.83	176,117.71	0.58%
Hiawatha	1,593.88	0.00	-100.00%
Price	1,337,982.03	1,299,267.82	-2.89%
Scofield	3,381.62	6,493.00	92.01%
Sunnyside	22,795.05	24,132.60	5.87%
Wellington	93,707.08	102,318.31	9.19%
East Carbon	77,034.52	70,400.78	-8.61%
Daggett County	52,259.07	104,489.00	99.94%
Manila	19,103.45	24,198.35	26.67%
<b>Total County and Cities</b>	<b>\$2,140,368.89</b>	<b>\$2,172,962.61</b>	<b>1.52%</b>
<b>Total Cities and Towns</b>	<b>\$1,711,602.01</b>	<b>\$1,678,730.22</b>	<b>-1.92%</b>

## Daggett County

Community	1992-1993*	1993-1994	% Change
DAGGETT CO.	\$ 52,259.07	\$ 104,489.00	99.94%
Manila	19,103.45	24,198.35	26.67%
<b>Total County and Cities</b>	<b>\$71,362.52</b>	<b>\$128,687.35</b>	<b>80.33%</b>
<b>Total Cities and Towns</b>	<b>\$19,103.45</b>	<b>\$24,198.35</b>	<b>26.67%</b>

## Davis County

Community	1992-1993*	1993-1994	% Change
DAVIS CO.	\$ 449,016.69	\$ 497,536.18	10.81%
Bountiful	3,521,860.58	3,689,955.04	4.77%
Centerville	997,329.67	1,070,911.06	7.38%
Clearfield	1,397,558.06	1,495,222.22	6.99%
Fruit Heights	193,935.76	221,553.63	14.24%
Farmington	724,316.41	773,275.52	6.76%
Kaysville	837,405.22	982,549.76	17.33%
Layton	4,347,311.27	4,727,854.69	8.75%
North Salt Lake	830,407.01	891,082.79	7.31%

# LOCAL SALES & USE TAX

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South Weber	196,537.83	215,504.62	9.65%
Sunset	450,320.16	449,578.18	-0.16%
Syracuse	460,654.38	510,281.14	10.77%
West Point	193,000.80	218,587.38	13.26%
Woods Cross	864,351.30	941,793.31	8.96%
Clinton	359,870.09	406,367.57	12.92%
West Bountiful	424,044.45	534,264.45	25.99%
<b>Total County and Cities</b>	<b>\$16,247,919.68</b>	<b>\$17,626,317.54</b>	<b>8.48%</b>
<b>Total Cities and Towns</b>	<b>\$15,798,902.99</b>	<b>\$17,128,781.36</b>	<b>8.42%</b>

## Duchesne County

Community	1992-1993*	1993-1994	% Change
DUCHESNE CO.	\$ 421,708.00	\$ 431,504.00	2.32%
Altamont	20,976.07	22,619.66	7.84%
Duchesne	102,649.30	109,954.43	7.12%
Myton	22,311.71	27,226.45	22.03%
Roosevelt	511,229.02	500,913.21	-2.02%
Tabiona	6,265.92	6,703.18	6.98%
<b>Total County and Cities</b>	<b>\$1,085,140.02</b>	<b>\$1,098,920.93</b>	<b>1.27%</b>
<b>Total Cities and Towns</b>	<b>\$663,432.02</b>	<b>\$667,416.93</b>	<b>0.60%</b>

## Emery County

Community	1992-1993*	1993-1994	% Change
EMERY CO.	\$ 148,865.38	\$ 110,704.62	-25.63%
Castle Dale	135,155.25	140,947.67	4.29%
Clawson	7,488.89	8,105.01	8.23%
Cleveland	30,468.56	33,136.35	8.76%
Elmo	13,855.75	15,268.81	10.20%
Emery City	15,200.76	16,461.03	8.29%
Ferron	95,265.10	101,216.47	6.25%
Green River	86,326.56	89,436.33	3.60%
Huntington	151,453.06	165,915.33	9.55%
Orangeville	98,148.97	104,991.44	6.97%
<b>Total County and Cities</b>	<b>\$782,228.28</b>	<b>\$786,183.06</b>	<b>0.51%</b>
<b>Total Cities and Towns</b>	<b>\$633,362.90</b>	<b>\$675,478.44</b>	<b>6.65%</b>

## Garfield County

Community	1992-1993*	1993-1994	% Change
GARFIELD CO.	\$ 175,046.86	\$ 190,745.44	8.97%
Antimony	0.00	2,644.82	
Boulder	7,594.18	8,431.98	11.03%
Cannonville	8,501.79	10,858.97	27.73%
Escalante	59,754.83	56,182.93	-5.98%
Hatch	8,322.45	8,950.65	7.55%
Henrieville	7,500.41	8,092.17	7.89%
Panguitch	131,755.92	141,009.35	7.02%
Tropic	31,906.53	32,449.49	1.70%
<b>Total County and Cities</b>	<b>\$430,382.97</b>	<b>\$459,365.80</b>	<b>6.73%</b>
<b>Total Cities and Towns</b>	<b>\$255,336.11</b>	<b>\$268,620.36</b>	<b>5.20%</b>



# LOCAL SALES & USE TAX

## Grand County

<i>Community</i>	<i>1992-1993*</i>	<i>1993-1994</i>	<i>% Change</i>
GRAND CO.	\$ 178,039.90	\$ 184,439.44	3.59%
Moab	677,772.93	653,670.57	-3.56%
East Green River	48,690.93	41,042.72	-15.71%
<b>Total County and Cities</b>	<b>\$904,503.76</b>	<b>\$879,152.73</b>	<b>-2.80%</b>
<b>Total Cities and Towns</b>	<b>\$726,463.86</b>	<b>\$694,713.29</b>	<b>-4.37%</b>

## Iron County

<i>Community</i>	<i>1992-1993*</i>	<i>1993-1994</i>	<i>% Change</i>
IRON CO.	\$ 210,021.81	\$ 230,911.98	9.95%
Cedar City	1,715,972.84	1,779,355.60	3.69%
Enoch	88,232.78	101,795.69	15.37%
Kanarraville	11,257.85	13,714.86	21.82%
Paragonah	14,004.45	16,729.60	19.46%
Parowan	128,256.93	141,571.05	10.38%
Brian Head	81,927.69	82,849.63	1.13%
<b>Total County and Cities</b>	<b>\$2,249,674.35</b>	<b>\$2,366,928.41</b>	<b>5.21%</b>
<b>Total Cities and Towns</b>	<b>\$2,039,652.54</b>	<b>\$2,136,016.43</b>	<b>4.72%</b>

## Juab County

<i>Community</i>	<i>1992-1993*</i>	<i>1993-1994</i>	<i>% Change</i>
JUAB CO.	\$ 68,473.73	\$ 66,925.01	-2.26%
Eureka	28,843.19	32,134.98	11.41%
Levan	19,987.54	22,004.56	10.09%
Mona	27,299.92	31,134.59	14.05%
Nephi	333,122.34	347,337.41	4.27%
<b>Total County and Cities</b>	<b>\$477,726.72</b>	<b>\$499,536.55</b>	<b>4.57%</b>
<b>Total Cities and Towns</b>	<b>\$409,252.99</b>	<b>\$432,611.54</b>	<b>5.71%</b>

## Kane County

<i>Community</i>	<i>1992-1993*</i>	<i>1993-1994</i>	<i>% Change</i>
KANE CO.	\$ 210,879.78	\$ 198,937.28	-5.66%
Alton	3,972.12	4,413.43	11.11%
Glendale	15,458.70	15,702.02	1.57%
Kanab	328,314.21	337,078.50	2.67%
Orderville	25,751.47	45,864.54	78.10%
Big Water	15,308.60	16,531.92	7.99%
<b>Total County and Cities</b>	<b>\$599,684.88</b>	<b>\$618,527.69</b>	<b>3.14%</b>
<b>Total Cities and Towns</b>	<b>\$388,805.10</b>	<b>\$419,590.41</b>	<b>7.92%</b>

## Millard County

<i>Community</i>	<i>1992-1993*</i>	<i>1993-1994</i>	<i>% Change</i>
MILLARD CO.	\$ 274,193.63	\$ 255,706.17	-6.74%
Delta	320,275.59	341,029.21	6.48%
Fillmore	190,448.27	191,520.72	0.56%
Hinckley	30,315.07	33,955.80	12.01%
Holden	19,423.90	21,544.88	10.92%
Kanosh	19,477.86	21,638.82	11.09%
Leamington	9,262.02	16,546.12	78.64%

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Lynndyl	4,841.94	6,423.16	32.66%
Meadow	14,988.84	16,365.17	9.18%
Oak City	26,286.55	28,744.68	9.35%
Scipio	19,636.91	21,561.29	9.80%
<b>Total County and Cities</b>	<b>\$929,150.58</b>	<b>\$955,036.02</b>	<b>2.79%</b>
<b>Total Cities and Towns</b>	<b>\$654,956.95</b>	<b>\$699,329.85</b>	<b>6.77%</b>

## Morgan County

Community	1992-1993*	1993-1994	% Change
MORGAN CO.	\$ 185,171.07	\$ 207,196.07	11.89%
Morgan	198,531.87	204,766.55	3.14%
<b>Total County and Cities</b>	<b>\$383,702.94</b>	<b>\$411,962.62</b>	<b>7.36%</b>
<b>Total Cities and Towns</b>	<b>\$198,531.87</b>	<b>\$204,766.55</b>	<b>3.14%</b>

## Piute County

Community	1992-1993*	1993-1994	% Change
PIUTE CO.	\$ 13,362.93	\$ 14,782.56	10.62%
Circleville	24,632.40	26,781.66	8.73%
Junction	9,136.02	9,397.42	2.86%
Kingston	4,578.59	6,747.00	47.36%
Marysville	17,535.64	19,554.79	11.51%
<b>Total County and Cities</b>	<b>\$69,245.58</b>	<b>\$77,263.43</b>	<b>11.58%</b>
<b>Total Cities and Towns</b>	<b>\$55,882.65</b>	<b>\$62,480.87</b>	<b>11.81%</b>

## Rich County

Community	1992-1993*	1993-1994	% Change
RICH CO.	\$ 35,828.80	\$ 35,171.49	-1.83%
Garden City	29,207.85	46,159.11	58.04%
Laketown	16,987.80	21,060.17	23.97%
Randolph	32,776.61	42,826.10	30.66%
Woodruff	9,180.15	9,545.02	3.97%
<b>Total County and Cities</b>	<b>\$123,981.21</b>	<b>\$154,761.89</b>	<b>24.83%</b>
<b>Total Cities and Towns</b>	<b>\$88,152.41</b>	<b>\$119,590.40</b>	<b>35.66%</b>

## Salt Lake County

Community	1992-1993*	1993-1994	% Change
SALT LAKE CO.	\$ 23,314,988.17	\$ 24,622,899.88	5.61%
Alta	209,849.45	198,970.95	-5.18%
Bluffdale	109,950.28	138,986.16	26.41%
Draper	690,101.68	923,458.53	33.81%
Midvale	2,135,857.29	2,281,528.86	6.82%
Murray	7,641,093.03	8,200,076.08	7.32%
Riverton	740,038.86	802,741.70	8.47%
Salt Lake City	25,385,468.55	25,858,514.57	1.86%
Sandy	6,437,728.83	7,059,069.64	9.65%
South Jordan	618,194.20	818,773.93	32.45%
South Salt Lake	5,592,089.76	6,241,015.34	11.60%

# LOCAL SALES & USE TAX

West Jordan	3,686,409.55	4,176,520.89	13.30%
West Valley	9,185,168.01	9,907,803.35	7.87%
<b>Total County and Cities</b>	<b>\$85,746,937.66</b>	<b>\$91,230,359.88</b>	<b>6.39%</b>
<b>Total Cities and Towns</b>	<b>\$62,431,949.49</b>	<b>\$66,607,460.00</b>	<b>6.69%</b>

## San Juan County

Community	1992-1993*	1993-1994	% Change
SAN JUAN CO.	\$ 436,910.13	\$ 505,814.92	15.77%
Blanding	248,413.33	274,233.41	10.39%
Monticello	166,091.94	181,480.03	9.26%
<b>Total County and Cities</b>	<b>\$851,415.40</b>	<b>\$961,528.36</b>	<b>12.93%</b>
<b>Total Cities and Towns</b>	<b>\$414,505.27</b>	<b>\$455,713.44</b>	<b>9.94%</b>

## Sanpete County

Community	1992-1993*	1993-1994	% Change
SANPETE CO.	\$ 120,117.15	\$ 126,963.32	5.70%
Centerfield	41,259.58	49,571.96	20.15%
Ephraim	241,707.36	275,997.00	14.19%
Fairview	59,485.68	68,925.15	15.87%
Fayette	8,368.85	9,521.66	13.78%
Fountain Green	30,037.75	36,608.67	21.88%
Gunnison	142,513.34	165,193.89	15.91%
Manti	155,074.07	169,104.00	9.05%
Mayfield	21,007.81	23,174.15	10.31%
Moroni	61,151.45	67,802.32	10.88%
Mount Pleasant	175,365.59	182,913.38	4.30%
Spring City	34,619.63	38,449.68	11.06%
Sterling	10,934.95	11,765.37	7.59%
Wales	8,911.00	10,183.74	14.28%
<b>Total County and Cities</b>	<b>\$1,110,554.21</b>	<b>\$1,236,174.29</b>	<b>11.31%</b>
<b>Total Cities and Towns</b>	<b>\$990,437.06</b>	<b>\$1,109,210.97</b>	<b>11.99%</b>

## Sevier County

Community	1992-1993*	1993-1994	% Change
SEVIER CO.	\$ 156,150.08	\$ 144,771.26	-7.29%
Annabella	22,173.24	25,200.72	13.65%
Aurora	52,973.41	60,308.08	13.85%
Elsinore	30,603.47	33,658.30	9.98%
Glenwood	19,603.65	22,415.56	14.34%
Joseph	10,076.03	11,183.65	10.99%
Koosharem	12,871.64	14,163.14	10.03%
Monroe	71,527.69	80,792.06	12.95%
Redmond	38,407.32	51,118.34	33.10%
Richfield	772,221.26	840,876.81	8.89%
Salina	208,982.22	218,154.92	4.39%
Sigurd	26,078.59	28,523.80	9.38%
<b>Total County and Cities</b>	<b>\$1,421,668.60</b>	<b>\$1,531,166.64</b>	<b>7.70%</b>
<b>Total Cities and Towns</b>	<b>\$1,265,518.52</b>	<b>\$1,386,395.38</b>	<b>9.55%</b>

# LOCAL SALES & USE TAX

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## Summit County

<i>Community</i>	<i>1992-1993*</i>	<i>1993-1994</i>	<i>% Change</i>
SUMMIT CO.	\$ 817,801.05	\$ 960,234.61	17.42%
Coalville	112,569.39	124,416.89	10.52%
Francis	18,849.62	21,624.81	14.72%
Henefer	29,181.80	31,774.59	8.88%
Kamas	91,286.14	98,040.11	7.40%
Oakley	31,779.33	37,005.22	16.44%
Park City	1,963,382.11	1,995,667.37	1.64%
<b>Total County and Cities</b>	<b>\$3,064,849.44</b>	<b>\$3,268,763.60</b>	<b>6.65%</b>
<b>Total Cities and Towns</b>	<b>\$2,247,048.39</b>	<b>\$2,308,528.99</b>	<b>2.74%</b>

## Tooele County

<i>Community</i>	<i>1992-1993*</i>	<i>1993-1994</i>	<i>% Change</i>
TOOELE CO.	\$ 437,683.08	\$ 437,589.14	-0.02%
Grantsville	262,096.93	280,351.55	6.96%
Ophir	1,098.19	1,239.84	12.90%
Stockton	21,767.33	23,607.66	8.45%
Tooele	1,291,775.72	1,324,202.05	2.51%
Vernon	9,228.16	10,158.64	10.08%
Wendover	106,757.07	109,340.69	2.42%
Rush Valley	14,960.42	17,027.03	13.81%
<b>Total County and Cities</b>	<b>\$2,145,366.90</b>	<b>\$2,203,516.60</b>	<b>2.71%</b>
<b>Total Cities and Towns</b>	<b>\$1,707,683.82</b>	<b>\$1,765,927.46</b>	<b>3.41%</b>

## Uintah County

<i>Community</i>	<i>1992-1993*</i>	<i>1993-1994</i>	<i>% Change</i>
UINTAH CO.	\$ 714,495.77	\$ 778,570.71	8.97%
Naples	259,437.94	208,623.96	-19.59%
Vernal	1,354,683.06	1,203,177.31	-11.18%
Ballard	57,553.07	58,827.11	2.21%
<b>Total County and Cities</b>	<b>\$2,386,169.84</b>	<b>\$2,249,199.09</b>	<b>-5.74%</b>
<b>Total Cities and Towns</b>	<b>\$1,671,674.07</b>	<b>\$1,470,628.38</b>	<b>-12.03%</b>

## Utah County

<i>Community</i>	<i>1992-1993*</i>	<i>1993-1994</i>	<i>% Change</i>
UTAH CO.	\$ 755,088.17	\$ 794,322.71	5.20%
Alpine	186,400.32	203,018.04	8.92%
American Fork	1,555,554.73	1,677,125.05	7.82%
Genola	36,875.75	41,140.04	11.56%
Goshen	26,512.71	30,638.39	15.56%
Lehi	578,089.26	658,729.16	13.95%
Lindon	312,922.67	383,434.30	22.53%
Mapleton	191,880.08	225,650.43	17.60%
Orem	7,702,569.89	8,515,626.84	10.56%
Payson	682,026.29	716,841.28	5.10%

# LOCAL SALES & USE TAX

Pleasant Grove	860,394.08	933,466.47	8.49%
Provo	7,877,423.32	8,492,421.50	7.81%
Salem	123,541.12	148,427.78	20.14%
Santaquin	133,862.64	148,296.62	10.78%
Highland	238,776.88	289,878.96	21.40%
Spanish Fork	1,142,609.31	1,264,569.84	10.67%
Springville	1,041,630.33	1,130,955.41	8.58%
Vineyard	95,349.27	117,199.85	22.92%
Cedar Hills	35,257.72	40,750.63	15.58%
Elk Ridge	35,453.86	42,147.11	18.88%
Woodland Hills	13,850.00	16,108.40	16.31%
<b>Total County and Cities</b>	<b>\$23,626,068.40</b>	<b>\$25,870,748.81</b>	<b>9.50%</b>
<b>Total Cities and Towns</b>	<b>\$22,870,980.23</b>	<b>\$25,076,426.10</b>	<b>9.64%</b>

## Wasatch County

Community	1992-1993*	1993-1994	% Change
WASATCH CO.	\$ 188,969.46	\$ 194,962.48	3.17%
Charleston	16,445.69	18,807.22	14.36%
Heber	490,655.11	523,789.15	6.75%
Midway	115,785.36	134,725.36	16.36%
Wallsburg	13,241.07	14,602.31	10.28%
<b>Total County and Cities</b>	<b>\$825,096.69</b>	<b>\$886,886.52</b>	<b>7.49%</b>
<b>Total Cities and Towns</b>	<b>\$636,127.23</b>	<b>\$691,924.04</b>	<b>8.77%</b>

## Washington County

Community	1992-1993*	1993-1994	% Change
WASHINGTON CO.	\$ 187,664.43	\$ 208,486.09	11.10%
Enterprise	56,342.24	62,838.58	11.53%
Hurricane	357,563.95	437,645.18	22.40%
Ivins	82,660.87	97,769.36	18.28%
La Verkin	93,333.60	110,606.51	18.51%
Leeds	14,396.98	17,979.13	24.88%
Rockville	9,186.69	10,456.48	13.82%
St George	4,117,925.15	4,656,856.75	13.09%
Santa Clara	120,961.40	141,692.17	17.14%
Springdale	85,850.00	95,432.19	11.16%
Toquerville	23,594.99	26,076.32	10.52%
Virgin	11,825.02	13,062.36	10.46%
Washington	242,708.49	290,542.26	19.71%
Hildale	72,227.26	81,231.06	12.47%
<b>Total County and Cities</b>	<b>\$5,476,241.07</b>	<b>\$6,250,674.44</b>	<b>14.14%</b>
<b>Total Cities and Towns</b>	<b>\$5,288,576.64</b>	<b>\$6,042,188.35</b>	<b>14.25%</b>

# LOCAL SALES & USE TAX

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## Wayne County

<i>Community</i>	<i>1992-1993*</i>	<i>1993-1994</i>	<i>% Change</i>
WAYNE CO.	\$ 64,078.07	\$ 79,998.64	24.85%
Bicknell	31,466.33	33,970.61	7.96%
Loa	36,675.56	39,741.62	8.36%
Lyman	9,278.42	10,596.03	14.20%
Torrey	14,320.26	13,663.94	-4.58%
<b>Total County and Cities</b>	<b>\$155,818.64</b>	<b>\$177,970.84</b>	<b>14.22%</b>
<b>Total Cities and Towns</b>	<b>\$91,740.57</b>	<b>\$97,972.20</b>	<b>6.79%</b>

## Weber County

<i>Community</i>	<i>1992-1993*</i>	<i>1993-1994</i>	<i>% Change</i>
WEBER CO.	\$ 1,046,198.77	\$ 1,120,485.84	7.10%
Farr West	202,706.96	218,059.65	7.57%
Harrisville	154,054.67	172,755.81	12.14%
Huntsville	31,382.34	34,889.43	11.18%
North Ogden	658,750.55	774,827.90	17.62%
Ogden	8,115,534.87	8,338,930.84	2.75%
Plain City	215,416.83	141,116.66	-34.49%
Pleasant View	188,257.51	208,011.36	10.49%
Riverdale	1,524,686.10	1,756,284.28	15.19%
Roy	1,772,015.17	1,929,837.58	8.91%
South Ogden	1,002,540.84	1,065,688.58	6.30%
Uintah	54,930.74	58,750.14	6.95%
Washington Terrace	382,437.42	427,666.84	11.83%
West Haven	342,996.90	388,694.18	13.32%
<b>Total County and Cities</b>	<b>\$15,691,909.67</b>	<b>\$16,635,999.09</b>	<b>6.02%</b>
<b>Total Cities and Towns</b>	<b>\$14,645,710.90</b>	<b>\$15,515,513.25</b>	<b>5.94%</b>

<i>GRAND TOTAL</i>	<i>1992-1993*</i>	<i>1993-1994</i>	<i>% Change</i>
<b>County &amp; Cities</b>	<b>\$178,475,308.98</b>	<b>\$190,784,097.16**</b>	<b>6.90%</b>
<b>Cities &amp; Towns</b>	<b>\$146,459,357.26</b>	<b>\$156,863,182.07</b>	<b>7.10%</b>

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

\*\* Distribution totals differ slightly from fiscal-year collection totals due to timing differences. Fiscal-year collections contain an estimate of the last month of undistributed income.

## Tax Rate

The Motor Fuel Tax is 19 cents per gallon (effective April 1, 1987); governmental 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 off-highway agricultural use can be claimed as a credit on Utah Individual Income or Corporation Franchise tax returns.

## Disposition

### Transportation Fund and General Fund

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

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## Fiscal Year Collections

1985	89,337,163 <sup>a</sup>
1986	92,164,304 <sup>b</sup>
1987	99,985,165 <sup>c</sup>
1988	129,369,781 <sup>d</sup>
1989	131,219,894 <sup>e</sup>
1990	132,475,096 <sup>f</sup>
1991	131,055,888 <sup>g,r</sup>
1992	136,351,928 <sup>h</sup>
1993	141,306,148 <sup>i</sup>
1994	150,387,453 <sup>j</sup>

<sup>a</sup> \$838,423 is from gasohol tax of 14 cents per gallon.

<sup>b</sup> \$793,545 is from gasohol tax of 14 cents per gallon.

<sup>c</sup> \$47,374 is from gasohol tax of 19 cents per gallon.

<sup>d</sup> \$18,629 is from gasohol tax of 19 cents per gallon.

<sup>e</sup> \$97,038 is from gasohol tax of 19 cents per gallon.

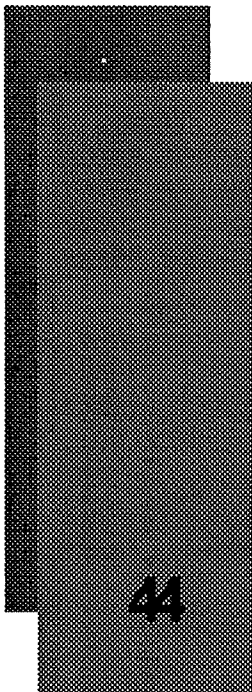
<sup>f</sup> \$79,226 is from gasohol tax of 19 cents per gallon.

<sup>g</sup> \$79,538 is from gasohol tax of 19 cents per gallon.

<sup>h</sup> \$52,009 is from gasohol tax of 19 cents per gallon.

<sup>i</sup> \$1,900,720 is from gasohol tax of 19 cents per gallon. (Increase is due to greater use of gasohol in 1993 to meet federal air pollution standards in Utah County.)

<sup>j</sup> \$2,769 is from gasohol tax of 19 cents per gallon. (Decrease is due to gasohol returns being eliminated because refineries were no longer producing "gasohol" as defined by the tax code.)



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## ***Tax Rate***

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

This tax is applicable to all corporations conducting business in 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, qualified or reinstated on or after January 1, 1973.

## ***Disposition of Revenue***

Uniform School Fund

# ***CORPORATE FRANCHISE AND INCOME TAX***

## ***Fiscal Year Collections***

1985	65,918,325 <sup>a</sup>
1986	84,048,027 <sup>b</sup>
1987	68,898,430 <sup>c</sup>
1988	78,806,217 <sup>d</sup>
1989	92,982,130 <sup>e</sup>
1990	99,693,153 <sup>f</sup>
1991	87,766,119 <sup>g</sup>
1992	80,944,378 <sup>h</sup>
1993	79,471,794 <sup>i,r</sup>
1994	121,908,484 <sup>j</sup>

<sup>a</sup> This total includes \$13,727,754 from the Mineral Production Tax withholding

<sup>b</sup> This total includes \$17,497,746 from the Mineral Production Tax withholding

<sup>c</sup> This total includes \$8,007,188 from the Mineral Production Tax withholding

<sup>d</sup> This total includes \$8,653,420 from the Mineral Production Tax withholding

<sup>e</sup> This total includes \$5,648,203 from the Mineral Production Tax withholding

<sup>f</sup> This total includes \$5,525,625 from the Mineral Production Tax withholding

<sup>g</sup> This total includes \$5,300,776 from the Mineral Production Tax withholding

<sup>h</sup> This total includes \$4,569,822 from the Mineral Production Tax withholding

<sup>i</sup> This total includes \$4,840,393 from the Mineral Production Tax withholding

<sup>j</sup> This total includes \$6,363,747 from the Mineral Production Tax withholding

<sup>r</sup> revised

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## ***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 to collect the tax under the same conditions as applicable for sales and use tax. The Tax Commission acts as the agent for the participating localities.

## ***Disposition of Revenue***

Returned to the participating city or county as applicable.

## ***Fiscal Year Collections***

1985	21,159,417	*
1986	23,432,667	*
1987	23,848,184	*
1988	23,494,431	*
1989	25,237,562	*
1990	27,107,639	*
1991	30,330,496	*
1992	32,827,350	*
1993	36,467,153	
1994	39,787,580	

\* Revised

# PUBLIC TRANSIT TAX

## *Distribution of Public Transit Tax Fiscal Years 1992-1993 and 1993-1994*

### *Net Distribution After Administrative Costs*

<i>Community</i>	<i>1992-1993*</i>	<i>1993-1994</i>	<i>% Change</i>
Logan	\$ 977,098.39	\$ 1,025,563.30	4.96%
Davis County	3,581,792.33	3,865,942.06	7.93%
Salt Lake County	23,363,461.97	24,976,676.60	6.90%
Park City	645,426.61	655,567.04	1.57%
Tooele County	340,921.23	142,482.38	-58.21%
Tooele	0.00	194,946.08	N/A
Alpine	0.00	4,307.85	N/A
American Fork	378,237.05	410,672.96	8.58%
Lehi	95,016.62	111,842.22	17.71%
Lindon	62,744.70	89,541.72	42.71%
Orem	2,080,381.12	2,403,590.36	15.54%
Pleasant Grove	126,613.56	132,777.07	4.87%
Provo	1,782,954.30	1,910,376.62	7.15%
Highland	0.00	4,455.95	N/A
Springville	189,223.39	216,142.82	14.23%
Cedar Hills	0.00	565.95	N/A
Weber County	3,882,693.06	4,084,044.98	5.19%
<b>TOTAL</b>	<b>\$37,506,564.33\$</b>	<b>40,229,495.96*</b>	<b>7.26%</b>

\* Distribution totals differ slightly from fiscal-year collection totals due to timing differences. Fiscal-year collections contain an estimate of the last month of undistributed income.

## ***Tax Rate***

The Special Fuel Tax is 19 cents per gallon (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 and compressed natural gas) may be purchased. The exemption certificates cost \$36 for vehicles under 26,000 pounds registered gross vehicle weight and \$70 for vehicles 26,000 pounds or more registered gross vehicle 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

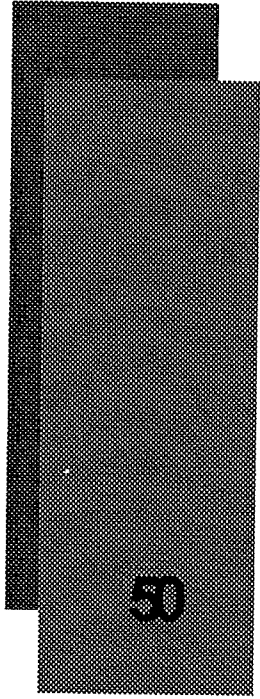
**SPECIAL  
FUEL TAX**

**49**

## ***Fiscal Year Collections***

1985	17,790,559
1986	19,368,750
1987	20,626,224
1988	27,555,142
1989	29,305,153
1990	29,091,843
1991	36,786,420 <sup>r</sup>
1992	33,405,386
1993	35,564,109 <sup>r</sup>
1994	36,209,923

<sup>r</sup> Revised



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## ***Tax Rate***

The Insurance Premium Tax is 2.25 percent of net premiums on property, casualty, life and other risks located in Utah; 5.73 percent of workmen's compensation insurance premiums (5.48 percent of government agency workmen's compensation insurance premiums); 0.45 percent of title insurance premiums; and 2.26 percent of motor vehicle insurance premiums for motor vehicle liability, uninsured motorist and personal injury protection. All rates are subject to retaliatory provisions. The workmen's compensation insurance premium rate may be set between 1 and 8 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***

51

## ***Fiscal Year Collections***

1985	22,262,350
1986	26,077,060
1987	27,762,413
1988	28,223,290
1989	26,405,692
1990	30,019,888
1991	27,845,248 <sup>r</sup>
1992	30,175,346 <sup>a</sup>
1993	33,998,235
1994	38,166,689

<sup>r</sup> Revised

<sup>a</sup> 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.

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## ***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 fee 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.

## ***Disposition of Revenue***

General Fund

# **CIGARETTE & TOBACCO TAX**

53

## ***Fiscal Year Collections\****

1985	13,183,929
1986	13,134,473
1987	15,957,172
1988	21,630,750
1989	23,091,698
1990	22,256,258
1991	23,264,779 <sup>†</sup>
1992	26,100,313
1993	25,766,586
1994	27,651,694

<sup>†</sup> Revised

\* Collections include both Cigarette Tax and Tobacco Products Tax

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## **Motor Vehicle Registration Fees**

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

### **Fee Schedule**

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

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

**Passenger Vehicle** \$11.00

(plus \$2.50 Drivers Education Tax  
and \$1 Insurance Database Fee)

**Motorcycle** \$ 7.50

(plus \$5 Drivers Education Tax  
and \$1 Insurance Database Fee)

*Plus:*

#### **Additional annual registration renewal fees:**

**Personalized License Plates** \$10.00

**Centennial License Plates (until 1996)** \$20.00

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

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

#### **Special License Plates**

**Personalized License Plate** \$50.00

(plus \$5 manufacturing fee)

**Centennial License Plate** \$25.00

(Personalized - add \$50)

**Vintage Vehicle Plate** \$65.00

(Personalized - add \$50)

(Centennial - add \$20)

**Special Group Plates** up to \$50.00

(Personalized - add \$20)

(Centennial not available on most special group plates)

## **MOTOR VEHICLE REGISTRATION FEES**

55

### **Fiscal Year Collections**

1985	17,537,808
1986	18,103,762
1987	17,925,818
1988	17,583,916
1989	17,419,327
1990	17,741,079
1991	18,118,819 <sup>*</sup>
1992	19,302,541
1993	19,678,781 <sup>*</sup>
1994	20,986,808

<sup>\*</sup> Revised

## **MOTOR VEHICLE REGISTRATION FEES**

### ***Trailers***

Private Trailer under 750 lbs.	\$ 7.50
Trailers over 750 lbs. (unladen)	\$10.00

### ***Heavy Trucks***

(1) Vehicles to transport passengers for hire  
or property for hire

Based on gross laden weight:

6,001 lbs. to 12,000 lbs.	\$11.00
12,001 lbs. to 16,000 lbs.	\$45.00

(add \$2.50 Drivers Education Tax  
and \$1 Insurance Database Fee)

Plus:

\$16.50 per 2,000 lbs. up to 80,000 lbs.  
(80,000 lbs. is the legal load limit  
without an overload permit)

(2) Vehicles to transport farm products or  
implements by farmer

6,001 lbs. to 12,000 lbs.	\$11.00
12,001 lbs. to 16,000 lbs.	\$30.00

(add \$2.50 Drivers Education Tax  
and \$1 Insurance Database Fee)

Plus:

\$8 per 2,000 lbs. up to 80,000 lbs.

### ***Disposition***

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

## ***Tax Rate***

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

- a tax of up to 3 percent on all short-term leases and rentals of motor vehicles not exceeding 30 days, except when the rental vehicle is replacing a motor vehicle that is being repaired pursuant to a repair or insurance agreement;
- 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	13,480,252 <sup>†</sup>
1994	15,037,582

<sup>†</sup> revised

# TOURISM TAX

## Distribution of Tourist, Recreation, Cultural & Convention Facilities Tax Fiscal Years 1992-1993 and 1993-1994

### Net Distribution After Administrative Costs

<i>Restaurant Tax</i>			
<i>County</i>	<i>1992-1993*</i>	<i>1993-1994</i>	<i>% Change</i>
Box Elder County	\$ 179,929.17	\$ 237,954.08	32.25%
Cache County	361,968.83	377,408.88	4.27%
Davis County	228,573.17	910,523.04	298.35%
Garfield County	0.00	4,344.01	N/A
Iron County	60,905.55	199,703.05	227.89%
Morgan County	18,657.81	23,582.57	26.40%
Rich County	0.00	18,372.59	N/A
Salt Lake County	6,404,222.83	6,743,056.99	5.29%
Sanpete County	58,722.94	45,108.41	-23.18%
Sevier County	2,385.77	82,531.69	3359.33%
Summit County	359,164.08	503,371.11	40.15%
Uintah County	120,475.41	125,753.04	4.38%
Utah County	1,386,522.55	1,454,124.03	4.88%
Wasatch County	67,636.04	114,880.70	69.85%
Washington County	443,959.47	503,321.24	13.37%
Weber County	1,040,084.80	1,101,272.23	5.88%
<b>TOTAL:</b>	<b>\$10,733,208.42</b>	<b>\$ 12,445,307.66</b>	<b>15.95%</b>

<i>Short-Term Vehicle Rental Tax</i>			
<i>Community</i>	<i>1992-1993*</i>	<i>1993-1994</i>	<i>% Change</i>
Salt Lake County	2,076,039.79	2,048,532.05	-1.33%
Uintah County	1,142.15	6,119.54	435.79%
<b>TOTAL:</b>	<b>\$2,077,181.94</b>	<b>\$ 2,054,651.59</b>	<b>-1.08%</b>

<i>Tourism Transient Room Tax</i>			
<i>Community</i>	<i>1992-1993*</i>	<i>1993-1994</i>	<i>% Change</i>
Salt Lake County	\$ 636,517.38	\$ 1,988,496.90	212.40%
<b>TOTAL:</b>	<b>\$ 636,517.38</b>	<b>\$ 1,988,496.90</b>	<b>212.40%</b>

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

## **Disposition of Revenue**

General Fund

# **OIL AND GAS SEVERANCE TAX**

59

## **Fiscal Year Collections**

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
1994	12,756,037



## **OIL AND GAS SEVERANCE TAX**

**60**

*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.



## ***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 the 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 July 1, 1993 rates are 3 percent in all counties, except Tooele County, which levied 1 1/2 percent until June 30, 1994.

## ***Disposition of Revenue***

The tax is distributed to the 29 respective Utah counties.

# **TRANSIENT ROOM TAX**

61

## ***Fiscal Year Collections***

1985	4,802,782 <sup>r</sup>
1986	5,425,932 <sup>r</sup>
1987	5,124,968 <sup>r</sup>
1988	6,003,309 <sup>r</sup>
1989	6,699,420 <sup>r</sup>
1990	6,852,411 <sup>r</sup>
1991	8,266,512 <sup>r</sup>
1992	8,169,169
1993	10,051,735
<b>1994</b>	<b>10,097,935</b>

<sup>r</sup>Revised

# TRANSIENT ROOM TAX

## ANNUAL GROSS TAXABLE ROOM RENTS BY COUNTY CALENDAR YEARS 1990-94

<u>County</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>% Change 1993-94</u>
Beaver	2,013,023	2,407,885	2,548,932	2,544,815	2,421,967	(4.8)%
Box Elder	1,105,697	2,335,963	645,670	1,612,391	1,688,863	4.7%
Cache	2,926,981	3,004,362	3,738,345	3,531,490	4,449,428	26.0%
Carbon	1,520,227	2,383,656	2,551,048	2,702,520	2,746,242	1.6%
Daggett	729,887	763,323	786,007	897,991	1,022,561	13.9%
Davis	2,970,519	4,124,787	4,785,070	5,640,443	7,342,701	30.2%
Duchesne	361,700	407,527	404,538	525,847	450,509	-14.3%
Emery	605,313	624,832	801,559	1,245,441	1,546,360	24.2%
Garfield	7,260,123	8,976,972	8,973,644	9,798,411	13,048,603	33.2%
Grand	9,527,958	10,854,711	13,770,675	16,317,422	17,491,753	7.2%
Iron	7,877,653	9,917,109	10,646,521	11,161,092	11,978,934	7.3%
Juab	1,049,546	1,195,123	1,264,738	1,371,756	1,476,859	7.7%
Kane	4,207,395	6,146,524	6,946,402	7,099,491	7,058,558	-0.6%
Millard	1,804,719	1,935,921	1,967,317	2,007,378	1,798,341	-10.4%
Morgan	18,851	24,321	24,468	31,544	36,431	15.5%
Piute	58,427	60,753	66,522	89,793	98,116	9.3%
Rich	594,818	595,686	848,113	522,086	800,137	53.3%
Salt Lake	116,590,783	131,454,469	136,806,106	162,464,435	191,224,625	17.7%
San Juan	4,233,749	4,570,286	5,119,946	6,497,397	6,937,032	6.8%
Sanpete	525,350	505,989	638,457	634,180	682,056	7.5%
Sevier	4,070,715	4,052,914	4,795,670	4,750,392	4,776,406	0.5%
Summit	43,994,111	45,389,455	44,853,218	54,152,755	56,179,282	3.7%
Tooele	3,045,922	3,164,743	3,438,568	3,758,400	4,259,218	13.3%
Uintah	3,185,944	3,186,123	3,559,407	3,665,529	3,731,009	1.8%
Utah	10,997,824	13,932,311	13,923,177	17,722,818	18,665,825	5.3%
Wasatch	1,894,236	2,168,381	2,397,029	2,722,427	3,268,750	20.1%
Washington	17,007,008	20,097,158	22,974,262	27,262,092	25,086,218	-8.0%
Wayne	628,452	907,523	1,234,111	1,619,584	1,727,366	6.7%
Weber	10,210,151	10,301,520	12,386,447	12,282,596	13,348,192	8.7%
<b>Total</b>	<b>261,017,079</b>	<b>295,490,324</b>	<b>312,895,967</b>	<b>364,632,516</b>	<b>405,342,342</b>	<b>11.2%</b>

Gross taxable room rents = gross tax revenue  
 transient room tax rate

Source: "Calendar Year 1994 Hotel Sales, Room Rents, Transient Room Taxes and Tourism Taxes in Utah," Utah State Tax Commission Economic & Statistical Unit, May 1995, Research Publication 95-16. Actual distribution (cash basis method of accounting)

# TRANSIENT ROOM TAX

## Comparison of Gross Taxable Room Rents with Gross Taxable Sales 1980-1993

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	40,75,333	11,946,350
1980.4	21,310,162	32,087,557	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
1985.1	49,196,819	57,274,731	8,077,912
1985.2	38,629,747	50,532,241	11,902,494
1985.3	44,603,623	61,336,525	16,732,902
1985.4	32,850,060	45,316,014	12,465,954
1986.1	53,956,488	57,188,955	3,232,467
1986.2	41,074,651	52,164,703	11,090,052
1986.3	44,748,722	59,933,491	15,184,769
1986.4	36,061,355	39,685,680	3,624,325

Quarter	Gross Taxable Sales - Hotels /Other Lodging	Gross Taxable Room Rents	Total Other*
1987.1	\$ 57,762,046	\$ 56,490,864	\$ (1,271,182)
1987.2	41,712,529	57,368,252	15,655,723
1987.3	55,165,818	67,918,202	12,752,384
1987.4	42,320,217	57,077,768	14,757,551
1988.1	66,352,734	70,363,570	4,010,836
1988.2	49,033,133	62,064,716	13,031,583
1988.3	53,756,300	71,689,262	17,932,962
1988.4	51,545,527	64,315,542	12,770,015
1989.1	76,614,785	89,137,813	12,523,028
1989.2	52,278,735	77,321,058	25,042,323
1989.3	61,857,658	91,638,319	29,780,661
1989.4	50,207,918	65,896,232	15,688,314
1990.1	84,886,287	75,348,768 <sup>r</sup>	(9,517,519)
1990.2	58,877,252	76,346,944 <sup>r</sup>	17,469,962
1990.3	64,188,016	90,427,701 <sup>r</sup>	26,239,685
1990.4	53,085,524	65,322,626 <sup>r</sup>	12,237,102
1991.1	95,719,320	86,512,375	(9,206,945)
1991.2	65,664,489	85,713,060	20,048,571
1991.3	75,877,594	108,245,963	32,368,369
1991.4	58,228,922	70,983,723	12,754,801
1992 <sup>1</sup>	372,820,708	312,895,967	59,924,741
1993 <sup>1</sup>	400,299,194	364,632,516	35,666,678

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

\*"Total Other" includes all gross taxable hotel sales, except room rentals

<sup>r</sup> revised

# TRANSIENT ROOM TAX

## Distribution of Transient Room Tax to Counties Fiscal Years 1992-1993 and 1993-1994

### Net Distribution After Administrative Costs\*

<i>Community</i>	<i>1992-1993*</i>	<i>1993-1994</i>	<i>% Change</i>
Beaver County	\$ 74,315.70	\$ 77,860.23	4.77%
Box Elder County	19,495.94	47,207.37	142.14%
Cache County	117,057.73	103,690.87	-11.42%
Carbon County	78,073.68	76,545.15	-1.96%
Daggett County	25,282.90	26,663.04	5.46%
Davis County	173,666.61	175,074.29	0.81%
Duchesne County	12,774.35	14,911.06	16.73%
Emery County	24,014.43	37,292.13	55.29%
Garfield County	277,541.29	315,825.54	13.79%
Grand County	431,697.77	485,992.43	12.58%
Iron County	326,055.14	324,420.42	-0.50%
Juab County	37,919.82	40,654.66	7.21%
Kane County	207,740.00	207,600.07	-0.07%
Millard County	57,825.77	57,841.47	0.03%
Morgan County	753.05	928.82	23.34%
Piute County	2,086.25	2,540.77	21.79%
Rich County	23,770.97	18,075.63	-23.96%
Salt Lake County	4,569,511.60	4,267,126.58	-6.62%
San Juan County	108,923.29	171,431.49	57.39%
Sanpete County	19,708.42	18,056.11	-8.38%
Sevier County	142,908.74	139,147.73	-2.63%
Summit County	1,557,702.76	1,632,466.51	4.80%
Tooele County	53,963.52	55,340.16	2.55%
Uintah County	115,356.25	100,781.05	-12.63%
Utah County	487,689.37	509,191.36	4.41%
Wasatch County	74,252.54	81,838.84	10.22%
Washington County	723,646.57	747,958.35	3.36%
Wayne County	36,737.00	49,178.48	33.87%
Weber County	381,997.69	368,400.85	-3.56%
<b>TOTAL:</b>	<b>\$ 10,162,469.15</b>	<b>\$10,154,041.46</b>	<b>-0.08%</b>

\*\* Distribution totals differ slightly from fiscal-year collection totals due to timing differences. Fiscal-year collections contain an estimate of the last month of undistributed income.

## ***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.

## **WINE AND LIQUOR TAX**

65

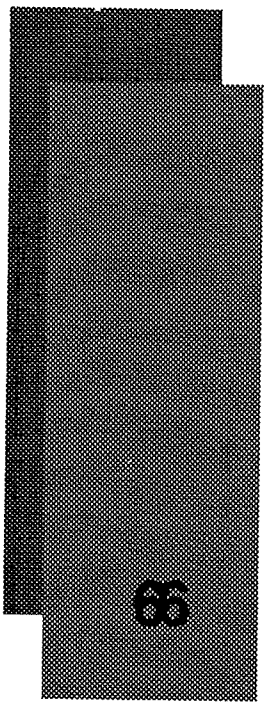
## ***Disposition of Revenue***

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

## ***Fiscal Year Collections***

1985	8,671,694
1986	8,781,328
1987	9,236,521
1988	8,738,042
1989	8,120,840
1990	8,279,687
1991	8,473,049
1992	8,609,612
1993	8,844,599 <sup>r</sup>
1994	9,228,727

<sup>r</sup> revised



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## ***Tax Rate***

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

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

**BEER  
TAX**

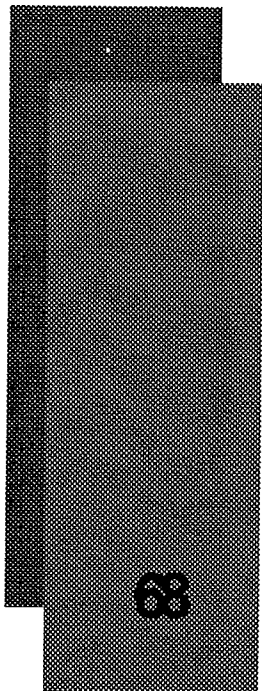
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## ***Disposition of Revenue***

General Fund

## ***Fiscal Year Collections***

1985	8,129,900
1986	7,918,330
1987	8,042,814
1988	7,559,416
1989	7,640,817
1990	7,926,214
1991	7,743,017
1992	8,480,707
1993	8,515,351
1994	8,774,763





## ***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.

## ***INHERITANCE TAX***

69

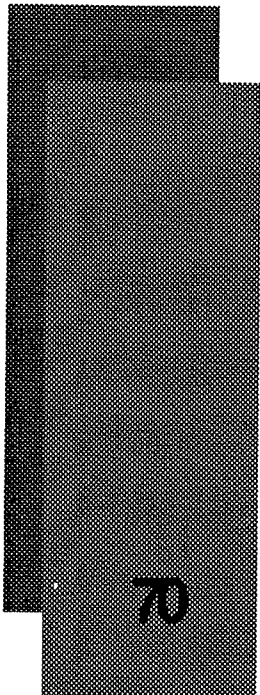
## ***Disposition of Revenue***

General Fund

## ***Fiscal Year Collections***

1985	4,786,014
1986	4,725,406
1987	2,317,607
1988	3,443,460
1989	9,766,221
1990	7,593,334
1991	4,811,255
1992	3,974,780
1993	7,626,758 <sup>r</sup>
1994	8,188,879

<sup>r</sup> revised



70

## ***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.

**AVIATION  
FUEL TAX**

**71**

## ***Disposition of Revenue***

### **Transportation Fund**

Seventy-five percent of the amount allocated to the Aeronautics Restricted Revenue Account is distributed back to 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.

## ***Fiscal Year Collections***

1985	4,441,064
1986	5,123,226
1987	5,957,103
1988	5,802,908
1989	6,976,138
1990	6,503,552
1991	6,997,725
1992	6,584,297
1993	7,157,623
1994	6,679,436

72

## **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 equals 30 percent of gross proceeds
- 3) *All metalliferous minerals shipped out of state in the form of ore*:  
Taxable value equals 80 percent of gross proceeds

This is applicable to 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 Utah State Legislature in its 1988 General Session separated this tax into two separate taxes: Mining Severance Tax and Oil and Gas Severance Tax.

# **MINING SEVERANCE TAX**

73

## **Fiscal Year Collections**

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
1994	6,116,475

74

## ***Fee Rate***

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

Any resident or nonresident may proportionally register and license each fleet for operation in Utah. A "fleet" consists of one or more commercial vehicles 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 that exclusively travel in Utah are not included in any application for proportional registration.

## ***Disposition of Revenue***

Transportation Fund

## ***PROPORTIONAL REGISTRATION FEE***

75

## ***Fiscal Year Collections***

1985	3,851,087
1986	4,331,801
1987	4,004,009
1988	4,117,914
1989	4,345,542
1990	5,177,409
1991	4,848,892
1992	5,010,260
1993	5,956,575
1994	5,950,390

76



## Tax 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 a tank is deemed exempt from the surcharge, but becomes eligible for payments from the Petroleum Storage Tank Fund.

## ENVIRONMENTAL SURCHARGE

77

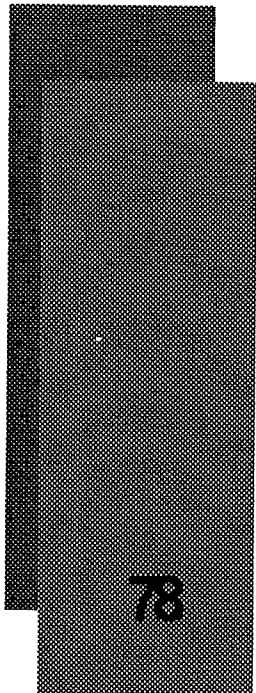
### *Fiscal Year Collections*

1991	5,599,042
1992	5,449,924
1993	5,870,668
1994	6,173,219

### *Disposition of Revenue*

The Petroleum Storage Tank Fund, 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.



# GROSS RECEIPTS TAX

79

## ***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 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.

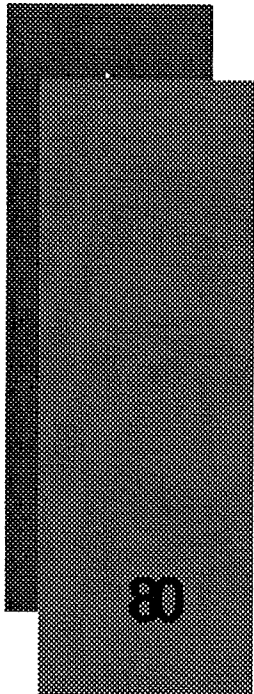
The above rates are increased or decreased by the Tax Commission in direct proportion to changes in the Corporate Franchise Tax Rate.

## ***Disposition of Revenue***

Uniform School Fund

## ***Fiscal Year Collections***

1987	510,426
1988	4,497,770
1989	2,813,748
1990	4,172,166
1991	3,684,775
1992	3,576,802
1993	4,504,933
1994	4,128,441



# HIGHWAY USE TAX

81

## ***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 - 34,000 lbs.	\$200
34,001 - 48,000 lbs.	\$300
48,001 - 64,000 lbs.	\$450
64,001 lbs. and more	\$600

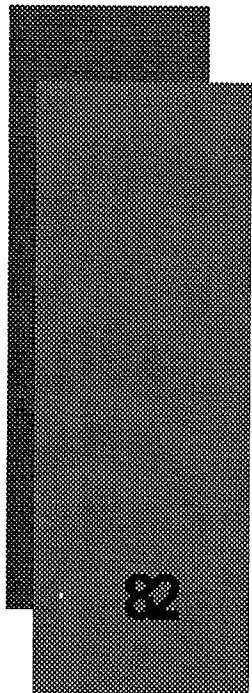
- 2) Multiply the value for the total fleet determined above by the fraction computed for proportional registration of the applicant's fleet for the registration year.

## ***Disposition of Revenue***

Transportation Fund

## ***Fiscal Year Collections***

1985	2,026,029
1986	2,171,022
1987	2,065,650
1988	2,239,766
1989	2,513,722
1990	2,944,579
1991	2,595,663
1992	2,852,264
1993	3,398,890
1994	3,094,509



82

# RESORT COMMUNITIES SALES TAX

83

## ***Tax Rate***

The Resort Communities Sales Tax may be levied by municipalities whose transient room capacity equals or exceeds their permanent population. Qualifying municipalities may impose a tax levy up to 1 percent of the purchase price on the same transaction that the state sales and use tax is applied.

In addition to exemptions provided under the state sales tax law, single-item sales exceeding \$2,500 are exempt from this tax. Retailers are liable for the tax collection. The Tax Commission acts as an agent for local governmental units.

The Resort Communities Sales Tax has been adopted by Park City, Brian Head, and Springdale at 1 percent. Tropic adopted the tax at the full 1 percent effective May 1, 1994. The Town of Alta reduced its Resort Communities Sales Tax from 1 percent to 7/8 of 1 percent, effective October 1, 1992 and restored it to the full 1 percent effective July 1, 1994.

## ***Disposition of Revenue***

Revenues are distributed to the participating communities.

## ***Fiscal Year Collections***

1985	845,232 <sup>r</sup>
1986	1,150,584 <sup>r</sup>
1987	1,366,658 <sup>r</sup>
1988	1,556,413 <sup>r</sup>
1989	1,243,240 <sup>r</sup>
1990	1,659,993 <sup>r</sup>
1991	2,448,835 <sup>r</sup>
1992	2,183,536
1993	2,586,230 <sup>r</sup>
1994	2,506,247

<sup>r</sup> revised

**RESORT  
COMMUNITIES  
SALES  
TAX**

***Distribution of Resort Communities Sales Tax  
Fiscal Years 1992-1993 and 1993-1994***

***Net Distribution\*  
After Administrative Costs***

<b><i>Community</i></b>	<b><i>1992-1993*</i></b>	<b><i>1993-1994</i></b>	<b><i>% Change</i></b>
Brian Head	\$ 89,321.63	\$ 136,463.93	52.78%
Alta	218,967.17	206,272.87	-5.80%
Park City	2,218,199.31	2,151,339.63	-3.01%
Springdale	103,804.69	112,345.46	8.23%
<b><i>TOTAL:</i></b>	<b><i>\$ 2,630,292.80</i></b>	<b><i>\$ 2,606,421.89</i></b>	<b><i>-0.91%</i></b>

\*\* Distribution totals differ slightly from fiscal-year collection totals due to timing differences. Fiscal-year collections contain an estimate of the last month of undistributed income.



## ***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.

# **OIL AND GAS CONSERVATION FEE**

**85**

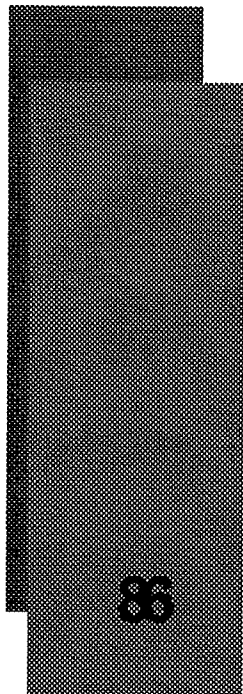
## ***Disposition of Revenue***

General Fund

## ***Fiscal Year Collections***

1985	2,473,266
1986	2,313,495
1987	1,232,911
1988	1,825,391
1989	1,064,730
1990	1,515,236
1991	1,440,823
1992	1,114,906
1993	1,077,270 <sup>r</sup>
1994	988,123

<sup>r</sup> revised



# 1994 LEGISLATIVE SUMMARY

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*Note. Following are bills passed during the 1994 General Session of the Utah Legislature addressing issues of taxation and motor vehicle law.*

## **Income Taxes**

### **HB 205 - Tax Credit for Low Income Housing** *(David M. Jones)*

Creates a low-income housing income tax credit against the individual and corporate income taxes to assist in the creation of additional housing for low and moderate income persons. The bill also establishes a ceiling on the amount of the credit and requires the Utah Housing Finance Agency to allocate the credit.

Enacts 59-7-607, 59-10-129  
Effective July 1, 1994

### **HB 8 - Dependent Children and Adults With Disabilities** *(Judy Ann Buffmire)*

Replaces the terms "handicapped child" with "dependent child with a disability" and "handicapped adult" with "adult with a disability" for purposes of the individual income tax exemption. The bill also modifies the definition of "dependent child with a disability".

Amends 59-10-103, 59-10-114  
Effective January 1, 1994

### **HB 112 - Corporate Tax - Technical Amendments** *(John L. Valentine)*

Provides that, for the purpose of corporate income tax, limited liability companies must be classified as partnerships or corporations in the same manner as for federal tax purposes. The bill also clarifies the calculation of income for combined reporting.

Amends 59-7-101, 59-7-102, 59-7-105, 59-7-106, 59-7-110, 59-7-307, 59-7-308, 59-7-309, 59-7-310, 59-7-314, 59-7-318, 59-7-320, 59-7-402, 59-7-404, 59-7-505; Enacts 48-2b-158, 59-7-404.5, 59-10-801  
Effective January 1, 1994

### **HB 170 - Tax Penalties** *(Grant D. Protzman)*

Decreases the \$50 minimum tax penalty to \$20. Modifies the estimated tax payment provisions and clarifies other tax penalty provisions.

Amends 26-36-106, 59-1-401, 59-1-402, 59-7-504, 59-7-507, 59-7-511  
Effective July 1, 1994

### **HB 371 - Income Tax - Interest Rate** *(Mary Carlson)*

Conforms the interest rate for underpayment and late payment of taxes for estates held by fiduciaries to the general statutory interest rate.

Amends 59-10-537  
Effective May 2, 1994

### **SB 93 - Corporate Tax Revisions** *(Mike Dmitrich)*

Replaces the rebuttable presumption that a foreign sales corporation (FSC) is a tax haven corporation with a provision that FSCs be taxed in the same manner as any other corporation incorporated outside of the United States, the corporate income tax is extended to the unrelated business income of exempt organizations.

Amends 7-9-34, 59-7-101, 59-7-102, 59-10-126; Enacts 59-7-106.5, 59-7-801, 59-7-802, 59-7-803, 59-7-804, 59-7-805  
Effective January 1, 1994

### **SB 260 - Taxation - Customers of In-State Printer Facilities** *(John P. Holmgren)*

Exempts, in certain situations, out-of-state customers of in-state printer's facilities from the corporate and individual income tax and the sales and use tax.

Amends 59-7-101, 59-7-102, 59-7-701, 59-8-102, 59-8-103, 59-12-102, 59-12-107  
Effective July 1, 1994

# 1994 LEGISLATIVE SUMMARY

## Sales Tax

### HB 145 - Replacement Parts for Steel Mills (Rob W. Bishop)

Broadens the sales tax exemption for steel mill replacement parts to apply to all steel mills under Standard Industrial Classification Code 3312, rather than only reopened mills.

Amends 59-12-104  
Effective May 2, 1994

### HB 162 - Sales Tax - Repeal of Flood Tax Authorization (Don E. Bush)

Repeals the 1/8 of 1 percent flood tax imposed to fund Utah's response to the flooding of the early 1980s.

Amends 59-12-103  
Effective July 1, 1994

**HB 109 - County Option Funding for Rural County Hospitals** (James F. Yardley)  
Amends the 1 percent local option sales tax for funding rural county hospitals so counties may impose a levy of less than 1 percent.

Amends 59-12-802  
Effective May 2, 1994

### HB 222 - City Option Funding for Rural Hospitals (James F. Yardley)

Authorizes cities to impose a sales tax of up to 1% to fund city-owned hospitals located in third, fourth, fifth, or sixth class counties. Imposition of the tax requires majority approval by city residents.

Enacts 59-12-804  
Effective May 2, 1994

### HB 241 - Local Option Sales and Use Tax (John L. Valentine)

Codifies a Tax Commission rule limiting the participation of counties, cities, and towns in the administration of the local option sales tax. The commission is required to provide counties with sufficient data to verify that revenues are distributed to local governments in accordance with statute and local governments are authorized to review relevant records in cases where the commission's reduction of the tax otherwise due in a notice of deficiency would result in a loss to the local government of more than \$10,000 in tax revenue.

Amends 59-1-403, 59-12-118, 59-12-202;  
Enacts 59-12-209, 59-12-210  
Effective May 2, 1994

### HB 346 - Sales Tax Exemptions - Pollution

### Control Facilities (John L. Valentine)

Narrows the sales tax exemption for pollution control equipment by requiring that the primary purpose, rather than only a substantial purpose, of the equipment is the prevention, control, or reduction of pollution. The State Tax Commission must be consulted in the certification process. The sunset date is extended from 1996 to 1999.

Amends 19-2-102, 19-2-124, 19-2-125, 19-2-126  
Effective July 1, 1994

### SB 191 - Sales Tax Treatment of Admission and User Fees (Haven J. Barlow)

Clarifies the taxation of admissions and users fees for purposes of the sales tax, and provides a list of various amusement, recreation, exhibition, cultural, and athletic activities subject to the tax.

Amends 59-12-102, 59-12-103  
Effective July 1, 1994

### SB 205 - Sales Tax Exemptions - Transportation Services (Lyle W. Hillyard)

Repeals the sales tax exemption for taxi cab and similar transportation fares. The sales tax exemption for intrastate movements of freight is clarified.

Amends 59-12-104  
Effective July 1, 1994

### SB 211 - Sales Tax Exemptions - Coin

## **Operated Devices** (*Lyle W. Hillyard*)

Repeals the sales tax exemption for coin-operated dry cleaning and laundry machines and coin-operated car washes, continues to exempt restricted-use laundry machines in multiple dwelling units, provides that use of amusement devices are subject to sales tax, and vendors who remit sales tax for amusement devices or coin-operated dry cleaning, laundry, or car washes to retain 25% of the tax. This bill requires the Tax Review Commission and the Revenue and Taxation Interim Committee to review the 25% exclusion from remittance by October 1, 1995 and determine whether it should be continued.

Amends 59-12-103, 59-12-104  
Effective July 1, 1994

## **SB 212 - Sales and Use Tax for State Projects** (*John P. Holmgren*)

Earmarks 1/8% of the existing 5% state sales tax for water projects or water and transportation projects in alternating years, depending upon future state revenue increases and whether the motor fuel tax is increased. Under certain conditions an additional 1/8% will be earmarked for transportation projects. The earmarks expire June 30, 2003.

Amends 59-12-103  
Effective July 1, 1994

## **SB 238 - Sales Tax Exemption - Building Materials** (*Haven J. Barlow*)

Repeals the sales tax exemption for the purchase of construction materials by governmental entities, except in the case where employees of those entities install the materials.

Amends 59-12-102, 59-12-104  
Effective July 1, 1994

## **Motor Vehicles**

### **HB 33 - Uninsured Motorist Identification Database** (*Kelly C. Atkinson*)

Establishes an uninsured motorist identification database program administered by the Department of Public Safety. The department must contract with a third-party agent to maintain a database to identify uninsured motor vehicles. Insurance companies are required to provide a monthly record of each motor vehicle insurance policy issued. A \$1 uninsured motorist identification fee is imposed on each motor vehicle registered, except commercial fleet vehicles, to offset the costs. Prior to July 1, 1995, only tests of the database will be done. Beginning July 1, 1995, the agent is required to distribute notices requiring motor vehicle owners to provide proof of insurance if their vehicle shows no insurance for three consecutive months. Proof of insurance may be established by a letter from an insurance agent verifying insurance coverage. A person who discloses information from the database for unauthorized purposes is guilty of a third degree felony. \$1.4 million is appropriated for Fiscal Year 1994-95 to the department to pay for the program. The program sunsets on July 1, 1996, and a legisla-

# **1994 LEGISLATIVE SUMMARY**

tive interim committee must study the program during the 1995 interim.

Amends 41-1a-203, 41-12a-303.2, 63-49-19, 63-55-231, 63-55-241; Enacts 31A-22-314, 41-1a-120, 41-1a-1218, 41-12a-801, 41-12a-802, 41-12a-803, 41-12a-804, 41-12a-805, 41-12a-806  
Effective July 1, 1994

### **HB 179 - Registration of Vehicles** (*Ronald J. Greensides*)

Defines "domicile" and "resident" and requires vehicles to be registered in the state within 60 days of establishing residency. The fine for a violation is \$200, but may be reduced to \$50 by presenting evidence of current registration at the time of the court hearing. Fifty percent of the penalty is retained by the law enforcement agency, and the remainder must be transmitted to the state treasurer for deposit in the General Fund.

Amends 41-1a-202, 41-1a-1303  
Effective May 2, 1994

### **HB 192 - Parking Enforcement for Persons with Disabilities** (*Arlo D. James*)

Allows law enforcement agencies to appoint volunteers to issue citations to persons who violate parking provisions for persons with a disability. The designation

# 1994 LEGISLATIVE SUMMARY

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for handicapped special group license plates is changed to persons with a disability special group license plates.

Amends 41-1a-408, 41-1a-414, 41-1a-1211, 41-1a-1306, 77-7-18  
Effective May 2, 1994

## **SB 217 - Driving Without Evidence of Insurance Sanctions** *(David H. Steele)*

Increases the penalty for not having evidence of owner's or operator's security in the motor vehicle from a class C to a class B misdemeanor, and requires mandatory revocation of the person's driver license until the person provides proof of owner's or operator's security. The proof of owner's or operator's security must be maintained with the Department of Public Safety for three years, and an issuer must provide notice to the department if the policy is canceled. On a second or subsequent conviction, the court must require the surrender of the person's vehicle registration materials, and the Motor Vehicle Division must revoke the registration if the person is the owner of the motor vehicle until the person shows proof of owner's or operator's security or until the court or the Department of Public Safety notifies the division. A letter from an insurance agent verifying insurance coverage is considered an affirmative defense. A person who provides false

evidence to owner's or operator's security is guilty of a class B misdemeanor.

Amends 41-12a-303.2; Enacts 41-12a-303.3  
Effective May 2, 1994

## **Motor Vehicle Enforcement**

### **SB 70 - Unbranding Motor Vehicle Titles** *(George Mantes)*

Provides that a motor vehicle originally titled in the state that had its title branded because of vehicle defects may have the title unbranded if all the defects are fixed and procedures are followed. Disclosure requirements for vehicles with branded titles are amended to require disclosure prior to completing the sale, rather than at the time of sale.

Amends 41-1a-522, 41-3-408; Enacts 41-3-409.5  
Effective May 2, 1994

### **SB 120 - Use of Special License Plates** *(George Mantes)*

Amends a restriction that only allowed a transporter to operate or move a repossessed motor vehicle. A transporter may operate or move any motor vehicle displaying a transporter plate issued by the Motor Vehicle Division.

Amends 41-3-501  
Effective May 2, 1994

### **SB 122 - Motor Vehicle Code Amendments** *(George Mantes)*

Repeals a provision that a vehicle seven years old or older is not a salvage vehicle, and does not qualify for an unbranded title. The weight categories for farm truck fees are amended to conform with other motor vehicle weight categories affecting registration fees for certain farm trucks. Government license plates are exempt from the \$5 new license plate fee, and applicants for amateur radio operator plates must pay the \$5 new license plate fee and the existing \$5 plate fee.

Amends 41-1a-213, 41-1a-222, 41-1a-416, 41-1a-1001, 41-1a-1002, 41-1a-1206, 41-1a-1211  
Effective May 2, 1994

## **Property Tax**

### **HB 198 - Liens for Taxes** *(John L. Valentine)*

Clarifies the lien process for unpaid taxes and provides that a taxpayer be notified and allowed to contest withholding and intentional tax penalties before the penalties become a lien against real or personal property.

Amends 59-1-302, 59-1-401; Enacts 59-1-302.1  
Effective May 2, 1994

### **HB 408 - Property Tax Task Force** *(Raymond W. Short)*

Establishes a task force comprised of 13 legislators to study various property tax issues.

# 1994 LEGISLATIVE SUMMARY

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Enacts 59-2-106  
Effective July 1, 1994

## **SB 26 - County Assessment of Property - Affidavit Process** (*Lane Beattie*)

Prohibits a county assessor from imposing the penalty for failure to provide, if requested by the assessor and not provided by a taxpayer, a list of taxable property to the assessor until 30 days after the assessor sends a certified notice to the taxpayer.

Amends 59-2-307  
Effective May 2, 1994

## **SB 57 - Property Tax - Notification of Reassessment** (*Ronald J. Ockey*)

Requires that a final tax notice include specific notification if a taxpayer's property will be the subject of a detailed reappraisal during the next year.

Amends 59-2-1317  
Effective May 2, 1994

## **SB 62 - Property Tax - Collection Processor** (*Howard A. Stephenson*)

Prohibits the use of a property appraisal prepared for the Tax Commission or a county on a contingency basis in any county board of equalization or State Tax Commission hearing, and specifies the type of information that counties or the commission may disclose to a contract ap-

praiser.

Amends 59-2-703  
Effective May 2, 1994

## **SB 90 - Property Tax Changes** (*Leonard M. Blackham*)

Increases the exemption for primary residential property from 29.5% to 32% and lowers the minimum school program basic tax rate levied by school districts from 0.004275 to 0.004220.

Amends 53A-17a-135, 59-2-103, 59-2-1317  
Effective January 1, 1994

## **SB 116 - Property Taxation of Certain Motor Vehicles** (*Howard A. Stephenson*)

Provides an exemption from the uniform fee for vehicles in the year they are sold and in inventory.

Amends 59-2-402, 59-2-1114  
Effective January 1, 1994

## **SB 301 - Registration of Expert Witnesses in Property Tax Proceedings** (*Howard A. Stephenson*)

Allows the registration of expert witnesses in certain property proceedings.

Amends 61-2b-6  
Effective March 17, 1994

## **Miscellaneous Taxes**

### **HB 482 - Federal Employees Retirement** (*Kevin S. Garn*)

Amends the process for settling the federal retirees lawsuit, providing interest of 9 percent to be paid to retirees for a cash settlement and 12 percent for deferred payment. The Tax Commission may withhold up to 15 percent for attorney's fees, allows a federal retiree to deposit all or part of his refund into a "Preservation of Hill Air Force Base" restricted account to preserve Hill Air Force Base.

Amends 49-10-201, 49-10-202, 49-10-301, 49-10-302  
Effective March 21, 1994

### **SB 134 - Allocation of Taxes by Taxing Entity** (*Stephen J. Rees*)

Provides a method to apportion income between tax entities when property is annexed or incorporated into a different tax entity.

Enacts 11-12-4  
Effective January 1, 1994

# 1994 LEGISLATIVE SUMMARY

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## J HB 94 - Special Fuel Tax Adjustment *(John L. Valentine)*

Provides that if the motor fuel tax rate is changed, the tax rate on clean fuels and special fuels, and the cost of a special fuel tax exemption certificate will be increased or decreased by the same percentage.

Amends 59-13-201, 59-13-301, 59-13-304  
Effective July 1, 1994

## HB 231 - Motor Fuels Tax - Clean Fuels *(Stephen M. Bodily)*

Amends the special fuel tax exemption certificate weight category threshold from 33,000 pounds to 26,000 pounds, based on the definition of "qualified motor vehicle."

Amends 59-13-304  
Effective July 1, 1994

## SB 47 - State Tax Commission - Auditing and Collecting Amendments *(Lane Beattie)*

Authorizes the private collection of certain overdue accounts, establishes a restricted

account for administrative costs of sales and use tax collection, and provides confidentiality requirements.

Amends 59-12-206; Enacts 59-1-1101, 59-1-1102, 59-1-1103, 63-55-301  
Effective May 2, 1994

## SB 69 - Motor Fuel Tax Amendments *(Howard A. Stephenson)*

Adds meter readings and inventories to the list of records that must be kept by persons dealing in motor and special fuels, and allows a user to purchase a special fuel trip permit.

Amends 59-13-203, 59-13-210, 59-13-302, 59-13-303, 59-13-305, 59-13-308, 59-13-312, 59-13-313, 59-13-316, 59-13-317, 59-13-318;  
Repeals 59-13-309, 59-13-319  
Effective May 2, 1994

*Information was provided by the Office of  
Legislative Research and General Counsel.*









