Utah State Tax Commission

Annual Report

2010 Fiscal Year

On the cover - Goblin Valley State Park (Top) and Sipapu Natural Bridge in Natural Bridges National Monument (bottom).

State of Utah

GARY R. HERBERT
Governor

GREG BELL
Lieutenant Governor

Utah State Tax Commission

R. BRUCE JOHNSON
Commission Chair

MARC B. JOHNSON
Commissioner

D'ARCY DIXON PIGNANELLI
Commissioner

MICHAEL J. CRAGUN
Commissioner

February 1, 2011

To the Honorable Governor Gary R. Herbert,
And members of the Utah State Legislature:

On behalf of the Utah State Tax Commission, we are pleased to submit to you the annual report for the fiscal year ending June 30, 2010.

Rodney G. Marrelli, who served as Executive Director of the Tax Commission since 1994, passed away Oct. 30, 2010 following a long battle with cancer. Mr. Marrelli supported sound tax policy, modernization of Utah's tax systems and compliance with state tax laws. He was a dedicated State employee and strong leader who demonstrated integrity and professionalism in every decision he made.

Total collections from all sources administered by the Tax Commission during the 2010 fiscal year totaled $6,096,086,275. This represents a decrease of $421,989,865 or -6.5 percent in total collections from fiscal year 2009. The Education Fund decreased $218,740,697 or -8.3 percent; the Transportation Fund increased $73,590,536 or 10.1 percent; and the General Fund (not including restricted amounts) decreased $157,676,723 or -8.7 percent.

The Tax Commission is in the sixth year of a multi-year project to upgrade the State's tax computer system. The project has integrated systems in order to enhance tax compliance, improve customer service and provide flexibility for changes in the state's tax laws. Our dedicated staff along with system contractors have successfully replaced and upgraded the core tax systems.

We remain steadfast in our mission of serving the people of Utah through fair administration of state tax and assigned motor vehicle laws.

Sincerely,

R. Bruce Johnson
Tax Commission Chair

Barry C. Conover
Interim Executive Director

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In Memoriam

Rodney G. Marrelli - 1947 - 2010

Rodney G. Marrelli, who diligently served the people of Utah as the Tax Commission Executive Director for the past 17 years, passed away Oct. 30, 2010. Mr. Marrelli managed the day-to-day operations of the agency and its 750 employees.

He was recognized nationally for his pursuit of sound tax policy, modernization of tax systems, improved communication and compliance.

"Rod dedicated his professional life to serving the people of the State of Utah," said R. Bruce Johnson, chair of the Utah State Tax Commission. "We all admired Rod's determination to fulfill his responsibilities while facing extremely difficult personal challenges."

Mr. Marrelli assumed leadership of the Tax Commission in January 1994 after spending the first half of his career in the private sector.

We will miss his leadership, commitment and unique sense of humor.

Commission Office

The Governor, with the consent of the State Senate, appoints four state tax commissioners. The Constitution of Utah directs the Tax Commissioners to administer and supervise the state's tax laws. To separate tax appeals and agency oversight from agency functions, the Tax Commissioners, in consultation with the Governor and with the consent of the State Senate, appoint an executive director to oversee the agency's day-to-day operations.

In November 2010, the Tax Commissioners appointed Barry C. Conover, the agency's current deputy director, to serve as Interim Executive Director while they search for a permanent appointee.

The Tax Commissioners primarily hear appeals on 37 different tax types. With the assistance of administrative law judges and the appeals support staff, the Tax Commissioners hold hearings and issue orders or final rulings on the various appeals before them. In Fiscal Year 2009-10, the Tax Commissioners received 4,080 appeals; a 9.7 percent increase over FY 2008-09 and more than double those received in FY 2006-07.

To provide general guidance for taxpayers, the Tax Commissioners redact confidential information from orders involving statutory interpretation, substantive case law and new or complex issues and then post them on the Tax Commission website. Taxpayers may also subscribe online to receive notices of newly posted decisions.

In addition to hearing tax appeals, the Tax Commissioners promulgate administrative rules which help clarify tax law administration. In 2010,the Tax Commissioners filed 50 administrative rule actions.

Marc B. Johnson, Michael J. Cragun, D'Arcy Dixon Pignanelli and R. Bruce Johnson are the four Utah State Tax Commissioners.

By statute, the Tax Commissioners also manage several other functions. The Economic and Statistical Unit provides tax related data and analysis and produces economic reports. The Internal Audit Unit provides consistent review of agency functions. The Public Information Officer coordinates communication with media and other external organizations.

In addition to their primary responsibilities, the Tax Commissioners function in official capacities such as serving on the Governor's Cabinet and chairing the Farmland Assessment Advisory Committee. Other commitments include coordination with local governments and organizations as well as participating in national organizations.

Commission Office Links

Redacted decisions and Private Letter Rulings:
http://tax.utah.gov/research/search.html

Subscribe to notifications of recent decisions:
http://tax.utah.gov/research/decisionsrss.html

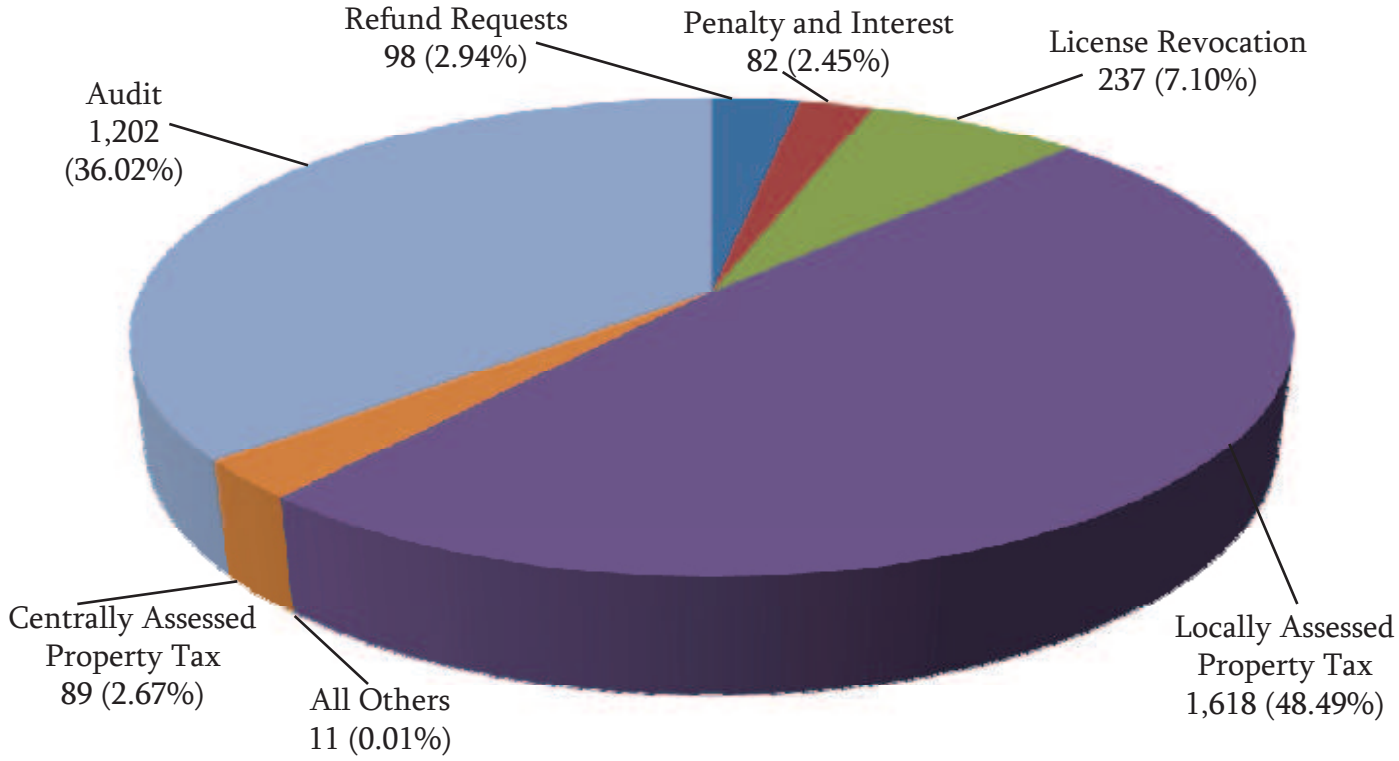
Administrative Rules
http://tax.utah.gov/research/rules.html

Economic Reports:
http://tax.utah.gov/esu

Contact Information

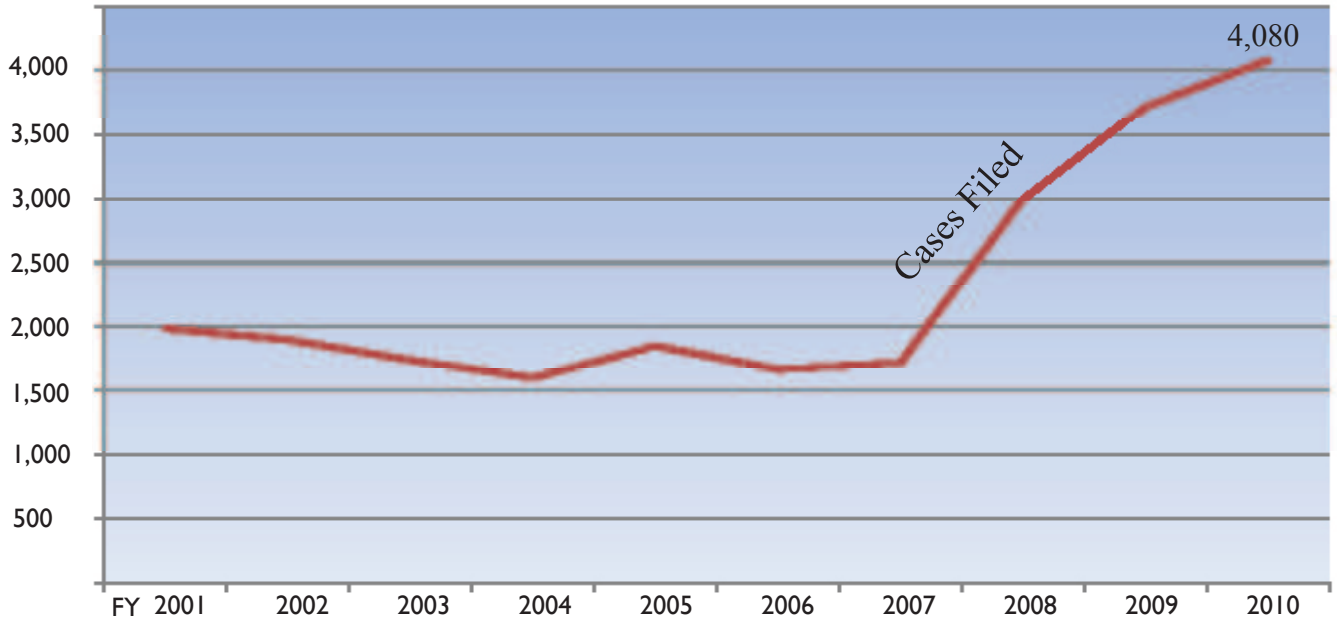
For additional information relating to tax appeals, public meetings, redaction or other Commission Office issues, please contact the Executive Assistant at
801 297-3901 or cj@utah.gov

Appealed Cases by Type

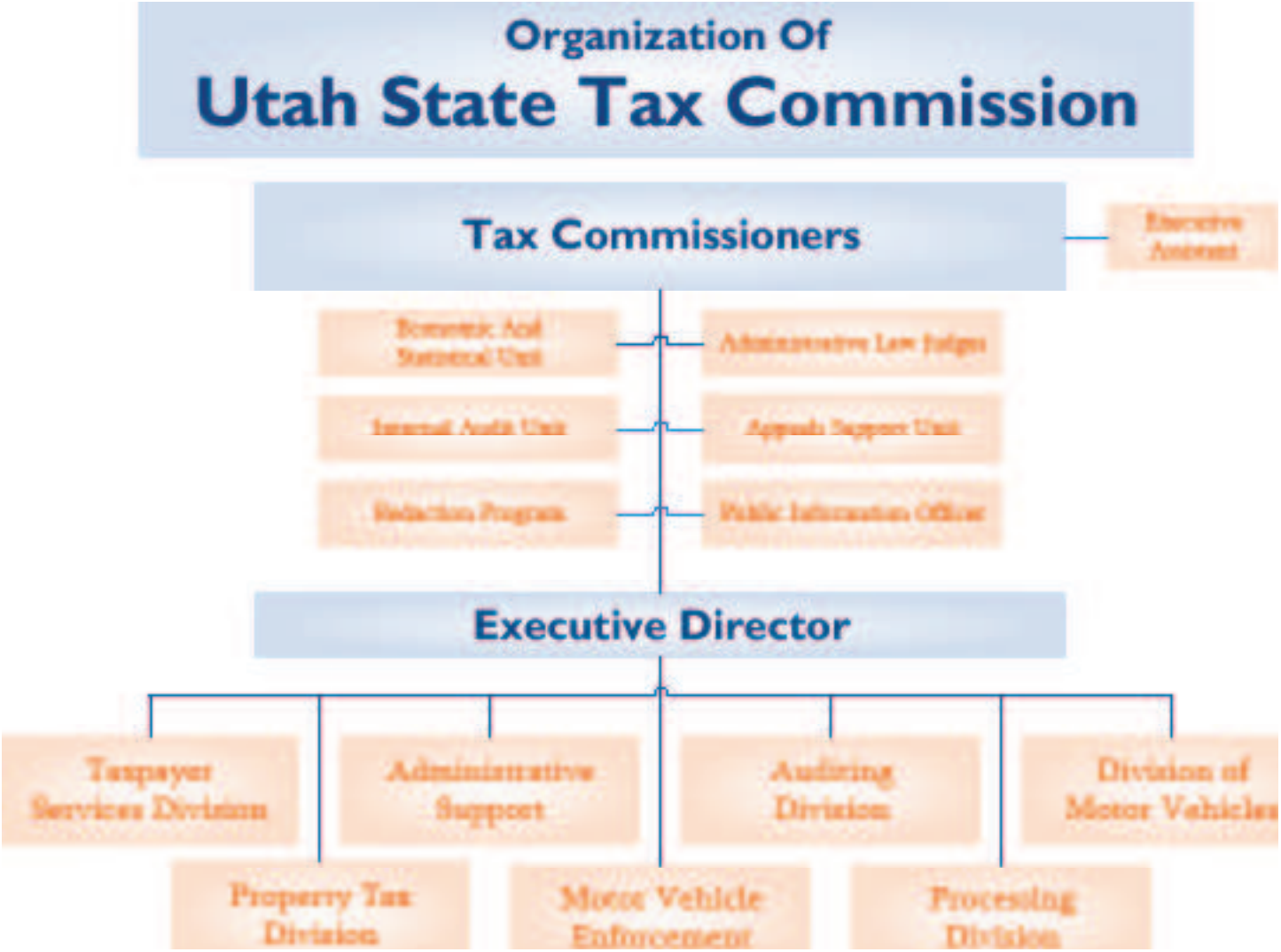


This chart shows the type, percent and number of tax appeals filed with the Tax Commission from July 1, 2009 to June 30, 2010.

Appealed Tax Cases



This chart shows trends in the number of appealed cases filed at the Tax Commission over the past 10 years. The numbers of cases filed has more than doubled in the past three years.



Administration Mission

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

Do it Right the First Time

Effectively communicate and build working relationships with all customers

Better Tools for Better Results

Deliver quality products and services

Allow Great People to do Great Work

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

Make Compliance Easier, Evasion Harder

We administer the following taxes and fees:

- Sales and use taxes, including numerous local option taxes
- Personal income, corporate income and gross receipts taxes
- Tobacco, telecommunications, insurance and other miscellaneous taxes
- Oil, gas and mining severance taxes
- Centrally assessed property taxes
- Motor vehicle registration fees
- Employer withholding taxes
- Various fuel taxes

Divisions

Administration

- Provides daily oversight and support of other divisions
- Oversees implementation of tax law changes
- Drafts rules and legislation
- Develops and manages budgeting and accounting functions of the Department
- Distributes revenues to state and local governments
- Investigates and prosecutes tax crimes
- Oversees assigned Department of Technology Services and Division of Human Resource Management functions

Division of Motor Vehicles

- Collected $392 million in taxes and fees
- Processed a total of 4,287,591 transactions which included 2,758,754 vehicle registrations
- Trains county staffs to administer motor vehicle programs for the state by contract
- Provides vehicle identification services to law enforcement, financial institutions, and individuals throughout the state

Taxpayers Services Division

- Maintains front-line contact with the public on tax issues
- Provides customer service
- Collects delinquent taxes and encourages future compliance
- Manages bankruptcy claim filings
- Administers waiver of penalty/interest and offers-in-compromise programs
- Offers tax education classes on state taxes to businesses and presents workshops jointly with other state and federal agencies

Property Tax Division

- Appraises and audits all centrally assessed properties including mines, utilities, airlines, railroads, motor carriers and telecommunication providers
- Administers Truth-in-Taxation law among counties, cities and special service districts
- Works with local officials to assure equitable and accurate assessments and taxation.

Motor Vehicle Enforcement

- Investigates auto theft and other vehicle-related crimes throughout the State
- Regulates the automobile sales industry
- Protects Utah citizens from motor vehicle commerce fraud

Auditing Division

- Audits all state taxes and certain local taxes as assigned by the Legislature
- Determines that taxes due have been reported properly
- Provides education to taxpayers in proper tax accounting methods
- Enhances voluntary taxpayer compliance

Processing Division

- Designs and prints publications and forms
- Deposited over $6 billion in gross revenues received by the Tax Commission
- Processes, enters data, scans or microfilms and archives 2.3 million paper and electronic returns annually

Key Performance Measures

The Utah State Tax Commission strives to maximize our resources and streamline our processes as we face the impacts of declining state and national economic conditions. Improved customer service is achieved through employee development and technological advancements. Tax Commission services to Utah's residents, businesses and government agencies continue to be more accurate, quick and convenient than in previous years. The costs of these services remain low while Tax Commission employees continue to be more efficient in carrying out their responsibilities.

Our employees focus on three main areas to improve service:

1) Quality systems and business processes
2) Timely service, and
3) Electronic filing and payment options

#1 Timely Service

A. Revenue Deposits

Importance: The timely collection and deposit of revenues in state accounts is critical for state investment purposes and to provide funds for government services.

Action: State guidelines require all deposits of funds within 72 hours of receipt. Our goal is to deposit funds within 24 hours of receipt and within 72 hours during peak return periods. This goal is met 98 percent of the time.

B. Income Tax Refunds

Importance: The public expects and relies on timely income tax refunds. Technological advancements, including electronic filing options, have reduced the time taxpayers wait to receive state income tax refunds. The Tax Commission continues to encourage taxpayers to file electronically to ensure a rapid refund.

Action: Timeliness of refunds generally depends on how early the taxpayer files their return. Income tax refunds are targeted to be processed within 15 days of receipt which occurs at least 90 percent of the time. Exceptions occur when there is an unusual error item. Those returns are then marked for review.

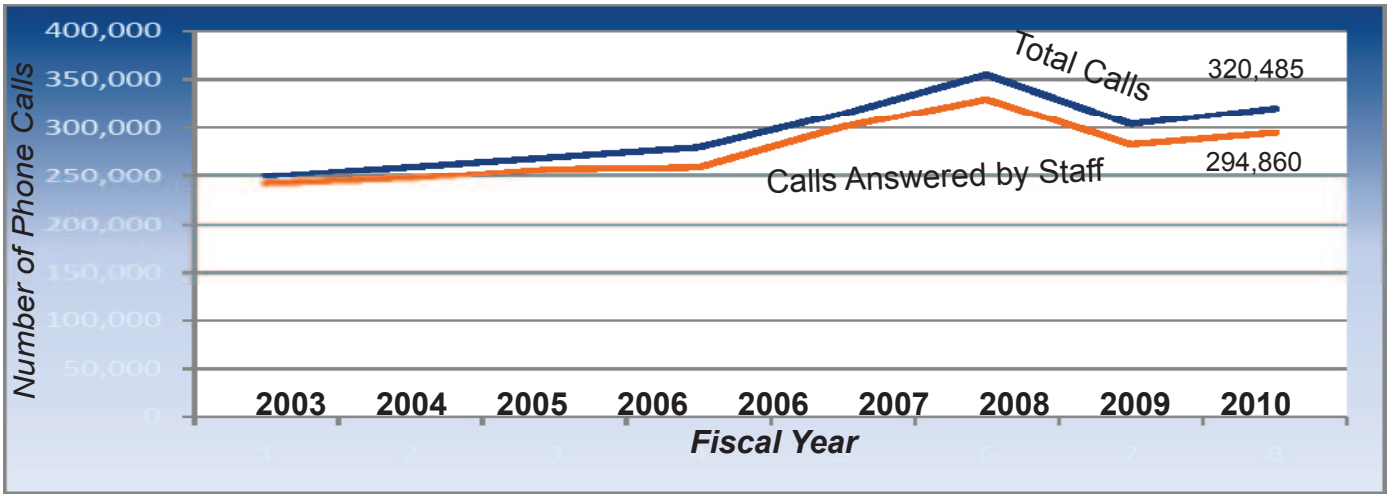
C. Citizen Telelphone Assistance

Importance: Since citizens are required to file tax returns and register their vehicles, we need to provide timely and quality responses to all telephone inquiries. We assist people in completing their transactions and provide assistance at office counters.

Action: The Taxpayer Services and Motor Vehicles divisions have made improvements in assisting the number of citizens who contact the Tax Commission by telephone. The percentage of calls handled has been maintained in recent years in spite of increasing demand.

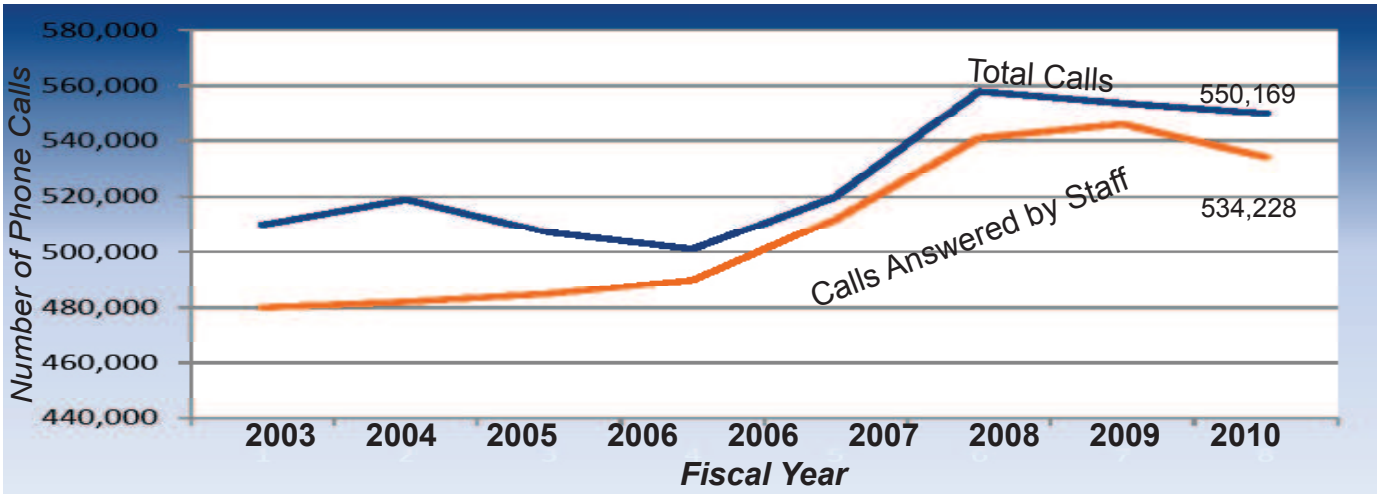
The Taxpayers Services Division is at the center of addressing and solving specific taxpayer questions. Employees provide customer service and maintain front-line contact with the public on tax issues. This division also collects delinquent taxes and encourages future compliance with tax laws.

Taxpayer Services Telephone Assistance



This chart shows the number of customers in recent years who contacted Taxpayer Services by telephone and talked directly with an employee.

DMV Telephone Assistance



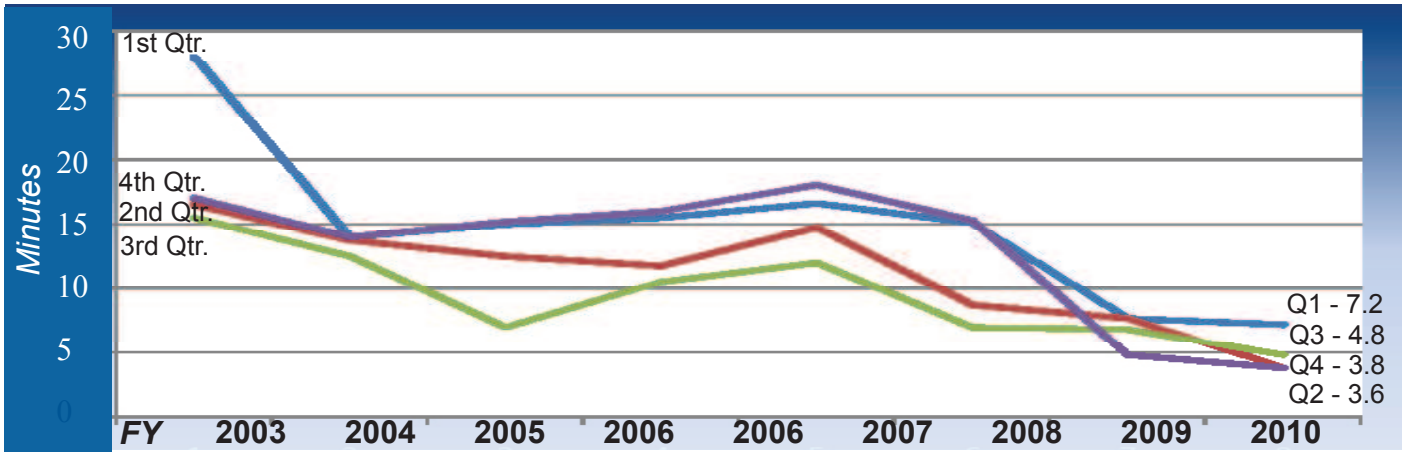
This chart shows steady improvements and maintenance during recent years in the percentage of customers who telephoned DMV and talked directly with an employee.

D. DMV Wait Times

Importance: Citizens visiting the Division of Motor Vehicles office expect efficient service in the least amount of time. This chart shows the average wait times for large state operated motor vehicle offices. These include all Wasatch Front offices. Wait times vary significantly from office to office depending on the day of the week, day of the month and time of day. Due to these considerations, the Division of Motor Vehicle's focus continues to be on wait time trends rather than specific daily wait times.

Action: The Division of Motor Vehicle's goal is to keep average wait times shorter than 20 minutes. To reach this goal, the division utilizes seasonal employees to meet customer service demands during peak periods. Monthly wait times recorded by electronic management systems are used to calculate the average on a quarterly basis.

DMV Wait Times



This chart shows steady improvements during recent years in the average wait times in the Wasatch Front DMV offices.

#2 Electronic Filing and Payment Options

A. Income Tax Returns

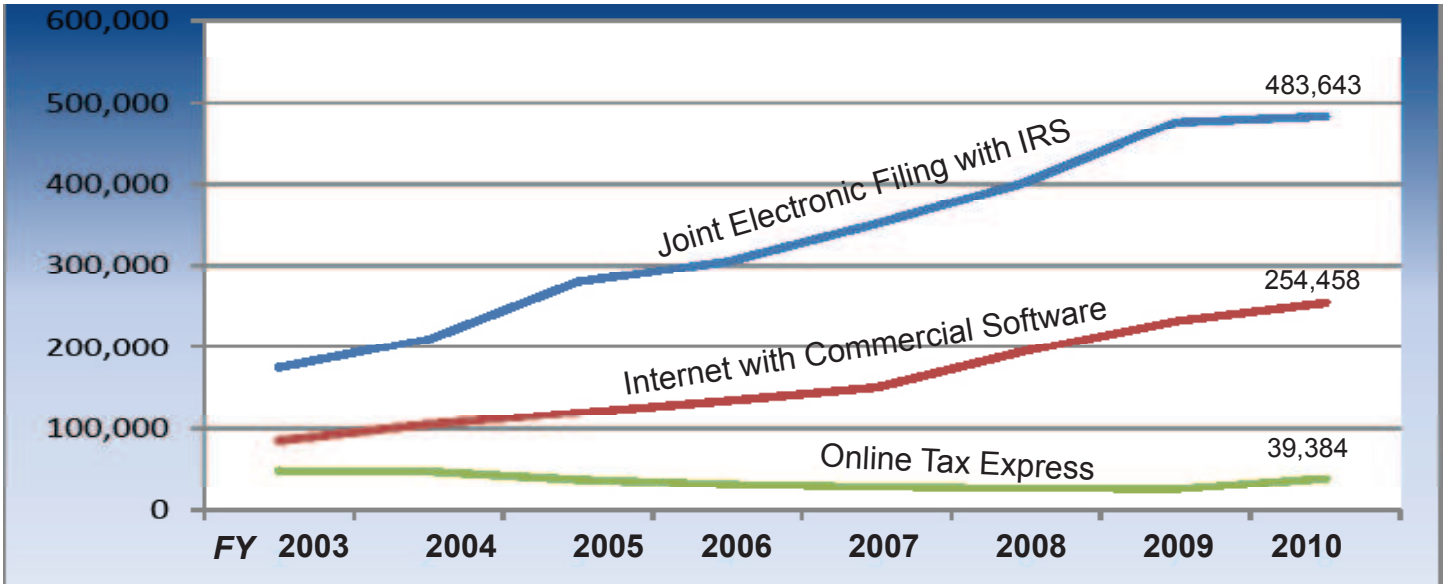
Importance: The Tax Commission continues to use technological advancements and alternative methods of filing income tax returns to keep pace with a growing population and economy. Over one million income tax returns are filed annually and we continue to encourage electronic filing. Utahns have three electronic filing options available:

1) commercial software packages
2) joint electronic filing (JELF) with the IRS and
3) TaxExpress, the state's online option

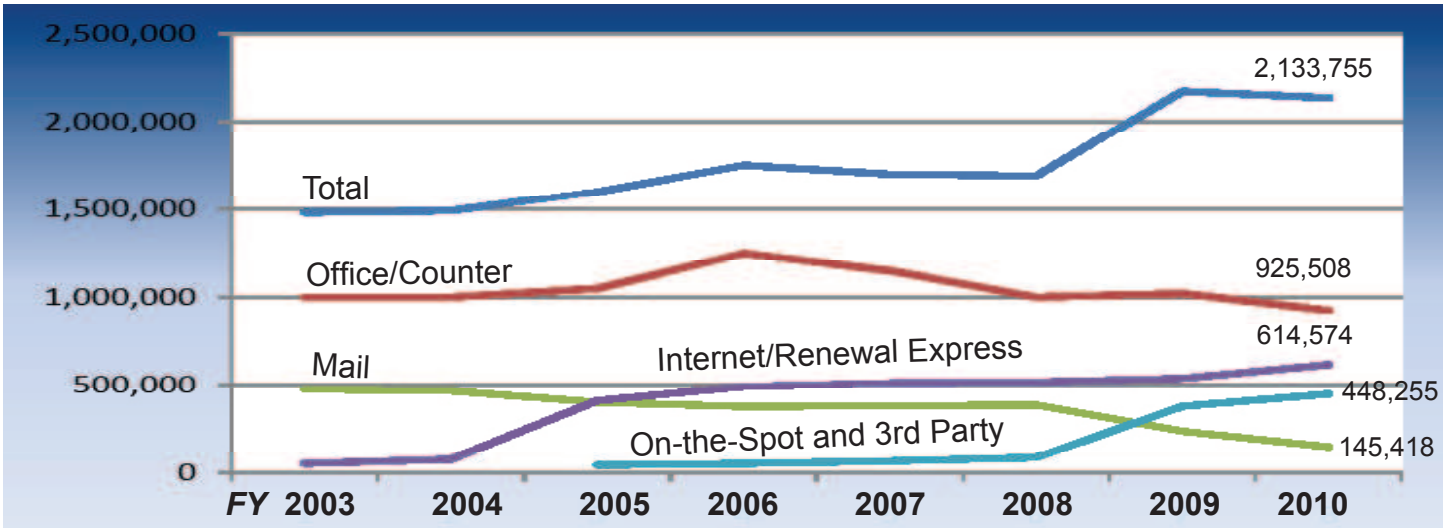
Electronic filing is more accurate, faster, more secure and saves taxpayers dollars.

Action: As we continue to promote the use of electronic filing options, we expect the popularity of these options to continue into the future, and will help offset the natural growth in taxpayers required to file returns.

Electronic Filing of Income Tax Returns



This chart shows the popularity of electronic filing options as the number of income tax returns filed continues to grow.



This chart shows that the number of DMV transactions conducted through Internet options and third-party providers is steadily growing.

B. Motor Vehicle Transactions

Importance: All motor vehicles, off-highway vehicles and water craft operating in Utah must be licensed and registered by the Division of Motor Vehicles (DMV). Some transactions, such as when the issue of a new title is required on a new vehicle, must be completed in a DMV office since documentation is required.

However, many transactions including most renewals can be completed electronically or by contracted third parties. Third parties include authorized commercial dealers, inspection stations and other contracted parties that can complete DMV transactions.

Action: We encourage citizens to complete renewal transactions through the Internet, mail and authorized inspection stations. As the number of citizens that complete transactions through these options has increased, it has allowed the division to meet the demands of the growing population for a number of years. As use of electronic options levels out and the population continues to increase, the number of offices serving the public will eventually need to be increased.

#3 Quality Systems and Business Processes

Importance: Tax and motor vehicle administration processes rely heavily on automated computer systems to accurately record and retain citizen information on millions of transactions annually. These systems are used extensively to ensure that citizens pay their fair share of financing the cost of state and local governments. Tax systems provide information for audits and identifying delinquent account balances. Tax evaders are more easily identified using new technologies.

Action: The Tax Commission is in the sixth year of a multi-year project to upgrade the tax computer system. The project has integrated systems that enhance tax compliance, improve customer service and provide flexibility for changes in the state's tax system. New systems will facilitate additional electronic filing options. This tax modernization project is a joint effort of the Tax Commission and the State Department of Technology Services to replace aged computer tax systems. The results will serve as a foundation for the future and provide continued improved customer and tax administration service at the Tax Commission. Personal income, corporate income, sales and use, fuels, withholding and other major tax systems have been modernized. The remaining taxes will be developed in incremental stages over the next two years. The chart below shows the systems replaced and the timeline of their completion.

April 2006	January 2007	January 2008	January 2009	April 2009	January 2010	January 2011
Individual Income April '06 - Jan. '07	Imaging Jan. '07 To May '07	Sales and Use March '07 - Jan. 08	Withholding, Corporate, Streamlined Sales Tax, IFTA, IRP & SFU April '08 - March '09	Taxpayer Access Portal April - Dec. '09	Fuels and Other Jan. '10 - Oct. '10	Ongoing Development of New Taxes & Support Of Existing Ones

Revenue Collection

The recession's impact continued to be felt in Utah resulting in revenue declines across a broad array of categories. Tax revenues in Utah totaled $6.096 billion in FY 2010, a 6.5 percent decrease compared to FY 2009's $6.518 billion.

General and Education Fund

Major Education and General Fund (unrestricted) revenues fell 8.6 percent in FY 2010. These include sales, individual and corporate income, beer, cigarette and tobacco, insurance premium, and severance (mining and oil and gas) taxes which totaled $4,006.06 million in FY 2010 and represented 95 percent of the General and Education Fund.

Income and Corporate Taxes

Total individual income taxes fell 9.4 percent from $2,332.56 million in FY 2009 to $2,114.41 million in FY 2010. This was largely a result of a 54.5 percent drop in final payments. FY 2010 final payments were $194.81 million lower than in FY 2009. Withholding on wages was down 1 percent. Mineral production withholding fell 24.4 percent or $7.92 million. FY 2010 corporate franchise and income taxes were off 0.6 percent to $273.18 million compared to $274.89 million in FY 2009.

Sales Tax

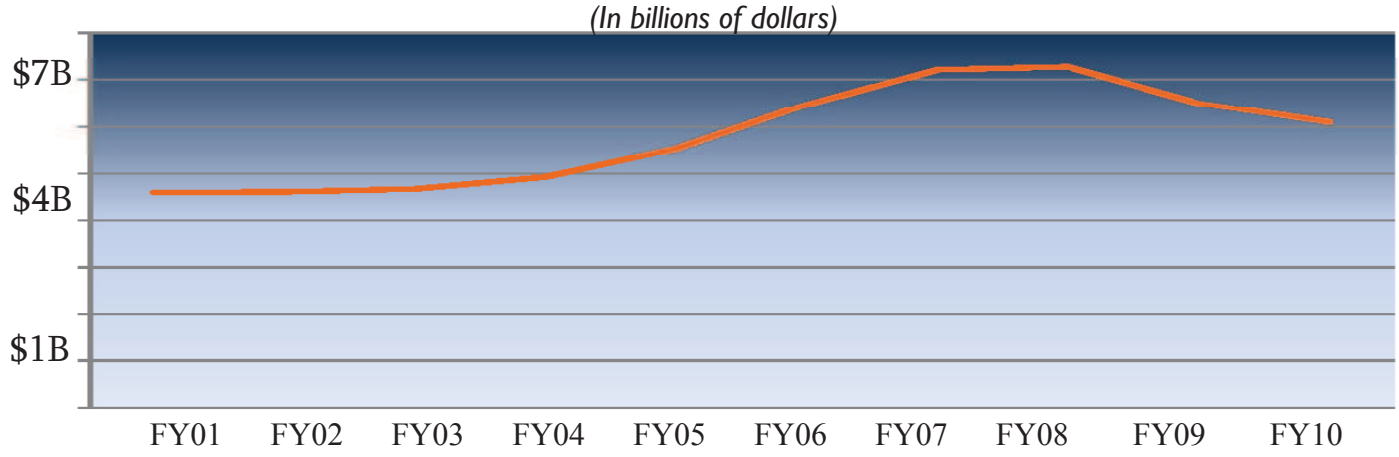
State sales and use tax "free revenue" (net of restricted funds) declined 9.4 percent, in FY 2010, to $1,402.68 million. Including the $310.46 million in restricted funds declined by FY 2010 state sales taxes by 6.1 percent. Major sectors declined as consumers and businesses pulled back in response to the current economic and credit environment. Fiscal year 2010 gross taxable sales fell 3.9 percent. Business equipment expenditures fell 8.1 percent with construction and manufacturing dropping 11.4 and 14.8 percent, respectively. Mining purchases were down 15.5 percent but this came on the heels of a 25.1 percent increase in FY 2009. Wholesale-durable and nondurable goods also fell 11.6 and 13.2 percent, respectively. Communications dropped 3.2 percent while electric and gas rose 4.7 percent. Retail sales declined 2.7 percent. With the exception of general merchandise and apparel, which grew 3.3 and 2.3 percent, all other retail categories experienced declines including food stores (-4.3), motor vehicles (-4.2 percent) and eating and drinking (-1.0 percent). Impacted by a weak housing market, building and garden as well as furniture stores sales fell 3 and 15.5 percent, respectively. The services sector posted a 3.9 percent drop with most categories declining. Business services fell by 4.6 percent, amusement and recreation by 2.7 percent and auto and miscellaneous repair by 4.9 percent. The only exception, the hotel and lodging services category, grew 3.3 percent.

Transportation Fund

Fiscal year 2010 major Transportation Fund revenues, which totaled $371.55 million, remained nearly unchanged from last year and were down 0.1 percent. Although special fuel and motor vehicle registrations declined 6.5 and 4.2 percent, respectively, motor fuel taxes grew 3.3 percent.

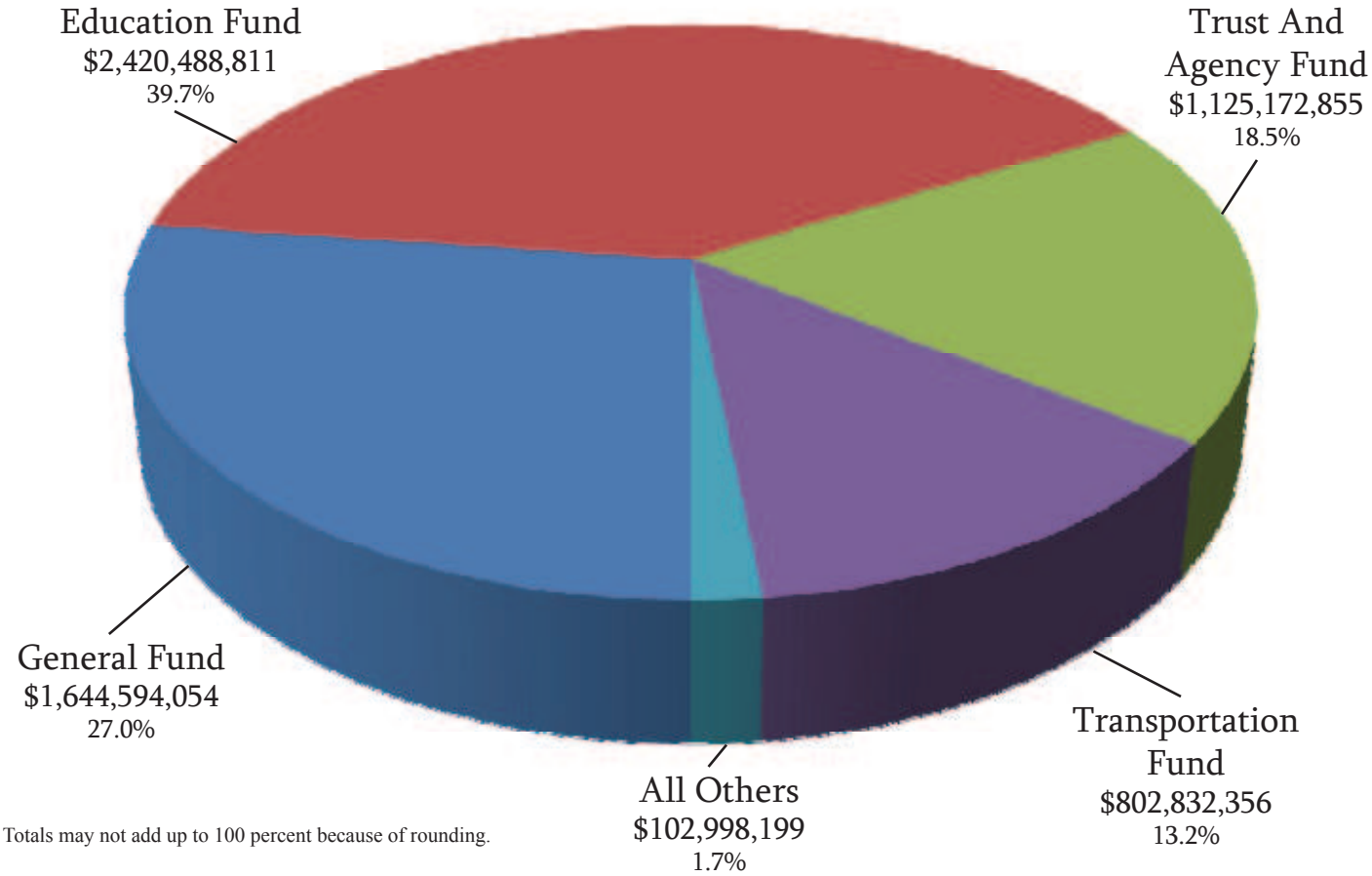
Annual Net Tax Revenues

(In billions of dollars)



Revenue Collection by Fund

Fiscal Year 2010



Totals may not add up to 100 percent because of rounding.

$6,096,086,275

Total Revenue Collected - FY2010

Total Net Revenue Collected

Fiscal Years

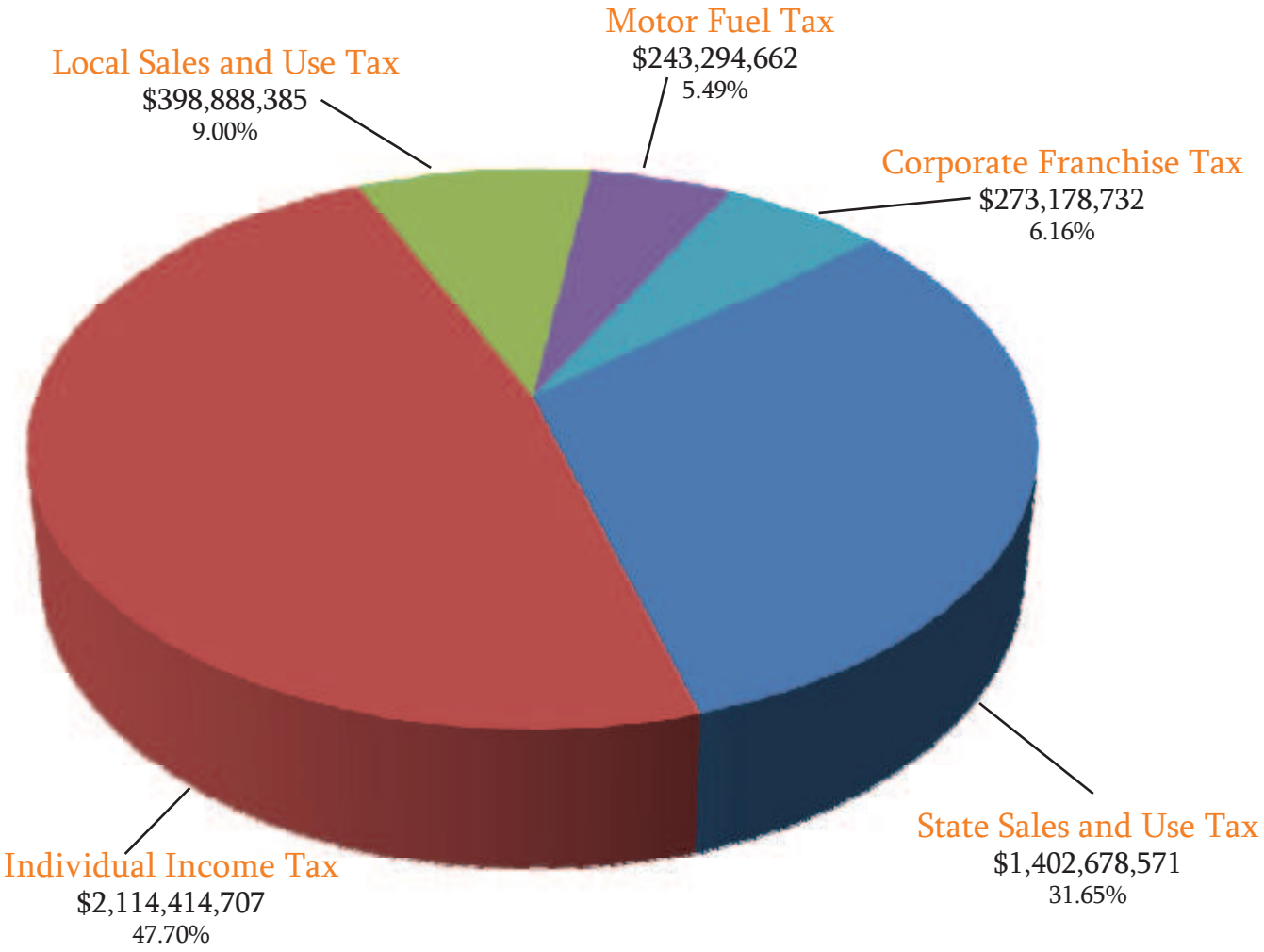
2010	$6,096,086,275	2003	$4,689,165,325	1996	$3,221,673,913
2009	$6,511,492,872	2002	$4,627,686,312	1995	$2,966,041,867
2008	7,328,837,843	2001	$4,613,619,736	1994	$2,667,314,005
2007	$7,209,517,572	2000	$4,467,595,067	1993	$2,414,732,208
2006	$6,475,224,565	1999	$4,087,027,884	1992	$2,227,789,484
2005	$5,543,508,218	1998	$3,855,800,137	1991	$2,081,908,892
2004	$4,943,158,364	1997	$3,223,448,534	1990	$1,948,025,214

Major Tax Revenue Sources

(In Millions Of Dollars)

Fiscal Year	State Sales And Use Tax[1]	Individual Income Tax[2]	Local Sales And Use Tax	Motor Fuel Tax	Corporate Franchise Tax
2010	**$1,402.68**	**$2,114.41**	**$398.89**	**$243.29**	**$273.18**
2009	$1,547.47	$2,332.56	$425.13	$235.48	$274.89
2008	$1,739.4	$2,602.7	$469.4	$244.7	$418.3
2007	$1,857.8	$2,570.4	$463.3	$254.7	$428.0
2006	$1,806.3	$2,286.7	$415.9	$240.4	$380.3
2005	$1,634.5	$1,933.3	$361.1	$241.5	$198.9
2004	$1,501.9	$1,699.2	$331.6	$239.9	$155.4
2003	$1,444.0	$1,575.4	$325.2	$236.6	$118.9
2002	$1,441.3	$1,610.6	$318.0	$237.9	$174.4
2001	$1,431.4	$1,713.1	$314.3	$229.4	$179.6

[1] Excludes the annual amount of Sales and Use Tax generated by the 1/8 of 1 percent tax rate for water and transportation projects as prescribed by state statue.
[2] Includes 40 percent of mineral production withholding tax.
[3] Includes 60 percent of mineral production withholding tax.
[4] FY206, 2007, 2008, 2009 and 2010 includes radioactive waste and gross receipts taxes.

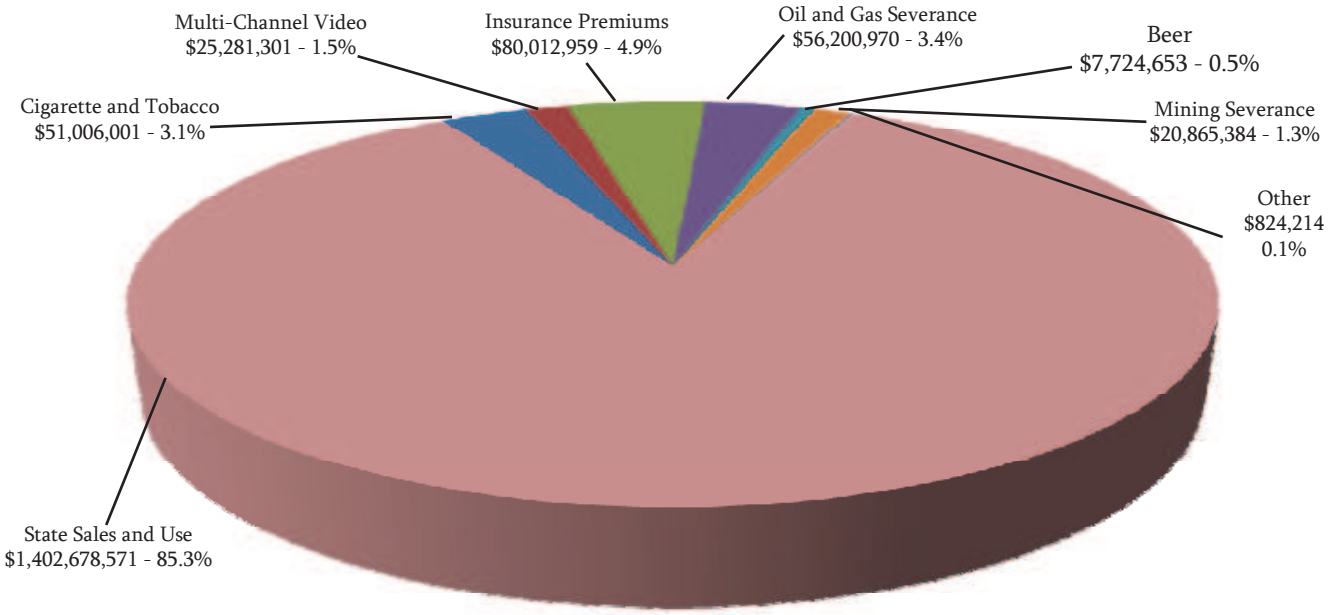


Totals may not add up to 100 percent because of rounding.

General Fund

Total Collection - $1,644,594,054

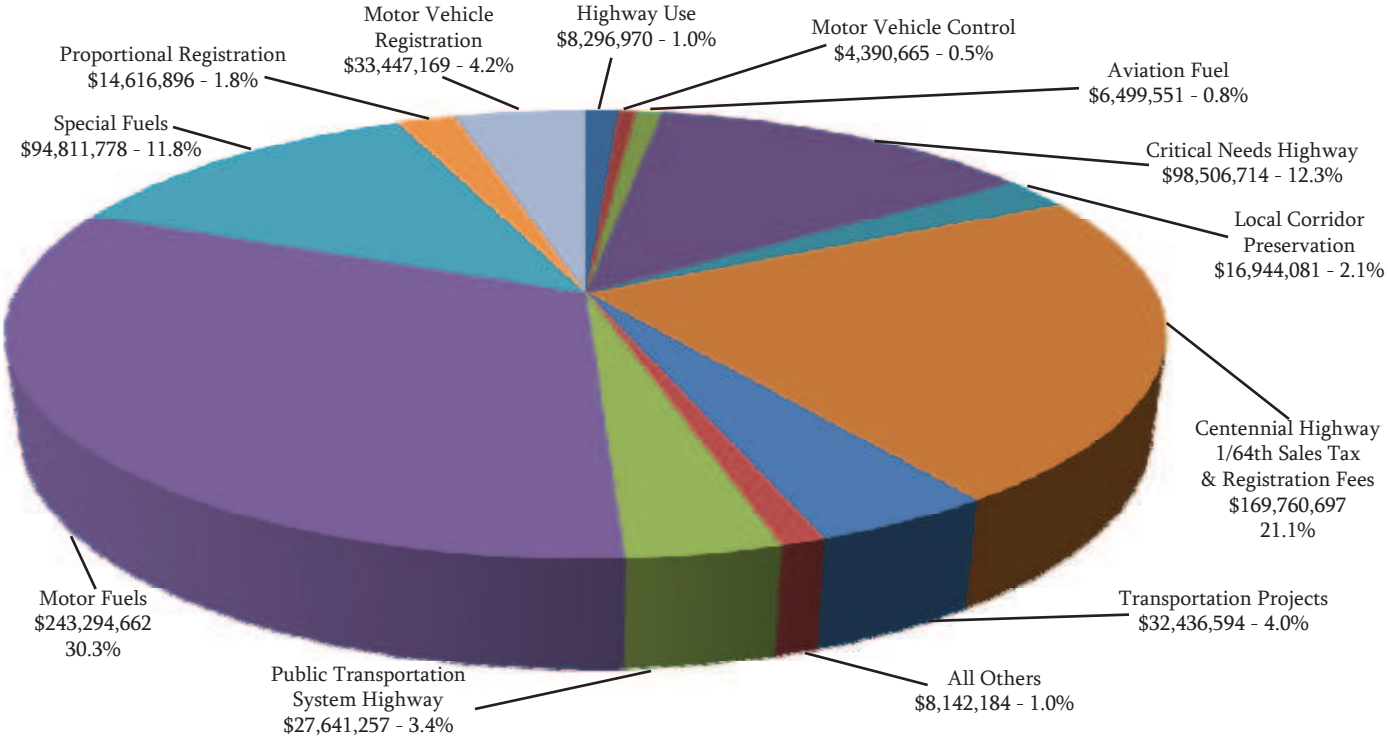
The Legislature appropriates monies for general government and higher education from the General Fund. Some General Fund revenue is also used to fund the public school system. The largest single source of revenue comes from the State sales and use tax.



Transportation Fund

Total Collection - $802,832,357

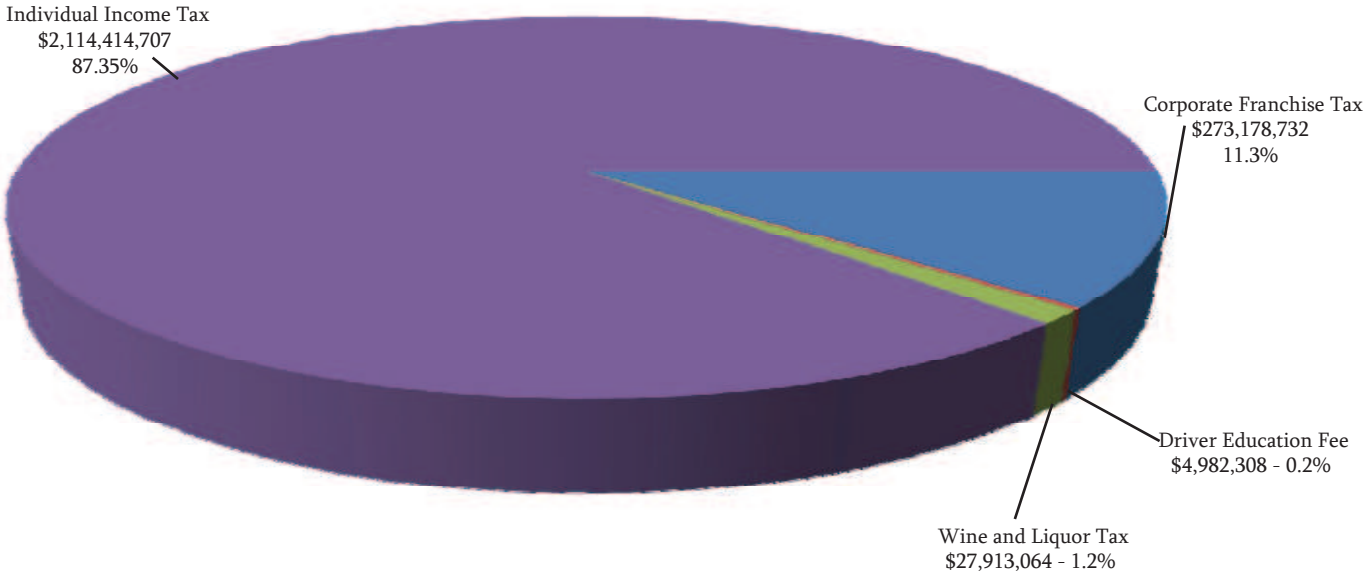
The Utah Constitution requires taxes imposed on sales of motor fuel be used only for specific highway purposes.



Education Fund

Total Collection - $2,420,488,811

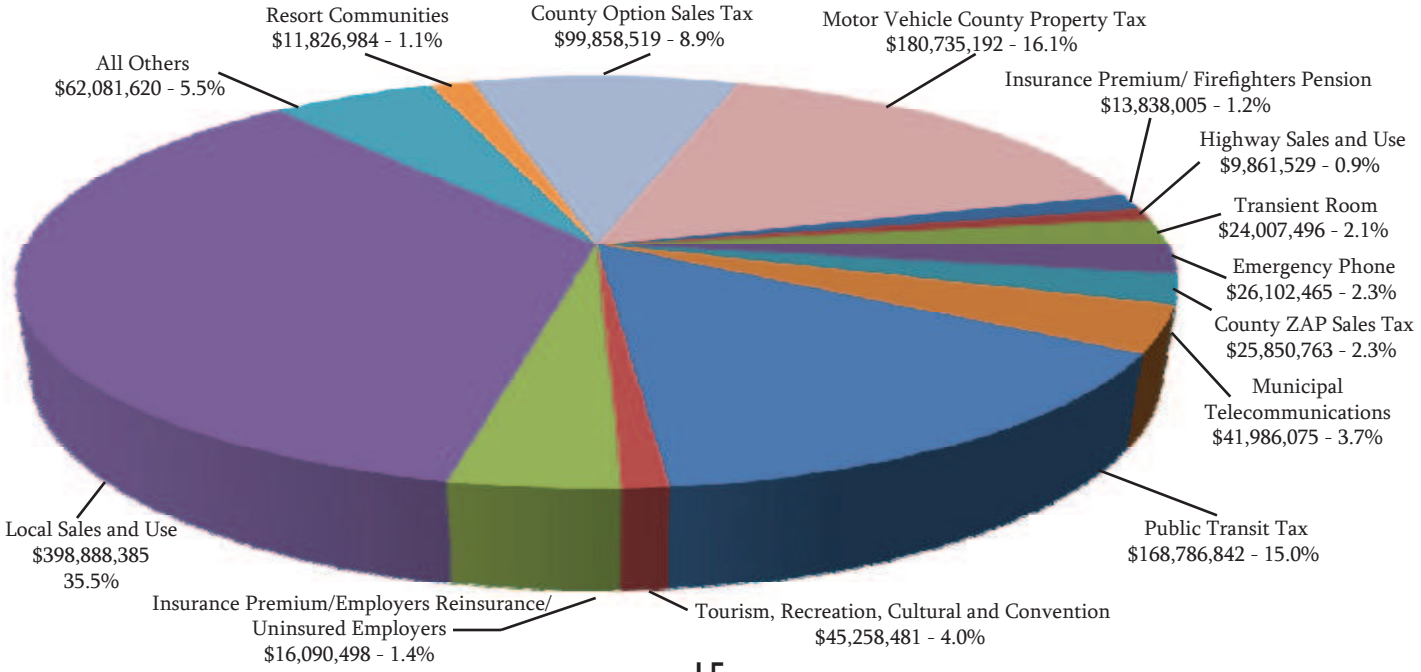
The Utah Constitution requires that state income tax be used only to fund the state's public and higher education systems. As shown in this chart, the Education Fund is largely composed of revenues generated by individual income and corporate franchise taxes. Gross receipt taxes and radioactive waste taxes are included in those amounts.



Trust and Agency Fund

Total Collection - $1,125,172,855

The Trust and Agency Fund includes taxes collected on behalf of public and private entities outside of Utah State government. City and County sales taxes, pensions and trust funds are example of the accounts in this fund



Net Revenue Comparison

Fiscal Years 2009 and 2010/TC-23 Report

Dedicated Credits

Reporting Category Source & Distribution	FY2010 Net Revenue	FY2009 Net Revenue	Net Amount Change	Net % Change
45-Day Motor Vehicle Registration Permit	2,633,870	2,252,295	381,575	16.9%
Administration Allowance Service Charge: Sales Tax	7,187,545	7,684,778	(497,233)	-6.5%
County Property Tax Transaction Fees	2,100,829	2,113,736	(12,907)	-0.6%
Dedicated Credit: DNR Plants/Animal Protect: Sales	2,450,000	2,450,000	-	0.0%
Dedicated Credit: DNR Watershed Rehab/Cloud Seed	650,000	650,000	-	0.0%
Dedicated Credit: Electronic Conv. Fees - Pmt Express	5,022,027	4,527,600	494,427	10.9%
Dedicated Credit: Electronic Payments Offset Fee	20,790	24,349	(3,559)	-14.6%
Driving Under Influence Impound Fees	312,301	322,625	(10,324)	-3.2%
Federal Revenues and Grants	483,371	561,483	(78,111)	-13.9%
Miscellaneous Dedicated Credits: Other Agencies	247,298	67,495	179,803	266.4%
Miscellaneous Dedicated Credits: Tax Comm.	1,321,113	1,555,138	(234,025)	-15.0%
Motor Vehicle Contract Services - Sale of Information	260,064	221,363	38,701	17.5%
Motor Vehicle Registration/Plate Fees: Plate, Admin Fee	1,919,989	2,104,319	(184,331)	-8.8%
Off Highway Vehicle Registration Fees	563,985	586,395	(22,409)	-3.8%
Private Organ Donation Contributions	69,286	80,863	(11,576)	-14.3%
Water and Wastewater Projects Div of Water Rights	528,464	702,981	(174,517)	-24.8%
TOTAL	25,770,931	25,905,419	(134,488)	-0.5%

Enterprise Fund

Land Grant Management Fund Reg. Fees	(171,619)	(166,906)	(4,713)	2.8%
TOTAL	(171,619)	(166,906)	(4,713)	2.8%

General Fund

Beer Tax	7,724,653	8,567,379	(842,726)	-9.8%
Cigarette Licenses and Fees	19,863	15,891	3,972	25.0%
Cigarette Taxes	42,190,599	43,789,904	(1,599,305)	-3.7%
Court Warrant/Garnishment/Lien Fees	310,726	235,701	75,025	31.8%
DUI Impound Fees	2,197,045	2,284,993	(87,948)	-3.8%
Farm Tool Tax Credit	(28,352)	(72,240)	43,888	-60.8%
Inheritance Tax	60,572	320,749	(260,177)	-81.1%
Insurance Premium Tax: Admitted Insurers	80,012,959	82,979,386	(2,966,426)	-3.6%
Mining Severance Tax	20,865,384	14,573,697	6,291,687	43.2%
Miscellaneous Taxes and Other	2,364,917	2,430,737	(65,820)	-2.7%
Motor Vehicle Business Regulation Fees: MVED	2,274,556	1,809,648	464,908	25.7%
Multi-Channel Video or Audio Service Tax	25,281,301	24,775,969	505,331	2.0%
Oil And Gas Severance Tax	56,200,970	70,995,789	(14,794,819)	-20.8%
Prop. Tax Relief Credits: Circuit Breaker	(6,355,250)	(6,161,739)	(193,511)	3.1%
State Sales And Use Tax	1,402,678,571	1,547,472,747	(144,794,176)	-9.4%
Tobacco Products Tax	8,795,539	8,252,165	543,375	6.6%
TOTAL	1,644,594,054	1,802,270,777	(157,676,723)	-8.7%

Net Revenue Comparison

Fiscal Years 2009 and 2010/TC-23 Report

Restricted General Fund

Reporting Category Source & Distribution	FY2010 Net Revenue	FY2009 Net Revenue	Net Amount Change	Net % Change
Alcohol Beveverage Enforcement/Treatment - Restricted	5,622,574	5,425,600	196,974	3.6%
Boat Fuel Tax - Restricted	2,741,795	2,727,668	14,127	0.5%
Boat Registration Fees - Restricted	1,696,138	1,724,230	(28,092)	-1.6%
Cigarette Tax-Tobacco Prevention-Restricted	7,690,338	7,780,573	(90,235)	-1.2%
Court Complex Fees	5,013,698	4,982,397	31,301	0.6%
Fire Academy Support Fund - Restricted	6,918,485	7,039,211	(120,726)	-1.7%
Inc. Tax Contribution.:Organ/Homeless/Wolf/Spay-Rest.	207,758	237,312	(29,554)	-12.5%
Insurance Premium & Other - Restricted	1,160,629	1,726,493	(565,864)	-32.8%
Lubricating Oil Fee: Used Oil - Restricted	684,400	660,276	24,125	3.7%
Motor Vehicle Donations - Restricted	21,263	20,177	1,086	5.4%
Off Highway Vehicle Fuel Tax - Restricted	1,050,000	1,050,000	-	0.0%
Off Highway Vehicle Reg. Fees - Restricted	2,884,271	3,014,093	(129,822)	-4.3%
Oil and Gas Conservation Fee - Restricted	4,191,039	6,835,191	(2,644,153)	-38.7%
Snowmobile Registrations - Restricted	353,081	375,424	(22,344)	-6.0%
State Imposed Mass Transit Tax	2,892,625	2,825,858	66,767	2.4%
Statewide Unified E-911 Emergency Services	2,714,723	2,757,119	(42,397)	-1.5%
Water and Wastewater Projects: Sales-Restricted	20,386,432	22,976,225	(2,589,793)	-11.3%
TOTAL	67,662,880	73,535,142	(5,872,262)	-8.0%

Special Revenues

First Class County Transient Room Tax Fund	1,799,834	2,078,823	(278,989)	-13.4%
Miscellaneous Special Revenues	(139,350)	17,319	(156,669)	-904.6%
Navajo Revitalization Fund	1,402,602	2,911,864	(1,509,262)	-51.8%
Oil and Gas Severance Tax Permanent State Trust Fund	-	23,016,781	(23,016,781)	-100.0%
Qualified Emergency Food Agencies Fund	915,000	915,000	0	0.0%
Uintah Basin Revitalization Fund	5,757,922	6,000,000	(242,078)	-4.0%
TOTAL	9,736,007	34,939,787	(25,203,780)	-72.1%

Transportation Fund

Aviation Fuel Tax - Restricted	6,499,551	5,481,786	1,017,765	18.6%
Centennial Highway 1/64% Sales Tax & Transfers	5,985,803	6,137,995	(152,193)	-2.5%
Centennial Highway 8.3% Vehicle Related Products	139,026,283	150,911,894	(11,885,611)	-7.9%
Centennial Highway Motor Vehicle Registration Fee	24,748,611	22,897,562	1,851,049	8.1%
Clean Fuel Incentive Surcharge	-	57,680	(57,680)	-100.0%
Critical Highway Needs Fund	90,000,000	55,000,000	35,000,000	63.6%
Critical Highway Needs Fund 0.025% Diversion	8,506,714	5,549,604	2,957,110	53.3%
DUI Impound Fees - Restricted	1,044,593	1,079,132	(34,539)	-3.2%
Local Transportation Corridor Preservation Fee	16,944,081	14,082,828	2,861,253	20.3%
Motor Fuel Tax	243,294,662	235,481,153	7,813,509	3.3%
Motor Vehicle Control Fees	4,390,665	4,552,332	(161,667)	-3.6%
Motor Vehicle Registration Fees	33,447,169	34,917,295	(1,470,127)	-4.2%
Motor Vehicle Rental Tax - Restricted	4,148,663	3,741,538	407,125	10.9%
Motorcycle Safety Fees - Dedicated Credit	391,676	410,050	(18,374)	-4.5%
MV Transportation Investmnt Fund-Registration Fee	44,043,139	-	44,043,139	
Proportional Registration Fees	14,616,896	14,113,596	503,300	3.6%
Proportional Registration: Highway Use Tax	8,296,970	12,520,464	(4,223,493)	-33.7%
Public Trans System Tax Hwy: Sales - Restricted	27,641,257	26,887,802	753,456	2.8%
Special Fuel Tax	94,811,778	101,366,554	(6,554,776)	-6.5%
Transportation Projects: Sales Tax - Restricted	32,436,594	31,250,241	1,186,352	3.8%
Uninsured Motorist Fees - Restricted	2,557,252	2,802,315	(245,062)	-8.7%
TOTAL	802,832,356	729,241,820	73,590,536	10.1%

Net Revenue Comparison

Fiscal Years 2009 and 2010/TC-23 Report

Trust and Agency

Reporting Category Source & Distribution	FY2010 Net Revenue	FY2009 Net Revenue	Net Amount Change	Net % Change
Car and Bus Tax	9,346,456	9,565,947	(219,491)	-2.3%
Childrens License Plate Fees	33,620	36,538	(2,917)	-8.0%
Collegiate License Plate Fees	487,435	417,407	70,029	16.8%
County of 2nd Class State Highways Projects	4,009,739	-	4,009,739	
County Option Fixed Guideway	13,153,711	14,115,297	(961,586)	-6.8%
County Option Sales and Use Tax	99,858,519	106,801,736	(6,943,217)	-6.5%
County Option Zoo, Arts Parks	25,850,763	27,065,125	(1,214,362)	-4.5%
Emergency Services Phone Charge	26,102,465	26,116,969	(14,504)	-0.1%
Employers Reins. and Uninsured Employers	16,090,498	42,097,617	(26,007,119)	-61.8%
Environmental Surcharge On Petroleum	4,595,328	4,234,044	361,285	8.5%
Fireman's Pension Fund	13,838,005	14,076,424	(238,419)	-1.7%
Highways Sales and Use Tax	9,861,529	11,608,893	(1,747,364)	-15.1%
Income Tax Contributions: Education	39,797	36,300	3,497	9.6%
Income Tax Contributions: Election Campaign	127,204	104,972	22,232	21.2%
Local Sales And Use Tax	398,888,385	425,127,553	(26,239,169)	-6.2%
Local Sports/Recreational Bonding (1/64)	184,530	241,299	(56,769)	-23.5%
Motor Vehicle Blindness Prevention Checkoff	28,835	27,093	1,742	6.4%
Municipal Energy Sales and Use Tax	4,145,760	4,767,549	(621,790)	-13.0%
Municipal Telecommunications License Tax	41,986,075	42,829,208	(843,133)	-2.0%
Municipality Transient Room Tax	2,085,636	1,956,472	129,164	6.6%
MV 1st Class City Corridor Preservation Fee	1,718,073	1,307,352	410,720	31.4%
MV County Collections - MVA	180,735,192	190,299,797	(9,564,605)	-5.0%
Other License Plate and Contributions	91,635	87,813	3,822	4.4%
Public Transit Tax	168,786,842	177,405,986	(8,619,144)	-4.9%
Resort Communities Tax	11,826,984	11,675,733	151,251	1.3%
Rural County Hospital Tax	5,670,159	8,350,545	(2,680,385)	-32.1%
Tax Commission Suspense	12,599,617	20,010,285	(7,410,668)	-37.0%
Tourism, Recreation, Cultural, Convention Tax	45,258,481	45,251,119	7,362	0.0%
Town Option Sales and Use Tax	1,169,257	439,687	729,570	165.9%
Transient Room Tax	24,007,496	24,445,300	(437,804)	-1.8%
Waste Tire Recycling Fees	2,584,047	2,609,478	(25,431)	-1.0%
TOTAL	1,125,172,855	1,213,120,593	(87,947,738)	-7.2%

Education Fund

Corporate Tax	258,444,866	255,406,131	3,038,735	1.2%
Driver Education Fees - Dedicated Credits	4,982,308	5,002,262	(19,954)	-0.4%
Individual Income Tax: Final Payments	162,497,891	357,311,100	(194,813,210)	-54.5%
Individual Income Tax: Withholding	1,942,094,238	1,962,260,985	(20,166,747)	-1.0%
Mineral Production Tax Withholding	24,556,444	32,479,957	(7,923,513)	-24.4%
Wine And Liquor Tax - Dedicated Credits	27,913,064	26,769,073	1,143,991	4.3%
TOTAL	2,420,488,811	2,639,229,508	(218,740,697)	-8.3%
Net Revenue Total	$ 6,096,086,275	6,518,076,140	(421,989,865)	-6.5%

Income Tax

Individual income taxes, corporate income taxes and franchise taxes in Utah are based on income. As specified in the Utah Constitution, all these revenues are used strictly for public and higher education.

The Legislature made significant changes to the individual income tax during the past four years.

For the 2009 tax year, with returns generally filed by April 2010, the traditional income tax rate using multiple rates was no longer imposed for the second year. The tax rate under the "single rate" is 5 percent and most taxpayers are able to claim one or more new non-refundable credits, including a taxpayer tax credit and a retirement tax credit.

The taxpayer credit calculation incorporates a taxpayer's federal personal exemptions and standard deduction or itemized deductions. The retirement tax credit applies to those age 65 or older or those under age 65 with certain retirement income. Above certain income levels, these credits phase out as income increases. Existing tax credits available under the individual income tax - such as low income housing, historic preservation and at-home parent, etc. - continue under the new single rate individual income tax.

Individual Income Tax Collected
(2000 to 2010)

2010	$2,114,414,707
2009	$2,332,564,069
2008	$2,602,703,268
2007	$2,570,620,615
2006	$2,286,705,518
2005	$1,933,290,318
2004	$1,699,183,228
2003	$1,575,386,384
2002	$1,610,598,033
2001	$1,713,051,786
2000	$1,654,948,944

FY2010 Revenues:
$2,114,414,707
(Individual income tax revenues include withholding amountsand $9,822,578 in mineral production withholding taxes.)

Corporate Income Tax Collected
(2000 to 2010)

2010	$273,178,732
2009	$255,406,131
2008	$404,017,558
2007	$414,129,718
2006	$366,625,805
2005	$204,186,982
2004	$145,004,812
2003	$147,489,228
2002	$110,988,583
2001	$162,754,751
2000	$173,798,838

FY2010 Revenues:
$273,178,732
(Corporate franchise tax, gross receipts tax, and the radioactive waste tax revenues include $14,733,866 in mineral production withholding taxes.)

Corporate Income Taxes

The corporate franchise and income tax rate is 5 percent of Utah apportioned net income, with a $100 minimum tax per corporation included in a combined report.

The gross receipts tax is an in-lieu tax imposed on gross receipts of corporations other than religious or charitable institutions operating in the state that are not otherwise required to pay income or franchise taxes. The Legislature also imposes the gross receipts tax on electrical corporations whose property tax liability was decreased as a result of property tax reductions authorized by the 1995 Legislature.

A percentage of gross receipts at commercial radioactive waste facilities is imposed on the specific types of waste. These percentages range from 5 to 12 percent, depending on the specific type of waste received.

Individual Income Tax Withholding

An employer must withhold state income tax from employee earnings if the employer

1) Does business in Utah or obtains any income from Utah sources; and
2) Pays wages to individuals who perform services for that employer in the State of Utah.

Employers are liable to withhold taxes on employee wages using Tax Commission schedules.

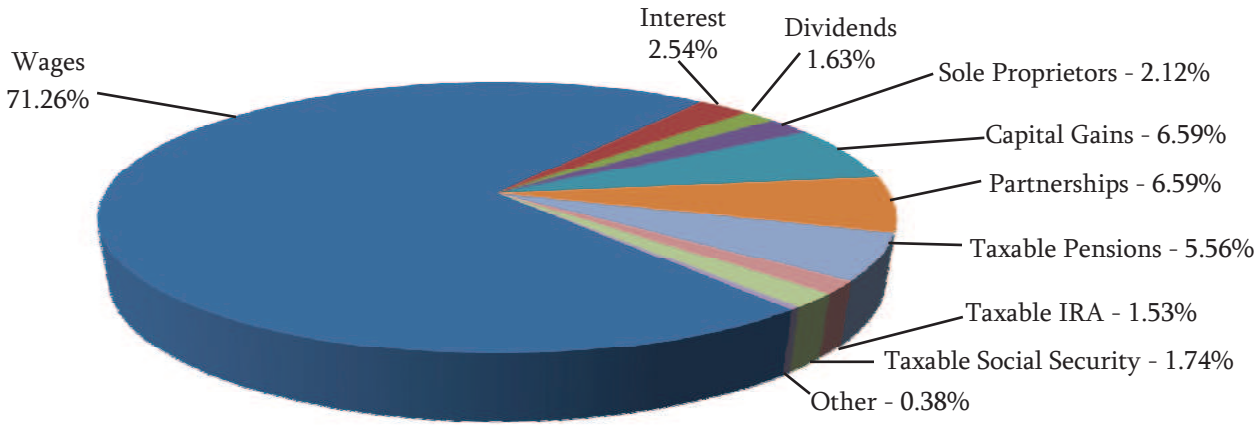
2008 Federal Income Tax Data

Select Return Data (In Millions of Dollars)

	2006	2007	2008	% Change 2007-2008
Returns	1,067,252	1,182,161	1,143,864	-3.24%
Adjusted Gross Income (AGI)	$56,748	$63,292	$62,699	-0.94%
Personal Exemptions	$2,458,081	$2,686,012	$2,670,348	-0.58%
Federal taxes	$6,184	$6,840	$6,681	-2.32%
Itemized Deductions	$10,401	$11,990	$12,543	4.61%
Itemized Deductions (#)	443,228	474,029	458,769	-3.22%
Share Itemized	41.53%	40.10%	40.11%	0.02%
Itemized/AGI	18.33%	18.94%	20.00%	5.60%
AGI /Return	53,172	53,539	54,813	2.38%

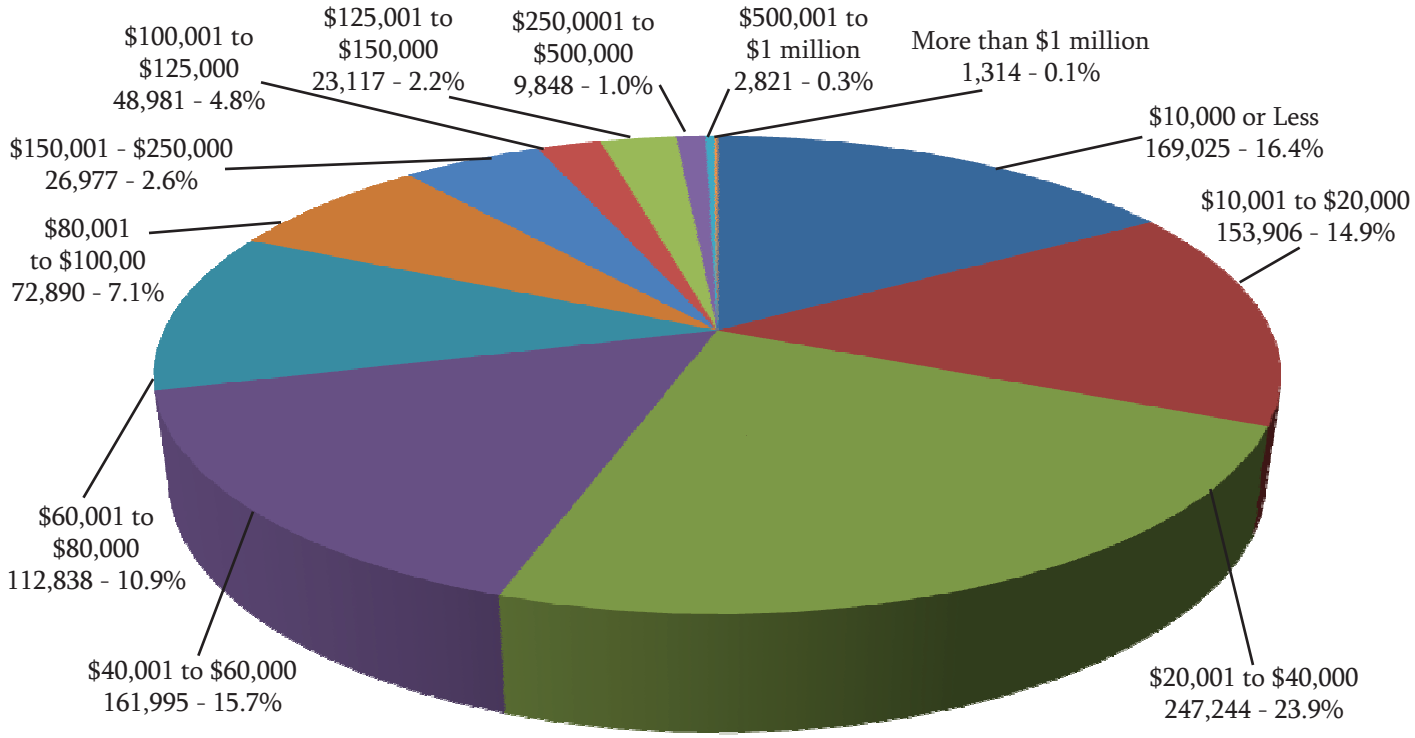
Sources of Income (In Millions of Dollars)

	2006	2007	2008	% Change 2007-2008
Total Income	57,003	64,509	63,568	-1.46%
Wages	39,841	44,207	45,300	2.47%
Interest	1,262	1,625	1,618	-0.39%
Dividends	856	1,074	1,063	-1.02%
Sole Proprietors	1,410	1,475	1,349	-8.54%
Capital Gains	4,529	5,439	4,192	-22.93%
Partnerships	4,798	5,065	4,188	-17.31%
Taxable Pensions *	3,132	3,433	3,536	3.00%
Taxable IRA *	733	864	972	12.54%



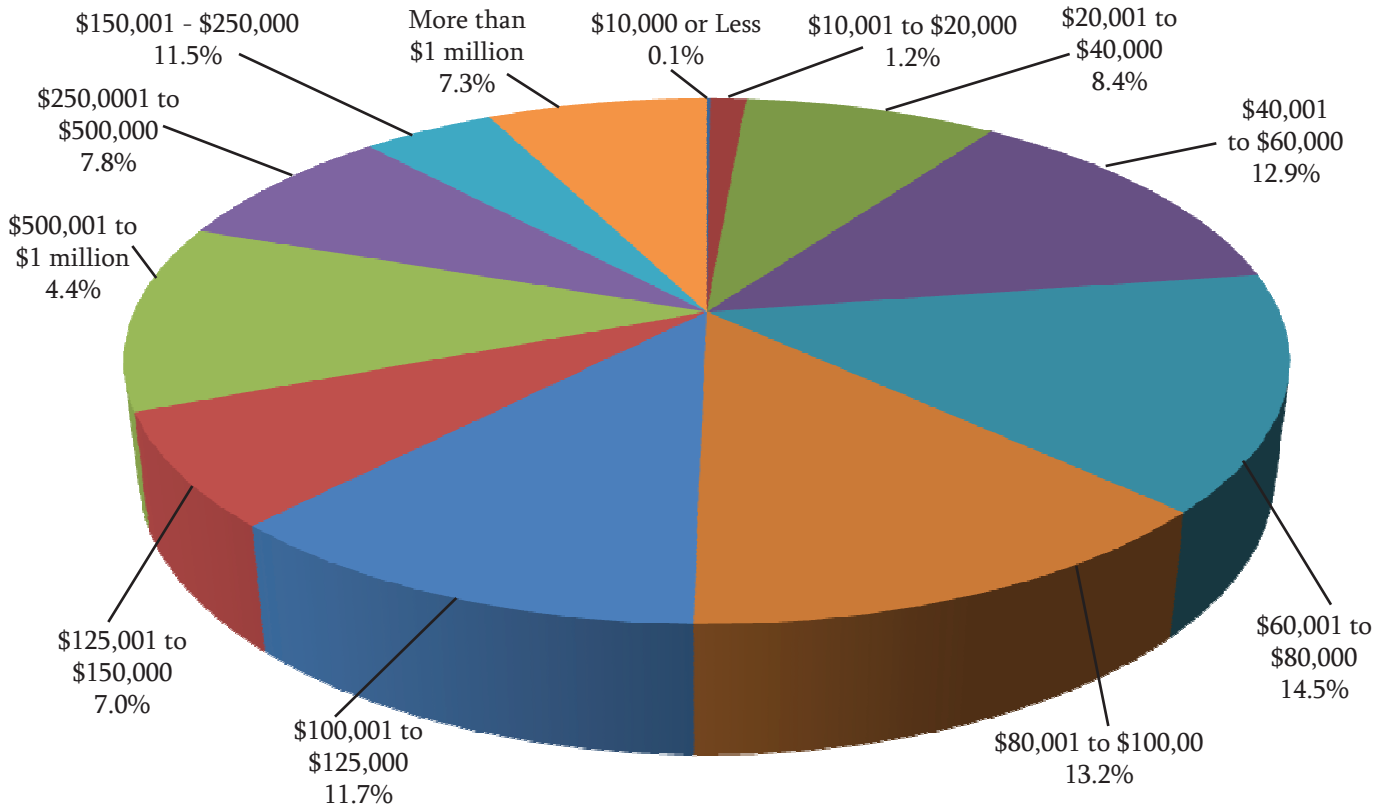
Number of State Taxpayers by AGI Groups

(2008 Full-Year Residents Only)



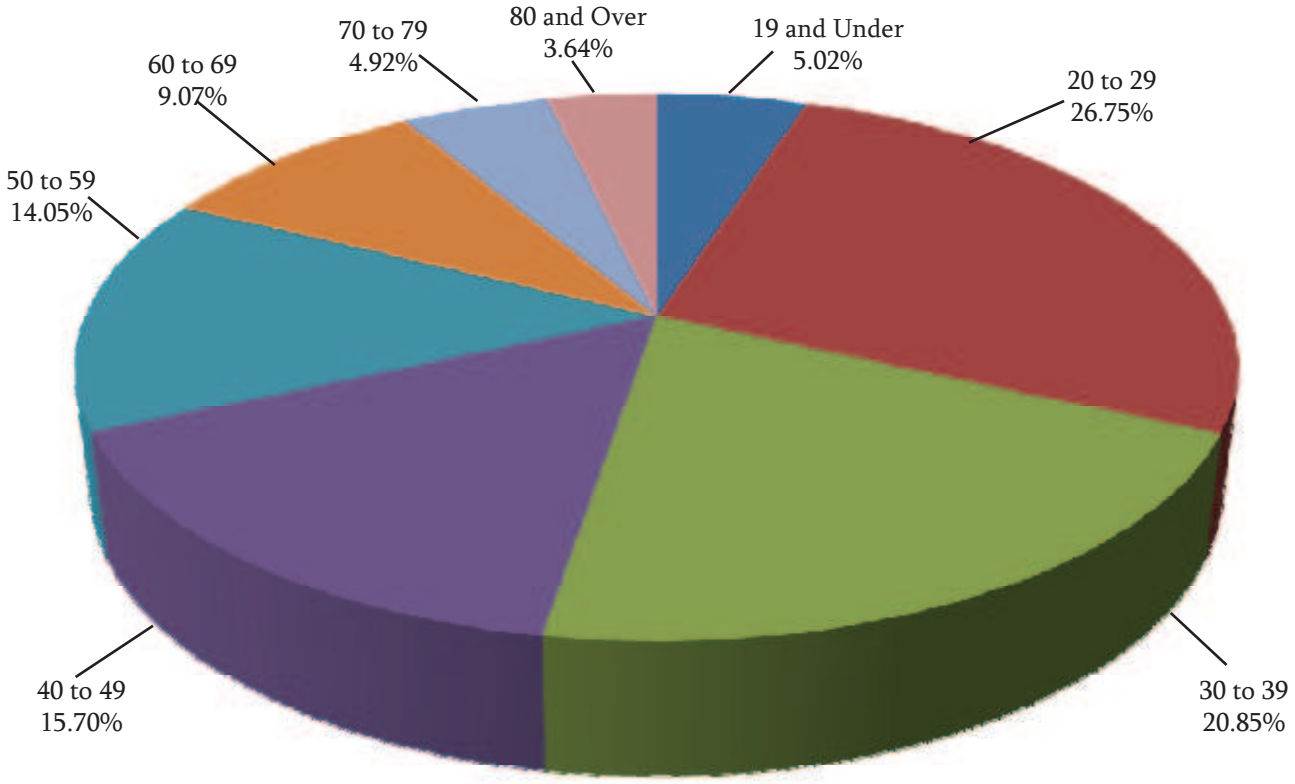
State Taxes Paid by AGI Groups

(2008 Full-Year Residents Only)



2008 Federal Income Tax

Returns Filed by Age Bracket



Federal Income Tax Returns

(By Age Bracket)

AGE/CLASS	RETURNS	Average Adjusted Gross Income	AGE/CLASS	RETURNS	Average Adjusted Gross Income
19 AND UNDER	57,365	$6,570	50 TO 59	160,698	$90,428
20 TO 29	305,986	$23,881	60 TO 69	103,753	$85,315
30 TO 39	238,529	$52,909	70 TO 79	56,265	$59,011
40 TO 49	179,621	$76,378	80 AND OVER	41,647	$47,336

Returns - 1,143,864

$54,813 - Average Adjusted Gross Income

2008 Federal Income Tax Data

County	Number Of Returns	Average Adjusted Gross Income	AGI County Rank	Average Federal Income Tax	Federal Taxes Paid
Beaver County	2,487	$38,203	25	$4,153	$6,220,931
Box Elder County	19,715	$47,167	11	$5,546	$73,647,735
Cache County	40,232	$45,846	14	$6,079	$153,787,863
Carbon County	8,428	$45,758	15	$6,051	$35,318,451
Daggett County	354	$48,123	10	$6,005	$1,609,257
Davis County	115,680	$55,176	5	$7,238	$591,288,729
Duchesne County	7,339	$60,184	3	$10,086	$52,045,342
Emery County	4,038	$44,057	17	$4,937	$13,289,388
Garfield County	1,984	$36,046	27	$4,219	$5,118,004
Grand County	4,240	$42,708	18	$6,183	$17,603,405
Iron County	15,691	$39,612	21	$4,839	$44,497,394
Juab County	3,568	$42,246	20	$4,431	$9,783,472
Kane County	2,725	$39,468	22	$4,646	$8,246,790
Millard County	4,607	$38,672	24	$4,793	$13,059,579
Morgan County	3,588	$61,587	2	$8,550	$22,161,126
Piute County	508	$31,825	29	$3,434	$978,724
Rich County	834	$46,024	13	$5,755	$2,998,176
Salt Lake County	425,297	$51,363	7	$7,705	$2,202,708,100
San Juan County	3,528	$37,453	26	$4,468	$9,316,104
Sanpete County	8,464	$38,829	23	$4,648	$21,966,388
Sevier County	7,695	$42,314	19	$5,326	$25,415,240
Summit County	16,997	$76,736	1	$16,883	$186,995,493
Tooele County	21,342	$50,360	8	$5,490	$82,397,928
Uintah County	11,426	$59,924	4	$9,221	$77,119,023
Utah County	170,557	$48,151	9	$6,577	$682,325,696
Wasatch County	7,981	$52,373	6	$7,515	$37,454,000
Washington County	49,030	$44,433	16	$5,858	$173,901,806
Wayne County	1,026	$35,704	28	$3,947	$2,395,709
Weber County	96,536	$47,097	12	$6,050	$401,182,100
State Of Utah	1,143,864	$55,143		$8,929	$6,681,349,228

Note: AGI = Adjusted Gross Income

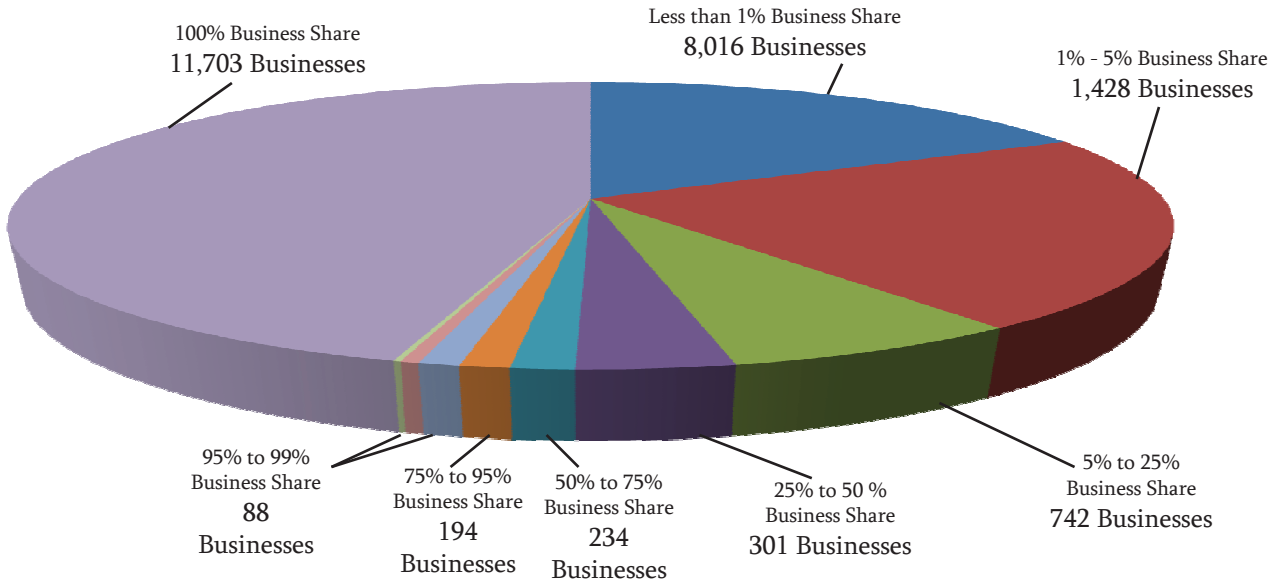
Corporate Income Tax

In fiscal year 2009, $273,178,732 in corporate franchise tax, gross receipts tax, and radioactive waste revenues were received by the State. These sources of revenue were down 0.62 percent compared to fiscal year 2007. All corporate taxes are directed to the Education Fund which is used to finance public schools and higher education.

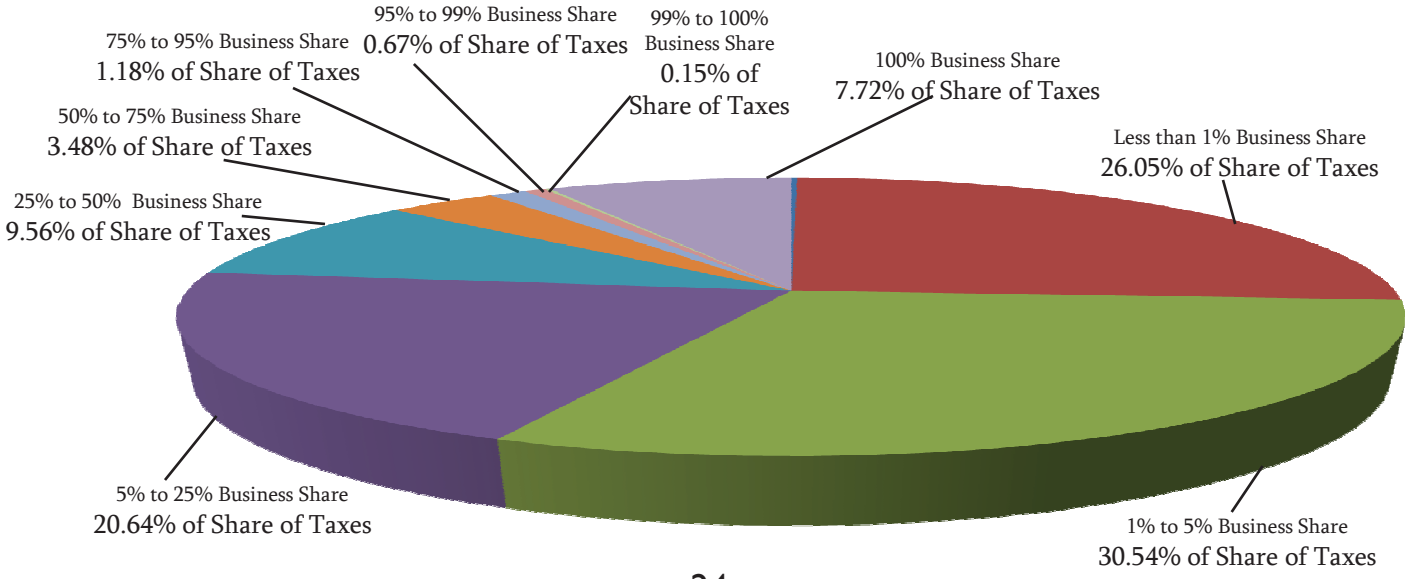
The charts below show the number of corporations classified by their economic presence in the state and their share of taxes paid. The statistics are for 2008 tax year returns for businesses who filed as C-corporations. The top chart shows the number of businesses and the percent of business they do in Utah defined as the average share of the sales made, property owned, and wages paid within the state. The bottom chart shows the share of taxes paid for each business share category.

A fairly large share of the number of corporations conduct a relatively small percentage of their business in Utah. For tax year 2008, 36 percent of filers reported less than five percent of their business activity taking place in Utah, but paid 54 percent of total corporate taxes. Corporations operating solely in Utah accounted for 57 percent of total businesses and paid only 10 percent of total corporate taxes. A significant share of Utah corporate taxes are paid by large multistate corporations.

Share of Taxes Paid in Utah 2008 Tax Year



Share of Taxes Paid in Utah 2008 Tax Year



Corporate Income Tax by Industry

Industry (NAICS)	Returns	Tax	Share
Agriculture, Forestry, Fishing and Hunting	80	$995,330	0.4%
Mining	133	$51,786,789	19.8%
Utilities	23	$325,327	0.1%
Construction	1,161	$5,740,012	2.2%
Manufacturing	1,173	$36,571,227	14.0%
Wholesale Trade	1,158	$36,122,814	13.8%
Retail Trade	2,049	$41,780,353	15.9%
Transportation and Warehousing	278	$6,446,816	2.5%
Information	752	$8,791,744	3.4%
Finance and Insurance	547	$23,332,449	8.9%
Real Estate and Rental and Leasing	607	$3,365,772	1.3%
Professional, Scientific and Technical Services	1,498	$13,071,207	5.0%
Management of Companies and Enterprises	84	$7,567,370	2.9%
Administrative and Support and Waste Management and Remediation Services	570	$2,961,885	1.1%
Educational Services	68	$5,996,331	2.3%
Health Care and Social Assistance	904	$5,345,817	2.0%
Arts, Entertainment, and Recreation	122	$490,645	0.2%
Accommodation and Food Services	351	$2,118,981	0.8%
Other Services (except Public Administration)	675	$2,827,696	1.1%
Public Administration	22	$47,348	0.0%
Unknown or Undisclosable	7,583	$6,429,126	2.5%
Total	20,238	$262,115,039	100.0%

The table above includes all classifications of corporate taxpayers with number of returns and total tax for calendar year 2009. Mining, retail trade, manufacturing and wholesale trade are the four largest paying industries and each paid over $30 million in corporate income tax. The mining industry pays 20 percent of the total share of corporate taxes.

Sales Tax

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

State Sales and Use Tax

The Utah State Tax Commission administers all state and local sales and use taxes. The state sales and use tax of 4.7 percent applies to sales of tangible personal property made within the state and retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, gas and heat utility service, commercial electric, hotel and motel accomodations and certain other services.

Retailer licenses are issued without a fee and retailers are required to collect the tax from customers. The Tax Commission collects the tax from retailers. Charges for residential use of electricity and fuel are taxed at a rate of 2 percent.

Use tax is imposed on taxable transactions where the purchaser remits the tax directly to the Tax Commission. The two taxes are compensating taxes, one supplementing the other, but cannot be applicable to the same transaction. The rate of the tax is the same.

Utah Code Ann. §59-12-101

FY2009 Revenues/$1,402,678,571

* The $1,402,678, 571 total is the general fund unrestricted amount. State law earmarked an additional $313,332,400** in revenues for natural resource protection, water, wastewater, transportation and other projects.

** Total Reductions in Unrestriced Sales and Use Tax, "Governor's Budget Summary Fiscal Year 2010, Fiscal Year 2009 Supplementals," page 15

State Sales And Use Tax
(Net FY91 - FY10)

2010	$1,402,678,571*
2009	$1,547,472,747
2008	$1,739,384,630
2007	$1,857,813,410
2006	$1,806,264,423
2005	$1,634,522,084
2004	$1,501,937,738
2003	$1,443,974,180
2002	$1,441,318,271
2001	$1,431,419,465
2000	$1,369,637,021
1999	$1,316,403,921
1998	$1,251,765,342
1997	$1,252,131,165
1996	$1,162,524,830
1995	$1,055,060,896
1994	$978,247,622
1993	$881,917,156
1992	$802,391,187
1991	$740,306,985

Local Sales and Use Tax

Local Sales and Use Tax Collected
(Net FY93 to FY10)

2010	398,888,385	2001	314,336,985
2009	425,127,553	2000	301,728,683
2008	469,428,948	1999	284,525,922
2007	463,310,356	1998	263,504,219
2006	415,904,148	1997	258,148,104
2005	361,096,500	1996	225,576,867
2004	331,554,140	1995	212,640,426
2003	325,159,963	1994	188,542,186
2002	317,978,847	1993	173,142,246

All counties, cities, and towns in Utah have adopted ordinances to impose a 1 percent option of the local sales and use tax. This tax applies to the purchase price on the same transactions as the state sales and use tax and is collected in the same manner as the state sales tax.

Utah Code Ann. §59-12-101

FY2009 Revenues/
$398,888,385

Local Sales and Use Tax Distribution

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Beaver County	172,971	139,640	-19.3%	148,884	6.6%
Beaver City	499,588	446,196	-10.7%	414,481	-7.1%
Milford	236,668	202,718	-14.3%	207,898	2.6%
Minersville	99,717	84,212	-15.5%	75,307	-10.6%
Total County and Cities	1,008,944	872,766	-13.5%	846,570	-3.0%
Total Cities and Towns	835,973	733,126	-12.3%	697,686	-4.8%
Box Elder County	1,198,002	1,041,168	-13.1%	1,172,205	12.6%
Bear River	80,665	77,760	-3.6%	92,275	18.7%
Brigham	2,875,504	2,624,690	-8.7%	2,347,503	-10.6%
Corinne	103,832	100,426	-3.3%	108,883	8.4%
Deweyville	37,402	35,719	-4.5%	29,589	-17.2%
Elwood	99,612	92,817	-6.8%	86,617	-6.7%
Fielding	47,113	40,811	-13.4%	35,193	-13.8%
Garland	216,606	199,780	-7.8%	182,076	-8.9%
Honeyville	141,227	129,257	-8.5%	116,307	-10.0%
Howell	22,768	20,799	-8.6%	19,495	-6.3%
Mantua	76,429	69,605	-8.9%	61,021	-12.3%
Perry	797,306	781,472	-2.0%	717,158	-8.2%
Plymouth	45,993	43,217	-6.0%	43,624	0.9%
Portage	26,359	24,298	-7.8%	21,375	-12.0%
Snowville	36,725	31,742	-13.6%	34,661	9.2%
Tremonton	1,192,134	1,155,735	-3.1%	1,050,571	-9.1%
Willard	213,620	178,826	-16.3%	169,131	-5.4%
Total County and Cities	7,211,296	6,648,121	-7.8%	6,287,685	-5.4%
Total Cities and Towns	6,013,294	5,606,953	-6.8%	5,115,480	-8.8%
Cache County	678,561	493,875	-27.2%	686,765	39.1%
Amalga	54,573	54,003	-1.0%	47,042	-12.9%
Clarkston	65,830	64,429	-2.1%	58,536	-9.1%
Cornish	26,600	25,970	-2.4%	25,137	-3.2%
Hyde Park	480,123	467,762	-2.6%	425,380	-9.1%
Hyrum	805,015	811,214	0.8%	708,252	-12.7%
Lewiston	211,057	208,848	-1.0%	181,076	-13.3%
Logan	8,369,057	7,691,554	-8.1%	7,217,540	-6.2%
Mendon	107,611	107,165	-0.4%	97,210	-9.3%
Millville	182,545	177,230	-2.9%	157,198	-11.3%
Newton	73,472	72,430	-1.4%	63,422	-12.4%
North Logan	1,854,040	1,771,303	-4.5%	1,544,638	-12.8%
Paradise	82,410	82,190	-0.3%	75,528	-8.1%
Providence	830,485	827,303	-0.4%	750,131	-9.3%
Richmond	233,637	231,164	-1.1%	209,389	-9.4%
River Heights	147,538	148,650	0.8%	132,889	-10.6%
Smithfield	1,098,974	1,085,618	-1.2%	1,013,882	-6.6%
Wellsville	312,204	313,549	0.4%	275,046	-12.3%
Trenton	42,308	44,098	4.2%	39,325	-10.8%
Nibley	375,605	389,270	3.6%	365,317	-6.2%
Total County and Cities	16,031,644	15,067,625	-6.0%	14,073,704	-6.6%
Total Cities and Towns	15,353,083	14,573,750	-5.1%	13,386,939	-8.1%

Local Sales and Use Tax Distribution

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Carbon County	957,327	894,839	-6.5%	880,922	-1.6%
Helper	336,070	292,121	-13.1%	238,483	-18.4%
Price	2,410,662	2,392,492	-0.8%	1,933,176	-19.2%
Scofield	3,938	3,757	-4.6%	4,578	21.9%
Sunnyside	53,946	49,474	-8.3%	45,652	-7.7%
Wellington	342,228	208,037	-39.2%	193,114	-7.2%
East Carbon	130,149	116,586	-10.4%	121,937	4.6%
Total County and Cities	4,234,320	3,957,305	-6.5%	3,417,862	-13.6%
Total Cities and Towns	3,276,993	3,062,465	-6.5%	2,536,940	-17.2%
Daggett County	115,755	112,300	-3.0%	96,533	-14.0%
Manila	43,563	44,567	2.3%	39,769	-10.8%
Total County and Cities	159,318	156,867	-1.5%	136,303	-13.1%
Total Cities and Towns	43,563	44,567	2.3%	39,769	-10.8%
Davis County	687,282	387,485	-43.6%	318,571	-17.8%
Bountiful	6,363,823	5,882,782	-7.6%	5,200,204	-11.6%
Centerville	3,128,020	2,993,560	-4.3%	2,700,357	-9.8%
Clearfield	3,575,498	3,309,419	-7.4%	2,926,595	-11.6%
Fruit Heights	509,911	485,016	-4.9%	443,941	-8.5%
Farmington	2,026,886	2,005,827	-1.0%	1,784,598	-11.0%
Kaysville	3,215,624	3,110,496	-3.3%	2,728,798	-12.3%
Layton	12,402,190	11,388,836	-8.2%	10,271,986	-9.8%
North Salt Lake	2,647,433	2,395,289	-9.5%	2,060,863	-14.0%
South Weber	670,980	616,336	-8.1%	527,119	-14.5%
Sunset	696,426	628,948	-9.7%	570,741	-9.3%
Syracuse	2,596,057	2,622,560	1.0%	2,423,135	-7.6%
West Point	809,829	794,583	-1.9%	715,837	-9.9%
Woods Cross	2,025,866	1,723,651	-14.9%	1,722,710	-0.1%
Clinton	2,493,744	2,556,900	2.5%	2,385,009	-6.7%
West Bountiful	1,536,965	1,682,377	9.5%	1,582,243	-6.0%
Total County and Cities	45,386,534	42,584,066	-6.2%	38,362,708	-9.9%
Total Cities and Towns	44,699,252	42,196,581	-5.6%	38,044,137	-9.8%
Duchesne County	1,417,355	1,555,490	9.7%	1,232,843	-20.7%
Altamont	53,523	56,824	6.2%	46,510	-18.2%
Duchesne	294,859	298,450	1.2%	232,578	-22.1%
Myton	175,931	341,209	93.9%	201,877	-40.8%
Roosevelt	1,569,395	1,769,423	12.7%	1,318,371	-25.5%
Tabiona	17,288	16,033	-7.3%	14,302	-10.8%
Total County and Cities	3,528,352	4,037,429	14.4%	3,046,482	-24.5%
Total Cities and Towns	2,110,996	2,481,939	17.6%	1,813,638	-26.9%

Local Sales and Use Tax Distribution

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Emery County	298,124	241,515	-19.0%	343,303	42.1%
Castle Dale	269,117	283,821	5.5%	299,216	5.4%
Clawson	17,111	15,261	-10.8%	13,708	-10.2%
Cleveland	75,271	70,326	-6.6%	62,510	-11.1%
Elmo	37,171	33,673	-9.4%	30,534	-9.3%
Emery City	31,965	27,589	-13.7%	26,348	-4.5%
Ferron	178,879	170,207	-4.8%	152,200	-10.6%
Green River	238,712	245,542	2.9%	228,207	-7.1%
Huntington	439,736	346,502	-21.2%	311,279	-10.2%
Orangeville	201,187	165,337	-17.8%	148,970	-9.9%
Total County and Cities	1,787,274	1,599,773	-10.5%	1,616,275	1.0%
Total Cities and Towns	1,489,149	1,358,259	-8.8%	1,272,972	-6.3%
Garfield County	342,250	339,241	-0.9%	339,119	0.0%
Antimony	15,323	14,250	-7.0%	13,085	-8.2%
Boulder	35,671	31,254	-12.4%	30,423	-2.7%
Bryce Canyon[1]	27,807	166,451	498.6%	153,703	-7.7%
Cannonville	19,416	18,431	-5.1%	15,743	-14.6%
Escalante	107,497	108,399	0.8%	102,069	-5.8%
Hatch	17,783	15,867	-10.8%	13,665	-13.9%
Henrieville	14,781	13,187	-10.8%	11,980	-9.2%
Panguitch	236,413	222,684	-5.8%	196,559	-11.7%
Tropic	73,103	75,856	3.8%	63,260	-16.6%
Total County and Cities	890,044	1,005,620	13.0%	939,605	-6.6%
Total Cities and Towns	547,793	666,379	21.6%	600,486	-9.9%

Note 1: Effective 01/01/2008, Bryce Canyon incorporated as a city and imposed the local option sales and use tax.

Grand County	691,995	671,431	-3.0%	618,172	-7.9%
Castle Valley	38,573	35,458	-8.1%	33,960	-4.2%
Moab	1,398,451	1,489,075	6.5%	1,281,782	-13.9%
Total County and Cities	2,129,019	2,195,964	3.1%	1,933,913	-11.9%
Total Cities and Towns	1,437,024	1,524,533	6.1%	1,315,741	-13.7%
Iron County	746,342	687,875	-7.8%	639,700	-7.0%
Cedar City	5,349,638	4,866,335	-9.0%	4,400,572	-9.6%
Enoch	452,790	432,670	-4.4%	395,212	-8.7%
Kanarraville	34,548	31,051	-10.1%	27,511	-11.4%
Paragonah	52,693	47,606	-9.7%	41,142	-13.6%
Parowan	335,177	305,713	-8.8%	277,510	-9.2%
Brian Head	127,032	127,640	0.5%	127,537	-0.1%
Total County and Cities	7,098,219	6,498,890	-8.4%	5,909,183	-9.1%
Total Cities and Towns	6,351,877	5,811,015	-8.5%	5,269,484	-9.3%
Juab County	472,313	108,739	-77.0%	121,698	11.9%
Eureka	81,842	73,643	-10.0%	67,069	-8.9%
Levan	86,575	87,377	0.9%	76,719	-12.2%
Mona	127,717	131,947	3.3%	125,634	-4.8%
Nephi	826,889	752,757	-9.0%	673,858	-10.5%
Rocky Ridge	53,243	49,543	-6.9%	45,285	-8.6%
Total County and Cities	1,648,578	1,204,007	-27.0%	1,110,263	-7.8%
Total Cities and Towns	1,176,265	1,095,268	-6.9%	988,565	-9.7%

Local Sales and Use Tax Distribution

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Kane County	407,111	409,352	0.6%	408,877	-0.1%
Alton	16,778	15,231	-9.2%	13,841	-9.1%
Glendale	35,645	30,696	-13.9%	28,339	-7.7%
Kanab	689,663	641,007	-7.1%	575,480	-10.2%
Orderville	96,261	91,274	-5.2%	81,395	-10.8%
Big Water	50,355	51,158	1.6%	40,771	-20.3%
Total County and Cities	1,295,813	1,238,718	-4.4%	1,148,703	-7.3%
Total Cities and Towns	888,702	829,366	-6.7%	739,826	-10.8%
Millard County	500,476	443,000	-11.5%	436,709	-1.4%
Delta	628,698	575,365	-8.5%	508,679	-11.6%
Fillmore	400,828	360,316	-10.1%	325,206	-9.7%
Hinckley	71,446	60,196	-15.7%	54,778	-9.0%
Holden	38,230	34,493	-9.8%	30,337	-12.0%
Kanosh	53,026	43,602	-17.8%	39,070	-10.4%
Leamington	20,503	17,598	-14.2%	16,550	-6.0%
Lynndyl	14,048	11,920	-15.1%	12,740	6.9%
Meadow	30,264	27,513	-9.1%	24,378	-11.4%
Oak City	63,338	53,286	-15.9%	49,033	-8.0%
Scipio	48,019	44,390	-7.6%	45,224	1.9%
Total County and Cities	1,868,877	1,671,677	-10.6%	1,542,705	-7.7%
Total Cities and Towns	1,368,401	1,228,677	-10.2%	1,105,996	-10.0%
Morgan County	614,701	581,352	-5.4%	557,216	-4.2%
Morgan	478,685	448,218	-6.4%	407,540	-9.1%
Total County and Cities	1,093,386	1,029,570	-5.8%	964,756	-6.3%
Total Cities and Towns	478,685	448,218	-6.4%	407,540	-9.1%
Piute County	26,559	22,812	-14.1%	21,801	-4.4%
Circleville	58,014	51,047	-12.0%	46,892	-8.1%
Junction	19,224	17,929	-6.7%	16,778	-6.4%
Kingston	13,132	11,480	-12.6%	10,758	-6.3%
Marysvale	49,450	43,417	-12.2%	40,535	-6.6%
Total County and Cities	166,380	146,685	-11.8%	136,764	-6.8%
Total Cities and Towns	139,821	123,873	-11.4%	114,963	-7.2%
Rich County	91,865	89,660	-2.4%	95,523	6.5%
Garden City	120,946	114,921	-5.0%	108,392	-5.7%
Laketown	27,941	27,788	-0.5%	23,492	-15.5%
Randolph	56,507	55,626	-1.6%	48,401	-13.0%
Woodruff	30,755	31,942	3.9%	28,210	-11.7%
Total County and Cities	328,014	319,937	-2.5%	304,018	-5.0%
Total Cities and Towns	236,148	230,277	-2.5%	208,495	-9.5%

Local Sales and Use Tax Distribution

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Salt Lake County	22,917,923	17,519,993	-23.6%	17,577,664	0.3%
Alta	306,753	307,611	0.3%	307,818	0.1%
Bluffdale	967,678	905,407	-6.4%	792,269	-12.5%
Cottonwood Heights	5,322,408	5,025,532	-5.6%	4,551,088	-9.4%
Draper	7,381,127	7,068,143	-4.2%	6,519,215	-7.8%
Herriman	1,679,083	1,731,611	3.1%	1,614,499	-6.8%
Holladay	3,549,648	3,228,399	-9.1%	2,798,829	-13.3%
Midvale	5,815,091	5,220,702	-10.2%	4,643,766	-11.1%
Murray	13,809,920	12,570,472	-9.0%	12,562,075	-0.1%
Riverton	4,331,452	4,644,626	7.2%	4,303,673	-7.3%
Salt Lake City	46,400,880	43,103,218	-7.1%	39,175,947	-9.1%
Sandy	19,519,914	17,862,020	-8.5%	16,102,817	-9.8%
South Jordan	7,073,905	7,453,610	5.4%	7,296,670	-2.1%
South Salt Lake	10,795,087	10,870,605	0.7%	10,883,730	0.1%
Taylorsville	8,344,874	7,725,793	-7.4%	6,721,341	-13.0%
West Jordan	16,028,163	15,205,319	-5.1%	13,403,316	-11.9%
West Valley	22,380,972	19,821,204	-11.4%	17,351,699	-12.5%
Total County and Cities	196,624,877	180,264,265	-8.3%	166,606,416	-7.6%
Total Cities and Towns	173,706,954	162,744,271	-6.3%	149,028,752	-8.4%
San Juan County	1,364,722	1,137,357	-16.7%	1,140,964	0.3%
Blanding	561,488	505,034	-10.1%	430,666	-14.7%
Monticello	356,490	305,758	-14.2%	265,361	-13.2%
Total County and Cities	2,282,700	1,948,149	-14.7%	1,836,990	-5.7%
Total Cities and Towns	917,978	810,792	-11.7%	696,026	-14.2%
Sanpete County	422,227	376,278	-10.9%	360,244	-4.3%
Centerfield	127,966	121,587	-5.0%	110,205	-9.4%
Ephraim	920,216	850,504	-7.6%	758,042	-10.9%
Fairview	166,475	150,489	-9.6%	134,196	-10.8%
Fayette	23,267	19,098	-17.9%	17,359	-9.1%
Fountain Green	97,863	90,473	-7.6%	82,736	-8.6%
Gunnison	395,210	350,432	-11.3%	317,105	-9.5%
Manti	363,782	327,554	-10.0%	297,154	-9.3%
Mayfield	44,046	40,569	-7.9%	36,126	-11.0%
Moroni	148,687	151,107	1.6%	135,167	-10.5%
Mount Pleasant	421,369	387,592	-8.0%	353,747	-8.7%
Spring City	104,052	92,970	-10.7%	85,897	-7.6%
Sterling	31,950	26,872	-15.9%	25,914	-3.6%
Wales	24,638	22,488	-8.7%	21,440	-4.7%
Total County and Cities	3,291,751	3,008,013	-8.6%	2,735,333	-9.1%
Total Cities and Towns	2,869,524	2,631,735	-8.3%	2,375,090	-9.8%

Local Sales and Use Tax Distribution

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Sevier County	391,894	321,336	-18.0%	331,236	3.1%
Annabella	69,870	62,070	-11.2%	54,441	-12.3%
Aurora	135,058	116,628	-13.6%	96,491	-17.3%
Central Valley	40,364	36,399	-9.8%	33,928	-6.8%
Elsinore	81,078	95,328	17.6%	75,578	-20.7%
Glenwood	43,856	41,247	-5.9%	36,055	-12.6%
Joseph	32,120	30,287	-5.7%	24,994	-17.5%
Koosharem	40,059	36,171	-9.7%	30,831	-14.8%
Monroe	201,700	184,795	-8.4%	163,351	-11.6%
Redmond	110,041	89,167	-19.0%	73,791	-17.2%
Richfield	1,919,998	1,788,416	-6.9%	1,517,738	-15.1%
Salina	461,899	438,191	-5.1%	375,617	-14.3%
Sigurd	51,266	39,603	-22.7%	36,432	-8.0%
Total County and Cities	3,579,203	3,279,639	-8.4%	2,850,481	-13.1%
Total Cities and Towns	3,187,310	2,958,303	-7.2%	2,519,245	-14.8%
Summit County	5,130,794	4,646,323	-9.4%	4,261,465	-8.3%
Coalville	208,310	190,285	-8.7%	166,307	-12.6%
Francis	98,343	89,039	-9.5%	78,752	-11.6%
Henefer	81,920	73,261	-10.6%	63,813	-12.9%
Kamas	306,050	284,834	-6.9%	248,922	-12.6%
Oakley	150,338	143,947	-4.3%	128,089	-11.0%
Park City	4,077,790	3,943,000	-3.3%	3,938,039	-0.1%
Total County and Cities	10,053,545	9,370,688	-6.8%	8,885,386	-5.2%
Total Cities and Towns	4,922,751	4,724,365	-4.0%	4,623,921	-2.1%
Tooele County	1,632,922	1,516,515	-7.1%	1,530,835	0.9%
Grantsville	940,786	906,236	-3.7%	862,999	-4.8%
Ophir	2,650	2,522	-4.8%	2,251	-10.8%
Stockton	95,611	70,196	-26.6%	55,407	-21.1%
Tooele	4,671,427	4,381,687	-6.2%	4,002,346	-8.7%
Vernon	29,600	27,764	-6.2%	24,517	-11.7%
Wendover	204,570	188,531	-7.8%	171,180	-9.2%
Rush Valley	54,850	53,054	-3.3%	46,910	-11.6%
Total County and Cities	7,632,416	7,146,505	-6.4%	6,696,446	-6.3%
Total Cities and Towns	5,999,494	5,629,990	-6.2%	5,165,611	-8.2%
Uintah County	2,384,484	2,655,078	11.3%	2,424,197	-8.7%
Naples	1,876,153	1,915,316	2.1%	1,262,395	-34.1%
Vernal	5,233,536	5,249,597	0.3%	3,349,301	-36.2%
Ballard	278,250	288,395	3.6%	203,956	-29.3%
Total County and Cities	9,772,424	10,108,386	3.4%	7,239,849	-28.4%
Total Cities and Towns	7,387,940	7,453,308	0.9%	4,815,652	-35.4%

Local Sales and Use Tax Distribution

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Utah County	1,316,269	697,689	-47.0%	1,598,867	129.2%
Alpine	960,718	906,185	-5.7%	814,349	-10.1%
American Fork	6,051,847	5,584,570	-7.7%	4,895,635	-12.3%
Cedar Fort	45,642	36,264	-20.5%	36,009	-0.7%
Draper City South[1]	55,098	-	-100.0%	-	N.A.
Eagle Mountain	1,617,664	1,693,624	4.7%	1,742,286	2.9%
Fairfield	15,643	15,330	-2.0%	14,315	-6.6%
Genola	118,318	127,430	7.7%	129,822	1.9%
Goshen	90,280	85,785	-5.0%	74,710	-12.9%
Lehi	5,692,521	5,679,926	-0.2%	5,678,544	0.0%
Lindon	3,105,685	2,595,371	-16.4%	2,330,361	-10.2%
Mapleton	803,702	738,887	-8.1%	682,074	-7.7%
Orem	18,943,332	16,931,775	-10.6%	15,151,754	-10.5%
Payson	2,543,002	2,362,982	-7.1%	2,164,848	-8.4%
Pleasant Grove	3,906,647	3,592,303	-8.0%	3,257,313	-9.3%
Provo	17,151,092	15,341,424	-10.6%	13,579,321	-11.5%
Salem	645,153	605,597	-6.1%	601,886	-0.6%
Santaquin	755,599	713,516	-5.6%	731,831	2.6%
Saratoga Springs	1,168,361	1,438,650	23.1%	1,708,246	18.7%
Highland	1,631,291	1,502,991	-7.9%	1,460,339	-2.8%
Spanish Fork	4,227,723	3,872,694	-8.4%	3,666,822	-5.3%
Springville	4,085,008	3,738,248	-8.5%	3,442,562	-7.9%
Vineyard	107,073	26,254	-75.5%	58,112	121.3%
Cedar Hills	823,472	817,908	-0.7%	892,716	9.1%
Elk Ridge	231,292	215,499	-6.8%	199,621	-7.4%
Woodland Hills	128,825	120,923	-6.1%	108,327	-10.4%
Total County and Cities	76,221,257	69,441,824	-8.9%	65,020,669	-6.4%
Total Cities and Towns	74,904,988	68,744,135	-8.2%	63,421,802	-7.7%
Wasatch County	896,482	761,662	-15.0%	578,656	-24.0%
Charleston	109,520	84,705	-22.7%	59,798	-29.4%
Daniel	71,280	59,987	-15.8%	54,703	-8.8%
Heber	1,851,471	1,607,695	-13.2%	1,448,187	-9.9%
Independence[2]	-	14,605	N.A.	20,126	37.8%
Midway	484,368	465,224	-4.0%	423,896	-8.9%
Park City East[1]	1,958	-	-100.0%	-	N.A.
Wallsburg	35,492	32,318	-8.9%	27,750	-14.1%
Hideout[3]	-	4,447	N.A.	59,714	1242.9%
Total County and Cities	3,450,571	3,030,644	-12.2%	2,672,829	-11.8%
Total Cities and Towns	2,554,088	2,268,981	-11.2%	2,094,174	-7.7%

Note 1: Park City East is no longer reported separately from Park City.

Note 2: Effective 10/01/2008, Independence incorporated as a city and imposed the Local Option Sales and Use tax.

Note 3: Effective 04/01/2009, Hideout incorporated as a city and imposed the Local Option Sales and Use tax.

Local Sales and Use Tax Distribution

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Washington County	811,217	694,983	-14.3%	721,243	3.8%
Apple Valley	56,726	38,473	-32.2%	41,252	7.2%
Enterprise	175,756	164,502	-6.4%	153,690	-6.6%
Hurricane	1,891,363	1,756,900	-7.1%	1,712,610	-2.5%
Ivins	777,132	751,813	-3.3%	693,772	-7.7%
La Verkin	465,680	436,129	-6.3%	386,274	-11.4%
Leeds	80,996	78,105	-3.6%	69,428	-11.1%
New Harmony	25,430	21,880	-14.0%	22,043	0.7%
Rockville	27,560	23,611	-14.3%	21,256	-10.0%
St George	15,513,808	13,216,523	-14.8%	11,847,248	-10.4%
Santa Clara	676,136	621,382	-8.1%	573,347	-7.7%
Springdale	263,136	269,067	2.3%	273,402	1.6%
Toquerville	120,501	116,713	-3.1%	108,850	-6.7%
Virgin	57,936	54,260	-6.3%	50,544	-6.8%
Washington	3,041,415	2,801,031	-7.9%	2,541,665	-9.3%
Hildale	243,434	197,214	-19.0%	172,383	-12.6%
Total County and Cities	24,228,224	21,242,586	-12.3%	19,389,007	-8.7%
Total Cities and Towns	23,417,008	20,547,603	-12.3%	18,667,764	-9.1%
Wayne County	129,735	111,181	-14.3%	110,231	-0.9%
Bicknell	54,153	48,912	-9.7%	43,883	-10.3%
Hanksville	35,251	33,815	-4.1%	30,935	-8.5%
Loa	116,096	101,904	-12.2%	92,726	-9.0%
Lyman	55,170	21,291	-61.4%	18,777	-11.8%
Torrey	40,046	40,501	1.1%	39,332	-2.9%
Total County and Cities	430,450	357,604	-16.9%	335,885	-6.1%
Total Cities and Towns	300,716	246,423	-18.1%	225,654	-8.4%
Weber County	2,079,621	1,366,638	-34.3%	1,848,373	35.2%
Farr West	814,750	766,290	-5.9%	734,836	-4.1%
Harrisville	1,257,327	1,305,472	3.8%	1,246,929	-4.5%
Hooper	510,290	517,673	1.4%	486,040	-6.1%
Huntsville	88,256	82,267	-6.8%	76,033	-7.6%
Marriott-Slaterville	358,805	390,012	8.7%	402,262	3.1%
North Ogden	1,939,427	1,865,603	-3.8%	1,710,733	-8.3%
Ogden	14,230,077	13,058,531	-8.2%	11,860,756	-9.2%
Plain City	448,339	442,651	-1.3%	424,200	-4.2%
Pleasant View	763,862	734,137	-3.9%	658,917	-10.2%
Riverdale	4,591,210	4,621,068	0.7%	4,620,464	0.0%
Roy	4,377,481	4,034,517	-7.8%	3,672,539	-9.0%
South Ogden	2,698,888	2,656,932	-1.6%	2,436,603	-8.3%
Uintah	146,486	150,673	2.9%	167,282	11.0%
Washington Terr	892,139	795,889	-10.8%	730,844	-8.2%
West Haven	1,533,855	1,392,276	-9.2%	1,300,948	-6.6%
Total County and Cities	36,730,814	34,180,627	-6.9%	32,377,760	-5.3%
Total Cities and Towns	34,651,192	32,813,989	-5.3%	30,529,387	-7.0%
Grand Total County and Cities	$470,164,241	$433,613,952	-7.8%	$398,424,548	-8.1%
Grant Total Cities and Towns	$421,266,962	$393,589,143	-6.6%	$357,821,733	-9.1%

Public Transit Tax

There are several components to this tax, including the following:

1) The 0.25 percent state sales tax for public transit approved by voters in specific localities.

2) Salt Lake, Davis, and Weber counties have approved the 0.25 percent additional public transit sales tax to fund a fixed guideway and expand the mass transit transportation system.

3) The 2007 Legislature passed a bill which repealed the 0.25 percent public transit tax and replaced it with a rate of up to 0.30 percent.

Utah Code Ann. 59-12-501 and 502

FY2010 Revenues/$168,786,842

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Box Elder County	-	221,773	N.A.	-	-100.0%
Brigham[2]	583,230	787,045	34.9%	911,511	15.8%
Perry[2]	210,739	269,069	27.7%	332,907	23.7%
Willard[2]	43,650	33,735	-22.7%	50,499	49.7%
Cache County	237,899	2,820,227	1085.5%	2,748,607	-2.5%
Hyde Park	93,810	84,850	-9.6%	74,342	-12.4%
Hyrum	105,161	117,506	11.7%	106,617	-9.3%
Lewiston[1]	-	15,814	N.A.	16,500	4.3%
Logan	2,126,405	2,142,933	0.8%	2,072,089	-3.3%
Millville	18,920	17,879	-5.5%	14,970	-16.3%
North Logan	577,537	547,097	-5.3%	484,110	-11.5%
Providence	134,561	102,894	-23.5%	94,257	-8.4%
Richmond	26,332	28,550	8.4%	26,372	-7.6%
River Heights	6,901	10,128	46.8%	8,402	-17.0%
Smithfield	173,147	164,779	-4.8%	159,611	-3.1%
Nibley	34,974	37,603	7.5%	31,837	-15.3%
Davis County	19,249,184	16,478,926	-14.4%	15,357,696	-6.8%
Salt Lake County	134,204,989	119,918,383	-10.6%	111,557,825	-7.0%
Summit County	1,241,779	1,207,839	-2.7%	1,167,174	-3.4%
Park City	1,811,951	1,556,292	-14.1%	1,623,760	4.3%
Tooele County	255,715	235,458	-7.9%	249,138	5.8%
Tooele	956,178	943,139	-1.4%	895,240	-5.1%
Utah County	49,599	58,099	17.1%	47,757	-17.8%
Alpine	74,001	74,135	0.2%	60,886	-17.9%
American Fork	1,562,829	1,513,608	-3.1%	1,356,969	-10.3%
Eagle Mountain[5]	-	-	N.A.	58,667	N.A.
Lehi	1,150,949	994,060	-13.6%	957,706	-3.7%
Lindon	1,081,163	811,432	-24.9%	729,549	-10.1%
Mapleton	82,855	66,812	-19.4%	57,837	-13.4%
Orem	5,011,696	4,101,497	-18.2%	3,724,183	-9.2%
Payson	466,225	370,376	-20.6%	345,616	-6.7%
Pleasant Grove	524,271	428,301	-18.3%	335,401	-21.7%
Provo	3,173,151	2,635,653	-16.9%	2,277,908	-13.6%
Salem	71,427	65,435	-8.4%	61,171	-6.5%
Saratoga Springs[3]	-	14,463	N.A.	184,003	1172.2%
Highland	171,589	125,145	-27.1%	122,476	-2.1%
Spanish Fork	995,272	656,387	-34.0%	609,309	-7.2%
Springville	803,681	648,900	-19.3%	591,581	-8.8%
Cedar Hills	37,070	54,178	46.1%	76,394	41.0%
Park City East[4]	14,909	-	-100.0%	-	N.A.
Weber County	17,033,121	19,183,288	12.6%	18,843,254	-1.8%
Total Mass Transit	194,396,874	179,543,686	-7.6%	168,424,130	-6.2%

Note 1: Effective 07/01/2008, Lewiston imposed the Mass Transit tax. 'Note 2: Effective 07/01/2008, Brigham, Perry and Willard imposed the Additional Mass Transit tax. 'Note 3: Effective 04/01/2009, Saratoga Springs imposed the Mass Transit tax. 'Note 4: Park City East is no longer reported separately from Park City.

County Option Sales Tax

A county that reduces its certified property tax rate by the same amount it expects to gain in sales tax, may impose a county option sales and use tax of 0.25 percent. Public hearings, advertising and voter approval are required. Retailers are liable to collect the tax under the same conditions as the sales and use tax. The Tax Commission acts as the agent for the participating localities. All counties impose this tax.

Utah Code Ann. §59-12-1102

County Option Tax Collected

(Net FY98 - FY10)

2010	$99,858,519	2003	$81,075,363
2009	$106,801,736	2002	$78,993,477
2008	$116,813,830	2001	$77,306,326
2007	$114,633,291	2000	$74,014,757
2006	$102,809,849	1999	$71,832,982
2005	$89,475,269	1998	$21,807,595
2004	$82,569,380		

The amounts collected as shown in the shaded box are accrued revenues for the County Option Sales Tax. The revenues shown by County reflect the actual amounts distributed during the fiscal year. The amounts shown differ due to timing differences.

FY2010 Revenues/$99,858,519

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Beaver County	251,942	220,677	-12.4%	215,663	-2.3%
Box Elder County	1,813,163	1,680,865	-7.3%	1,601,510	-4.7%
Cache County	4,084,975	3,865,699	-5.4%	3,637,876	-5.9%
Carbon County	1,069,052	999,521	-6.5%	870,550	-12.9%
Daggett County	78,538	71,948	-8.4%	73,865	2.7%
Davis County	11,349,898	10,586,115	-6.7%	9,788,353	-7.5%
Duchesne County	885,860	1,019,305	15.1%	775,966	-23.9%
Emery County[1]	135,295	402,649	197.6%	411,357	2.2%
Garfield County	223,687	219,479	-1.9%	202,987	-7.5%
Grand County	532,400	551,406	3.6%	486,689	-11.7%
Iron County	1,772,693	1,631,504	-8.0%	1,493,526	-8.5%
Juab County	332,410	304,570	-8.4%	282,823	-7.1%
Kane County[1]	82,247	297,417	261.6%	275,896	-7.2%
Millard County[1]	145,389	420,826	189.4%	389,778	-7.4%
Morgan County	274,047	260,470	-5.0%	245,772	-5.6%
Piute County	73,136	72,703	-0.6%	74,306	2.2%
Rich County	82,026	80,672	-1.7%	78,138	-3.1%
Salt Lake County	49,022,618	44,733,915	-8.7%	41,169,644	-8.0%
San Juan County	562,994	492,629	-12.5%	467,923	-5.0%
Sanpete County	825,673	760,901	-7.8%	696,684	-8.4%
Sevier County	897,515	828,783	-7.7%	726,027	-12.4%
Summit County	2,514,474	2,197,260	-12.6%	2,087,381	-5.0%
Tooele County	1,916,298	1,807,148	-5.7%	1,705,578	-5.6%
Uintah County	2,457,650	2,535,708	3.2%	1,822,731	-28.1%
Utah County	19,112,850	17,454,949	-8.7%	16,617,301	-4.8%
Wasatch County	884,012	771,841	-12.7%	698,032	-9.6%
Washington County	6,089,094	5,368,029	-11.8%	4,936,889	-8.0%
Wayne County	100,488	92,860	-7.6%	85,602	-7.8%
Weber County	9,181,675	8,484,123	-7.6%	8,029,052	-5.4%
Total County Option	116,752,100	108,213,972	-7.3%	99,947,899	-7.6%

Note 1: Effective 01/01/2008, Emery, Kane and Millard counties imposed the County Option tax.

Tourism, Recreation, Cultural And Convention Facilities Tax

The tourism, recreation, cultural, and convention facilities tax permits counties to impose any or all of the following options.

Restaurant - A tax of up to 1 percent on all sales of prepared foods and beverages sold by a restaurant for immediate consumption.

Leasing - A tax of up to 3 percent of all short-term leases and rentals of motor vehicles not exceeding 30 days. There is an exception when the rental vehicle is replacing a motor vehicle that is being repaired due to a repair or insurance agreement.

Room Rental - A tax of up to 0.50 of 1 percent (one-half of 1 percent) of the rent for every occupancy of a suite, room or rooms in motels, hotels, inns or similar public accommodations. Only Salt Lake County imposes this tax.

Tourism Tax Collected

(Net FY92 - FY10)

2010	$45,258,481	2000	$30,926,333
2009	$45,251,119	1999	$26,693,041
2008	$48,002,666	1998	$22,323,767
2007	$44,337,297	1997	$21,805,637
2006	$45,401,207	1996	$18,726,270
2005	$36,255,996	1995	$16,667,406
2004	$34,037,735	1994	$15,037,582
2003	$33,776,470	1993	$13,480,252
2002	$33,037,909	1992	$7,766,386
2001	$32,287,809		

The amounts collected as shown in the shaded box are accrued revenues for the Tourism, Recreation, Cultural And Convention Facilities Tax. The revenues shown by County reflect the actual amounts distributed during the fiscal year. The amounts shown differ due to timing differences.

Utah Code Ann. §59-12-603

FY2010/$45,258,481

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Beaver County	77,909	79,386	1.9%	77,244	-2.7%
Box Elder County	386,670	395,341	2.2%	371,880	-5.9%
Cache County	900,483	974,613	8.2%	952,143	-2.3%
Carbon County	210,112	212,994	1.4%	223,121	4.8%
Daggett County	15,172	15,155	-0.1%	20,069	32.4%
Davis County	2,772,014	2,905,118	4.8%	2,829,400	-2.6%
Duchesne County	107,922	125,876	16.6%	124,783	-0.9%
Emery County	-	1,590	N.A.	28,170	1671.8%
Garfield County	171,550	168,721	-1.6%	155,797	-7.7%
Grand County	302,155	338,624	12.1%	336,482	-0.6%
Iron County	490,374	466,939	-4.8%	459,569	-1.6%
Juab County	80,629	84,878	5.3%	77,270	-9.0%
Kane County	112,161	123,498	10.1%	124,258	0.6%
Morgan County	37,953	39,792	4.8%	36,497	-8.3%
Piute County	6	-	-100.0%	-	N.A.
Rich County	31,612	30,996	-2.0%	20,169	-34.9%
Salt Lake County	15,612,398	15,845,931	1.5%	15,162,813	-4.3%
Sanpete County	85,795	92,192	7.5%	82,670	-10.3%
Sevier County	196,714	204,192	3.8%	193,595	-5.2%
Summit County	1,698,851	1,572,391	-7.4%	1,630,682	3.7%
Tooele County	372,942	400,197	7.3%	382,459	-4.4%
Uintah County	319,188	361,358	13.2%	304,735	-15.7%
Utah County	4,274,516	4,447,118	4.0%	4,441,006	-0.1%
Wasatch County	289,526	308,975	6.7%	280,904	-9.1%
Washington County	1,759,280	1,730,463	-1.6%	1,714,429	-0.9%
Wayne County	40,986	46,251	12.8%	45,396	-1.8%
Weber County	2,359,751	2,365,652	0.3%	2,323,563	-1.8%
Total Restaurant	32,706,670	33,338,239	1.9%	32,399,103	-2.8%

Leasing Tax

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Davis County	428,861	365,169	-14.9%	366,683	0.4%
Duchesne County	316	-	-100.0%	150	N.A.
Grand County	31,922	32,173	0.8%	20,187	-37.3%
Morgan County	8,799	6,825	-22.4%	7,273	6.6%
Salt Lake County	11,307,843	8,843,900	-21.8%	9,431,353	6.6%
Sevier County	21,485	16,316	-24.1%	17,043	4.5%
Uintah County	5,587	2,142	-61.7%	989	-53.8%
Utah County	735,497	585,905	-20.3%	623,023	6.3%
Washington County	334,708	261,208	-22.0%	259,843	-0.5%
Weber County	320,867	264,581	-17.5%	269,681	1.9%
Total Leasing	13,195,885	10,378,218	-21.4%	10,996,225	6.0%

Room Rental Tax

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Salt Lake County	1,829,813	1,660,181	-9.3%	1,444,752	-13.0%
Total Tourism Transient	1,829,813	1,660,181	-9.3%	1,444,752	-13.0%
Salt Lake County[1]	1,422	440	-69.1%	1,744	296.6%
Total Convention Transient	1,422	440	-69.1%	1,744	296.6%

Note 1: Effective 09/30/2006, this tax was repealed. Later distributions relate to amended returns and/or audits.

Motor Vehicle Rental Tax

The Motor Vehicle Rental Tax is a statewide 2.5 percent tax on all short-term leases and rentals of motor vehicles not exceeding 30 days. There is an exception for rental vehicles replacing a motor vehicle that is being repaired due to a repair or insurance agreement or a motor vehicle rental as a personal household goods moving van. It does not apply to rentals of vehicles registered by gross vehicle weight in excess of 12,000 pounds.

Utah Code Ann. §59-12-1201

FY2010 Revenues/$4,148,663

The amounts collected as shown in the shaded box are accrued revenues for the statewide Motor Vehicle Rental Tax. The revenues shown reflect the actual amounts distributed during the fiscal year. The amounts shown differ due to timing differences.

Statewide Motor Vehicle Rental Tax Collected

(Net FY98 - FY10)

2010.....$4,148,663	2003....$3,149,264
2009....$3,741,538	2002....$3,510,375
2008....$4,933,041	2001....$3,743,275
2007....$4,030,263	2000....$3,562,155
2006....$4,030,263	1999....$3,165,196
2005....$3,320,001	1998....$2,892,573
2004....$2,852,060	

	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
State-Wide MV Rental	4,848,866	3,833,771	-20.9%	4,065,040	6.0%
Total MV Rental	4,848,866	3,833,771	-20.9%	4,065,040	6.0%

Botanical, Cultural, Recreational and Zoological Tax

The botanical, cultural and zoological tax, often referred to as ZAP and other various acronyms, may be imposed at the rate of 0.10 percent (1/10th of 1 percent of the purchase price on transactions taxed under the state's sales and use tax law). This tax may be adopted in any county or city in which voters have approved the tax to fund recreational facilities and botanical, cultural and zoological organizations. Retailers are liable to collect the tax under the same conditions as applicable for sales and use tax.

Utah Code Ann. §59-12-701

FY2010 Revenues/$25,850,763

ZAP Tax

(Net Collected FY00 to FY10)

2010	$25,850,763
2009	$27,065,125
2008	$31,520,286
2007	$31,881,204
2006	$26,242,424
2005	$19,916,601
2004	$18,448,162
2003	$16,947,739
2002	$16,916,716
2001	$16,273,984
2000	$15,606,955

The amounts collected as shown in the shaded box are accrued revenues for the Botanical, Cultural, Recreational and Zoological Tax. The revenues shown by community reflect the actual amounts distributed during the fiscal year. The amounts shown differ due to timing differences.

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Cache County	1,323,430	1,142,702	-13.7%	1,100,884	-3.7%
Price	286,918	266,404	-7.1%	226,521	-15.0%
Bountiful[1]	35,441	387,874	994.4%	349,062	-10.0%
Centerville[1]	24,261	271,324	1018.3%	255,735	-5.7%
North Salt Lake[3]	-	-	N.A.	18,670	N.A.
Woods Cross[2]	-	12,444	N.A.	182,412	1365.9%
West Bountiful[2]	-	13,925	N.A.	205,644	1376.8%
Duchesne City[2]	-	1,185	N.A.	18,271	1441.9%
Roosevelt	177,280	197,180	11.2%	154,963	-21.4%
Cedar City	547,477	438,635	-19.9%	399,197	-9.0%
Brian Head	18,067	13,718	-24.1%	15,170	10.6%
Salt Lake County	20,652,136	17,462,945	-15.4%	16,241,283	-7.0%
Blanding[1]	3,013	33,032	996.1%	29,396	-11.0%
Monticello[4]	-	-	N.A.	14,289	N.A.
Aurora	8,126	7,937	-2.3%	5,894	-25.7%
Redmond	3,995	4,834	21.0%	3,176	-34.3%
Salina	46,050	43,079	-6.5%	38,517	-10.6%
Summit County	1,327,465	1,080,230	-18.6%	1,052,281	-2.6%
Tooele City	362,316	315,117	-13.0%	298,285	-5.3%
Uintah County	1,434,590	1,485,508	3.5%	963,818	-35.1%
Orem	1,992,970	1,633,592	-18.0%	1,488,072	-8.9%
Cedar Hills[2]	-	2,742	N.A.	30,244	1003.1%
Weber County	3,309,127	2,793,541	-15.6%	2,741,633	-1.9%
Total Arts & Zoo	31,552,663	27,607,948	-12.5%	25,833,419	-6.4%

Note 1: Effective 04/01/2008, Bountiful, Centerville and Blanding imposed the Zoo, Arts and Parks tax.

Note 2: Effective 04/01/2009 Woods Cross, West Bountiful, Duchesne City and Cedar Hills imposed the Zoo, Arts and Parks tax.

Note 3: Effective 04/01/2010 North Salt Lake imposed the Zoo, Arts and Parks tax.

Note 4: Effective 07/01/2009 Monticello imposed the Zoo, Arts and Parks tax.

County Transient Room Tax

The transient room tax is applied to the rental charge for any suite, room or rooms in a motel, motor court, inn, campground, or similar public accommodation for fewer than 30 consecutive days. This tax is in addition to the applicable sales tax. The Tax Commission acts as the agent for the counties, but 1990 legislation allows counties to collect the tax themselves. Davis, Duchesne, Emery, Garfield, Grand, Utah and Rich counties collect their own transient room tax. Effective Oct. 1, 2006, the tax changed from a rate not to exceed 3 percent to a rate not to exceed 4.25 percent.

Utah Code Ann. §59--12-301

FY2010 Revenues/$24,007,496

County Transient Room Tax Collected
(Net FY89 to FY10)

2010	$24,007,496	1999	$15,429,323
2009	$24,445,300	1998	$15,036,402
2008	$28,652,137	1997	$14,948,604
2007	$20,294,926	1996	$13,364,431
2006	$18,105,021	1995	$11,784,423
2005	$17,521,252	1994	$10,826,711
2004	$18,486,394	1993	$10,051,735
2003	$17,489,451	1992	$8,169,169
2002	$18,486,394	1991	$8,266,512
2001	$17,489,451	1990	$6,852,411
2000	$16,342,724	1989	$6,699,420

The amounts collected as shown in the shaded box are accrued revenues for the County Transient Room Tax. The revenues shown by county reflect the actual amounts distributed during the fiscal year. The amounts may differ due to timing differences.

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Davis County[1]	16,207	2,212	-86.4%	2,225	0.6%
Duchesne County[1]	7,450	48	-99.4%	569	1083.3%
Emery County[1]	-	1	N.A.	1	0.0%
Garfield County[2]	45,277	1,611	-96.4%	6,062	276.3%
Grand County[1]	8,501	6,828	-19.7%	624	-90.9%
Iron County	913,390	764,179	-16.3%	778,653	1.9%
Juab County	73,808	71,867	-2.6%	56,763	-21.0%
Kane County	618,796	693,857	12.1%	782,738	12.8%
Millard County	104,793	94,322	-10.0%	98,861	4.8%
Morgan County	2,128	4,052	90.4%	5,213	28.7%
Piute County	12,143	18,284	50.6%	15,168	-17.0%
Rich County	22,621	8,304	-63.3%	25,678	209.2%
Salt Lake County	13,219,475	11,997,528	-9.2%	10,434,703	-13.0%
San Juan County	468,949	492,543	5.0%	445,864	-9.5%
Sanpete County	63,725	76,202	19.6%	70,626	-7.3%
Sevier County	263,915	252,413	-4.4%	246,465	-2.4%
Summit County	5,704,801	3,805,473	-33.3%	3,942,945	3.6%
Tooele County	236,111	233,952	-0.9%	255,801	9.3%
Uintah County	694,061	780,086	12.4%	478,202	-38.7%
Utah County[1]	12,608	8,292	-34.2%	15,928	92.1%
Wasatch County	662,917	554,285	-16.4%	677,144	22.2%
Washington County	2,858,444	3,068,514	7.3%	3,112,004	1.4%
Wayne County	189,847	189,749	-0.1%	197,354	4.0%
Weber County	984,702	980,990	-0.4%	1,001,545	2.1%
Total County Transient	28,154,297	25,120,143	-10.8%	23,623,941	-6.0%

Note 1: These counties collect their Transient Room tax locally, the amounts listed in this report are primarily due to audits and taxpayers reporting to the Tax Commission.

Note 2: Effective 04/01/2007, Garfield County began collecting Transient Room tax locally.

Municipality Transient Room Tax

A city or town may impose a municipality transient room tax of up to 1 percent of the rents charged for any suite, room or rooms in a motel, hotel, motor court, inn, or similar public accommodation for fewer than 30 days.

Utah Code Ann. §59-12-352 and 353

FY2010 Revenues/$2,085,636

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Milford	3,967	4,838	21.9%	4,420	-8.6%
Brigham	16,837	14,897	-11.5%	14,764	-0.9%
Perry	-	768	N.A.	7,639	894.2%
Logan	-	114	N.A.	194	69.9%
North Logan	15,413	17,777	15.3%	24,998	40.6%
Price	72,379	71,701	-0.9%	56,942	-20.6%
Clearfield			N.A.	7,736	N.A.
Farmington			N.A.	5,612	N.A.
Layton	162,008	151,292	-6.6%	152,616	0.9%
Sunset			N.A.	780	N.A.
Roosevelt	14,531	16,358	12.6%	10,357	-36.7%
Green River	65,447	64,441	-1.5%	64,641	0.3%
Moab	457,004	517,398	13.2%	559,522	8.1%
Delta	8,448	12,978	53.6%	10,876	-16.2%
Cottonwood Heights	33,465	31,032	-7.3%	28,325	-8.7%
Holladay	38,564	51,792	34.3%	33,884	-34.6%
South Salt Lake	37,642	33,800	-10.2%	25,229	-25.4%
West Jordan	7	20,032	286483.4%	22,515	12.4%
West Valley City			N.A.	5,714	N.A.
Blanding	16,790	21,628	28.8%	21,115	-2.4%
Monticello	23,394	17,752	-24.1%	17,141	-3.4%
Richfield	87	1,755	1908.0%	311	-82.3%
Salina		1,073	N.A.	2,507	133.6%
Tooele	34,674	36,395	5.0%	42,623	17.1%
Vernal	-	-	N.A.	1	N.A.
Lindon	345	265	-23.1%	171	-35.4%
Orem	75,096	70,167	-6.6%	65,583	-6.5%
Springville	16,254	29,937	84.2%	23,721	-20.8%
Heber	31,561	22,165	-29.8%	19,245	-13.2%
Midway	88,309	75,910	-14.0%	49,715	-34.5%
Hurricane	-	6,909	N.A.	12,582	82.1%
Ivins	171	602	252.1%		-100.0%
La Verkin	579	112	-80.6%		-100.0%
St George	133,405	364,820	173.5%	362,455	-0.6%
Santa Clara	973	1,219	25.3%	1,177	-3.5%
Springdale	162,861	178,791	9.8%	184,477	3.2%
Virgin	6,296	5,746	-8.7%	6,390	11.2%
Hanksville	3,714	3,326	-10.5%	4,106	23.5%
Marriott-Slaterville	25,810	23,270	-9.8%	22,749	-2.2%
Ogden	106,729	104,050	-2.5%	109,745	5.5%
Riverdale	2,295	10,165	343.0%	7,697	-24.3%
West Haven			N.A.	4,545	N.A.
Total Municipality Transient	1,655,054	1,985,273	20.0%	1,994,816	0.5%

Resort Communities Tax

A municipality may levy the resort communities tax if the transient rooms capacity of the municipality is greater than or equal to 66 percent of its Census population.

Qualifying municipalities may impose a tax levy of up to 1.1 percent of the purchase price on a transaction in the state sales tax. An additional 0.50 percent may be imposed upon voter approval, or if a municipality imposes a license fee or tax based on gross receipts under Section 10-1-203 on or before Jan. 1, 1996. Those municipalities may impose the additional 0.50 percent with voter approval if they meet certain statutory criteria. Retailers are liable for the collection of the taxes. The Commission collects and distributes the tax for local governmental units.

Utah Code Ann. §59-12-401

FY2010 Revenues/$11,826,984

Resort Communities Tax Collected

(Net FY87 to FY10)

2010	$ 11,826,984	1997	$3,975,439
2009	$11,675,733	1996	$3,399,742
2008	$12,926,792	1995	$3,183,933
2007	$11,716,452	1994	$2,506,247
2006	$10,609,677	1993	$2,586,230
2005	$9,707,339	1992	$2,183,536
2004	$7,882,031	1991	$2,448,835
2003	$7,684,387	1990	$1,659,993
2002	$7,324,859	1989	$1,243,240
2001	$7,328,211	1988	$1,556,413
2000	$6,764,468	1987	$1,366,658
1999	$6,432,922		
1998	$4,585,539		

The amounts collected as shown in the shaded box are accrued revenues for the Resort Communities Tax. The revenues shown by county reflect the actual amounts distributed during the fiscal year. The amounts may differ due to timing differences.

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Green River	356,698	358,723	0.6%	349,048	-2.7%
Boulder	41,778	33,144	-20.7%	43,028	29.8%
Bryce Canyon[2]	42,629	301,184	606.5%	300,964	-0.1%
Panguitch	187,455	182,850	-2.5%	150,281	-17.8%
Tropic	60,822	70,348	15.7%	48,026	-31.7%
Moab	2,295,695	2,384,708	3.9%	2,256,156	-5.4%
Brian Head	262,996	203,187	-22.7%	228,887	12.6%
Kanab	597,705	543,217	-9.1%	509,857	-6.1%
Orderville	74,986	72,152	-3.8%	63,942	-11.4%
Garden City	158,458	130,224	-17.8%	128,630	-1.2%
Alta	694,252	682,200	-1.7%	577,110	-15.4%
Monticello[1]	101,060	25,535	-74.7%	283	-98.9%
Park City	6,856,712	5,698,953	-16.9%	5,943,978	4.3%
Independence[3]	-	21,835	N.A.	27,437	25.7%
Midway	396,725	376,831	-5.0%	343,881	-8.7%
Park City East[4]	59,006	-	-100.0%	-	N.A.
Springdale	614,515	646,963	5.3%	678,743	4.9%
Total Resort	12,801,493	11,732,055	-8.4%	11,650,251	-0.7%

Note 1: Effective 07/01/2008, Monticello no longer imposes the Resort Communities tax.

Note 2: Effective 01/01/2008, Bryce Canyon imposed the Resort Communities tax.

Note 3: Effective 10/01/2008, Independence imposed the Resort Communities tax.

Note 4: Park City East is no longer reported separately from Park City.

Municipal Highways Tax

A municipality in which the public transit tax is not levied may impose a sales and use tax of 0.30 percent of the purchase price on transactions subject to the state sales tax. Voter approval may be required under certain circumstances. Revenues from this tax must be used for the construction and maintenance of highways under the jurisdiction of the municipality. Retailers are responsible to collect the tax under the same conditions as the sales and use tax. The Tax Commission collects and distributes this tax for participating localities. Since this option tax was first approved in 1998, 25 cities and towns have imposed it.

Utah Code Ann §59-12-1001

FY2010/$9,861,529

The amounts collected as shown in the shaded box are accrued revenues for the Municipal Highways Tax. The revenues shown by community reflect the actual amounts distributed during the fiscal year. The amounts may differ due to timing differences.

Highways Tax Collected

(Net FY98 to FY10)

2010	$9,861,529
2009	$11,608,893
2008	$11,956,979
2007	$11,324,318
2006	$10,344,378
2005	$8,432,989
2004	$7,151,822
2003	$6,612,983
2002	$6,270,817
2001	$5,744,043
2000	$5,521,262
1999	$2,284,742
1998	$254,990

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Brian Head	50,400	40,839	-19.0%	45,684	11.9%
Nephi	153,456	144,825	-5.6%	139,565	-3.6%
Blanding[1]	7,538	82,579	995.5%	74,734	-9.5%
Monticello[2]	-	-	N.A.	42,867	N.A.
Ephraim	212,529	194,345	-8.6%	170,486	-12.3%
Fairview[3]	-	-	N.A.	2,060	N.A.
Gunnison	78,779	64,854	-17.7%	51,523	-20.6%
Mt. Pleasant	78,566	73,608	-6.3%	70,616	-4.1%
Richfield	612,479	576,203	-5.9%	503,782	-12.6%
Salina	123,105	129,497	5.2%	115,491	-10.8%
Naples[1]	65,093	661,827	916.7%	506,629	-23.4%
Vernal	1,967,583	2,098,124	6.6%	1,333,813	-36.4%
Heber	482,714	392,058	-18.8%	357,391	-8.8%
Midway	105,638	102,051	-3.4%	94,119	-7.8%
Hurricane	437,133	392,930	-10.1%	391,184	-0.4%
Ivins	69,312	83,206	20.0%	78,280	-5.9%
La Verkin	53,052	34,041	-35.8%	30,500	-10.4%
St George	4,641,045	3,927,902	-15.4%	3,507,486	-10.7%
Santa Clara	55,582	54,433	-2.1%	50,536	-7.2%
Washington	862,934	707,157	-18.1%	631,717	-10.7%
Total Highway	11,881,812	11,738,584	-1.2%	9,900,258	-15.7%

Note 1: Effective 04/01/2008, Blanding and Naples imposed the Highway Tax.

Note 2: Effective 07/01/2009, Monticello imposed the Highway Tax.

Note 3: Effective 04/01/2010, Fairview imposed the Highway Tax.

Rural Hospital Tax

A county of the fourth, fifth or sixth class (or city within those classes of counties) may impose a sales tax of up to 1 percent to fund rural county or city health care facilities. Facilities located in fourth (population 11,000 to 31,000), fifth (population 4,000 to 11,000) or sixth class (population less than 4,000) that are not in Standard Metropolitan Areas are eligible to impose the tax. Daggett, Garfield, Kane, and Uintah counties as well as Beaver City impose this tax.

Utah Code Ann. §59-12-801

FY2010 Revenues/$5,670,159

Rural Hospital Tax Collected

(Net FY93 to FY10)

2010	$5,670,159	2001	$4,084,883
2009	$8,350,545	2000	$1,503,135
2008	$8,758,427	1999	$1,220,444
2007	$7,874,753	1998	$1,159,936
2006	$6,443,531	1997	$1,121,861
2005	$5,060,736	1996	$988,227
2004	$4,172,178	1995	$742,985
2003	$3,848,322	1994	$501,684
2002	$3,950,749	1993	$184,881

The amounts collected as shown in the shaded box are accrued revenues for the Rural Hospital Tax. The revenues shown in the shaded box reflect the actual amounts distributed during the fiscal year. The amounts may differ due to timing differences.

Community	FY 2008 Jul 07 - Jun 08	FY 2009 Jul 08 - Jun 09	FY 08-FY 09 % Change	FY 2010 Jul 09 - Jun 10	FY 09-FY 10 % Change
Beaver City	433,750	341,654	-21.2%	330,573	-3.2%
Daggett County	149,100	153,469	2.9%	129,109	-15.9%
Garfield County	945,257	956,710	1.2%	878,820	-8.1%
Kane County	1,354,918	1,198,135	-11.6%	1,127,231	-5.9%
Uintah County[1]	5,740,694	5,941,466	3.5%	3,485,905	-41.3%
Total Hospital	8,623,719	8,591,435	-0.4%	5,951,639	-30.7%

Note 1: Effective 04/01/2010, Uintah County repealed the Rural Hospital tax.

Taxable Purchases by Major Industry

	Taxable Sales CY2006	Taxable Sales CY2007	Taxable Sales CY2008	Taxable Sales CY2009	% Change '08 to '09
GENERAL (Standard Industrial Codes)					
Agricultural, Forestry, Fish (111-973)	$75,431,886	$73,621,222	$69,067,583	$63,464,031	-8.11%
Mining (1011-1499)	$407,292,586	$477,342,371	$913,227,171	$606,167,450	-33.62%
Construction (1521-1799)	$711,035,574	$792,083,642	$651,068,555	$574,524,460	-11.76%
Manufacturing (2011-3999)	$2,507,326,302	$2,678,206,721	$2,452,250,884	$2,023,844,391	-17.47%
Transportation (4011-4789)	$201,036,039	$205,762,924	$165,863,655	$114,823,958	-30.77%
Communications (4812-4899)	$1,582,227,177	$1,755,125,847	$1,731,442,000	$1,830,488,503	5.72%
Electric and Gas (4911-4971)	$1,975,721,601	$1,835,893,216	$1,875,014,917	$2,107,656,317	12.41%
WHOLESALE					
Durable Goods (5012-5099)	$4,220,423,456	$4,423,851,405	$3,865,526,299	$3,023,765,811	-21.78%
Non-Durable Goods (5111-5199)	$867,342,171	$894,573,856	$904,536,998	$726,059,671	-19.73%
RETAIL					
Building and Garden (5211-5271)	$2,576,112,857	$2,568,374,295	$2,341,686,801	$2,027,789,628	-13.40%
General Merchandise (5311-5399)	$4,904,651,808	$5,203,246,937	$6,103,690,127	$6,437,510,387	5.47%
Food Stores (5411-5499)	$3,522,702,900	$3,710,714,344	$3,951,412,060	$3,977,136,511	0.65%
Motor Vehicles (5511-5599)	$4,902,044,085	$5,307,103,401	$4,654,625,542	$4,050,331,277	-12.98%
Apparel and Accessories (5611-5699)	$1,161,782,517	$1,281,354,667	$1,391,999,586	$1,374,823,763	-1.23%
Furniture (5712-5736)	$1,935,698,865	$2,046,444,772	$1,700,318,619	$1,454,717,268	-14.44%
Eating and Drinking (5812-5826)	$2,771,423,171	$3,017,691,835	$3,065,310,786	$3,137,382,768	2.35%
Miscellaneous (5912-5999)	$3,197,936,587	$3,368,975,248	$3,279,558,577	$3,140,571,061	-4.24%
FINANCE					
Finance, Insurance and Real Estate (6011-6799)	$412,925,687	$429,445,936	$408,387,674	$344,745,149	-15.58%
SERVICES					
Hotel and Lodging (7011-7041)	$739,621,493	$819,803,181	$1,041,179,915	$982,073,147	-5.68%
Personal (7211-7299)	$239,691,885	$252,034,793	$270,591,248	$251,902,019	-6.91%
Business (7311-7389)	$1,438,104,432	$1,545,988,503	$1,739,869,653	$1,497,480,124	-13.93%
Auto and Repair (7513-7699)	$1,517,910,029	$1,654,167,251	$1,992,977,964	$1,842,994,002	-7.53%
Amusement and Rec. (7812-7999)	$905,718,067	$961,677,930	$895,522,445	$906,402,887	1.21%
Health (8011-8099)	$141,975,334	$156,647,672	$80,166,390	$120,641,997	50.49%
Education (8111-8999)	$278,241,857	$298,962,149	$393,301,221	$391,742,361	-0.40%
OTHER					
Public Administration (9111-9721)	$114,006,667	$116,613,459	$242,975,333	$263,901,303	8.61%
Private Motor Vehicle Sales	$723,818,907	$834,588,550	$839,989,864	$721,984,026	-14.05%
Occasional Retail Sales	$88,730,602	$89,813,027	$44,685,008	$55,221,733	23.58%
Non-Disclosable\Non-Classifiable	$32,372,726	$34,589,279	$41,331,002	$48,313,307	16.89%
Prior Period Payments and Refunds	$642,473,186	$855,335,240	$252,962,440	$310,935,542	22.92%
GRAND TOTAL	**$44,795,780,454**	**$47,690,033,673**	**$47,360,540,317**	**$44,409,394,852**	**-6.23%**

Taxable Purchases by County

County	Taxable Sales CY2006	Taxable Sales CY2007	Taxable Sales CY2008	Taxable Sales CY2009	% Change '08 to '09
Beaver	$61,934,399	$84,039,641	$86,755,412	$80,337,638	-7.40%
Box Elder	$515,813,912	$590,460,353	$580,801,213	$577,330,490	-0.60%
Cache	$1,275,906,448	$1,375,409,973	$1,520,822,641	$1,479,979,155	-2.69%
Carbon	$478,220,656	$488,127,951	$518,741,940	$458,581,019	-11.60%
Daggett	$15,462,461	$11,840,408	$17,219,119	$14,991,740	-12.94%
Davis	$3,723,493,746	$4,058,926,561	$4,002,947,044	$3,943,161,877	-1.49%
Duchesne	$364,150,267	$411,898,829	$579,376,351	$428,099,496	-26.11%
Emery	$182,235,883	167,445,835	$159,333,932	$173,845,076	9.11%
Garfield	$83,537,841	$95,299,345	$102,870,578	$99,491,045	-3.29%
Grand	$227,655,128	$255,359,351	$299,878,479	$264,614,523	-11.76%
Iron	$673,887,071	$693,355,966	$668,868,914	$608,695,724	-9.00%
Juab	$77,772,485	$98,407,073	$88,702,106	$83,800,817	-5.53%
Kane	$132,163,954	$131,039,074	$137,714,696	$128,750,246	-6.51%
Millard	$152,389,880	$119,796,143	$148,918,860	$148,066,113	-0.57%
Morgan	$66,137,137	$66,528,024	$75,788,571	$72,503,848	-4.33%
Piute	$7,837,442	$9,151,058	$8,098,293	$7,771,256	-4.04%
Rich	$24,330,178	$28,891,143	$30,315,212	$28,531,726	-5.88%
Salt Lake	$20,328,814,095	$21,634,261,887	$20,457,524,980	$19,417,268,473	-5.08%
San Juan	$133,029,785	$193,331,566	$183,384,103	$155,625,655	-15.14%
Sanpete	$199,437,203	$220,369,051	$214,270,385	$199,839,222	-6.74%
Sevier	$365,054,447	$371,677,903	$371,163,313	$335,127,264	-9.71%
Summit	$1,271,522,187	$1,350,094,630	$1,341,949,006	$1,234,669,225	-7.99%
Tooele	$559,612,040	$548,127,447	$594,666,167	$594,789,482	0.02%
Uintah	$1,174,894,865	$1,393,281,082	$1,818,107,051	$1,179,372,827	-35.13%
Utah	$6,409,994,035	$6,847,707,783	$7,155,220,016	$6,769,759,092	-5.39%
Wasatch	$274,305,450	$318,425,424	$309,567,414	$262,898,824	-15.08%
Washington	$2,680,271,408	$2,615,119,595	$2,580,919,674	$2,344,663,894	-9.15%
Wayne	$33,702,496	$33,410,919	$35,006,375	$31,493,885	-10.03%
Weber	$3,253,504,600	$3,478,066,932	$3,316,877,672	$3,419,440,452	3.09%
Out of State Use Tax	$48,708,952	$7,125,014	($45,269,200)	($134,105,232)	-196.24%
GRAND TOTAL	**$44,795,780,451**	**$47,690,033,673**	**$47,360,540,317**	**$44,409,394,852**	**-6.23%**

Taxable Purchases by Select Cities

City	CY 2006	CY 2007	CY 2008	CY 2009	% Change
American Fork	$615,714,312	$692,927,525	$810,952,976	$760,521,019	-6.22%
Beaver City	$36,115,574	$40,675,139	$41,214,825	$43,263,415	4.97%
Blanding	$28,077,014	$31,891,735	$40,267,272	$37,159,066	-7.72%
Bountiful	$421,308,320	$450,150,154	$503,508,360	$445,058,887	-11.61%
Brigham	$182,768,158	$211,426,939	$231,354,617	$203,995,105	-11.83%
Cedar City	$566,095,473	$577,463,584	$588,555,233	$531,299,864	-9.73%
Centerville	$284,594,377	$318,900,746	$399,858,657	$404,796,398	1.23%
Clearfield	$191,654,084	$204,573,886	$213,849,077	$187,272,762	-12.43%
Cottonwood Heights			$412,352,264	$403,563,810	-2.13%
Delta	$52,404,107	$58,194,076	$58,400,968	$53,085,250	-9.10%
Draper	$554,807,874	$729,981,621	$730,901,564	$698,478,070	-4.44%
Farmington	$90,099,009	$112,479,729	$128,346,544	$111,514,820	-13.11%
Heber	$156,632,781	$172,468,248	$177,662,963	$159,640,198	-10.14%
Holladay	$224,491,632	$231,871,623	$223,482,214	$197,740,550	-11.52%
Hurricane	$145,038,516	$144,943,927	$160,635,896	$164,900,132	2.65%
Kanab	$61,348,746	$64,240,938	$70,293,076	$64,450,721	-8.31%
Kaysville	$184,655,523	$205,174,091	$212,343,727	$180,652,219	-14.92%
Layton	$1,190,273,760	$1,253,537,271	$1,228,519,511	$1,134,099,837	-7.69%
Lehi	$361,896,812	$460,120,851	$656,099,690	$664,406,256	1.27%
Lindon	$428,563,958	$435,680,986	$422,009,922	$364,286,579	-13.68%
Logan	$736,452,520	$782,353,268	$969,017,852	$940,704,353	-2.92%
Midvale	$610,457,227	$621,403,734	$589,318,562	$514,541,746	-12.69%
Moab	$141,083,467	$156,227,222	$185,544,658	$181,656,529	-2.10%
Monticello	$17,461,888	$21,512,822	$23,977,262	$20,571,131	-14.21%
Morgan City	$1,753,112,686	$1,817,458,156	$34,806,614	$32,077,491	-7.84%
Murray	$222,852,040	$238,464,099	$1,724,632,598	$1,525,703,290	-11.53%
Nephi	$57,823,811	$61,077,471	$59,033,245	$56,667,372	-4.01%
North Salt Lake	$230,398,641	$301,394,194	$279,431,221	$223,566,496	-19.99%
Ogden	$1,274,044,395	$1,363,419,974	$1,272,480,446	$1,152,083,012	-9.46%
Orem	$1,963,019,149	$2,047,292,507	$2,317,042,024	$2,156,865,970	-6.91%
Park City	$573,541,625	$608,793,673	$658,470,090	$607,865,716	-7.69%
Payson	$167,398,383	$189,612,899	$204,573,562	$198,598,157	-2.92%
Pleasant Grove	$176,837,456	$208,098,731	$226,541,395	$192,650,566	-14.96%
Price	$255,438,070	$274,811,131	$332,527,177	$293,710,573	-11.67%
Provo	$1,192,250,575	$1,260,856,225	$1,458,215,710	$1,301,603,823	-10.74%
Richfield	$211,036,718	$227,361,085	$251,717,561	$233,783,946	-7.12%
Riverdale	$655,346,801	$702,104,421	$673,158,303	$762,161,636	13.22%
Riverton	$171,132,526	$203,176,929	$269,840,447	$288,354,315	6.86%
Roosevelt	$144,010,038	$168,427,409	$223,757,826	$195,765,790	-12.51%
Roy	$199,699,715	$217,669,120	$232,751,916	$221,475,498	-4.84%
Salt Lake City	$5,132,402,978	$5,507,127,808	$5,496,645,567	$5,082,135,837	-7.54%
Sandy	$1,928,309,394	$2,005,539,006	$1,948,528,002	$1,835,640,894	-5.79%
South Jordan	$446,690,130	$555,815,482	$633,083,646	$733,143,601	15.81%
South Ogden	$207,558,367	$233,932,551	$266,375,192	$265,023,853	-0.51%
South Salt Lake	$1,633,799,936	$1,665,456,027	$1,468,698,523	$1,227,655,523	-16.41%
Spanish Fork	$283,928,992	$315,690,083	$338,001,676	$309,526,490	-8.42%
Springdale	$36,583,406	$40,053,564	$43,901,587	$44,301,594	0.91%
Springville	$302,562,193	$321,221,650	$341,403,091	$309,846,272	-9.24%
St George	$1,834,924,682	$1,823,840,947	$1,870,598,567	$1,648,776,164	-11.86%
Taylorsville	$517,268,765	$557,021,982	$579,226,832	$517,502,058	-10.66%
Tooele City	$326,988,311	$361,396,165	$421,723,248	$412,064,671	-2.29%
Tremonton	$88,693,939	$105,327,705	$115,844,423	$104,924,086	-9.43%
Vernal	$536,012,159	$614,541,351	$939,857,544	$597,865,538	-36.39%
West Bountiful	$160,555,734	$184,122,256	$238,100,944	$338,415,232	42.13%
West Jordan	$1,186,652,702	$1,303,848,850	$1,322,303,608	$1,202,179,046	-9.08%
West Valley City	$1,894,201,470	$2,073,856,918	$1,971,346,044	$1,715,097,155	-13.00%
Woods Cross	$250,201,294	$259,282,511	$183,598,548	$207,947,743	13.26%

State Sales Tax Exemptions

Utah law exempts certain purchases from the sales and use tax. The following are exemptions by legal category and estimated sales tax exemption amounts for fiscal year 2010. See Utah Code Ann. §59-12-194.

A. ECONOMIC DEVELOPMENT	Amount (Methodology)
1. Manufacturing machinery and equipment 3-year life, including replacements	$846,805,000 (2)
2. Airline food	$112,000 (5)
3. Airline equipment	$313,000 (5)
4. Aerospace tools	$570,000 (5)
5. Motion picture rentals & radio broadcast tapes	$52,000 (5)
6. Machinery and equipment purchases used by non-live motion picture and television programs, music videos, commercials or documentaries	$274,000 (5)
7. Intrastate movement of freight by common carrier or people by taxicabs	$3,707,000 (5)
8. Farm machinery and irrigation equipment	$6,428,000 (2)
9. Commercial sprays & insecticides	$641,000 (5)
10. Sales of hay	$1,980,000 (5)
11. Sales of aircraft manufactured in Utah	n/a*
12. Electricity sales to ski resorts for all lifts	$75,000 (2)
13. Ski resort equipment	$408,000 (2)
14. Steel mill nondurable equipment	$487,000 (5)
15. Semiconductor manufacturing	<$5,000,000 (2)
16. Renewable energy production facilities	n/a
17. Waste energy production facilities	n/a
18. Biomass energy production facilities	n/a
19. Media machinery and equipment	n/a

B. ECONOMIC EFFICIENCY[4]	
1. a. Motor & special fuels	$87,220,000 (1)
b. Aviation fuel	$24,850,000 (1)
2. Vending machine sales < $1 of food or beverages	$1,711,000 (5)
3. Coin-operated Laundromats	$592,000 (5)
4. Coin-operated car washing	$664,000 (5)
5. Nonresident vehicles	$1,264,000 (5)
6. Nonresident boats	$17,000 (5)
7. Occasional sales	$3,180,000 (5)
8. Tangible personal property trades	n/a
9. Exclusive sales of locally grown farm produce	$1,090,000 (5)
10. Containers, labels, casings	$892,000 (3)
11. Property stored in the state for resale	n/a
12. Property brought in by a nonresident for use	$732,000 (3)
13. Property purchased for resale or as an ingredient or component part of manufactured products	$37,600,000 (3)
14. Property upon which sales tax was paid to another state	n/a
15. Sales of transportation, interstate telephone, telegraph, or fuel for use in compounding a taxable service	$16,450,000 (5)
16. Personal property shipped out of state and incorporated into real property	$18,000 (5)
17. Coin-operated amusement devices	$810,000 (5)
18. 45% of new and 100% of used manufactured homes	$691,000 (4)
19. Intrastate transportation to an employer's employee	$7,000 (5)
20. Sales of natural gas, electricity, coal, fuel oil for industrial use	$16,499,000 (3)
21. Telephone service from prepaid calling card	n/a

A. ECONOMIC EFFICIENCY	Amount (Methodology)
22. Tangible personal property shipped out of the state which becomes part of real property in another state	n/a
23. Pawnbroker repurchases or redemptions	n/a

C. GOVERNMENTAL	
1. State government purchases	$1,299,000 (1)
Local government purchases	$1,248,400 (1)
2. Fares charged to persons transported by public transit	$986,500 (1)
3. Admissions to college athletic events	$625,000 (5)
4. Sales by state and local photocopies or copies of records	$9,000 (5)
5. Sales by the Heber Creeper Railroad	$7,000 (5)

D. SOCIAL SERVICE, HEALTH, CHARITABLE & OTHER	
1. Food stamps	$12,373,000 (1)
2. WIC program food purchases	$1,276,000 (1)
3. Meals served by schools, churches	$658,000 (5)
Meals served by nursing homes & hosp.	$673,000 (5)
4. Pollution control	$228,000 (2)
5. Prescription drugs	$43,518,000 (4)
6. Oxygen & stoma supplies	$68,000 (5)
7. Religious or charitable sales > $1,000	$3,551,000 (3)
& purchases < $1,000	$3,012,000 (3)
8. Newspaper sales or subscriptions	$1,001,000 (3)
9. Leases to authorized carriers	$924,000 (3)
10. School and fund-raising sale	$29,000 (5)
11. Home medical equipment and prosthetic devises	$779,000 (5)
12. Hearing aids	$554,000 (5)
13. Sales by area aging services	$650 (5)
14. Wind, geothermal, solar energy sales	n/a
15. Water in a pipe, conduit, ditch or reservoir	n/a
16. Currency or coinage which is legal tender in U.S.	n/a
17. Gold, silver, platinum ingots, bars medallions	n/a
18. Prescribed prosthetic devices	$2,555,000 (5)
19 Manufacturers' rebates for new vehicles	$602,000 (4)
20. Direct mail electronic databases	$334,000 (5)

Reliability level

Level 1: Based on net collections data with applied tax rates or prices
Level 2: Based on tax return information adjusted for audit compliance ratios
Level 3: Based on average marginal tax rates applied to aggregate statewide data
Level 4: Based on national expenditure data shared down to Utah
Level 5: Based on old fiscal note estimates adjusted for inflation

**n/a indicates data not available*

Property Tax

Property taxes are levied at the local level based on valuations set by county assessors and, in the case of certain properties, by the State Tax Commission. Counties collect the taxes and distribute them to the individual taxing entities. The Tax Commission values centrally assessed property, which includes mines, railroads and utilities that cross county lines. All monies collected from property tax are distributed to school districts, local government entities and special districts.

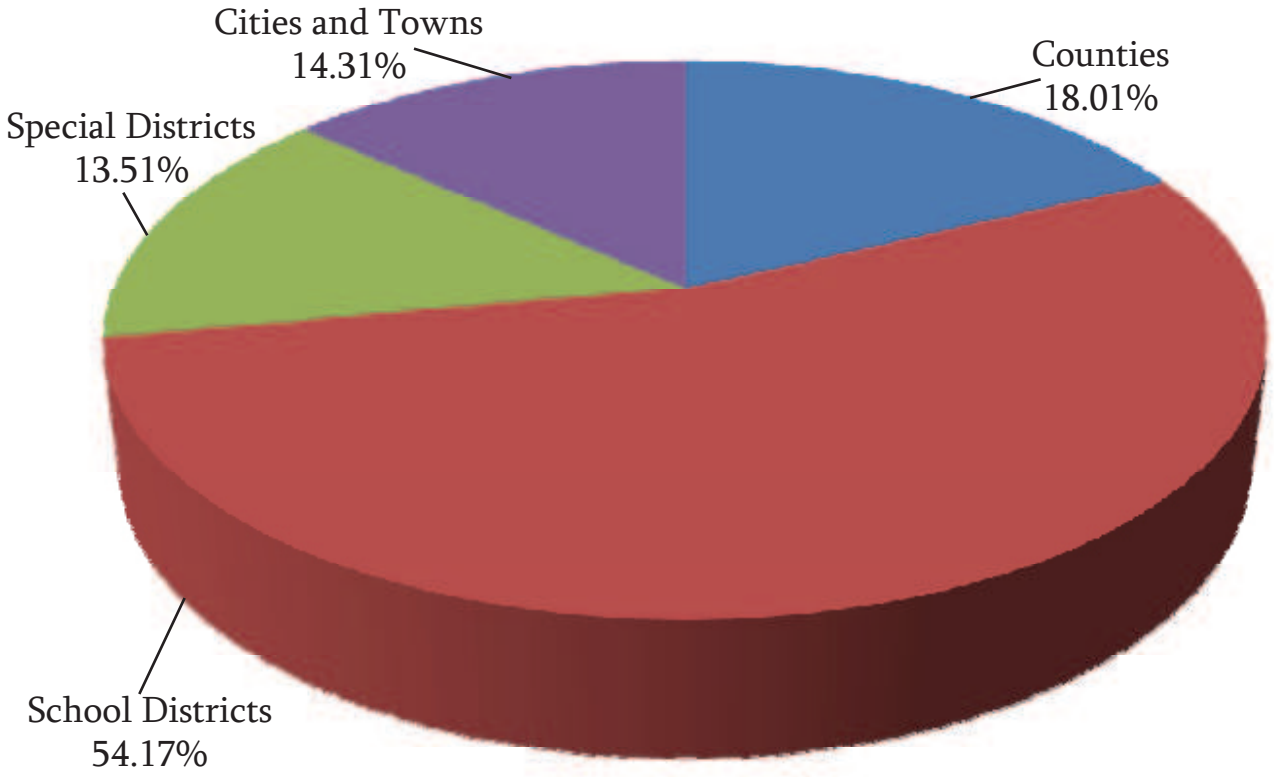
Real and Personal Property Taxes

Property tax rates are set by local entities, such as counties, cities, towns, school districts and special taxing districts. A statewide rate is also levied to help finance schools in Utah. Those rates are applied against the taxable value of real and personal property, with the exception of motor vehicles.

Motor Vehicle Fees

Utah motor vehicles - including most boats, recreation vehicles and trailers - are subject to a fee-in-lieu of the personal property tax. Passenger vehicles are assessed using a fee schedule based on the age of the vehicle. Boats, trailers, and recreational vehicles are subject to fees based on age, length and other factors.

Distribution of 2009 Property Taxes Charged



Property Tax Values and Rates

With the exception of some state assessed properties, county assessors value all taxable real property, personal property and motor vehicles. These classifications are referred to as locally assessed property. The Property Tax Division of the State Tax Commission values centrally assessed property which includes utilities, mines and railroads.

All taxable property in Utah is valued at 100 percent of its fair market value, based upon its status as of January 1 of each year. Fair market value, less any exemptions, equals taxable value. Taxable value is the value against which the tax rate is applied to compute taxes charged. Agricultural land is taxed at the value for agricultural purposes.

By state law, primary residential properties receive a 45 percent exemption. Primary residential property is any dwelling used as a person's primary residence. These include homes, condominiums, apartments, rental properties and up to one acre of land. The taxable value of all other properties, except agricultural land, is 100 percent of fair market value.

Utah motor vehicles are charged a fee-in-lieu of property taxes. The fees for most vehicles are based on the age of that vehicle.

Tax rates are expressed as a percentage of taxable value. Tax rates are set by local government and special districts under a statutory process known as "Truth in Taxation." This process requires public notice and a hearing in the event a taxing entity plans to increase its budgeted revenues above the budget from the previous year, exclusive of tax revenue from new growth.

The table below summarizes taxes charged and average tax rates by class of property. Detailed information is available at www.propertytax.utah.gov.

				Tax Rates	
Class of Property	Taxable Value	Market Value	Taxes Charged	Actual	Effective
Primary Residential	$26,392,005,655	$175,258,192,100	$1,160,752,055	1.20%	0.66%
Commercial	42,092,546,088	42,092,546,088	516,247,394	1.23%	1.23%
Other Real	30,741,370,840	30,741,370,840	299,492,984	0.97%	0.97%
Personal	13,086,106,944	13,086,106,944	140,292,982	1.07%	1.07%
Motor Vehicles	11,990,434,058	11,990,434,058	179,856,509	1.50%	1.50%
Natural Resources	7,979,377,781	7,979,377,781	87,923,682	1.10%	1.10%
Utilities	10,141,150,495	10,141,150,495	117,849,084	1.16%	1.16%
Statewide	$212,422,991,861	$291,460,452,359	$2,502,414,690	1.18%	0.86%

Miscellaneous Statistics

	2008	2009
Number of locally assessed taxable real property parcels	1,157,023	1,164,561
Taxable value of locally assessed real property parcels	$180,563,474,032	$169,225,992,583
Average home sale price (Metropolitan area)[1]	$254,663	$221,449
Average home sale price (Non-metropolitan area)[2]	$220,087	$204,133
Per capita income[3]	$27,224	27,502
Five-year statewide average collection rate[4]	91.94%	91.15%

[1] Metropolitan counties include Davis, Salt Lake, Utah, Washington and Weber.
[2] Non-metropolitan counties include all other except Davis, Salt Lake, Utah, Washington and Weber.
[3] Average per capita personal income for 2008 forecast by Utah Department of Workforce Services.
[4] Percent of taxes charged that are collected. Fee-in-lieu revenues are not calculated in the collection rate.

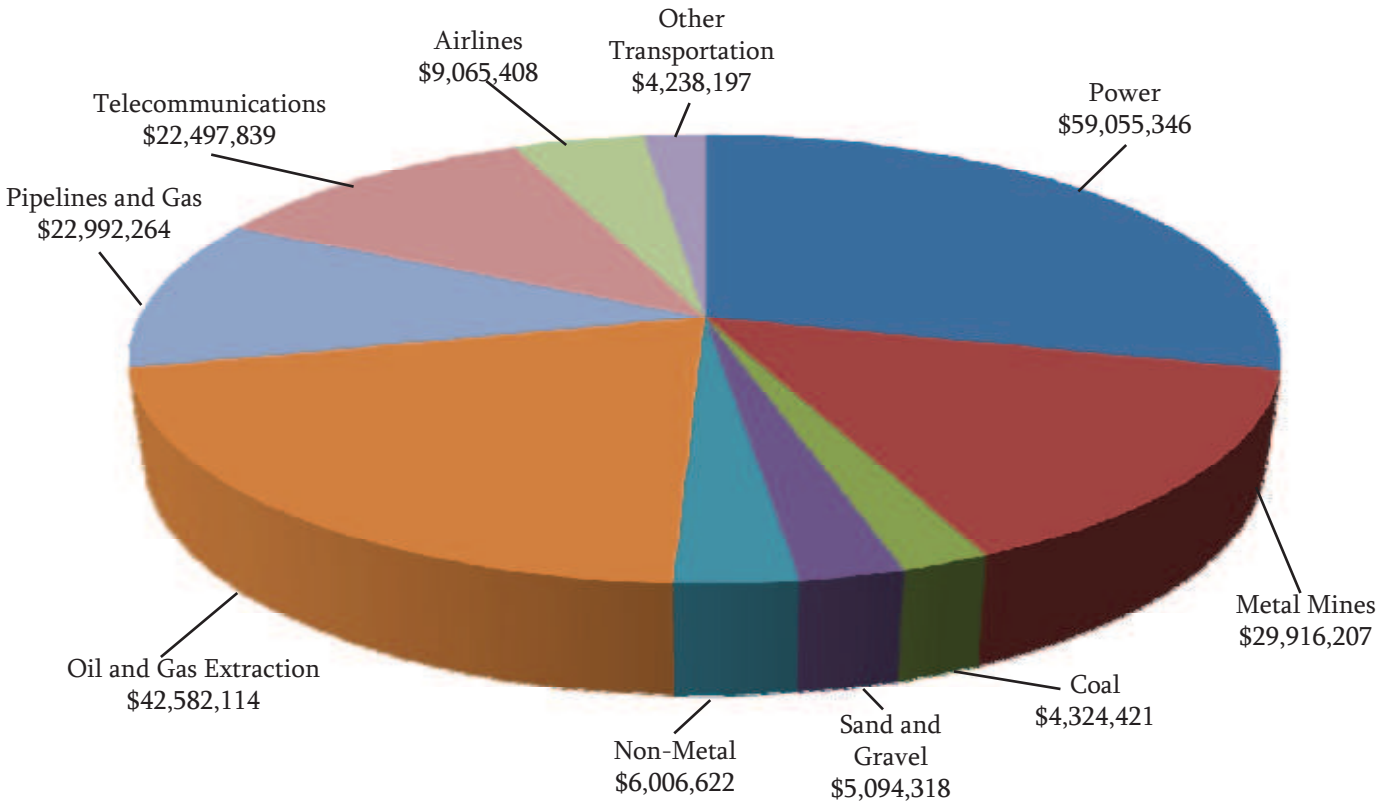
Centrally Assessed Property

The Property Tax Division of the State Tax Commission is responsible for the valuation of mines, utilities, airlines, telecommunications and motor and rail carriers. The market value of multi-state utilities is determined by unit value. This approach values all intrastate or interstate properties as a unit. The value is allocated to the State of Utah and then to the counties where the property is located.

Properties of mining, gas and oil companies are physically valued to arrive at fair market value or by capitalizing net revenue. Patented mining claims are valued at fair market value of the surface property. Listed below are the 24 largest centrally assessed companies for 2009 based on property taxes charged by the State of Utah. The ranking of the following centrally assessed property owners is as of May 1, 2009 and may change following an appeal.

Utah's 24 Largest Centrally Assessed Companies

1. Pacificorp/Power
2. Kennecott Utah Copper/Mining
3. Intermountain Power Agency/Power
4. Qwest Corporation/Telecommunications
5. Kern River Gas Transmission/Pipeline
6. Questar Gas/Natural Gas
7. Kerr-McGee Oil and Gas /Oil & Gas
8. Conoco-Phillips/Oil & Gas
9. Anadarko Uintah Midstream/Oil & Gas
10. Newfield Production/Oil & Gas
11. Union Pacific Railroad/Railroad
12. Questar Pipelines/Pipeline
13. SkyWest Airlines/Airline
14. Deseret Generation and Trans/Power
15. Verizon Wireless/Telecommunications
16. Questar Exploration & Production/Oil & Gas
17. EOG Resources/Oil & Gas
18. Bill Barrett Corporation/Oil & Gas
19. Resolute Natural Resources/Oil & Gas
20. Delta Airlines/Airline
21. Staker and Parsons Companies/Sand & Gravel
22. Rocky Mountain Pipeline/Pipeline
23. Chipeta Processing/Oil & Gas
24. Anadarko Petroleum/Oil & Gas



Property Tax Values and Rates

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County	Real Property	Personal Property	Locally Assessed	Utilities	Natural Resources
Beaver	3,891,384	849,196	4,740,580	1,707,429	927,754
Box Elder	29,073,209	6,693,065	35,766,274	2,623,243	1,523,365
Cache	51,116,714	4,650,862	55,767,576	1,352,018	85,879
Carbon	9,462,873	907,648	10,370,521	2,359,225	9,942,924
Daggett	1,144,492	47,220	1,191,712	880,168	101,259
Davis	178,371,121	15,007,022	193,378,143	4,337,808	522,711
Duchesne	11,469,025	970,595	12,439,620	1,173,833	6,304,732
Emery	3,541,669	418,145	3,959,814	15,187,557	2,370,479
Garfield	4,260,679	134,985	4,395,664	251,055	321,970
Grand	9,073,894	493,197	9,567,091	1,002,386	1,101,317
Iron	34,830,945	1,892,796	36,723,741	2,230,576	170,016
Juab	5,053,478	313,536	5,367,014	3,818,131	220,775
Kane	12,408,776	223,980	12,632,756	202,288	35,470
Millard	5,829,947	427,656	6,257,603	12,376,304	1,163,884
Morgan	6,412,705	595,950	7,008,655	1,030,931	90,779
Piute	665,265	8,648	673,913	85,342	28,889
Rich	4,348,802	24,834	4,373,636	317,149	6,677
Salt Lake	833,047,185	53,844,519	886,891,704	38,114,237	29,246,995
San Juan	4,677,872	276,056	4,953,928	1,469,991	4,517,332
Sanpete	12,155,316	532,337	12,687,653	608,091	159,721
Sevier	8,592,319	688,576	9,280,895	740,073	2,281,728
Summit	115,033,591	1,666,132	116,699,723	2,294,620	1,176,374
Tooele	30,371,902	4,344,397	34,716,299	1,845,140	1,670,892
Uintah	17,396,766	4,041,525	21,438,291	3,505,260	21,879,325
Utah	275,534,464	21,828,265	297,362,729	10,016,532	718,808
Wasatch	40,281,957	477,561	40,759,518	474,507	104,811
Washington	119,812,803	4,289,447	124,102,250	3,463,522	431,793
Wayne	1,368,230	45,986	1,414,216	51,285	12,698
Weber	147,265,050	14,598,846	161,863,896	4,330,383	804,325
TOTAL	1,976,492,433	140,292,982	2,116,785	117,849	87,923,682

Property Tax Values and Rates

(Continues from previous page)

County	Centrally Assessed	Local And Centrally Assessed	Motor Vehicle Fee	TOTAL
Beaver	2,635,183	7,375,763	538,406	7,914,169
Box Elder	4,146,608	39,912,882	3,711,357	43,624,239
Cache	1,437,897	57,205,473	6,050,488	63,255,961
Carbon	12,302,149	22,672,670	1,913,165	24,585,835
Daggett	981,427	2,173,139	161,444	2,334,583
Davis	4,860,519	198,238,662	18,873,182	217,111,844
Duchesne	7,478,565	19,918,185	2,134,605	22,052,790
Emery	17,558,036	21,517,850	943,209	22,461,059
Garfield	573,025	4,968,689	473,034	5,441,723
Grand	2,103,703	11,670,794	812,825	12,483,619
Iron	2,400,592	39,124,333	2,399,200	41,523,533
Juab	4,038,906	9,405,920	825,571	10,231,491
Kane	237,758	12,870,514	1,221,659	14,092,173
Millard	13,540,188	19,797,791	974,713	20,772,504
Morgan	1,121,710	8,130,365	925,209	9,055,574
Piute	114,231	788,144	124,014	912,158
Rich	323,826	4,697,462	230,610	4,928,072
Salt Lake	67,361,232	954,252,936	68,167,147	1,022,420,083
San Juan	5,987,323	10,941,251	697,278	11,638,529
Sanpete	767,812	13,455,465	1,753,659	15,209,124
Sevier	3,021,801	12,302,696	1,993,386	14,296,082
Summit	3,470,994	120,170,717	4,017,698	124,188,415
Tooele	3,516,032	38,232,331	3,280,450	41,512,781
Uintah	25,384,585	46,822,876	3,208,849	50,031,725
Utah	10,735,340	308,098,069	27,871,271	335,969,340
Wasatch	579,318	41,338,836	1,873,365	43,212,201
Washington	3,895,315	127,997,565	9,939,608	137,937,173
Wayne	63,983	1,478,199	276,095	1,754,294
Weber	5,134,708	166,998,604	14,465,012	181,463,616
TOTAL	205,772,766	2,322,558,181	179,856,509	2,502,414,690

Property Tax Relief

The State of Utah and county governments provided $22,056,825 in property tax relief to 39,272 individuals in 2009. Tax relief is administered by county governments. About 28 percent of the total tax relief is state-funded through the Circuit Breaker program. County government provides funds for tax relief to indigent, blind and veterans. A portion of the Circuit Breaker program is funded by county governments.

(Utah Code Ann. §59-2-1104 to 1109 and §59-2-1202 to 1220)

Blind

Up to $11,500 taxable value of real/and or personal property owned by blind persons, their unmarried widow or widower and/or minor orphan is exempt from property taxation

Indigent

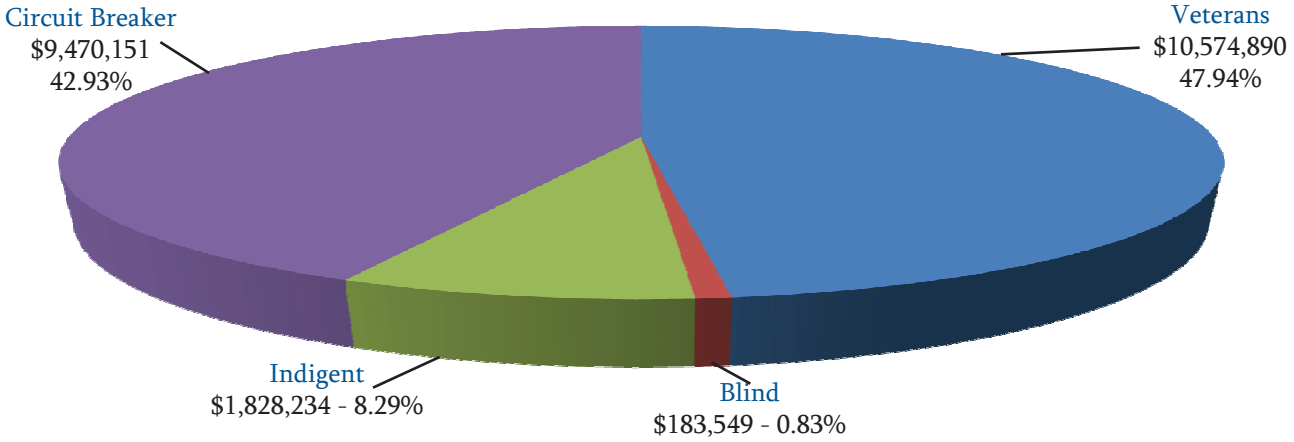
An indigent abatement may be granted in an amount of 50 percent of the taxes levied, not to exceed $851 for 2009. An indigent deferral may also be granted for all or any portion of the tax; however, interest accrues.

Disabled Veteran

An exemption of up to $228,505 in taxable value on a primary residence or non-business personal property may be granted to a disabled veteran, to the unmarried widow of the veteran or widower and/or to minor orphans.

Low-Income Elderly

Elderly and low income or widowed homeowners and mobile home owners may apply through the county for Circuit Breaker relief of up to $851 for 2009. Elderly, low income renters may also be eligible and may apply for relief to the State Tax Commission.



Tax Relief by County

Beaver $70,731	Garfield $54,431	Rich $10,923	Uintah $213,243
Box Elder $568,172	Grand $139,946	Salt Lake $6,687,841	Utah $2,581,548
Cache $580,538	Iron $388,660	San Juan $115,709	Wasatch $191,378
Carbon $198,672	Juab $110,628	Sanpete $335,615	Washington. .$1,691,409
Daggett $5,787	Kane $124,919	Sevier $270,478	Wayne $14,650
Davis $3,503,636	Millard $112,198	Summit $268,114	Weber $2,767,509
Duchesne $243,466	Morgan $84,684	Tooele $625,538	TOTAL $22,056,825
Emery $71,999	Piute $24,403		

Other Taxes and Fees

The following taxes and fees are among the major revenue sources collected and distributed by the Utah State Tax Commission. Additional information on these and other taxes and fees is found on pages 14 to 16 of this report.

Motor Fuel Tax

FY2010 Revenue - $243,294,662

Transportation Fund

Motor fuel is gasoline or gasohol used for any purpose other than the operation of aircraft. The motor fuel tax in Utah is 24.5 cents per gallon. There is an export exemption or refund of tax on all government purchases. Importers, refiners and distributors are liable to report this tax. Refunds for off-highway agricultural use can be claimed as credit on Utah individual income or corporation franchise or income tax returns.

Special Fuel Tax

FY2010 Revenue - $94,811,778

Transportation Fund

Special fuel is any fuel used to operate a motor vehicle on Utah public highways that is not taxed under the category of motor or aviation fuel. Diesel fuel is an example. The special fuel tax is 24.5 cents per gallon, the same as motor fuel. Beginning in 2009, compressed natural gas is taxed at a reduced rate of 8.5 cents per gallon equivalent. Propane and electricity are exempt from the special fuel tax.

Oil and Gas Severance Tax

FY2010 Revenue - $56,200,970

General Fund

The oil and gas severance tax applies to all interest owners of oil, gas and natural gas liquids. It is based on the value at the well of oil and gas produced and saved, sold or transported from the field where it is produced. The tax rate ranges from 3 to 5 percent based on the value of the oil or gas and 4 percent for natural gas liquids.

Proportional Registration Fee

FY2010 Revenue - $14,616,896

Transportation Fund

Any resident or non-resident may proportionally register and license commercial vehicles. Vehicles that exclusively travel in Utah are not included in any proportional registration application. The formula for the fee is based on in-state and total fleet mileage.

Aviation Fuel Tax

FY2010 Revenue - $6,499,551

Transportation Fund

Aviation fuel is fuel used exclusively for the operation of aircraft. The aviation fuel tax is 9 cents per gallon for non-federally certificated air carriers, 4 cents per gallon for federally certificated air carriers not purchased at an international airport and 2.5 cents per gallon if purchased at an international airport.

Mining Severance Tax

FY2010 Revenue - $20,865,384

General Fund

The mining severance tax is 2.6 percent of the taxable value of metals or metalliferous minerals. The taxable value varies according to the type of mineral. This tax applies to extractors of gold, silver, copper, lead, iron, zinc, tungsten, uranium, vanadium and other metalliferous minerals.

Motor Vehicle Registration Fee

FY2010 Revenue - $33,447,169

Transportation Fund

Class B and C Road Funds

Fees are applicable for every motor vehicle, combination of vehicles, trailer, semi-trailer or vintage vehicle operated on public roads or highways. These fees apply to all motor vehicles unless they are specifically exempt.

Highway Use Tax

(Proportional Registration)

FY2010 Revenue - $8,296,970

Transportation Fund

Proportionally registered vehicles based in a state other than Utah are subject to a highway use tax rather than county vehicle registration fees. The tax is based on registered weight.

Oil and Gas Conservation Fee

FY2010 Revenue - $4,191,039

General Fund

The oil and gas conservation fee is 0.2 percent of the value at the well of oil, gas and natural gas liquids produced and saved, sold or transported from the production site. It applies to all interested owners in the well.

Beer Tax

FY2010 Revenue - $7,724,653

General Fund

The beer tax is $12.80 per 31 gallon barrel of beer. Bottled and canned beer are converted to barrel equivalents on returns. The Department of Alcoholic Beverage Control licenses distributors and local jurisdictions issue retail licenses.

Waste Tire Recycling Tax

FY2010 Revenue - $2,584,047

General Fund

A $1 recycling fee is imposed upon each purchase of a new tire 24.5 inches in diameter or less. The fee is paid by the consumer to the tire retailer at the time the new tire is purchased.

Cigarette and Tobacco Taxes

FY2010 Revenue - $51,006,001

General Fund

Utah imposes a tax of $1.70 per package of 20 cigarettes and $2.125 cents per package of 25 cigarettes. An additional $2.05 per package of 20 cigarettes and $2.5625 per package of 25 cigarettes is charged if cigarettes are from a non-participating manufacturer. The tax is generally paid by wholesalers and distributors who apply tax stamps to packages of cigarettes as payment of the tax. Cigarettes are also subject to regular state and local sales taxes.

All purchases of cigarettes and tobacco products over the Internet are subject to Utah state cigarette tax and sales tax. Cigarettes may only be purchased over the Internet by licensed individuals. Internet retailers are required to provide sales data to the Tax Commission detailing shipments of cigarettes and tobacco products to Utah consumers. Tobacco products, other than cigarettes, are taxed at 86 percent of the manufacturers sales price delivered to Utah. Moist snuff is taxed at $1.83 per ounce.

Cigarette licenses and fees are also included in the revenue total in this category.

Insurance Premium Tax

FY2010 Revenue - $80,012,959

General Fund

The Insurance Premium tax is:

- 2.25 percent of net premiums on property, casualty, life and other risks located in Utah.
- 5.50 percent of workers compensation insurance.
- 2.26 percent of motor vehicle insurance premiums for motor vehicle liability, uninsured motorist and personal injury protection.
- 0.45 percent of title insurance premiums.

Legislative Summary

2010 HOUSE BILLS

HB 1 Minimum School Program Base Budget – Rep. Merlynn Newbold (Effective 7/1/10) Maintains the amount of revenues generated for the minimum basic school levy at $273,950,764 and estimates the tax rate necessary to generate this revenue will increase from .001303 to .001513.

HB 37 Criminal Background Checks on Motor Vehicle Dealers and Salespersons – Rep. Rebecca Lockhart (Effective 7/1/10) Requires every new applicant for a motor vehicle salesperson license to submit fingerprints with a completed application to MVED, and every person required to renew a salesperson license on or before June 30, 2010 to submit fingerprints to MVED on or before November 30, 2010; provides that MVED shall submit fingerprints for each applicant to the Bureau of Criminal Identification (BCI); requires BCI to compare motor vehicle salesperson applicant fingerprints with certain criminal databases and inform MVED of its findings, and to maintain a separate file of motor vehicle salesperson fingerprints and notify MVED when a new entry is made concerning a person in the file regarding an arrest for certain offenses; requires MVED to impose the fees that BCI is authorized to collect for the services it provides and remit those fees to BCI; requires MVED to use information received from BCI to determine whether a salesperson license should be denied, suspended, or revoked.

HB 46 Motor Vehicle Act Amendments – Rep. Julie Fisher (Effective 5/11/10) Codifies DMV practice by permitting an owner or lessee of a commercial fleet of vehicles that are apportioned and required to be registered in the state to register the vehicles at the same time intrastate fleets are registered; codifies DMV practice by repealing the requirement that an owner of a vehicle record the actual miles on an application for renewal of registration; codifies DMV practice by authorizing the DMV to collect the pollution control fee imposed by counties; provides that the DMV shall publish a notice of a sale of a motor vehicle that has been seized and has not been recovered on the division's and newspapers' websites rather than in a newspaper of general statewide circulation.

HB 49 Amendments Related to a Tax, Fee, or Charge Administered by the State Tax Commission – Rep. Todd Kiser (Effective 5/11/10) Provides that, for purposes of corporate, income, and withholding taxes, refund interest is allowed after a 45-day period (instead of 90 days) if a return or amended return is filed electronically; refund interest for these taxes will continue to be allowed only after a 90-day period if a return or amended return is not filed electronically.

HB 50 Sales and Use Tax Modifications – Rep. Wayne Harper (Effective 5/11/10) Addresses the determination of the location of a transaction involving a prepaid calling service or prepaid wireless calling service so that the service shall be sourced to the seller's location, or, in the case of a prepaid wireless calling service, sourced at the seller's choice to either the seller's location or the address associated with the mobile telephone number.

HB 100 Heber Valley Historic Railroad Authority – Rep. Kraig Powell (Retrospective to 7/1/09) Provides that the Heber Valley Historic Railroad Authority and its operators are exempt from sales and use tax for their purchases and sales related to the operation and maintenance of the railroad.

HB 54 Property Tax Exemption for Water Facilities – Rep. Patrick Painter (Effective 1/1/11 if HJR 2 passes on the November 2010 ballot) Enacts a property tax exemption for a water right, reservoir, pumping plant, ditch, canal, pipe, flume, or other water infrastructure if owned by a nonprofit entity and used within the state to irrigate land, provide domestic water, or provide water to a public water supplier; enacts a property tax exemption for land occupied by an exempt reservoir, ditch, canal, or pipe if the land is owned by the nonprofit entity that owns the reservoir, ditch, canal, or pipe, and an exemption for land adjacent to an exempt reservoir, ditch, canal, or pipe if owned by the nonprofit entity that owns the reservoir, ditch, canal, or pipe and is reasonably necessary for the maintenance or support of the reservoir, ditch, canal, or pipe; provides that "domestic water" includes the outdoor watering of vegetation.

HB 92 Moist Snuff Taxation Revisions – Rep. Bradley Daw (Effective 5/11/10) Amends the definition of moist snuff to require the tobacco have at least 45% moisture content, and provides that, except for single-use pouches of loose tobacco, moist snuff does not include single-use units such as: tablets, lozenges, strips, sticks, or packages containing multiple single-use units; requires a manufacturer that distributes a tobacco product in Utah to maintain valid evidence of the moisture content of the tobacco and provide a document certifying the moisture content of the tobacco product to the person selling the tobacco product in Utah; provides penalties for a manufacturer that fails to maintain the required evidence or provide the required documentation to the seller of the tobacco product.

HB 130 Cancer Research Special Group License Plate – Rep. Brad Dee (Effective 10/1/10) Creates a cancer research support special group license plate for programs that conduct or support cancer research programs; requires applicants for the plate to make a $35 annual donation to the Cancer Research Restricted Account.

HB 179 Off-Highway Vehicle and Street-Legal All-Terrain Vehicle Revisions – Rep. Michael Noel (Effective 5/11/10) Repeals the requirement that a street-legal all-terrain vehicle only be operated on a highway with one lane in each direction; provides that a street-legal all-terrain vehicle may not be operated on an interstate freeway or a limited access highway; provides that an all-terrain type II vehicle is eligible for an off-highway implement of husbandry sticker; repeals the sunset on the refund of the motor fuel tax revenues that are deposited into the Off-highway Vehicle Account.

HB 196 Tobacco Tax Revisions – Rep. Paul Ray (Effective 7/1/10) See SB 259.

HB 219 Delinquent Property Tax Amendments – Rep. Gage Froerer (Effective 7/1/10) Increases the penalty on delinquent property taxes from 2% to 2.5%, and provides that the penalty is only 1% if the delinquent property taxes and penalty are paid by the January 31 immediately following the delinquency date; provides that the interest rate for delinquent taxes and the penalty be no less than 7% but no more than 10% .

HB 221 Sunset Act and Repealers Reauthorization – Rep. Kevin Garn (Effective 5/11/10) Allows the corporate and individual income tax credits for the recycling market development zone to sunset for taxable years beginning on or after 1/1/11, and for purchases of machinery or equipment for these credits made on or after 7/1/10.

HB 259 Property Tax Amendments – Rep. Wayne Harper (Effective 5/11/10) Requires a county assessor to conduct the annual update of property values by using a mass appraisal system: on or before 1/1/14 for a county of the third class, and by 1/1/15 for a county of the fourth, fifth, or sixth class; amends the Notice of Property Valuation and Tax Changes by requiring the notice to indicate for an entity going through truth in taxation both the dollar impact if the proposed increase is adopted as well as the percentage increase; modifies the time period within which a taxpayer may appeal the value of personal property from no later than 30 days after the mailing of the tax notice to no later than : (1) the expiration of the time for filing a personal property signed statement if the county requires a signed statement; or (2) 60 days after the mailing of the tax notice for all other taxpayers; alters the maximum and minimum amounts a county may contribute to the multicounty assessing and collecting levy; and adjusts the rate of the multicounty assessing and collecting levy imposed by the counties.

HB 260 Children's Health Insurance Plan Simplified Renewal – Rep. Merlynn Newbold (Effective 5/11/10) Allows the Tax Commission to provide adjusted gross income information to the Children's Health Insurance Program if the applicant for the insurance provides consent for the Tax Commission to release that information to the Children's Health Insurance Program.

HB 261 Financial Responsibility of Motor Vehicle Owners and Operators Act Amendments – Rep. Richard Greenwood (Effective 5/11/10) Provides that a renewal notice or a card issued by an insurance company may be used as an affirmative defense if a person has been charged with operating a vehicle without owner's or operator's security in effect for the vehicle the person had been driving at the time of the arrest; provides that a peace officer may not cite or arrest a person for violating the requirement to have evidence of owner's or operator's security for the vehicle in the person's immediate possession if the Uninsured Motorist Identification Database Program information indicates that the vehicle or driver is insured; increases the number of months from 2 to 3 consecutive months that a motor vehicle must show as not insured in the Uninsured Motorist Identification Database Program before the designated agent provides notice.

HB 265 Real Property Amendments – Rep. Gage Froerer (Effective 5/11/10) Requires that when assessing the fair market value of a golf course or hunting club, a county assessor shall consider factors relating to the golf course or hunting club and neighboring property that affect the fair market value of the golf course or hunting club, including the value that transfers to the neighboring property because of the golf course or hunting club, practical and legal restrictions on the development potential of the golf course or hunting club, and the history of operation of the golf course or hunting club and the likelihood that the present use will continue into the future; provides that the valuation method a county assessor may use in determining the fair market value of a golf course or hunting club includes the cost approach, income capitalization approach, and sales comparison approach.

HB 278 Government Records Access and Management Act Amendments – Rep. Christopher Herrod (Effective 5/11/10) Requires a record to be produced in an electronic format if the governmental entity currently maintains the record in an electronic format that does not disclose records exempt from disclosure, or that may be segregated to protect nondisclosable information without undue expenditure of public resources or funds; provides a five business day deadline for a governmental entity to inform a person who requests an expedited response that the governmental entity has determined that the request does not qualify for an expedited response.

HB 316 Disabled Veterans Property Tax Exemption Amendments – Rep. Gregory Hughes (Effective 5/11/10) Provides that for purposes of the veterans' property tax exemption: (1) a disabled veteran is considered to be 100% disabled, regardless of the actual percentage of disability, if the Dept. of Veterans' Affairs classifies the veteran as unemployable; and (2) an honorably discharged veteran is presumed to be a U.S. citizen and is not required to provide additional proof of citizenship.

HB 327 Autism Awareness Support Special Group License Plate – Rep. Rebecca Edwards (Effective 10/1/10) Creates an Autism Awareness support special group license plate for programs that create or support autism awareness programs; requires applicants for the plate to make a $25 annual contribution to the Autism Awareness Restricted Account.

HB 349 Sales and Use Tax Amendments – Rep. Wayne Harper (Effective 7/1/10) Indicates how direct mail transactions and transactions subject to use tax shall be sourced.

HB 366 Motor Vehicle Business Regulation Act Amendments – Rep. Bradley Daw (Effective 5/11/10) Provides that a pawnbroker engaged in selling, exchanging or pawning motor vehicles is considered as coming into possession of the motor vehicles incident to the person's regular business and shall be licensed as a used motor vehicle dealer; provides that a person engaged in a title lending, check cashing, or similar business that comes into possession of motor vehicles incident to the person's business is not a used motor vehicle dealer; provides that each license application shall contain at least 5 years of business history, the federal tax identification number issued to the dealer, and the dealer's sales and use tax license number; provides that a person may not, for a fee, commission, or other form of compensation, arrange, offer to arrange, or broker a transaction involving the sale or lease of more than two used motor vehicles in a 12 consecutive month period unless the person is licensed as a motor vehicle dealer; provides that a supplemental license for a permanent additional place of business may only be issued to a used motor vehicle dealer if the dealer independently satisfies the bond requirements for the permanent additional place of business and the permanent additional place of business meets all the requirements for a principal place of business; specifies additional materials that a provider of an orientation class must include in the orientation materials.

HB 404 Motor Vehicle Business Amendments – Rep. Don Ipson (Effective 5/11/10) Provides that a prior owner or lien holder of a vehicle has priority over a subsequent security interest in inventory; provides that constructive notice of a lien dates from the execution of the document creating the security interest if the application for title is filed within 30 days of delivery of the vehicle, and from the filing of the document creating the security interest if the application for title is filed after 30 days of the delivery of the vehicle; requires a dealer to pay off a lien on a vehicle traded in prior to selling the vehicle, unless the person trading in the vehicle acknowledges in writing that the person remains liable for the unpaid loan; provides that reasonable cause for denial, suspension, or revocation of a license issued under Title 41, Chapter 3 includes having had a license issued under that chapter revoked within five years from the date of application; specifies additional practices that are unlawful for a motor vehicle business licensee to engage in.

HB 438 Transportation Modifications – Rep. Rebecca Lockhart (Effective 7/1/10) For the fiscal year 2010-11 only, reduces the amount of sales and use tax revenue that is deposited into the Centennial Highway Fund Restricted Account from 8.3% to 1.93%.

HJR 2 Joint Resolution on Property Tax Exemption for Water Facilities – Rep. Patrick Painter (Effective 1/1/11 if this resolution passes on the November 2010 ballot) Proposes to amend the Utah Constitution to enact a property tax exemption for: (1) water rights, reservoirs, pumping plants, ditches, canals, pipes, flumes, and other infrastructure owned by a nonprofit entity and used within the state to irrigate land and provide domestic water; (2) land occupied by an exempt reservoir, ditch, canal, or pipe if the land is owned by the nonprofit entity that owns the reservoir, ditch, canal, or pipe; and (3) land immediately adjacent to an exempt reservoir, ditch, canal, or pipe if the land is owned by the nonprofit entity that owns the reservoir, ditch, canal, or pipe and is reasonably necessary for the maintenance or for otherwise supporting the operation of the reservoir, ditch, canal, or pipe.

2010 SENATE BILLS

SB 12 Individual Income Tax Contribution for Methamphetamine Housing Reconstruction and Rehabilitation Fund – Sen. Karen Mayne (Retrospective to 1/1/10) Creates a restricted account known as the Methamphetamine Housing Reconstruction and Rehabilitation Fund; enacts an individual income tax contribution for the fund for a taxable year beginning on or after 1/1/10, but beginning on or before 12/31/12.

SB 23 Corporate Franchise and Income Tax Amendments – Sen. John Valentine (Effective 1/1/11) Modifies the definition of "foreign operating company" to require the company have $2 million of property located outside the United States and $1 million of payroll located outside the United States; provides that the deduction for 50% of the adjusted income of a foreign operating company may not include investment income of the foreign operating company or intercompany transactions between members of a unitary group.

SB 28 Amendments to Individual Income Tax Return Filing Requirements – Sen. J. Stuart Adams (Retrospective to 1/1/10) Repeals the provision that allowed an income tax return preparer required to file returns electronically to satisfy that requirement by filing using scan technology.

SB 29 Amendments to Individual Income Tax Definition of Resident Individual – Sen. Curtis Bramble (Retrospective to 1/1/10) Modifies the definition of resident individual for a person who does not have domicile but who is in the state 183 or more days in the year so that that person must have an abode in the state, but not a permanent abode; grants rulemaking authority to the Tax Commission to determine when a person has spent a day in the state for purposes of determining whether a person has spent at least 183 days in the state.

SB 30 Local Option Sales and Use Taxes for Transportation Act – Sen. Wayne Niederhauser (Effective 7/1/10) Recodifies the following local option transportation sales taxes into a new Part 22 within Title 59, Chapter 12: 59-12-501; 59-12-502, Part 10, Part 15, Part 17, and Part 19.

SB 61 Sales and Use Tax Exemption for a Web Search Portal – Sen. Howard Stephenson (Effective 7/1/10) For the period beginning on 7/1/10 and ending on 6/30/14, expands the manufacturing sales and use tax exemption to include purchases or leases of machinery, equipment, and normal operating repair or replacement parts (all with an economic life of at least three years and all used in a new or expanding establishment in the state) used in the operation of a web search portal as that term is described in 2002 NAICS Code 518112; for the period beginning 7/1/14, provides that the exemption is no longer limited to new or expanding establishments.

SB 73 Sales and Use Tax Exemption Relating to Aircraft – Sen. Curtis Bramble (Effective 7/1/10) Enacts a sales and use tax exemption for sale of tangible personal property to or by an aircraft maintenance, repair, and overhaul provider for the maintenance, repair, overhaul, or refurbishment in this state of a fixed-wing turbine powered aircraft that is not registered in this state.

SB 95 Utah Educational Savings Plan Amendments – Sen. Wayne Niederhauser (Effective 2/26/10) Beginning with the 2011 taxable year, eliminates a requirement to reduce the value of the Utah Educational Savings Plan tax credit or deduction when the Consumer Price Index decreases from one year to the next; exempts withdrawals from the addback provisions of the state income tax credit or deduction previously claimed if those withdrawals are not subject to the tax under the Internal Revenue Code.

SB 96 Uintah Basin Revitalization Fund Amendments – Sen. Kevin Van Tassell (Effective 5/11/10) Clarifies that the base calendar year in the CPI calculation formula that determines the maximum amount that may be deposited into the Uintah Basin Revitalization Fund is the 2008 calendar year.

SB 97 Farmland Assessment Act Amendments – Rep. David Hinkins (Effective 5/11/10) Allows land subject to a forest stewardship plan to be assessed on the basis of the value that the land has for agricultural use if the land otherwise qualifies to be assessed on that basis.

SB 100 Income Tax Credit or Refund Amendments – Sen. Curtis Bramble (Effective 5/11/10) Codifies Tax Commission practice by repealing language that would limit the amount of a corporate or individual income tax refund to the amount of tax paid during the previous three years.

SB 124 Military Installation Development Authority Modifications – Sen. Jerry Stevenson (Effective 3/2/10) Authorizes the Military Installation Development Authority to impose a resort communities tax (but not an additional resort communities sales tax); provides the conditions under which a project area may include up to 150 additional acres of public or private land that is not contiguous to military land.

SB 125 Intangible Property Amendments – Sen. Curtis Bramble (Effective 5/11/10) Expands the definition of intangible property for property tax purposes to include certain federal renewable energy tax credits and incentives.

SB 134 Partnership Tax Return Filing Deadlines – Sen. J. Stuart Adams (Retrospective to 1/1/10) Modifies the extension filing deadline for a partnership from 6 months after the original due date to 5 months after the original due date.

SB 165 Allocation and Apportionment of Income and Deduction of a Net Loss – Sen. Wayne Niederhauser (Retrospective to 1/1/10) Requires the phase in of single sales factor apportionment beginning on 1/1/11 (fully phased in on 1/1/13); prohibits use of the single sales factor apportionment for taxpayers within the following NAICS sectors: (1) 21, Mining; (2) 31-33, Manufacturing; (3) 48-49, Transportation and Warehousing; (4) 51, Information, except NAICS 519, Other Information Services; and (5) 52, Finance and Insurance; taxpayers prohibited from using the single sales factor apportionment must use either the 3-factor or double-weighted sales factor apportionment methods; repeals the requirement that an election to use the double-weighted sales factor apportionment method is irrevocable for a period of 5 years; provides that a taxpayer shall annually determine whether the taxpayer is required to use or prohibited from using the single sales factor apportionment; a taxpayer with more than one economic activity or that is a unitary group shall determine the NAICS code of the taxpayer based on the activity that accounts for more than 50% of the taxpayer's total sales everywhere.

SB 172 Local District Taxing Authority Amendments – Sen. Curtis Bramble (Effective 5/11/10) Effective 1/1/11 (1/1/15 for a metropolitan water district or a water conservancy district), prohibits a local district from levying a tax rate that exceeds the certified tax rate unless the revenue from the property tax was pledged on or before 1/1/11 to pay for bonds, board members are elected officials, or the tax increase has been approved by a majority of the voters of the district.

SB 175 School District Capital Outlay Equalization Amendments – Sen. Benjamin McAdams (Retrospective to 1/1/10) Requires a receiving school district in a county of the first class to report to the Education Interim Committee each year; sunsets certain capital outlay levy equalization programs at the end of 2016.

SB 191 Governmental Accounting Amendments – Sen. Lyle Hillyard (Effective 3/29/10) Repeals provisions holding a county or municipality harmless from the loss of the imposition of the rural county health care facilities tax and the rural city hospital tax on food if a county repeals the rural county health care facilities tax or a city repeals the rural city hospital tax.

SB 198 Economic Development Incentive Amendments – Sen. John Valentine (Retrospective to 1/1/10) Expands the refundable economic development corporate tax credit administered by GOED to include a local government entity or community development and renewal agency.

SB 209 Humanitarian Service and Educational and Cultural Exchange Support Special Group License Plate – Sen. Peter Knudson (Effective 10/1/10) Creates a Humanitarian Service and Educational and Cultural Exchange support special group license plate for programs that create or support humanitarian service and educational and cultural exchange programs; requires applicants for the plate to make a $25 annual donation to the Humanitarian Service and Educational and Cultural Exchange Restricted Account.

SB 242 Economic Development Incentives for Alternative Energy Projects – Sen. Kevin Van Tassell (Effective 5/11/10) Changes the name of the Renewable Energy Development Act to the Alternative Energy Development Act; requires the Governor's Office of Economic Development to consider economic modeling, including costs and benefits of the alternative energy project to state and local governments, in determining the tax credit amount.

SB 259 Amendments to Tobacco Tax – Sen. Allen Christensen (Effective 7/1/10) On 7/1/10 increases the tax on cigarettes (from 69.5 cents per pack to $1.70 per pack), moist snuff (from 75 cents per ounce to $1.83 per ounce), and other tobacco products (from 35% of manufacturer's sales price to 86% of manufacturer's sales price); imposes an inventory tax on all cigarettes and tobacco products in the amount of the tax rate in effect on 7/1/10 less the tax in effect on 6/30/10; requires the inventory tax to be paid on all inventory for which tax had been paid on or before 6/30/10, whether by the distributor, manufacturer, or retailer; provides that the inventory tax shall be submitted to the Tax Commission on or before 7/31/10; provides that a person that fails to comply with the requirements of the inventory tax is subject to penalties and interest under Sections 59-1-401 and 59-1-402 and prohibits the commission from waiving these penalties or interest; beginning 7/1/10, prohibits the affixation of a stamp to cigarettes that reflects payment of the tax at the rate applicable on or before 6/30/10 and provides penalties for violation of this prohibition; and directs a person who possesses unaffixed stamps purchased at the tax rate in effect on or before 6/30/10 to return those stamps to the commission for credit or refund.

The follow Tax Commission employees prepared this annual report:

Leslee Katayama
Matthew Lund
Andre Baksh
Economic and Statiscial Unit

Lynn Solarcyzk
Director of Legislative and Government Affairs

Scott Stevens
Chief Financial Officer

Julie Alsop
Budget and Planning Manager

Colleen Southwick
Property Tax Division

Charlie Roberts
Editor and Public Information Officer

Please direct any comments or questions to Charlie Roberts at charlie@utah.gov or 801 297-3910.

Utah State Tax Commission

210 North 1950 West
Salt Lake City, UT 84134
1 800 662-4335
801 297-2200

www.tax.utah.gov