

UTAH STATE
TAX COMMISSION



Annual Report
2009
Fiscal Year





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

RODNEY G. MARRELLI
Executive Director

January 11, 2010

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

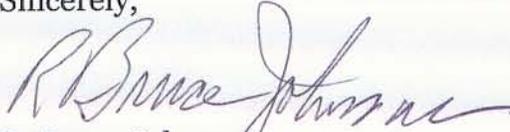
On behalf of the Utah State Tax Commission, we are pleased to submit to you the annual report for the fiscal year ending June 30, 2009.

Total collections from all sources administered by the Tax Commission during the 2009 fiscal year totaled \$6,511,492,872. This represents a decrease of \$762,412,531 or -10.5 percent in total collections from fiscal year 2008. The Education Fund decreased \$412,459,250 or -13.68 percent; the Transportation Fund decreased \$77,507,173 or -9.67 percent; and the General Fund (not including restricted amounts) decreased \$193,155,802 or -9.68 percent.

The Tax Commission is in the fifth 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


Rodney G. Marrelli
Executive Director

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OFFICE OF THE COMMISSION



R. Bruce Johnson
Commission Chair



Marc B. Johnson
Commissioner



D'Arcy Dixon Pignanelli
Commissioner



Michael J. Cragun
Commissioner

The Utah State Tax Commission functions in two separate, distinct roles:

- 1) The Office of the Commission and
- 2) Administration

The Governor, with concurrence from the Utah State Senate, appoints four state tax commissioners.

Pam Hendrickson retired in December 2009 following more than 12 years of service as a Utah State Tax Commissioner. She served the past seven years as chair of the Tax Commission. Governor Gary R. Herbert appointed Michael J. Cragun to succeed Commissioner Hendrickson and designated Bruce Johnson as chair.

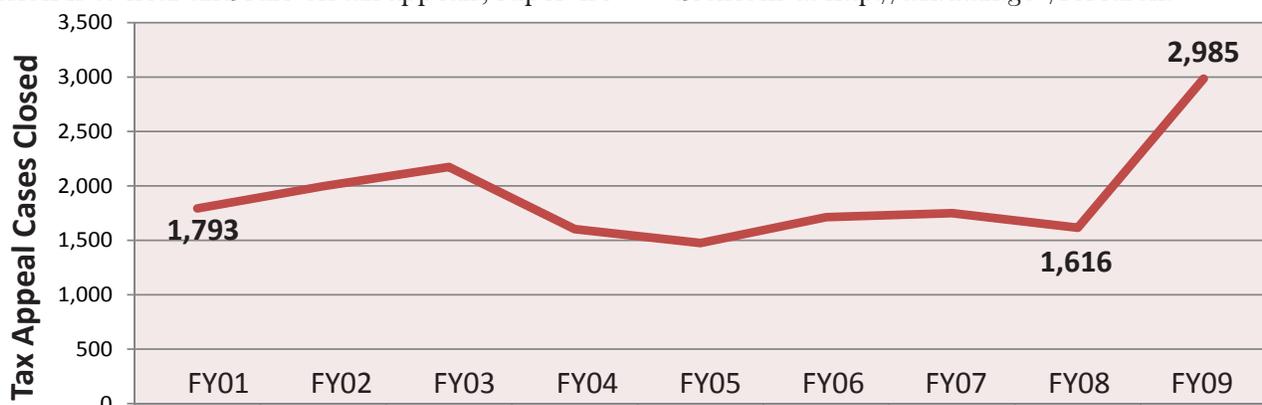
The Commissioners, in consultation with the Governor, hire an executive director to oversee the administrative functions of the agency.

The primary role of the Office of the Commission is to hear and rule on tax appeals, supervise

and administer the State's tax laws and promulgate rules to administer those tax laws. Tax commissioners, administrative law judges, economists, internal auditors, a public information officer and appeals support staff comprise the Office of the Commission. During the past fiscal year 3,810 appeals were filed with the Commission. Administrative law judges and commissioners hear these appeals.

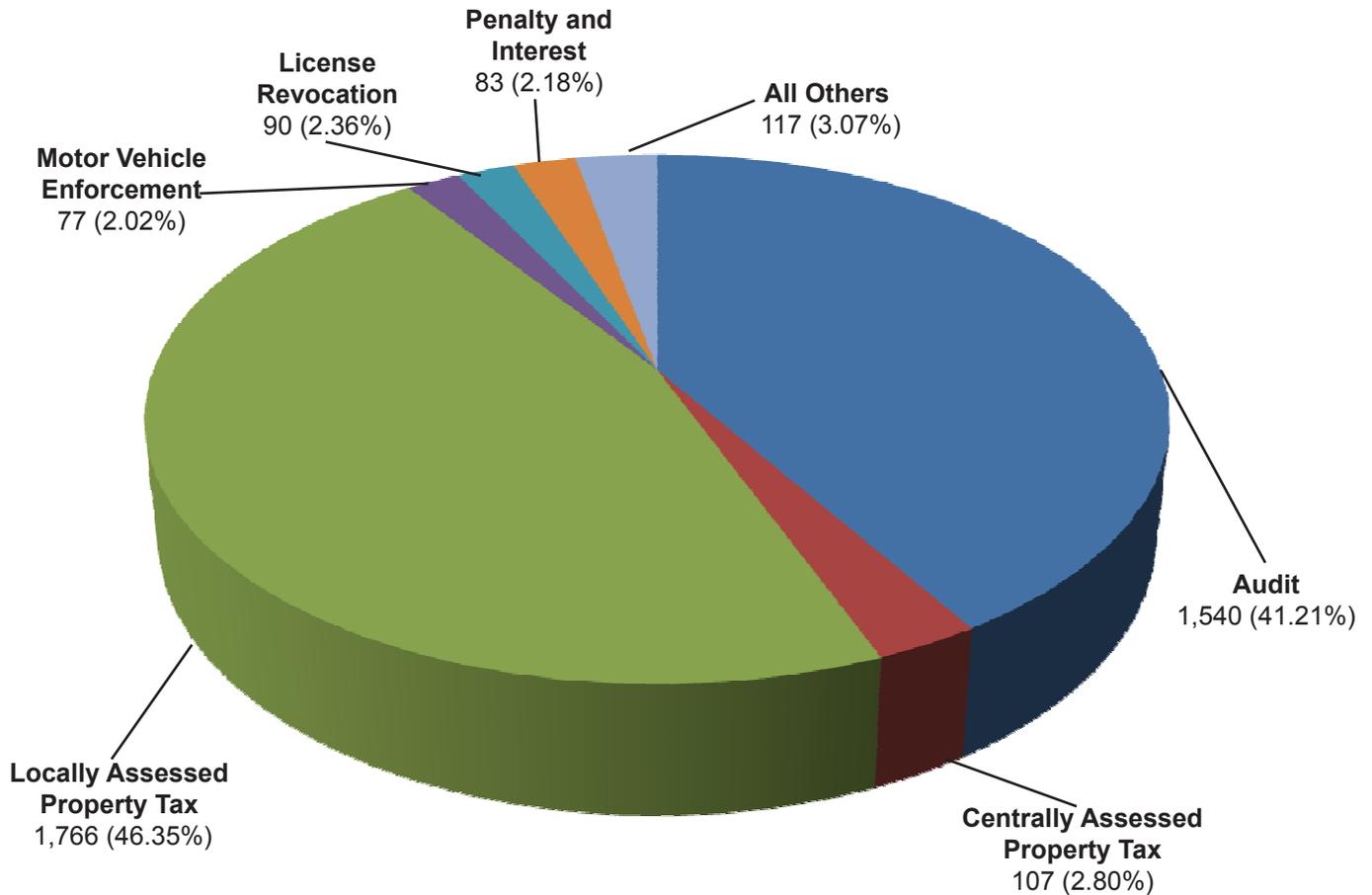
The Economic and Statistical unit provides analyses from various data sources for the Commission, Legislature and public agencies. The public information officer works with the media and represents the Commission on public issues.

Rules and Commission decisions provide taxpayers written guidance on how tax laws will be interpreted, administered and applied by the Commission. Taxpayers can view rules and redacted Commission decisions at <http://tax.utah.gov/research>.



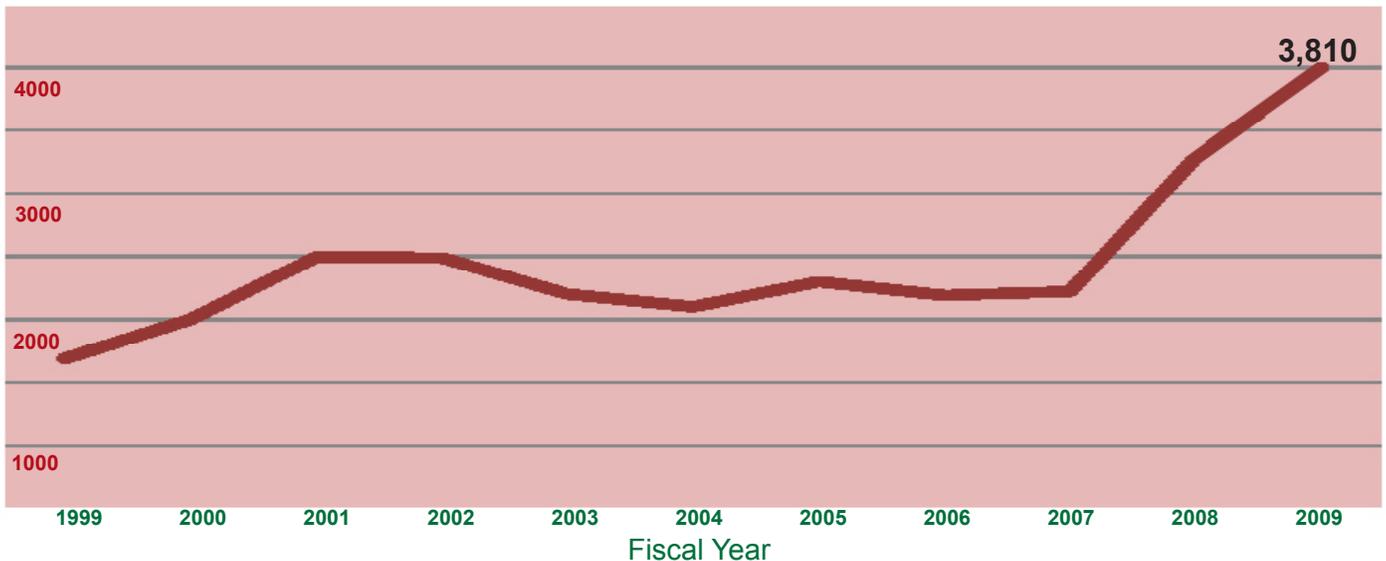
In the past fiscal year the number of closed cases increased from 1,616 cases to 2,985, an 85 percent increase.

APPEALED CASES BY TYPE



This chart shows the type, percent and number of tax appeals filed with the Tax Commission from July 1, 2008 to June 30, 2009.

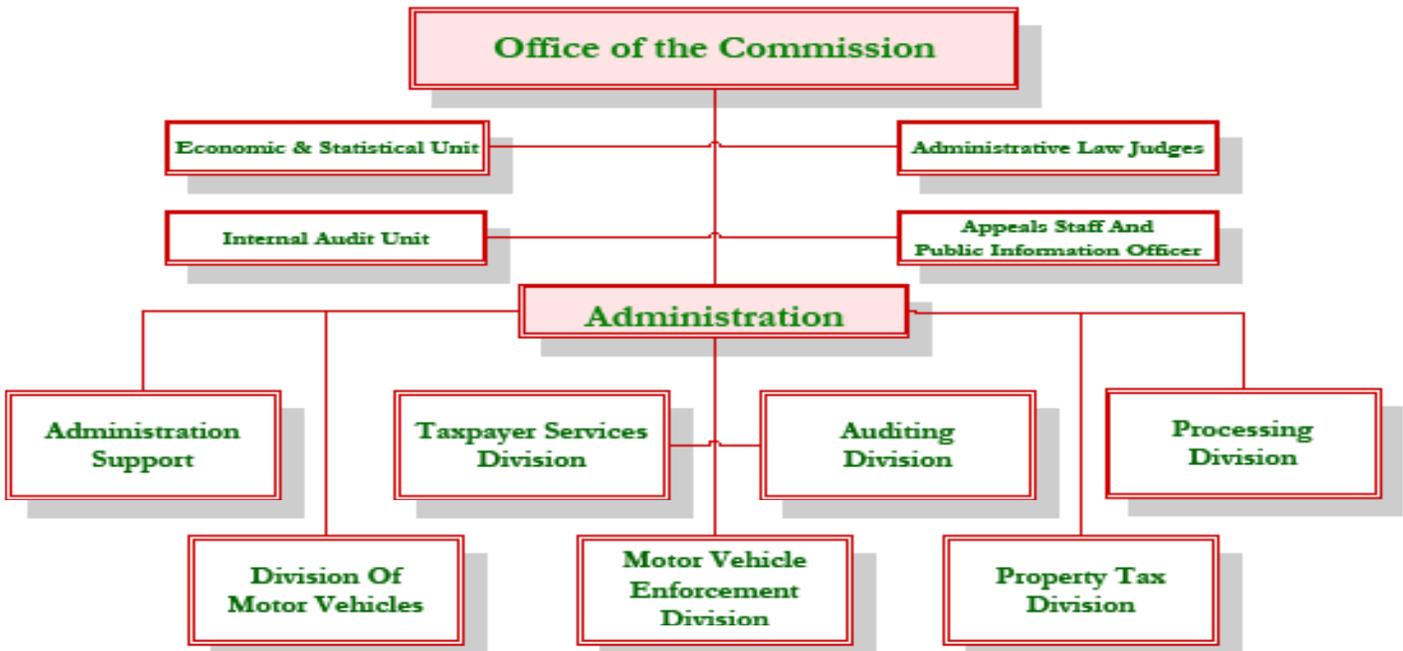
NUMBER OF TAX CASES APPEALED



This chart shows the number of tax appeals submitted to and processed by the Office of the Commission for each fiscal year since 1999. In the past two years, the number of appeals nearly doubled while the size of the staff remained the same.

ADMINISTRATION

Utah State Tax Commission



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

PURPOSE

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

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

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

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 \$7 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 with diligence 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

Quality Systems and Business Processes

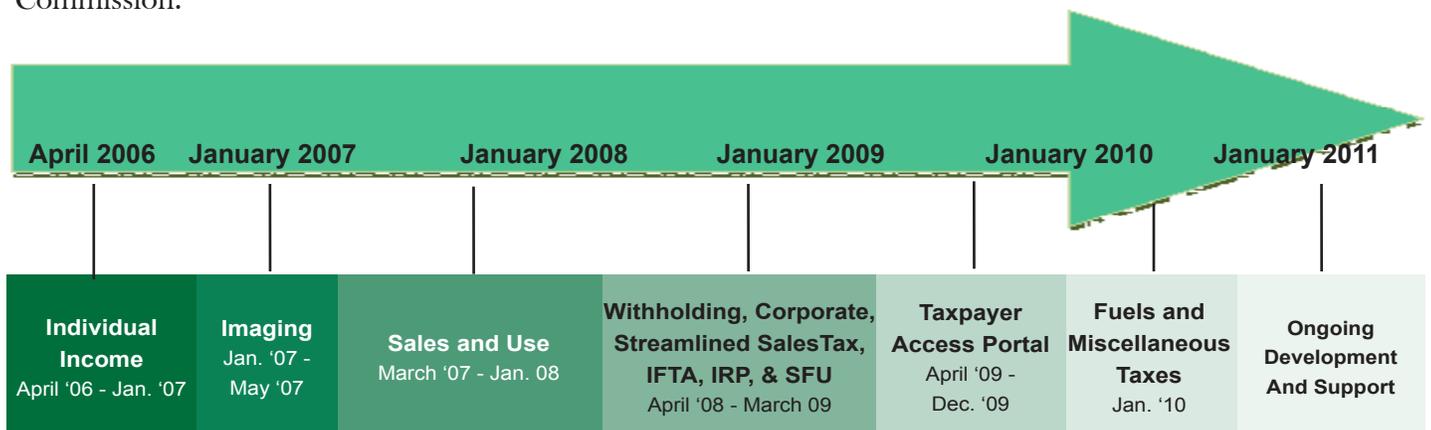
Tax and motor vehicle administration processes rely heavily on automated computer systems to accurately record and retain citizen information on millions of transactions annually. These systems are used extensively to ensure that citizens pay their fair share of financing the cost of operating state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

In response to these needs, the Tax Commission is in the fifth year of a multi-year project to upgrade our tax computer system. The project has integrated systems to enhance tax compliance, improve customer service, and provide flexibility for changes in the state’s tax system.

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. We have replaced the core tax systems and will continue to replace other miscellaneous systems with available resources. The results will serve as a foundation for the future and provide continued improved customer service and tax administration at the Utah State Tax Commission.



Rodney G. Marrelli
Executive Director
Utah State Tax Commission



This illustration shows the time line of the Tax Commission’s computer system upgrade project. The project serves as a foundation for the future and continued improved customer service.

TIMELY SERVICE

Revenue Deposits

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

State guidelines require all deposits of funds within 72 hours of receipt. Our goal is to deposit funds within 24 hours during non-peak hours of receipt, and within 72 hours during peak return deadlines.

Income Tax Refunds

The public expects and relies on timely income tax refunds. Technological advancements and employee training have reduced the time taxpayers wait to receive state income tax refunds.

Timeliness of refunds generally depends on how early the taxpayer files the return and if they file electronically or by paper. Income tax refunds are targeted to be processed within 15 days of receipt, which occurs most of the time. Exceptions occur when there is an error or unusual item. Those returns are marked for review and will take longer to process.

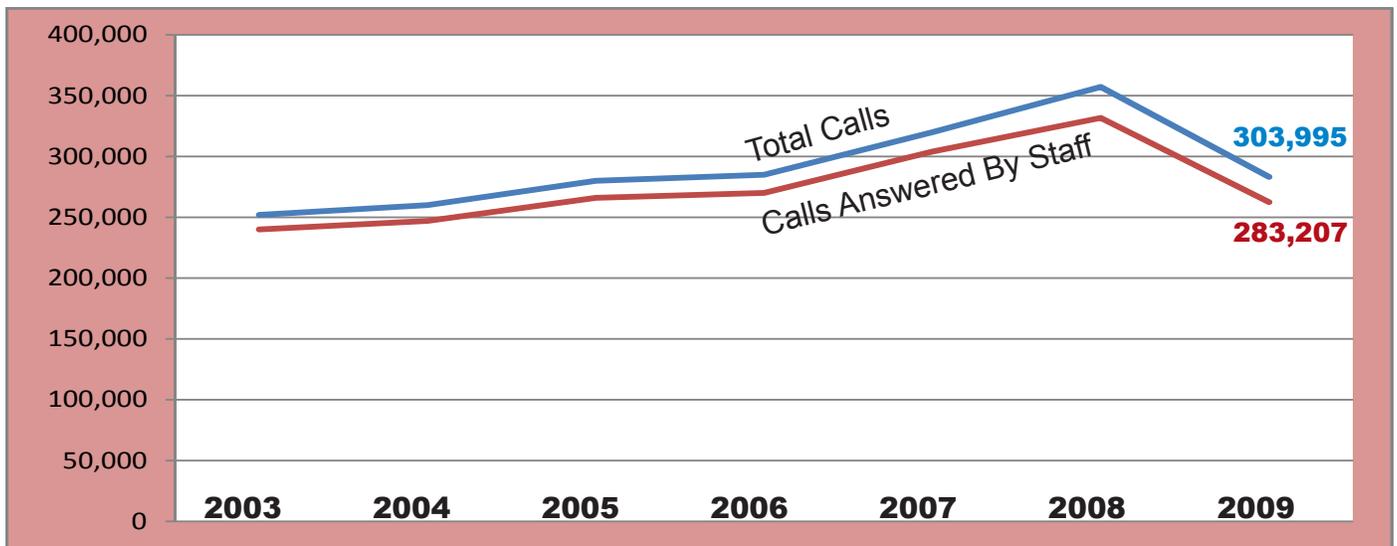
Citizen Assistance

Since citizens are required to file tax returns and register their vehicles, the Tax Commission strives to provide timely and quality responses to all telephone inquiries in order to assist the people in completing their transactions.

The Division of Motor Vehicles and Taxpayer Services Division continue to provide assistance to the large number of citizens who contact the Tax Commission by telephone. When a customer discontinues a phone inquiry before contacting an employee, it is classified as an abandoned call. Abandoned calls have been maintained at low levels in recent years.

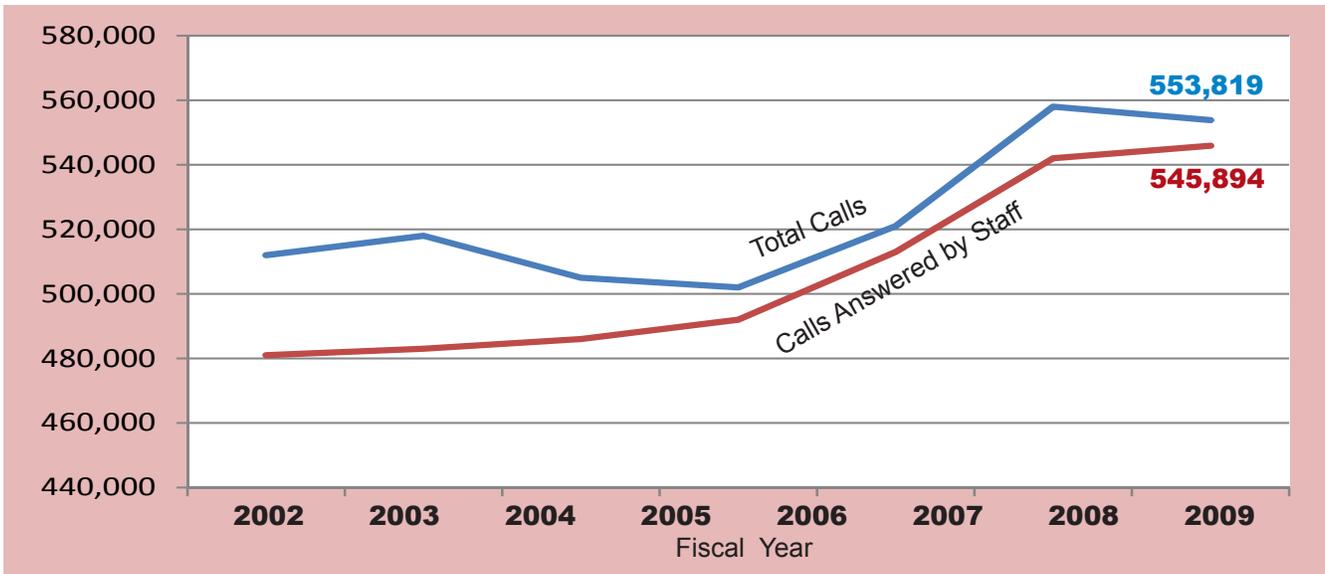
The Taxpayer Services Division is at the center of addressing and solving specific taxpayer questions. Employees provide customer service and maintain front-line contact with the public on tax issues. This division also collects delinquent taxes and encourages future compliance with tax laws. The Division of Motor Vehicles answers all vehicle-related questions from citizens. The charts below and on the following page show the results made in the timely responses to those calls.

TAXPAYER SERVICES TELEPHONE ASSISTANCE



This past year, division management made changes to allow our highest level, most skilled employees staff the frontline call center. This has resulted in more efficiency and resolution of taxpayer issues with one call. As a result of providing better service, we believe this has resulted in a reduction in the volume of incoming calls.

DMV TELEPHONE ASSISTANCE



This chart shows improvements during recent years of customers calling DMV and talking directly with an employee.

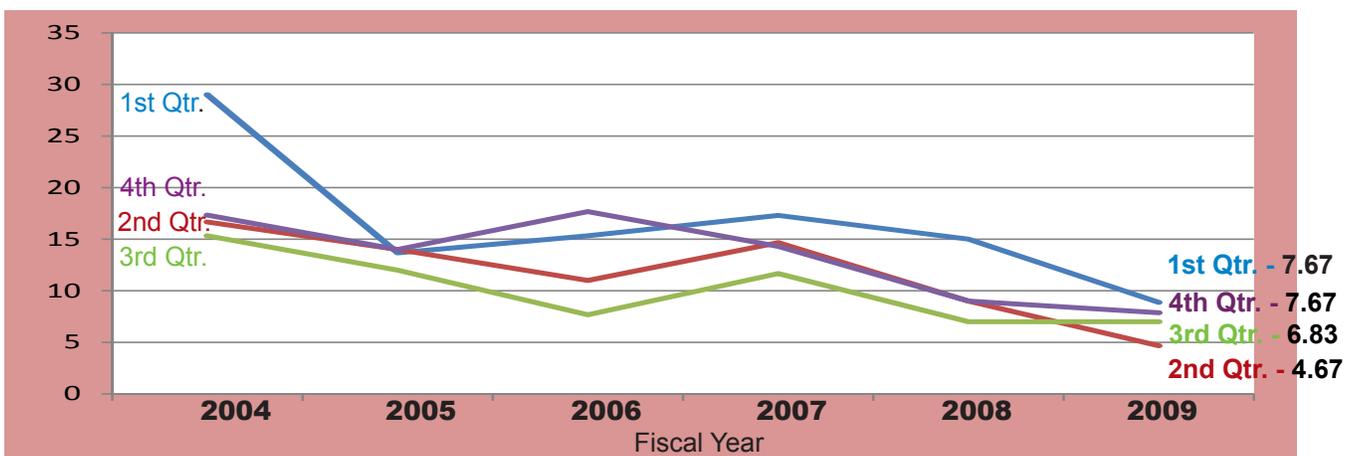
Wait Times

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 and the Washington County office. 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 Vehicles continues to focus on wait

time trends rather than specific daily wait times.

The goal of the Division of Motor Vehicles 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. Average wait times have not increased since the implementation of the 4-10 work week in August 2008. Monthly wait times recorded by office automated systems are used to calculate the average quarterly wait times as indicated on the chart below.

DMV WAIT TIMES



This chart shows the average times in minutes by quarter in the Wasatch Front DMV offices for the past six years.

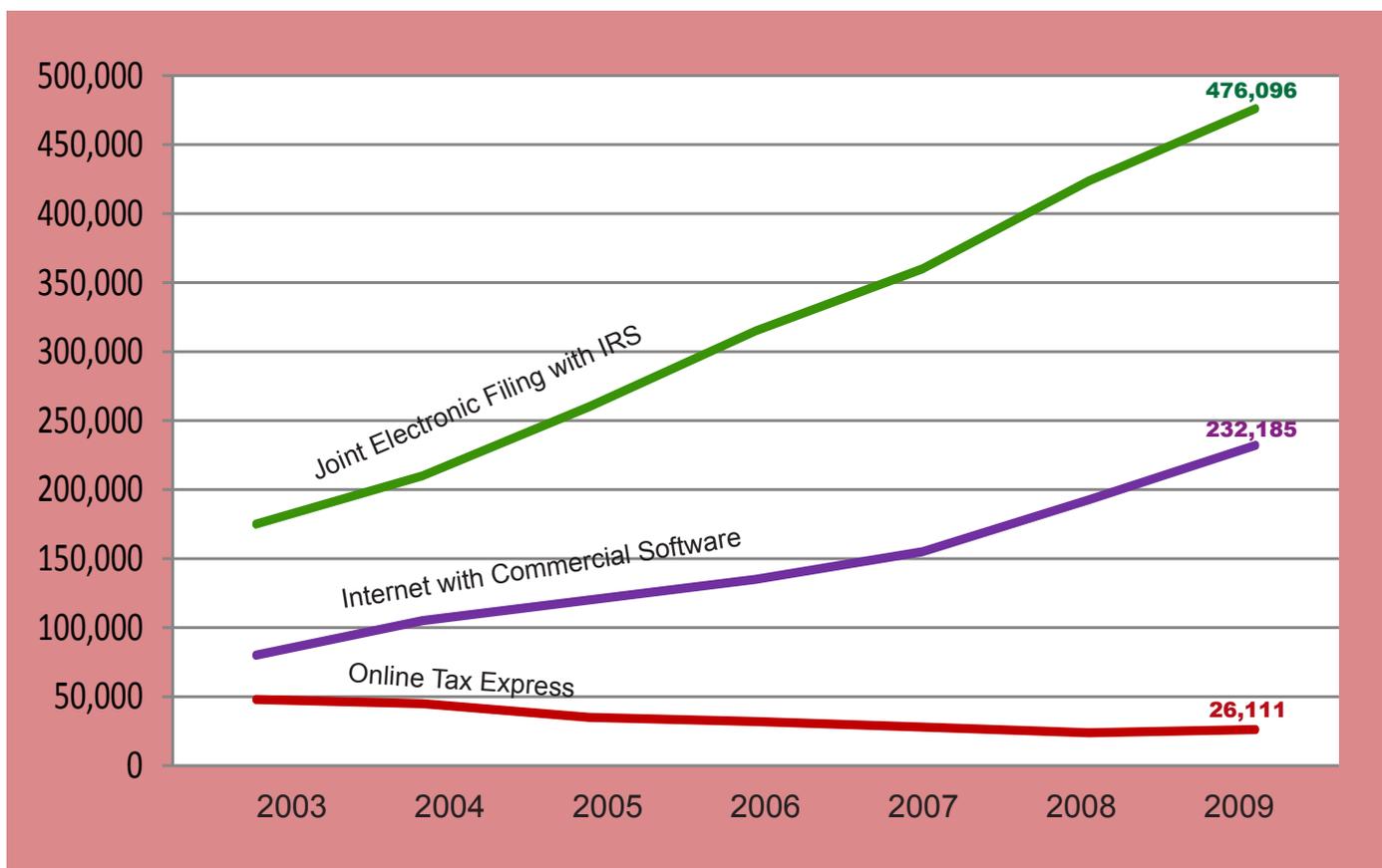
Electronic Filing and Payment Options

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 1.1 million state income tax returns are filed annually and we continue to encourage taxpayers to use electronic filing. Utah taxpayers have three electronic filing options available: 1) commercial software packages; 2) Joint electronic

filing (JELF) with the IRS; and 3) TaxExpress, the online option for Utah taxpayers. Electronic filing is faster, more accurate, and saves taxpayers' dollars.

As we continue to promote the use of electronic filing options, the percent of traditional paper returns filed decreases, which helps us keep pace with growth. We expect the popularity of these options to continue in upcoming years.

ELECTRONIC FILING OF INCOME TAX RETURNS



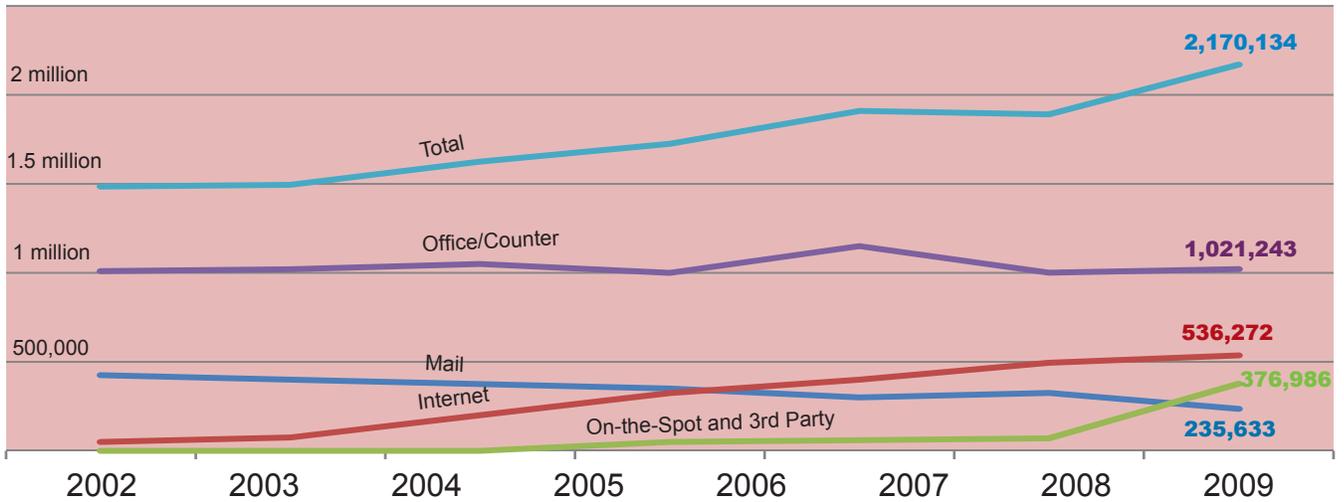
This chart shows the popularity of electronic filing options by fiscal year as the number of income tax returns continues to grow.

All motor vehicles, off-highway vehicles and boats operating in Utah must be licensed and registered by the Division of Motor Vehicles. Since documentation is required for some transactions, such as titles required for new vehicles, these transactions must be completed in a DMV office. However, many transactions, including most registration renewals, can be completed electronically or by contracted private companies (often referred to as third parties). Third

parties include authorized vehicle dealers, and licensed inspection or emission stations.

The Tax Commission encourages citizens to complete renewal transactions through the Internet, mail and authorized third parties. As more citizens complete transactions through these options, the current staff is able to meet the demands of a growing population that needs to visit an office. Please see chart on the following page.

DMV RENEWALS BY FUNCTION



This chart shows that the number of DMV transactions conducted through our Internet options and third-party providers continues to grow, while office transactions remain about the same. Third-party transactions include those completed by commercial contractors or other agencies outside of DMV offices.

MOTOR VEHICLE ENFORCEMENT

The Motor Vehicle Enforcement Division (MVED) is responsible for investigating violations of the Motor Vehicle and Motor Vehicle Business Regulation Acts. MVED licenses and regulates motor vehicle dealers, dismantlers, body shops and other related businesses.

The division also investigates complaints against motor vehicle dealers which include: odometer roll backs, salvage violations, and title fraud.

MVED investigators are experts in the field of Auto Theft. Law Enforcement agencies throughout the state request assistance and training from division investigators. MVED actively investigates theft rings, chop shops, and other crimes involving motor vehicles.

MVED uses the latest technology to recover several hundred stolen vehicles a year, making numerous arrests. The division is also responsible for enforcing motor vehicle registration and insurance laws.

FY 2009 STATISTICS

Recovered Stolen Vehicles	597
Value of Recovered Vehicles	\$5,178,406
Criminal Counts Filed	595
Registrations and Other Citations	2,926
Impounds	375
Temporary Permit Audit Collections.	\$820,400
Complaints and Cases Investigated	3,268

Did you know . . . that the Division of Motor Vehicles (DMV) does **not** issue driver licenses? The Driver License Division of the Department of Public Safety issues driver licenses.

REVENUE COLLECTION AND DISTRIBUTION

FISCAL YEAR 2009 TAX REVENUE SUMMARY

Tax Revenues

Decreases in major state revenue sources coincided with declines across all sectors of Utah's economy. Net tax revenues, collected by the Tax Commission, fell from \$7.3 billion in FY2008 to \$6.5 billion in FY2009, a loss of 10.5 percent.

General and Education Fund

Revenues derived from the major nine sources of revenue (sales, income, corporate franchise, insurance, beer, cigarette, tobacco, oil and mining severance taxes), comprising 95 percent of the General and Uniform School Fund, dropped from \$4.99 billion to \$4.38 billion between FY2008 and FY2009, a 12.2 percent decrease.

Income and Corporate Taxes

Individual income tax collections declined by 10.4 percent to \$2.3 billion. Withholding on wages decreased by \$173 million (8.1 percent) and final payments fell by \$100 million (22.1 percent). Mineral production tax withholding increased by \$8.6 million (36.3 percent).

The corporate franchise and income tax, including mineral production withholding, decreased from \$418 million to \$275 million between FY2008 and FY2009, a 34.3 percent decrease.

Sales Tax

Sales and use taxes, net of restricted funds, decreased by 11 percent. When restricted revenue is included, particularly transportation earmarks, state sales and use taxes dropped by 9.4 percent.

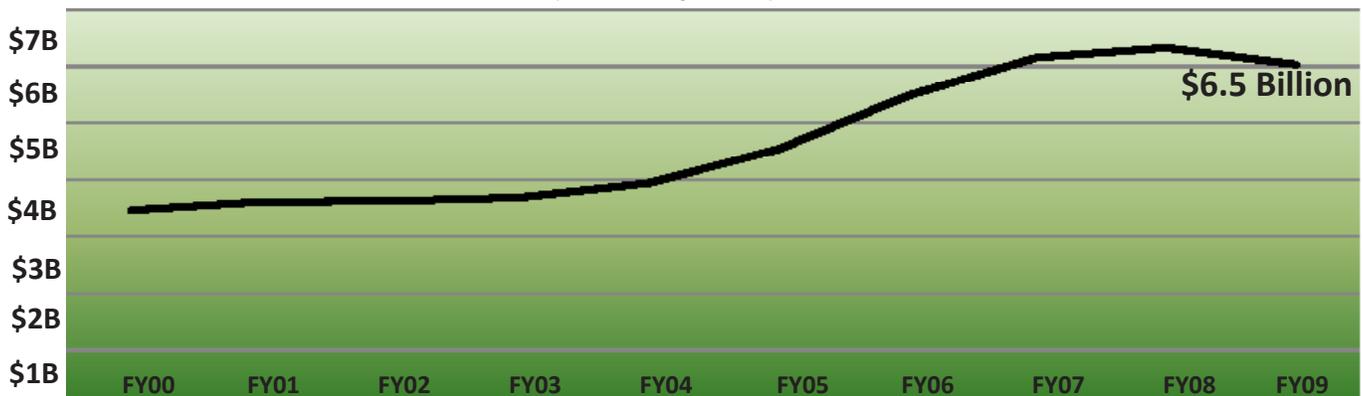
There was a decline in taxable sales and purchases, between 2008 and 2009, the most recent full year that data is available. This is attributable to reduced consumer and business spending due to increasing unemployment, declining wealth and increasing credit restrictions, particularly during the fourth quarter of 2008. Although mining showed a large increase of 91.3 percent, construction, manufacturing and wholesale all experienced losses between 18 and 26 percent. Retail sales fell by 0.1 percent, where only the general merchandise category registered positive growth at 7.3 percent.

Transportation Fund

The three major transportation fund revenue sources fell from \$397 million to \$372 million, a decrease of 6.3 percent between FY2008 to FY2009. Individually, revenues from the special fuel taxes declined by 13.3 percent, motor fuel tax by 3.8 percent and motor vehicle registration fees 1.3 percent.

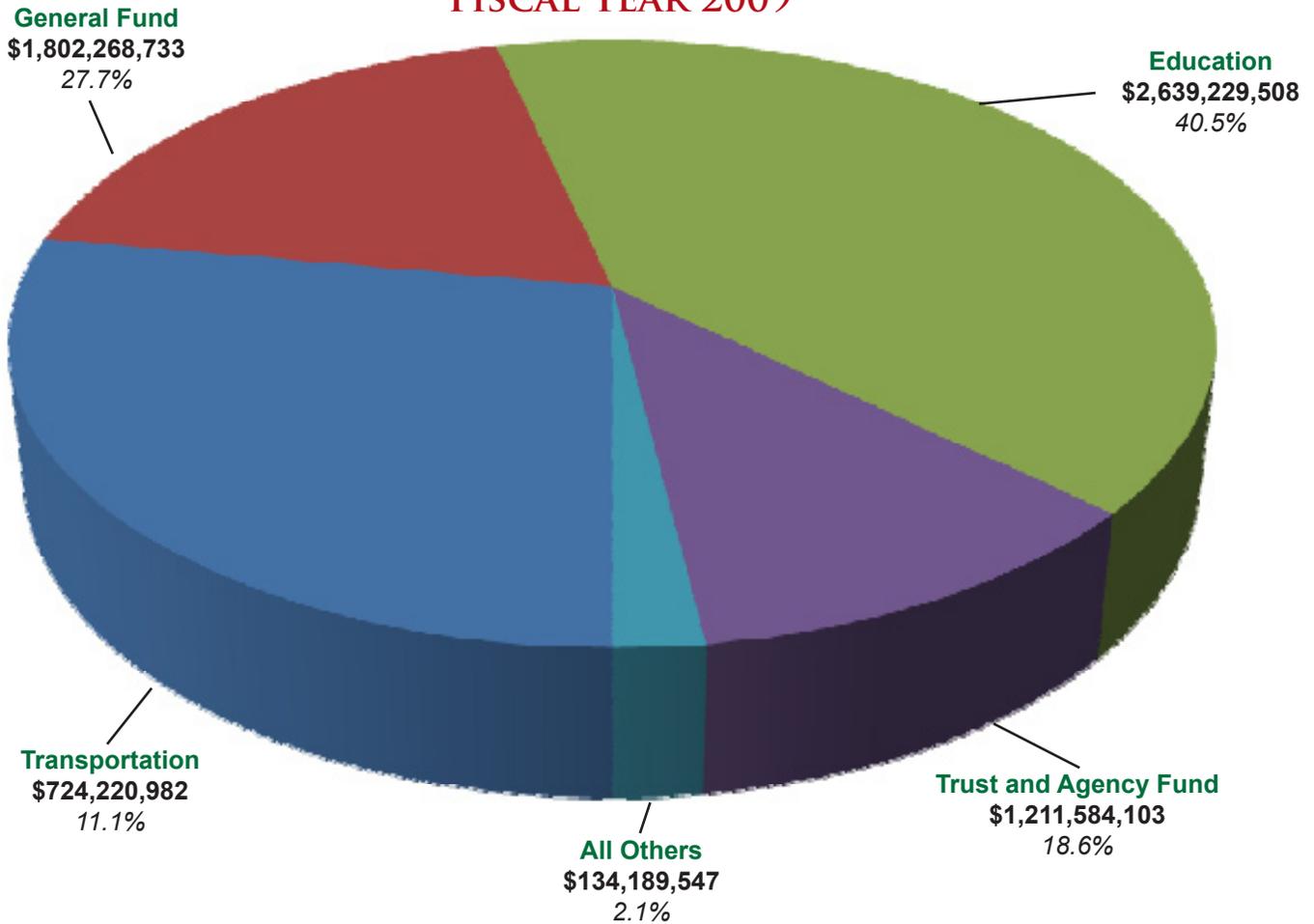
Annual Net Tax Revenues

(In billions of dollars)



REVENUE COLLECTION BY FUND

FISCAL YEAR 2009



\$6,511,492,872
Total Net Revenue Collected
Fiscal Year 2009

Total Net Collected					
(Fiscal Year)					
2009	\$6,511,492,872	2002	\$4,627,686,312	1995	\$2,966,041,867
2008	\$7,273,905,403	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
2003	\$4,689,165,325	1996	\$3,221,673,913	1989	\$1,848,202,100

MAJOR TAX REVENUE SOURCES

(IN MILLIONS OF DOLLARS)

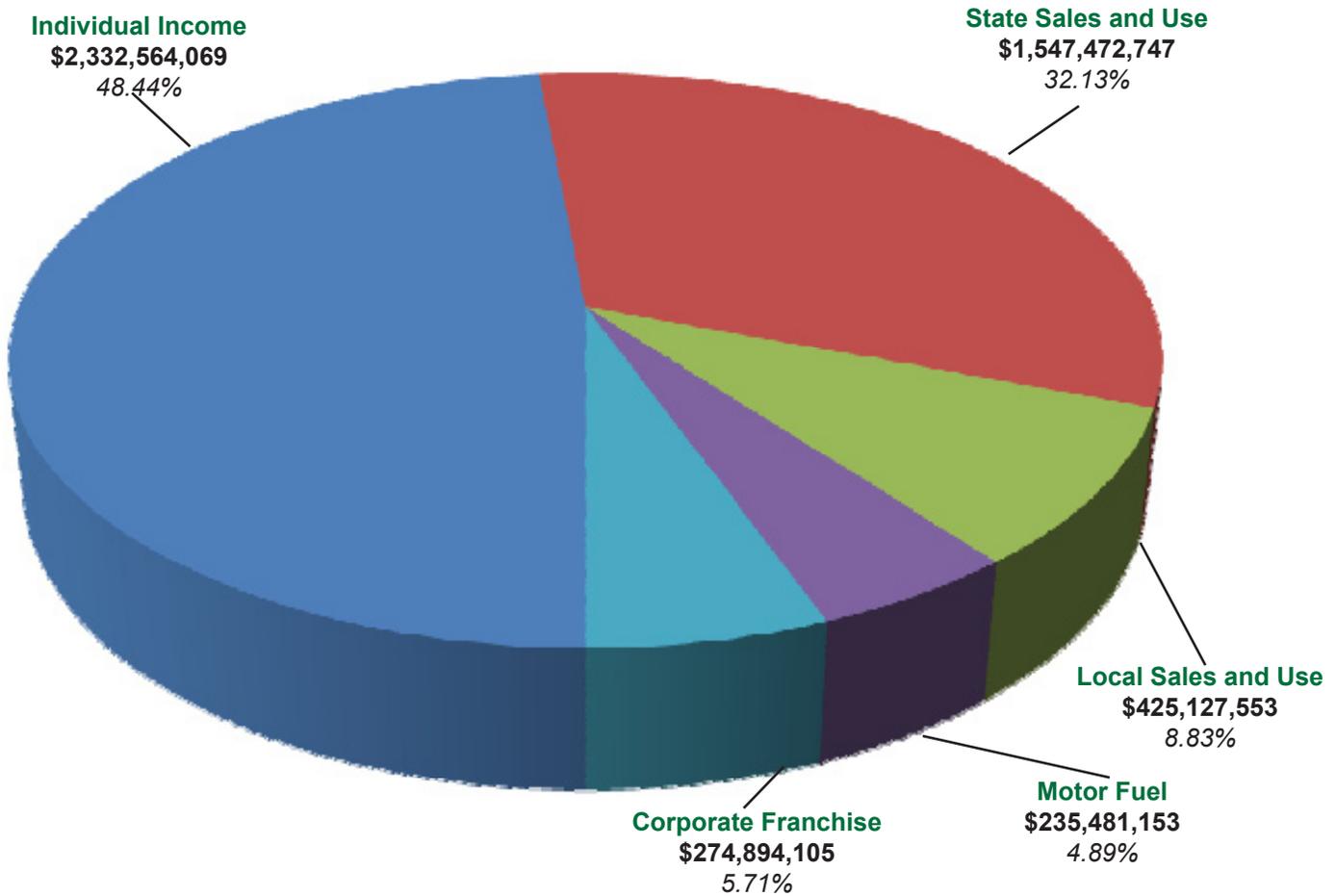
Fiscal Year	State Sales And Use Tax ¹	Individual Income Tax ²	Local Sales And Use Tax	Motor Fuel Tax	Corporate Franchise Tax ^{3,4}
2009	\$1,547.47	\$2,332.56	\$425.13	\$235.48	\$274.89
2008	1,739.4	2,602.7	469.4	244.7	418.3
2007	1,857.8	2,570.4	463.3	254.7	428.0
2006	1,806.3	2,286.7	415.9	240.4	380.3
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
2000	1,369.6	1,654.9	301.7	237.6	184.3

¹ This 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 statute.

² Includes 40 percent of mineral production withholding tax.

³ Includes 60 percent of mineral production withholding tax.

⁴ FY2006, 2007, 2008 and 2009 includes radioactive waste and gross receipts tax.

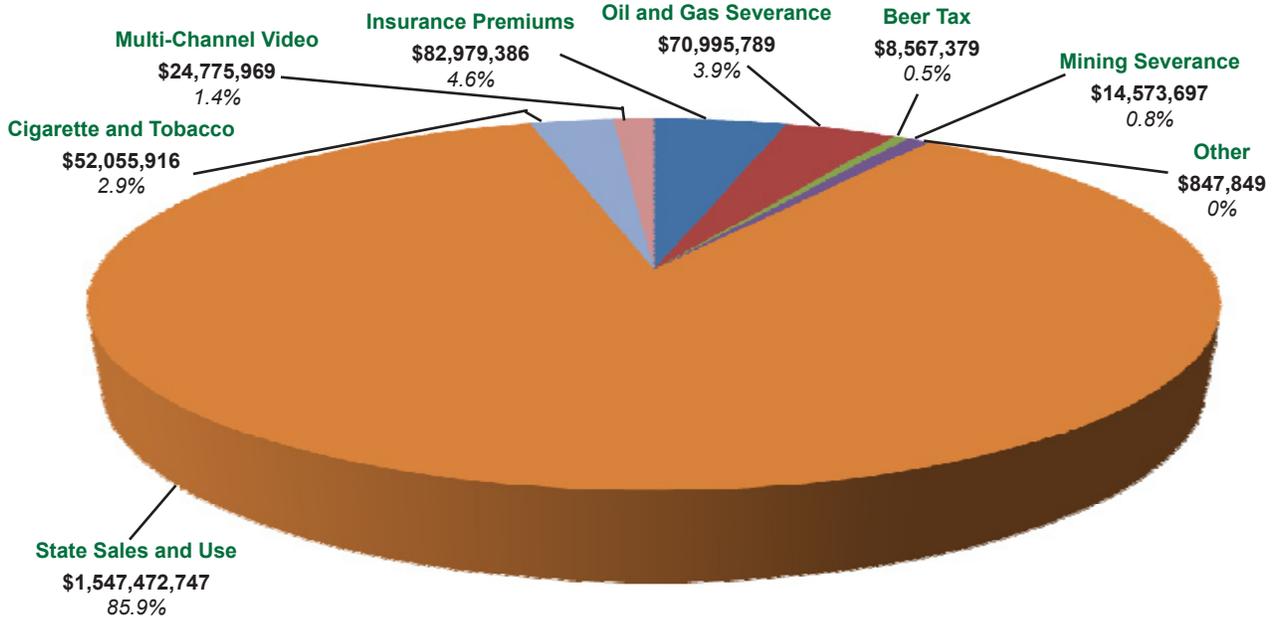


Did you know . . . that the Tax Commission has a police force of 24 certified law enforcement officers in the Motor Vehicle Enforcement Division?

GENERAL FUND

TOTAL COLLECTION - \$1,802,268,733

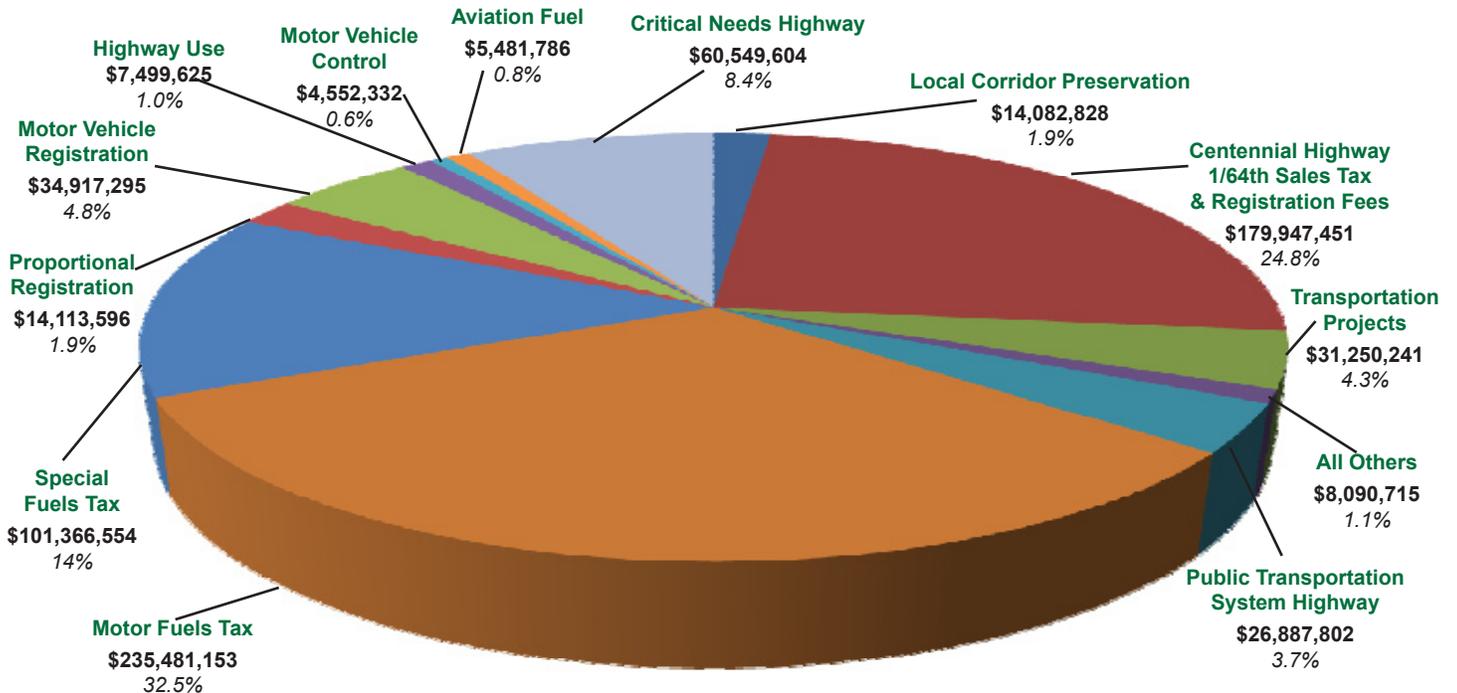
The Legislature appropriates monies for general government and higher education from the General Fund. Some General Fund revenue is also used to fund the public school system. The largest single source of revenue comes from the State sales and use tax.



TRANSPORTATION FUND

TOTAL COLLECTIONS - \$724,220,982

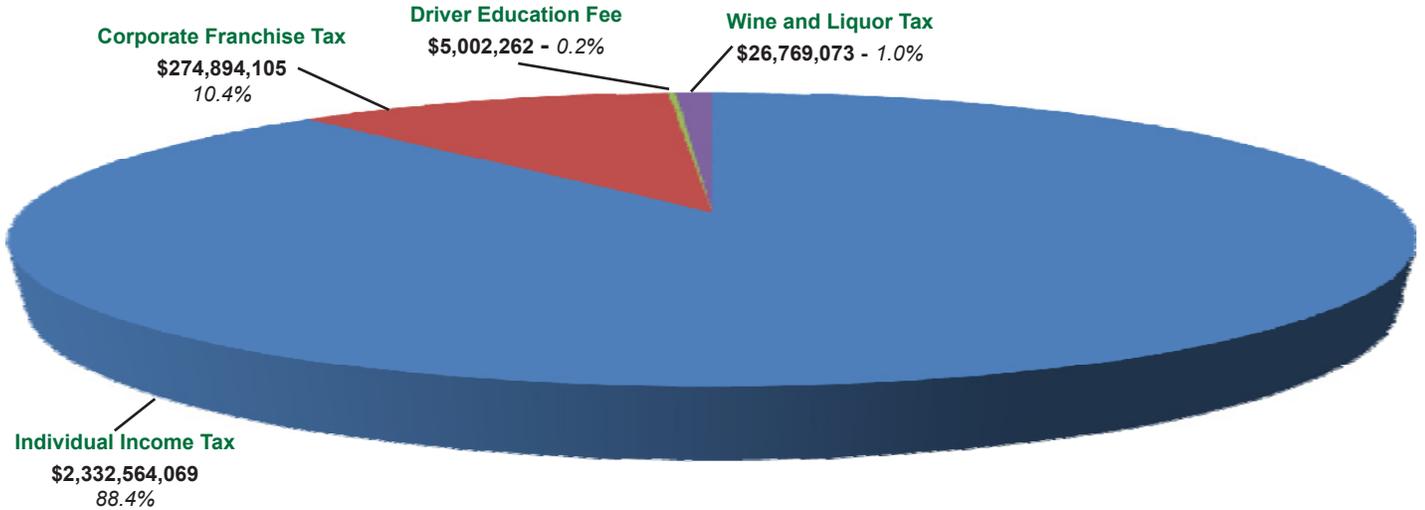
The Utah Constitution requires taxes imposed on sales of motor fuel only be used for specific highway purposes.



EDUCATION FUND

TOTAL COLLECTIONS - \$2,639,229,508

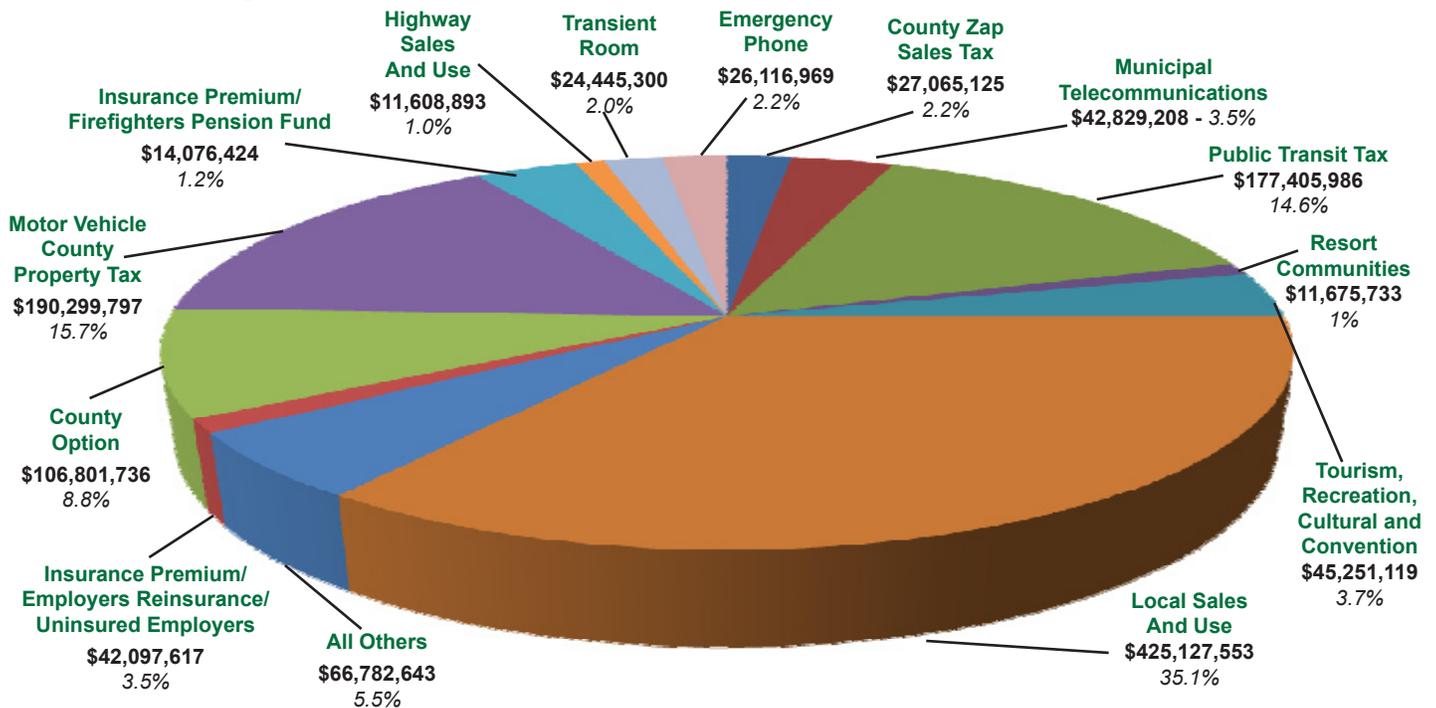
The Utah Constitution requires the state income tax only be used to fund the state's public education and higher education systems. As shown in this chart, the Education Fund is largely composed of revenues generated by individual income and corporate franchise taxes. Gross receipts taxes and radioactive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



TRUST AND AGENCY FUND

TOTAL COLLECTIONS - \$1,211,584,103

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 examples of the accounts in this fund.



NET REVENUE COMPARISON

FISCAL YEARS 2008 AND 2009/TC-23 REPORT

DEDICATED CREDITS

<u>Reporting Category Source and Distribution</u>	<u>FY2009 Net Revenue</u>	<u>FY2008 Net Revenue</u>	<u>Net Amount Change</u>	<u>Net % Change</u>
30-Day Motor Vehicle Registration Permit	2,252,295	2,602,956	(350,661)	-13.5%
Admin. Allowance Service Charge: Sales Tax	7,684,778	8,245,456	(560,678)	-6.8%
County Property Tax Transaction Fees	2,113,736	2,334,006	(220,269)	-9.4%
DNR Plants/Animal Protect: Sales	2,450,000	2,450,000	-	0.0%
DNR Watershed Rehab/Cloud Seed	650,000	650,000	-	0.0%
DNR Electronic Conversion Fees - Payment Express	4,527,600	3,651,069	876,531	24.0%
Electronic Payments Offset Fee	24,349	26,297	(1,949)	-7.4%
Driving Under Influence Impound Fees	322,625	327,558	(4,933)	-1.5%
Federal Revenues and Grants	561,483	504,785	56,698	11.2%
Miscellaneous Dedicated Credits: Other Agencies	67,495	225,593	(158,098)	-70.1%
Miscellaneous Dedicated Credits: Tax Comm.	1,555,138	1,464,675	90,463	6.2%
Motor Vehicle Contract Services - Sale of Info	221,363	232,514	(11,151)	-4.8%
Motor Vehicle Reg./Plate Fees: Plate, Admin Fee	2,073,439	2,498,147	(424,708)	-17.0%
Off Highway Vehicle Registration Fees	586,395	585,877	518	0.1%
Private Organ Donation Contributions	80,863	91,794	(10,931)	-11.9%
Water and Wastewater Projects: Div of Water Rights	702,981	727,046	(24,065)	-3.3%
	25,874,539	26,617,773	(743,234)	-2.8%

ENTERPRISE

Land Grant Management Fund Reg. Fees	(166,906)	133,164	(300,070)	-225.3%
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GENERAL FUND

Beer Tax	8,567,379	9,070,330	(502,951)	-5.5%
Cigarette Licenses & Fees	15,891	17,832	(1,941)	-10.9%
Cigarette Taxes	43,787,860	45,910,183	(2,122,323)	-4.6%
Court Warrant/Garn/Lien Fees	235,701	260,583	(24,882)	-9.5%
DUI Impound Fees	2,284,993	1,174,690	1,110,303	94.5%
Energy Savings Tax Credit	-	(107,824)	107,824	-100.0%
Farm Tool Tax Credit	(72,240)	(48,430)	(23,810)	49.2%
Inheritance Tax	320,749	95,249	225,500	236.7%
Insurance Premium Tax: Admitted Insurers	82,979,386	77,202,044	5,777,341	7.5%
Mining Severance Tax	14,573,697	26,547,270	(11,973,573)	-45.1%
Misc. Taxes & Other	2,430,737	2,364,376	66,361	2.8%
Motor Vehicle Business Regulation Fees: MVED	1,809,648	2,364,956	(555,308)	-23.5%
Multi-Channel Video or Audio Service Tax	24,775,969	24,063,008	712,962	3.0%
Oil And Gas Severance Tax	70,995,789	65,510,506	5,485,283	8.4%
Property Tax Relief Credits: Circuit Breaker	(6,161,739)	(6,242,304)	80,565	-1.3%
State Sales And Use Tax	1,547,472,747	1,739,384,630	(191,911,882)	-11.0%
Tobacco Products Tax	8,252,165	7,857,435	394,729	5.0%
	1,802,268,733	1,995,424,535	(193,155,802)	-9.7%

NET REVENUE COMPARISON

FISCAL YEARS 2008 AND 2009/TC-23 REPORT

RESTRICTED GENERAL

<u>Reporting Category Source and Distribution</u>	<u>FY2009 Net Revenue</u>	<u>FY2008 Net Revenue</u>	<u>Net Amount Change</u>	<u>Net % Change</u>
Alcohol Beverage Enforce/Treatment - Restricted	5,425,600	4,984,787	440,813	8.8%
Boat Fuel Tax - Restricted	2,727,668	2,874,252	(146,584)	-5.1%
Boat Registration Fees - Restricted	1,724,230	1,482,102	242,128	16.3%
Cigarette Tax - Tobacco Prevention - Restricted	7,780,573	8,478,705	(698,132)	-8.2%
Court Complex Fees	4,982,397	4,576,397	406,000	8.9%
Fire Academy Support Fund - Restricted	7,039,211	5,989,602	1,049,609	17.5%
Income Tax Contrib: Organ/Homeless/Wolf/Spay	237,312	318,000	(80,688)	-25.4%
Ins. Premium & Other - Restricted	1,726,493	1,730,255	(3,762)	-0.2%
Lubricating Oil Fee: Used Oil - Restricted	660,276	617,112	43,163	7.0%
Motor Vehicle Donations - Restricted	20,177	18,000	2,177	12.1%
Off Highway Vehicle Fuel Tax - Restricted	1,050,000	1,050,000	-	0.0%
Off Highway Vehicle Registration Fees - Restricted	3,014,093	2,979,473	34,620	1.2%
Oil and Gas Conservation Fee - Restricted	6,835,191	5,408,934	1,426,257	26.4%
Other Miscellaneous - Restricted	1,377,294	1,183,046	194,249	16.4%
Snowmobile Registrations - Restricted	375,424	411,904	(36,479)	-8.9%
State Imposed Mass Transit Tax - Restricted	2,832,843	-	2,832,843	
Statewide Unified E-911 Emergency Ser. - Restricted	2,757,119	3,165,268	(408,149)	-12.9%
Water and Wastewater Projects Sales - Restricted	22,976,225	23,462,919	(486,694)	-2.1%
	73,542,127	68,730,756	4,811,371	7.0%

SPECIAL REVENUES

First Class County Transient Room Tax Fund	2,078,823	2,607,112	(528,289)	-20.3%
Miscellaneous Special Revenues	17,319	43,468	(26,149)	-60.2%
Navajo Revitalization Fund	2,911,864	2,188,411	723,453	33.1%
Oil & Gas Severance Tax Permanent State Trust Fund	23,016,781	-	23,016,781	
Qualified Emergency Food Agencies Fund	915,000	-	915,000	
Uintah Basin Revitalization Fund	6,000,000	5,798,031	201,969	3.5%
	34,939,787	10,637,022	24,302,765	228.5%

TRANSPORTATION

Aviation Fuel Tax - Restricted	5,481,786	7,314,529	(1,832,743)	-25.1%
Centennial Highway 1/64% Sales Tax & Transfers	6,137,995	177,321,026	(171,183,031)	-96.5%
Centennial Highway 8.3% Vehicle Related Products	150,911,894	-	150,911,894	
Centennial Highway MV Registration Fee	22,897,562	22,956,032	(58,470)	-0.3%
Clean Fuel Incentive Surcharge	57,680	98,875	(41,195)	-41.7%
Critical Highway Needs Fund	60,549,604	90,000,000	(29,450,396)	-32.7%
DUI Impound Fees - Restricted	1,079,132	1,095,624	(16,492)	-1.5%
Local Transportation Corridor Preservation Fee	14,082,828	9,926,487	4,156,341	41.9%
Motor Fuel Tax	235,481,153	244,684,841	(9,203,688)	-3.8%
Motor Vehicle Control Fees	4,552,332	5,294,423	(742,092)	-14.0%
Motor Vehicle Registration Fees	34,917,295	35,365,683	(448,388)	-1.3%
Motor Vehicle Rental Tax - Restricted	3,741,538	4,933,041	(1,191,504)	-24.2%
Motorcycle Safety Fees - Dedicated Credit	410,050	382,410	27,640	7.2%
Proportional Registration Fees	14,113,596	14,202,031	(88,435)	-0.6%
Proportional Registration: Highway Use Tax	7,499,625	7,573,707	(74,082)	-1.0%
Public Trans System Tax Hwy: Sales - Restricted	26,887,802	30,111,741	(3,223,939)	-10.7%
Special Fuel Tax	101,366,554	116,920,788	(15,554,234)	-13.3%
Transportation Projects: Sales Tax - Restricted	31,250,241	30,712,445	537,797	1.8%
Uninsured Motorist Fees - Restricted	2,802,315	2,834,471	(32,157)	-1.1%
	724,220,982	801,728,155	(77,507,173)	-9.7%

NET REVENUE COMPARISON

FISCAL YEARS 2008 AND 2009/TC-23 REPORT

TRUST AND AGENCY FUND

<u>Reporting Category Source and Distribution</u>	<u>FY2009 Net Revenue</u>	<u>FY2008 Net Revenue</u>	<u>Net Amount Change</u>	<u>Net % Change</u>
Boy Scout License Plate Fees	11,055	11,697	(642)	-5.5%
Car and Bus Tax	9,565,947	9,343,989	221,959	2.4%
Childrens License Plate Fees	36,538	40,100	(3,563)	-8.9%
Collegiate License Plate Fees	417,407	372,729	44,678	12.0%
County Option Fixed Guideway	14,115,297	18,622,576	(4,507,279)	-24.2%
County Option Sales and Use Tax	106,801,736	116,813,830	(10,012,094)	-8.6%
County Option Zoo, Arts Parks	27,065,125	31,520,286	(4,455,161)	-14.1%
Emergency Services Phone Charge	26,116,969	27,465,670	(1,348,701)	-4.9%
Employers Reins. and Uninsured Employers	42,097,617	49,168,715	(7,071,098)	-14.4%
Environmental Surcharge On Petroleum	4,234,044	5,505,557	(1,271,514)	-23.1%
Fireman's Pension Fund	14,076,424	11,978,203	2,098,221	17.5%
Highways Sales and Use Tax	11,608,893	11,956,979	(348,086)	-2.9%
Income Tax Contributions: Education	36,300	43,645	(7,345)	-16.8%
Income Tax Contributions: Election Campaign	104,972	133,782	(28,810)	-21.5%
Local Sales And Use Tax	425,127,553	469,428,948	(44,301,395)	-9.4%
Local Sports/Recreational Bonding (1/64)	241,299	235,834	5,466	2.3%
Motor Vehicle Blindness Prevention Checkoff	27,093	28,847	(1,754)	-6.1%
Municipal Energy Sales and Use Tax	4,767,549	4,573,321	194,229	4.2%
Municipal Telecommunications License Tax	42,829,208	45,397,628	(2,568,420)	-5.7%
Municipality Transient Room Tax	1,956,472	1,721,717	234,754	13.6%
MV 1st Class City Corridor Preservation Fee	1,307,352	(0)	1,307,352	
MV County Collections - MVA	190,299,797	195,739,865	(5,440,068)	-2.8%
Other License Plate and Contributions	87,813	81,318	6,495	8.0%
Public Transit Tax	177,405,986	199,098,865	(21,692,879)	-10.9%
Resort Communities Tax	11,675,733	12,926,792	(1,251,059)	-9.7%
Rural County Hospital Tax	8,350,545	8,758,427	(407,882)	-4.7%
Tax Commission Suspense	18,473,774	18,324,689	149,085	0.8%
Tourism, Recreation, Cultural, Convention Tax	45,251,119	48,002,666	(2,751,548)	-5.7%
Town Option Sales and Use Tax	439,708	36,032	403,676	1120.3%
Transient Room Tax	24,445,300	28,652,137	(4,206,837)	-14.7%
Waste Tire Recycling Fees	2,609,478	2,960,397	(350,919)	-11.9%
	1,211,584,103	1,318,945,241	(107,361,138)	-8.1%

EDUCATION FUND

Corporate Tax	255,406,131	404,017,558	(148,611,426)	-36.8%
Driver Education Fees - Dedicated Credits	5,002,262	5,029,084	(26,822)	-0.5%
Individual Income Tax: Final Payments	354,647,412	455,175,926	(100,528,514)	-22.1%
Individual Income Tax: Withholding	1,964,924,674	2,137,994,706	(173,070,032)	-8.1%
Mineral Production Tax Withholding	32,479,957	23,831,590	8,648,367	36.3%
Wine And Liquor Tax - Dedicated Credits	26,769,073	25,639,895	1,129,178	4.4%
	2,639,229,508	3,051,688,758	(412,459,250)	-13.5%

Net Revenue Total

\$6,511,492,872 \$7,273,905,403 (762,412,531) -10.5%

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 2008 tax year, with returns generally filed by April 2009, the traditional income tax rate using multiple rates was no longer imposed. 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.

FY2009 Revenues: \$2,332,564,069

(Individual income tax revenues include withholding amounts and \$12,991,983 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.

FY2009 Revenues: \$274,894,105

(Corporate franchise tax, gross receipts tax, and the radioactive waste tax revenues include \$19,487,974 in mineral production withholding taxes.)

Individual Income Tax Collected	
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
1999	\$1,463,897,285
1998	\$1,377,582,984
1997	\$1,237,331,651
1996	\$1,139,080,026
1995	\$1,025,894,837
1994	\$925,301,613
1993	\$842,275,277
1992	\$784,430,264
1991	\$717,599,792
1990	\$647,593,113

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.

Detailed 2007 income tax information is found at www.tax.utah.gov/esu/income/index.html.

INCOME TAX OF UTAH TAXPAYERS

FROM 2007 STATE TAX RETURNS BY TAX LINE (RESIDENTS AND NON RESIDENTS)

<u>Tax Line</u>	<u>Returns</u>	<u>Amount</u>	<u>Average</u>
Total Exemptions	1,053,974	\$2,453,867	\$2.33
Adjusted Gross Income	1,053,974	\$60,111,232,475	\$57,032.94
All Additions	9,698	\$73,362,009	\$7,564.65
One-Half Federal Tax	712,549	\$3,226,266,793	\$4,527.78
Retirement Exemption	80,637	\$670,433,828	\$8,314.22
Total Other Deductions	109,158	\$392,030,168	\$3,591.40
Utah Taxable Income	840,414	\$38,376,216,127	\$45,663.47
Utah Income Tax Liability	817,485	\$2,435,658,095	\$2,979.45
Total Contributions	15,572	\$332,984	\$21.38
Use Tax	5,966	\$319,268	\$53.51
Prepaid Taxes	23,948	\$356,866,240	\$14,901.71
Withholding And Credits	938,568	\$2,427,507,424	\$2,586.39
Commission Computed Refund	759,468	\$441,265,220	\$581.02
Taxes Due With Return	223,900	\$444,652,681	\$1,985.94

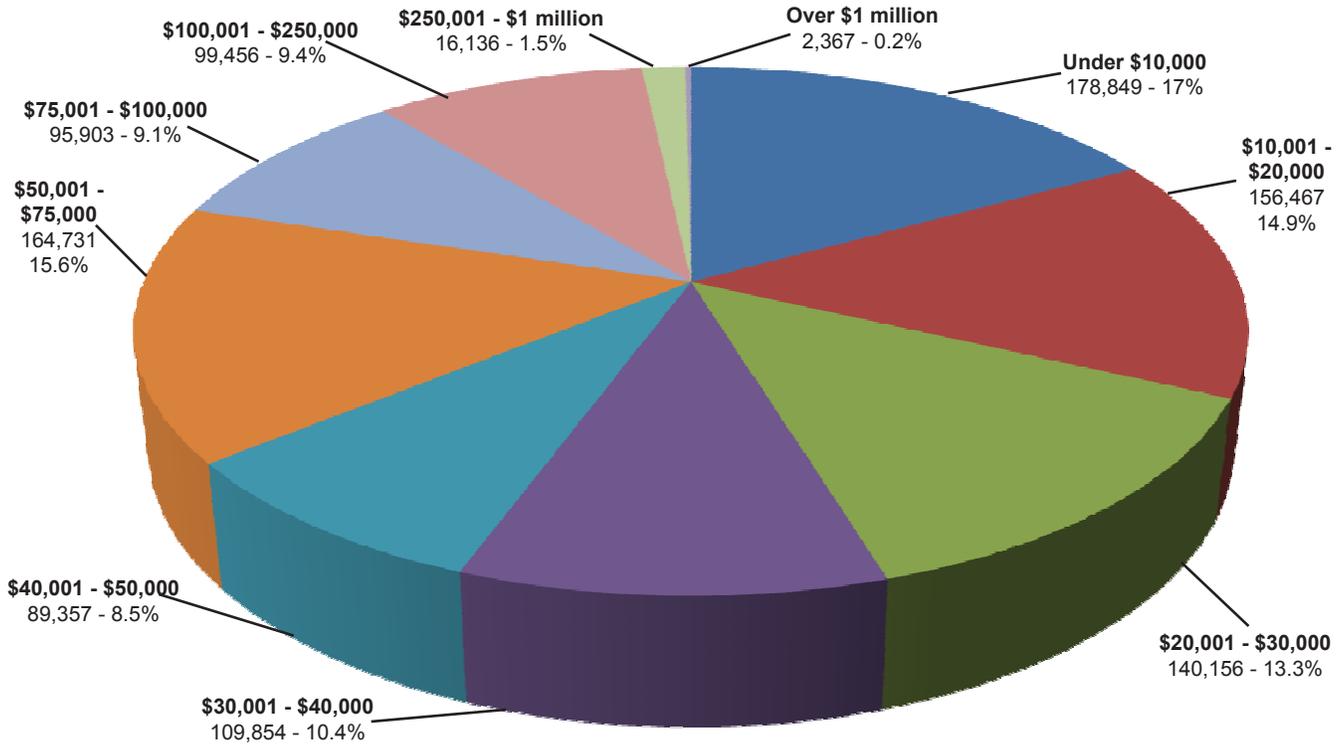
2007 STATE VOLUNTARY CHECKOFFS

Category	Number of Returns		Amount Contributed	
	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>
Non-game Wildlife	3,847	4,060	\$39,957	\$42,829
Homeless Assistance	5,588	5,350	\$90,728	\$90,573
Children's Organ Transplant	6,629	6,620	\$74,708	\$80,662
School District Foundations	1,674	2,061	\$32,009	\$45,829
Wolf Depredation	1,379	1,699	\$10,996	\$12,360
Spayed and Neutered Pets	4,373	5,945	\$45,420	\$60,835
TOTAL	14,462	15,572	\$303,704	\$332,984

Did you know . . . that Motor Vehicle Enforcement Division police investigators recovered nearly 600 stolen vehicles last year?

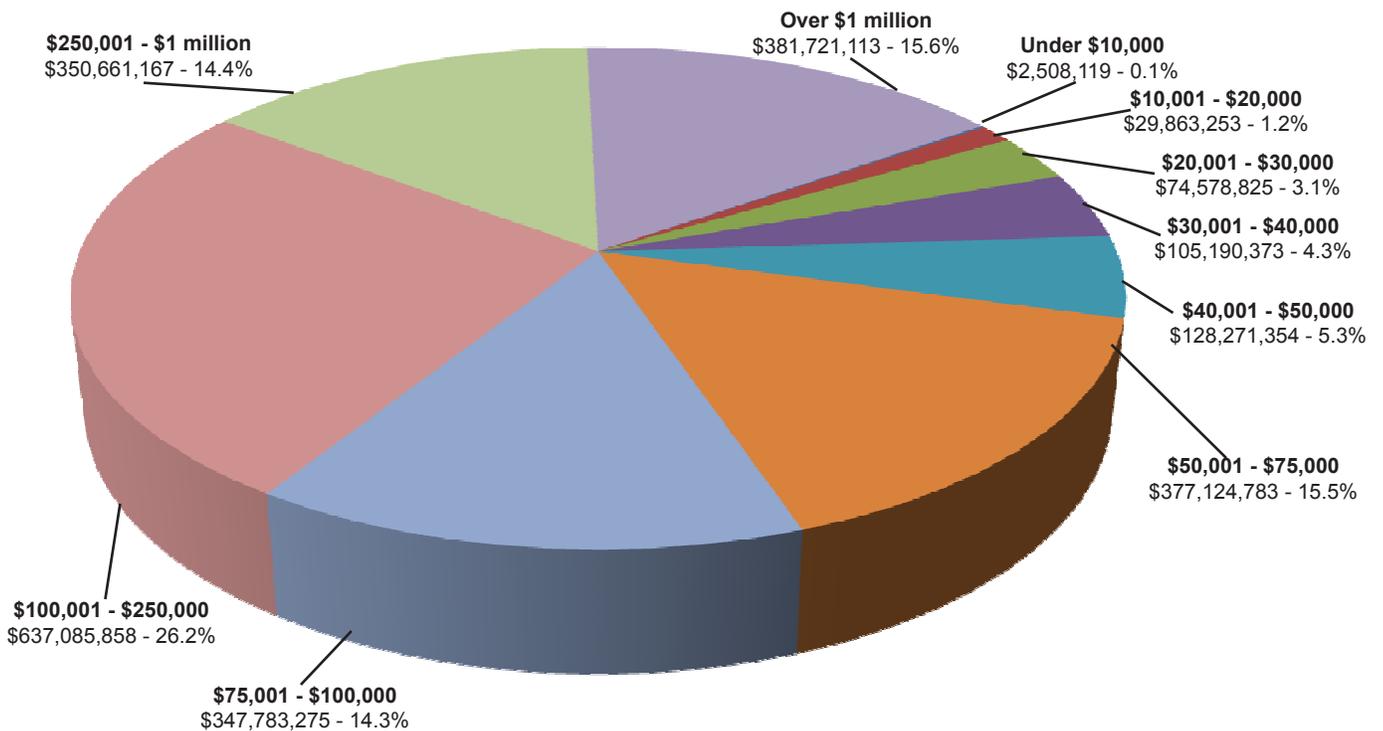
2007 STATE INCOME TAXES OF RESIDENTS

NUMBER OF TAXPAYERS BY AGI GROUPS/FULL-YEAR RESIDENTS ONLY



2007 STATE INCOME TAXES OF RESIDENTS

STATE TAXES PAID BY AGI GROUPS/FULL-YEAR RESIDENTS ONLY



Percentages may not equal 100 percent because of rounding.

2007 STATE INCOME TAXES OF RESIDENTS

PAID BY AGI GROUPS/FULL-YEAR RESIDENTS ONLY

<u>Income (AGI)</u>	<u>Number Of Returns</u>	<u>% Of Returns</u>	<u>State Taxes Paid</u>	<u>% Of Taxes Paid</u>
Under \$ 10,000	178,849	17.0	\$2,508,119	0.1
\$ 10,001 - \$20,000	156,467	14.9	\$29,863,253	1.2
\$ 20,001 - \$30,000	140,156	13.3	\$74,578,825	3.1
\$ 30,001 - \$40,000	109,854	10.4	\$105,190,373	4.3
\$ 40,001 - \$50,000	89,357	8.5	\$128,271,354	5.3
\$ 50,001 - \$75,000	164,731	15.6	\$377,124,783	15.5
\$ 75,001 - \$100,000	95,903	9.1	\$347,783,275	14.3
\$100,001 - \$250,000	99,345	9.4	\$637,085,858	26.2
\$250,000 - \$1,000,000	16,316	1.5	\$350,661,167	14.4
Over \$1,000,000	2,367	0.2	\$381,721,113	15.7
TOTAL	1,053,345	100%	\$2,434,788,120	100%

2007 FEDERAL INCOME TAXES OF RESIDENTS

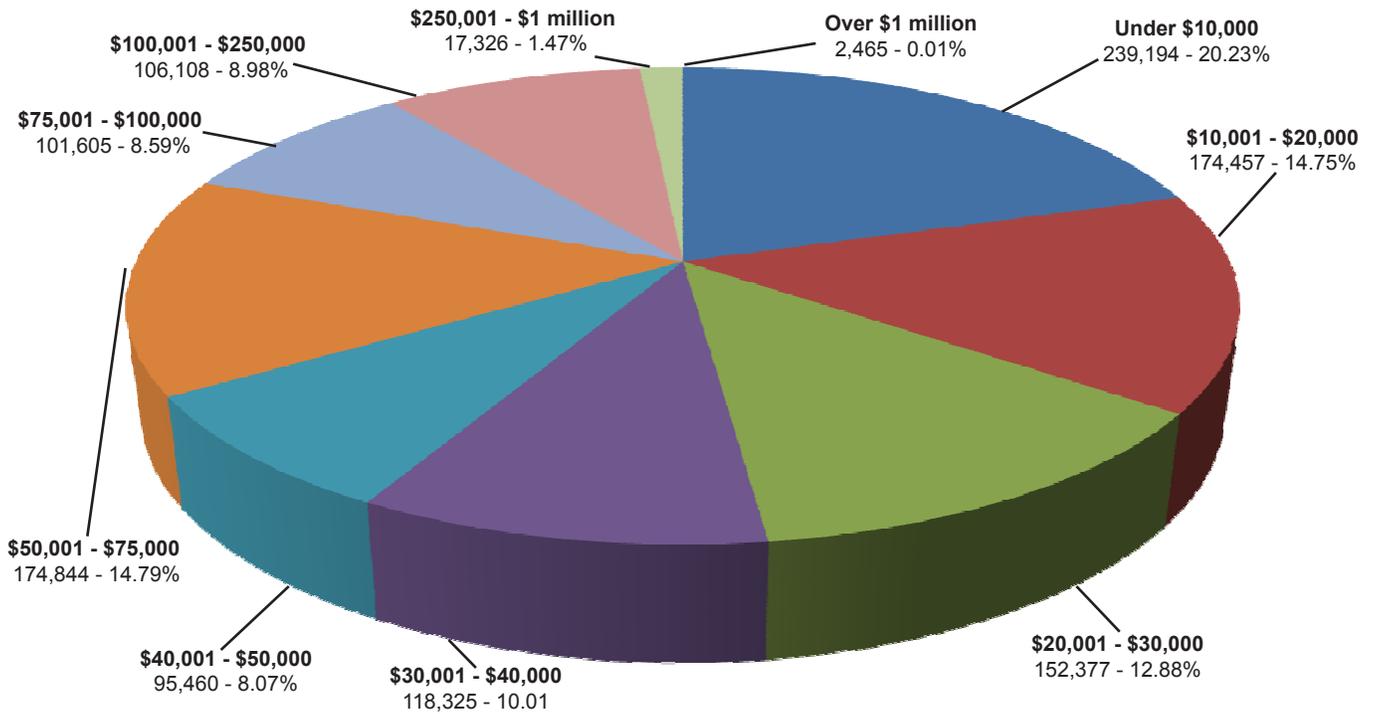
PAID BY AGI GROUPS/FULL-YEAR RESIDENTS ONLY

<u>Income (AGI)</u>	<u>Number Of Returns</u>	<u>% Of Returns</u>	<u>Federal Taxes Paid</u>	<u>% Of Taxes Paid</u>
Under \$ 10,000	239,194	20.23%	\$13,287,685	.19%
\$ 10,001 - \$20,000	174,457	14.75%	\$61,224,682	.89%
\$ 20,001 - \$30,000	152,377	12.88%	\$142,055,139	2.10%
\$ 30,001 - \$40,000	118,325	10.01%	\$187,855,561	2.74%
\$ 40,001 - \$50,000	95,460	8.07%	\$219,922,153	3.22%
\$ 50,001 - \$75,000	174,844	14.79%	\$667,381,995	9.76%
\$ 75,001 - \$100,000	101,605	8.59%	\$665,772,548	9.73%
\$100,001 - \$250,000	106,108	8.98%	\$1,764,535,504	25.80%
\$250,000 - \$1,000,000	17,326	1.47%	\$1,538,269,398	22.49%
Over \$1,000,000	2,465	0.21%	\$1,579,766,005	23.10%
TOTAL	1,182,161		\$6,840,070,670	

Percentages may not equal 100 percent because of rounding.

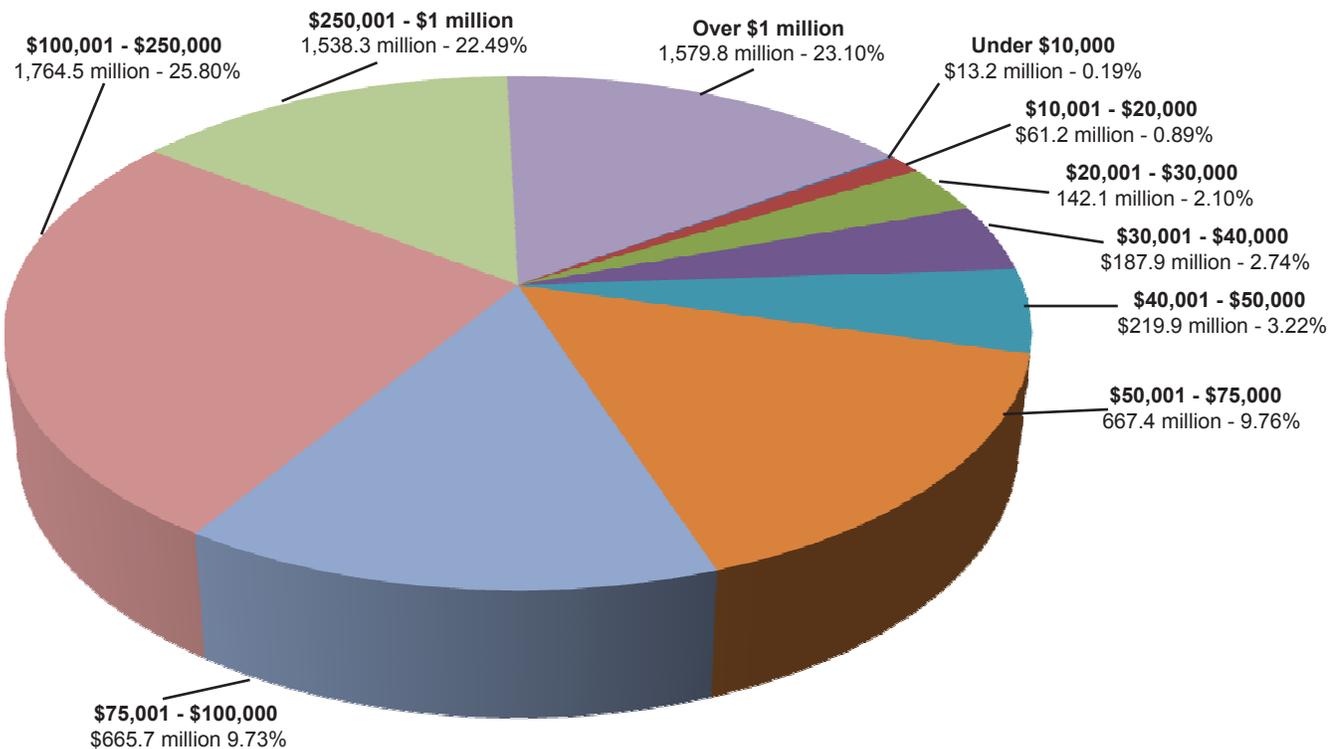
2007 FEDERAL INCOME TAXES OF RESIDENTS

NUMBER OF TAXPAYERS BY AGI GROUPS/FULL-YEAR RESIDENTS ONLY



2007 FEDERAL INCOME TAXES OF RESIDENTS

FEDERAL TAXES PAID BY AGI GROUPS/FULL-YEAR RESIDENTS ONLY



Percentages may not equal 100 percent because of rounding.

2007 FEDERAL INCOME TAX DATA BY COUNTY

<u>County</u>	<u>Average Number Of Returns</u>	<u>Adjusted Gross Income</u>	<u>AGI County Rank</u>	<u>Average Federal Tax</u>	<u>Federal Taxes Paid</u>
Beaver County	2,698	\$37,128	26	\$4,020	\$6,395,552
Box Elder County	20,506	\$45,964	12	\$5,435	\$74,057,050
Cache County	40,695	\$46,042	11	\$6,135	\$157,924,516
Carbon County	9,268	\$42,548	17	\$5,788	\$33,572,081
Daggett County	372	\$45,304	14	\$5,644	\$1,461,710
Davis County	118,283	\$55,771	5	\$7,504	\$624,795,823
Duchesne County	7,435	\$54,452	6	\$8,750	\$42,262,307
Emery County	4,336	\$42,431	18	\$5,607	\$14,970,944
Garfield County	2,098	\$35,722	28	\$4,155	\$5,165,012
Grand County	4,502	\$42,878	16	\$6,505	\$19,144,604
Iron County	16,689	\$41,403	19	\$5,326	\$51,543,319
Juab County	3,842	\$40,994	20	\$4,229	\$9,713,449
Kane County	2,949	\$40,069	22	\$5,029	\$9,324,442
Millard County	4,901	\$39,529	23	\$4,737	\$13,336,008
Morgan County	3,676	\$64,151	2	\$9,000	\$24,218,645
Piute County	597	\$30,663	29	\$3,583	\$1,057,045
Rich County	855	\$45,124	15	\$5,831	\$3,084,607
Salt Lake County	440,200	\$52,390	7	\$8,101	\$2,374,962,771
San Juan County	3,785	\$36,290	27	\$4,490	\$9,254,869
Sanpete County	9,163	\$38,124	25	\$4,962	\$23,904,717
Sevier County	8,416	\$40,900	21	\$5,454	\$26,502,205
Summit County	16,520	\$89,050	1	\$19,541	\$223,764,092
Tooele County	21,947	\$48,821	9	\$5,319	\$80,550,173
Uintah County	11,495	\$56,286	3	\$8,840	\$70,136,272
Utah County	173,310	\$49,416	8	\$6,866	\$722,840,807
Wasatch County	8,110	\$55,944	4	\$8,301	\$43,099,322
Washington County	51,962	\$45,346	13	\$6,429	\$203,170,897
Wayne County	1,110	\$38,811	24	\$5,804	\$3,638,964
Weber County	100,045	\$47,473	10	\$6,197	\$418,546,775
State Of Utah	1,182,161	\$54,839		\$8,902	\$6,840,070,670

2007 CORPORATE INCOME TAX

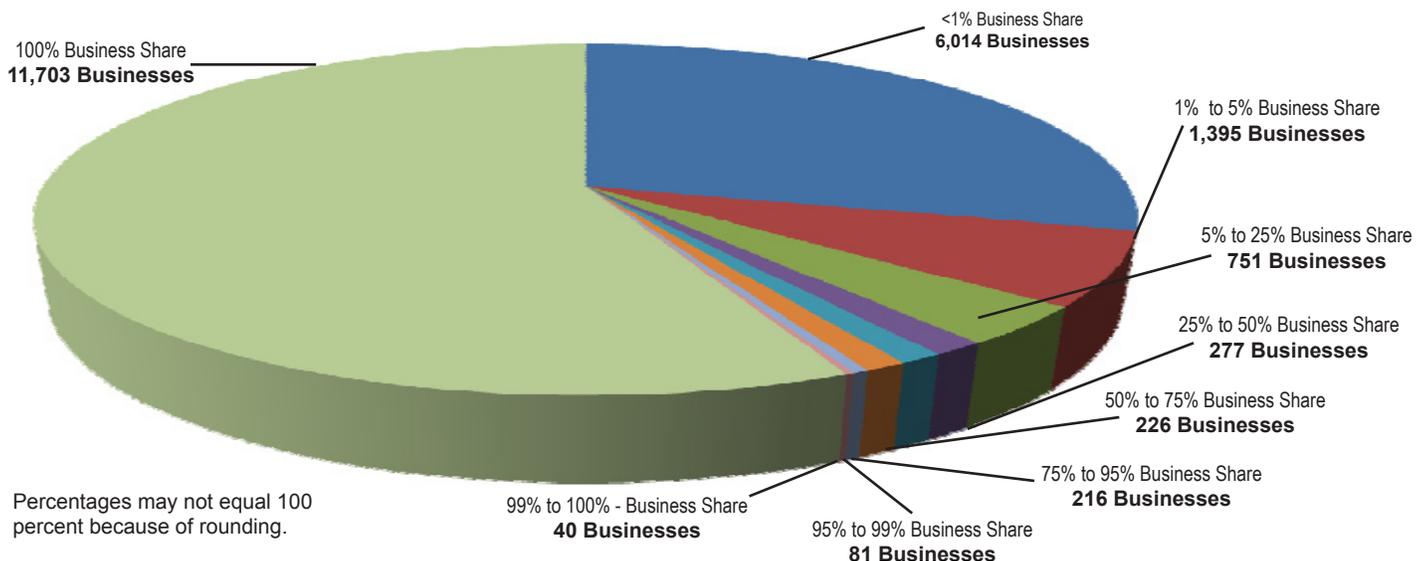
In fiscal year 2009, \$274,894,105 in corporate franchise tax, gross receipts tax, and radioactive waste revenues were received by the State. These sources of revenue were down 34 percent compared to fiscal year 2008. All corporate taxes are directed to the Education Fund which is used to finance public 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 2007 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,

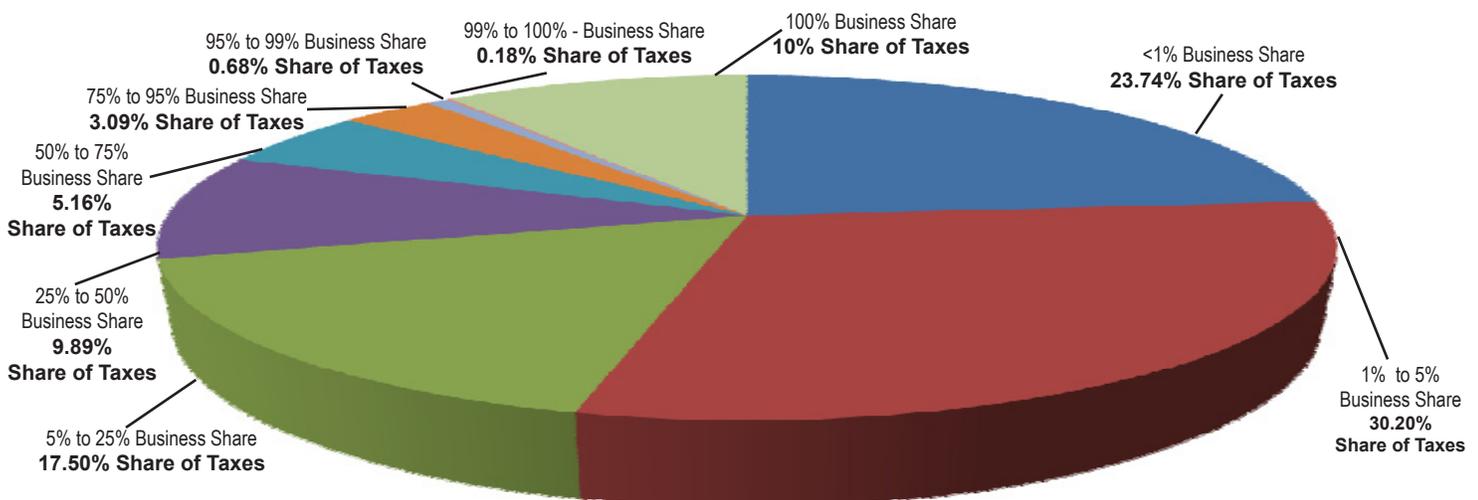
property owned, and wages paid within the state. The bottom chart shows the share of taxes paid for each business share category.

A fairly large share of the number of corporations conduct a relatively small percentage of their business in Utah. For tax year 2007, 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 BUSINESS IN UTAH 2007 TAX YEAR



SHARE OF TAXES PAID IN UTAH 2007 TAX YEAR



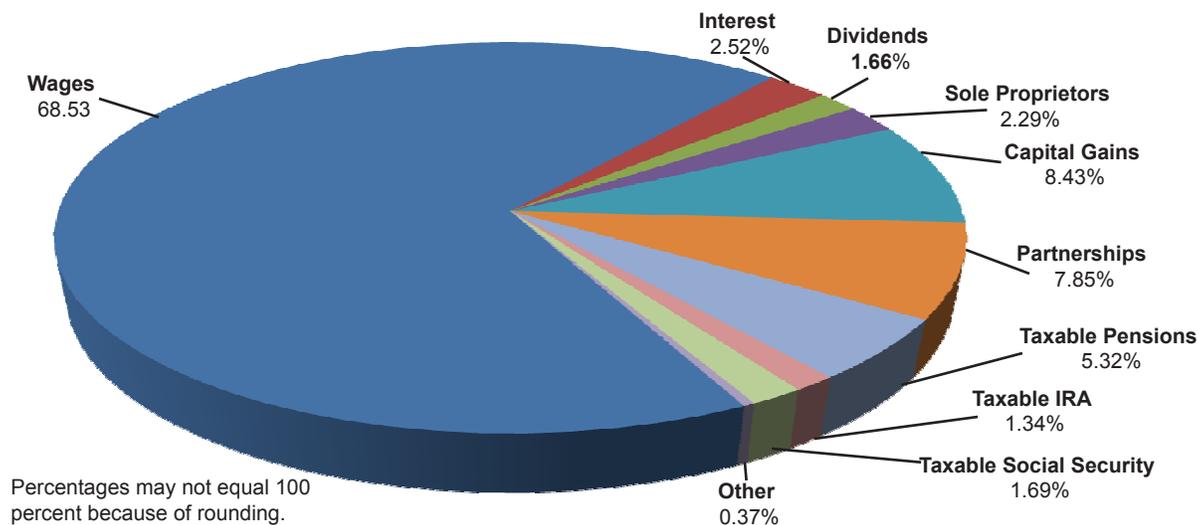
2007 FEDERAL INCOME TAX DATA

SELECT RETURN DATA

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>% Change</u> <u>'06-'07</u>
Returns	1,018,174	1,067,252	1,182,161	10.77%
Adjusted Gross Income (in millions of dollars)	\$49,483	\$56,748	\$63,292	11.53%
Personal Exemptions (number)	2,347,193	2,458,081	2,686,012	9.27%
Federal Taxes (in millions of dollars)	\$5,064	\$6,184	\$6,840	10.61%
Itemized Deductions (in millions of dollars)	\$9,081	\$10,401	\$11,990	15.28%
Itemized Deductions (number)	415,872	443,228	474,029	6.95%
Share Itemized	40.8%	41.5%	40.10%	-3.37%
Itemized/AGI	18.4%	18.3%	18.90%	3.28%
AGI/Return	\$48,599	\$53,172	\$53,539	0.69%

SOURCES OF INCOME (IN MILLIONS OF DOLLARS)

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>% Change</u> <u>'06-'07</u>
Total Income	\$50,114	\$57,003	\$64,509	13.17%
Wages	\$36,052	\$39,841	\$44,207	10.96%
Interest	\$858	\$1,262	\$1,625	28.77%
Dividends	\$735	\$856	\$1,074	25.47%
Sole Proprietors	\$1,220	\$1,410	\$1,475	4.61%
Capital Gains	\$3,351	\$4,529	\$5,439	20.09%
Partnerships	\$3,579	\$4,798	\$5,065	5.56%
Taxable Pensions	\$2,876	\$3,132	\$3,433	9.65%
Taxable IRA	\$664	\$733	\$864	17.87%
Taxable Social Security	\$773	\$928	\$1,089	17.35%
Other	\$6	(\$486)	\$238	-149%



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 accommodations 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/\$1,547,472,747

* The \$1,547,472,747 total is the general fund unrestricted amount. State law earmarked an additional \$276,544,200 in revenues for natural resource protection, water, wastewater, transportation and other projects.

State Sales And Use Tax

(Net FY89 - FY09)

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
1990.....	\$707,443,441
1989.....	\$667,402,562

Recent Legislative Sales Tax Rate Changes

Date	Action	Old Rate	New Rate
Jan. 1, 2007	Sales tax on groceries reduced	4.75%	2.75%
Jan. 1, 2008	Sales and use tax reduced on non-groceries	4.75%	4.65%
Jan. 1, 2008	Sales tax reduced on groceries	2.75%	1.75%
Jan. 1, 2009	Sales and use tax increased on non-groceries	4.65%	4.70%

LOCAL SALES AND USE TAX

Local Sales and Use Tax Collected

(Net FY92 to FY09)

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
2001	314,336,985	1992	157,949,323

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/
\$425,127,553**

LOCAL SALES AND USE TAX DISTRIBUTION

COMMUNITY	FY 2007	FY 2008	FY 07 - FY 08	FY 2009	FY 08 - FY 09
	<u>Jul 06 - Jun 07</u>	<u>Jul 07 - Jun 08</u>	<u>% Change</u>	<u>Jul 08 - Jun 09</u>	<u>% Change</u>
Beaver County	163,311	172,971	5.9%	139,640	-19.3%
Beaver City	481,227	499,588	3.8%	446,196	-10.7%
Milford	207,248	236,668	14.2%	202,718	-14.3%
Minersville	95,210	99,717	4.7%	84,212	-15.5%
Total County and Cities	946,996	1,008,944	6.5%	872,766	-13.5%
Total Cities and Towns	783,685	835,973	6.7%	733,126	-12.3%
Box Elder County	1,162,392	1,198,002	3.1%	1,041,168	-13.1%
Bear River	80,764	80,665	-0.1%	77,760	-3.6%
Brigham	2,776,623	2,875,504	3.6%	2,624,690	-8.7%
Corinne	101,766	103,832	2.0%	100,426	-3.3%
Deweyville	35,182	37,402	6.3%	35,719	-4.5%
Elwood	91,035	99,612	9.4%	92,817	-6.8%
Fielding	47,886	47,113	-1.6%	40,811	-13.4%
Garland	212,304	216,606	2.0%	199,780	-7.8%
Honeyville	137,682	141,227	2.6%	129,257	-8.5%
Howell	22,569	22,768	0.9%	20,799	-8.6%
Mantua	77,678	76,429	-1.6%	69,605	-8.9%
Perry	743,330	797,306	7.3%	781,472	-2.0%
Plymouth	47,182	45,993	-2.5%	43,217	-6.0%
Portage	26,356	26,359	0.0%	24,298	-7.8%
Snowville	33,680	36,725	9.0%	31,742	-13.6%
Tremonton	1,100,415	1,192,134	8.3%	1,155,735	-3.1%
Willard	203,189	213,620	5.1%	178,826	-16.3%
Total County and Cities	6,900,032	7,211,296	4.5%	6,648,121	-7.8%
Total Cities and Towns	5,737,640	6,013,294	4.8%	5,606,953	-6.8%
Cache County	717,783	678,561	-5.5%	493,875	-27.2%
Amalga	42,353	54,573	28.9%	54,003	-1.0%
Clarkston	60,159	65,830	9.4%	64,429	-2.1%
Cornish	24,216	26,600	9.8%	25,970	-2.4%
Hyde Park	431,035	480,123	11.4%	467,762	-2.6%
Hyrum	733,985	805,015	9.7%	811,214	0.8%
Lewiston	187,965	211,057	12.3%	208,848	-1.0%
Logan	8,222,778	8,369,057	1.8%	7,691,554	-8.1%
Mendon	96,045	107,611	12.0%	107,165	-0.4%
Millville	163,752	182,545	11.5%	177,230	-2.9%
Newton	65,830	73,472	11.6%	72,430	-1.4%
North Logan	1,751,237	1,854,040	5.9%	1,771,303	-4.5%
Paradise	72,551	82,410	13.6%	82,190	-0.3%
Providence	639,432	830,485	29.9%	827,303	-0.4%
Richmond	208,544	233,637	12.0%	231,164	-1.1%
River Heights	128,290	147,538	15.0%	148,650	0.8%
Smithfield	1,021,540	1,098,974	7.6%	1,085,618	-1.2%
Wellsville	280,724	312,204	11.2%	313,549	0.4%
Trenton	41,123	42,308	2.9%	44,098	4.2%
Nibley	319,129	375,605	17.7%	389,270	3.6%
Total County and Cities	15,208,468	16,031,644	5.4%	15,067,625	-6.0%
Total Cities and Towns	14,490,686	15,353,083	6.0%	14,573,750	-5.1%

LOCAL SALES AND USE TAX DISTRIBUTION

COMMUNITY	<u>Jul 06 - Jun 07</u>	<u>Jul 07 - Jun 08</u>	<u>% Change</u>	<u>Jul 08 - Jun 09</u>	<u>% Change</u>
Carbon County	976,173	957,327	-1.9%	894,839	-6.5%
Helper	318,718	336,070	5.4%	292,121	-13.1%
Price	2,309,779	2,410,662	4.4%	2,392,492	-0.8%
Scotfield	3,591	3,938	9.7%	3,757	-4.6%
Sunnyside	53,195	53,946	1.4%	49,474	-8.3%
Wellington	348,323	342,228	-1.7%	208,037	-39.2%
East Carbon	130,377	130,149	-0.2%	116,586	-10.4%
Total County and Cities	4,140,158	4,234,320	2.3%	3,957,305	-6.5%
Total Cities and Towns	3,163,985	3,276,993	3.6%	3,062,465	-6.5%
Daggett County	106,588	115,755	8.6%	112,300	-3.0%
Manila	44,362	43,563	-1.8%	44,567	2.3%
Total County and Cities	150,950	159,318	5.5%	156,867	-1.5%
Total Cities and Towns	44,362	43,563	-1.8%	44,567	2.3%
Davis County	685,701	687,282	0.2%	387,485	-43.6%
Bountiful	6,064,416	6,363,823	4.9%	5,882,782	-7.6%
Centerville	2,923,770	3,128,020	7.0%	2,993,560	-4.3%
Clearfield	3,578,223	3,575,498	-0.1%	3,309,419	-7.4%
Fruit Heights	495,259	509,911	3.0%	485,016	-4.9%
Farmington	1,821,827	2,026,886	11.3%	2,005,827	-1.0%
Kaysville	3,104,001	3,215,624	3.6%	3,110,496	-3.3%
Layton	12,218,807	12,402,190	1.5%	11,388,836	-8.2%
North Salt Lake	2,325,480	2,647,433	13.8%	2,395,289	-9.5%
South Weber	663,807	670,980	1.1%	616,336	-8.1%
Sunset	675,888	696,426	3.0%	628,948	-9.7%
Syracuse	2,233,014	2,596,057	16.3%	2,622,560	1.0%
West Point	754,115	809,829	7.4%	794,583	-1.9%
Woods Cross	2,110,792	2,025,866	-4.0%	1,723,651	-14.9%
Clinton	2,362,816	2,493,744	5.5%	2,556,900	2.5%
West Bountiful	1,340,690	1,536,965	14.6%	1,682,377	9.5%
Total County and Cities	43,358,607	45,386,534	4.7%	42,584,066	-6.2%
Total Cities and Towns	42,672,906	44,699,252	4.7%	42,196,581	-5.6%
Duchesne County	1,357,604	1,417,355	4.4%	1,555,490	9.7%
Altamont	47,596	53,523	12.5%	56,824	6.2%
Duchesne	301,423	294,859	-2.2%	298,450	1.2%
Myton	159,917	175,931	10.0%	341,209	93.9%
Roosevelt	1,460,272	1,569,395	7.5%	1,769,423	12.7%
Tabiona	16,721	17,288	3.4%	16,033	-7.3%
Total County and Cities	3,343,533	3,528,352	5.5%	4,037,429	14.4%
Total Cities and Towns	1,985,929	2,110,996	6.3%	2,481,939	17.6%
Emery County	316,902	298,124	-5.9%	241,515	-19.0%
Castle Dale	282,278	269,117	-4.7%	283,821	5.5%
Clawson	16,921	17,111	1.1%	15,261	-10.8%
Cleveland	79,539	75,271	-5.4%	70,326	-6.6%
Elmo	37,549	37,171	-1.0%	33,673	-9.4%
Emery City	32,170	31,965	-0.6%	27,589	-13.7%
Ferron	185,165	178,879	-3.4%	170,207	-4.8%
Green River	247,916	238,712	-3.7%	245,542	2.9%
Huntington	475,772	439,736	-7.6%	346,502	-21.2%
Orangeville	209,871	201,187	-4.1%	165,337	-17.8%
Total County and Cities	1,884,083	1,787,274	-5.1%	1,599,773	-10.5%
Total Cities and Towns	1,567,181	1,489,149	-5.0%	1,358,259	-8.8%

LOCAL SALES AND USE TAX DISTRIBUTION

COMMUNITY	FY 2007	FY 2008	FY 07 - FY 08	FY 2009	FY 08 - FY 09
	Jul 06 - Jun 07	Jul 07 - Jun 08	% Change	Jul 08 - Jun 09	% Change
Garfield County	337,055	342,250	1.5%	339,241	-0.9%
Antimony	15,207	15,323	0.8%	14,250	-7.0%
Boulder	30,865	35,671	15.6%	31,254	-12.4%
Bryce Canyon*	0	27,807	N.A.	166,451	498.6%
Cannonville	18,629	19,416	4.2%	18,431	-5.1%
Escalante	100,723	107,497	6.7%	108,399	0.8%
Hatch	18,019	17,783	-1.3%	15,867	-10.8%
Henrieville	14,516	14,781	1.8%	13,187	-10.8%
Panguitch	219,171	236,413	7.9%	222,684	-5.8%
Tropic	68,690	73,103	6.4%	75,856	3.8%
Total County and Cities	822,875	890,044	8.2%	1,005,620	13.0%
Total Cities and Towns	485,820	547,793	12.8%	666,379	21.6%
Note 1: Effective 01/01/2008, Bryce Canyon incorporated as a city and imposed the local option sales and use tax.					
Grand County	637,367	691,995	8.6%	671,431	-3.0%
Castle Valley	36,830	38,573	4.7%	35,458	-8.1%
Moab	1,286,850	1,398,451	8.7%	1,489,075	6.5%
Total County and Cities	1,961,047	2,129,019	8.6%	2,195,964	3.1%
Total Cities and Towns	1,323,680	1,437,024	8.6%	1,524,533	6.1%
Iron County	750,101	746,342	-0.5%	687,875	-7.8%
Cedar City	5,193,054	5,349,638	3.0%	4,866,335	-9.0%
Enoch	416,556	452,790	8.7%	432,670	-4.4%
Kanarraville	33,014	34,548	4.6%	31,051	-10.1%
Paragonah	54,241	52,693	-2.9%	47,606	-9.7%
Parowan	330,514	335,177	1.4%	305,713	-8.8%
Brian Head	127,456	127,032	-0.3%	127,640	0.5%
Total County and Cities	6,904,935	7,098,219	2.8%	6,498,890	-8.4%
Total Cities and Towns	6,154,834	6,351,877	3.2%	5,811,015	-8.5%
Juab County	472,205	472,313	0.0%	108,739	-77.0%
Eureka	80,019	81,842	2.3%	73,643	-10.0%
Levan	83,560	86,575	3.6%	87,377	0.9%
Mona	123,969	127,717	3.0%	131,947	3.3%
Nephi	809,058	826,889	2.2%	752,757	-9.0%
Rocky Ridge	53,511	53,243	-0.5%	49,543	-6.9%
Total County and Cities	1,622,323	1,648,578	1.6%	1,204,007	-27.0%
Total Cities and Towns	1,150,118	1,176,265	2.3%	1,095,268	-6.9%
Kane County	384,204	407,111	6.0%	409,352	0.6%
Alton	14,387	16,778	16.6%	15,231	-9.2%
Glendale	34,863	35,645	2.2%	30,696	-13.9%
Kanab	658,531	689,663	4.7%	641,007	-7.1%
Orderville	92,883	96,261	3.6%	91,274	-5.2%
Big Water	46,779	50,355	7.6%	51,158	1.6%
Total County and Cities	1,231,648	1,295,813	5.2%	1,238,718	-4.4%
Total Cities and Towns	847,444	888,702	4.9%	829,366	-6.7%
Millard County	873,267	500,476	-42.7%	443,000	-11.5%
Delta	596,418	628,698	5.4%	575,365	-8.5%
Fillmore	377,748	400,828	6.1%	360,316	-10.1%
Hinckley	71,196	71,446	0.4%	60,196	-15.7%
Holden	39,666	38,230	-3.6%	34,493	-9.8%
Kanosh	49,155	53,026	7.9%	43,602	-17.8%
Leamington	20,691	20,503	-0.9%	17,598	-14.2%
Lynndyl	13,513	14,048	4.0%	11,920	-15.1%
Meadow	30,120	30,264	0.5%	27,513	-9.1%
Oak City	61,708	63,338	2.6%	53,286	-15.9%
Scipio	47,999	48,019	0.0%	44,390	-7.6%
Total County and Cities	2,181,482	1,868,877	-14.3%	1,671,677	-10.6%
Total Cities and Towns	1,308,215	1,368,401	4.6%	1,228,677	-10.2%

LOCAL SALES AND USE TAX DISTRIBUTION

<u>COMMUNITY</u>	<u>FY 2007</u> <u>Jul 06 - Jun 07</u>	<u>FY 2008</u> <u>Jul 07 - Jun 08</u>	<u>FY 07 - FY 08</u> <u>% Change</u>	<u>FY 2009</u> <u>Jul 08 - Jun 09</u>	<u>FY 08 - FY 09</u> <u>% Change</u>
Morgan County	594,477	614,701	3.4%	581,352	-5.4%
Morgan	443,900	478,685	7.8%	448,218	-6.4%
Total County and Cities	1,038,378	1,093,386	5.3%	1,029,570	-5.8%
Total Cities and Towns	443,900	478,685	7.8%	448,218	-6.4%
Piute County	27,441	26,559	-3.2%	22,812	-14.1%
Circleville	59,354	58,014	-2.3%	51,047	-12.0%
Junction	18,960	19,224	1.4%	17,929	-6.7%
Kingston	13,292	13,132	-1.2%	11,480	-12.6%
Marysville	47,805	49,450	3.4%	43,417	-12.2%
Total County and Cities	166,852	166,380	-0.3%	146,685	-11.8%
Total Cities and Towns	139,411	139,821	0.3%	123,873	-11.4%
Rich County	91,499	91,865	0.4%	89,660	-2.4%
Garden City	110,473	120,946	9.5%	114,921	-5.0%
Laketown	28,378	27,941	-1.5%	27,788	-0.5%
Randolph	56,063	56,507	0.8%	55,626	-1.6%
Woodruff	28,829	30,755	6.7%	31,942	3.9%
Total County and Cities	315,242	328,014	4.1%	319,937	-2.5%
Total Cities and Towns	223,743	236,148	5.5%	230,277	-2.5%
Salt Lake County	22,887,084	22,917,923	0.1%	17,519,993	-23.6%
Alta	307,540	306,753	-0.3%	307,611	0.3%
Bluffdale	886,909	967,678	9.1%	905,407	-6.4%
Cottonwood Heights	5,351,094	5,322,408	-0.5%	5,025,532	-5.6%
Draper	6,360,851	7,381,127	16.0%	7,068,143	-4.2%
Herriman	1,329,258	1,679,083	26.3%	1,731,611	3.1%
Holladay	3,564,112	3,549,648	-0.4%	3,228,399	-9.1%
Midvale	5,895,502	5,815,091	-1.4%	5,220,702	-10.2%
Murray	13,910,387	13,809,920	-0.7%	12,570,472	-9.0%
Riverton	3,935,566	4,331,452	10.1%	4,644,626	7.2%
Salt Lake City	45,066,434	46,400,880	3.0%	43,103,218	-7.1%
Sandy	19,119,845	19,519,914	2.1%	17,862,020	-8.5%
South Jordan	6,351,010	7,073,905	11.4%	7,453,610	5.4%
South Salt Lake	11,061,444	10,795,087	-2.4%	10,870,605	0.7%
Taylorsville	8,256,637	8,344,874	1.1%	7,725,793	-7.4%
West Jordan	14,906,646	16,028,163	7.5%	15,205,319	-5.1%
West Valley	21,265,172	22,380,972	5.2%	19,821,204	-11.4%
Total County and Cities	190,455,489	196,624,877	3.2%	180,264,265	-8.3%
Total Cities and Towns	167,568,405	173,706,954	3.7%	162,744,271	-6.3%
Sanpete County	418,942	422,227	0.8%	376,278	-10.9%
Centerfield	115,834	127,966	10.5%	121,587	-5.0%
Ephraim	871,382	920,216	5.6%	850,504	-7.6%
Fairview	164,663	166,475	1.1%	150,489	-9.6%
Fayette	21,769	23,267	6.9%	19,098	-17.9%
Fountain Green	98,074	97,863	-0.2%	90,473	-7.6%
Gunnison	378,972	395,210	4.3%	350,432	-11.3%
Manti	367,301	363,782	-1.0%	327,554	-10.0%
Mayfield	43,050	44,046	2.3%	40,569	-7.9%
Moroni	166,146	148,687	-10.5%	151,107	1.6%
Mount Pleasant	405,918	421,369	3.8%	387,592	-8.0%
Spring City	101,784	104,052	2.2%	92,970	-10.7%
Sterling	31,275	31,950	2.2%	26,872	-15.9%
Wales	26,733	24,638	-7.8%	22,488	-8.7%
Total County and Cities	3,211,844	3,291,751	2.5%	3,008,013	-8.6%
Total Cities and Towns	2,792,902	2,869,524	2.7%	2,631,735	-8.3%

LOCAL SALES AND USE TAX DISTRIBUTION

COMMUNITY	FY 2007 <u>Jul 06 - Jun 07</u>	FY 2008 <u>Jul 07 - Jun 08</u>	FY 07 - FY 08 <u>% Change</u>	FY 2009 <u>Jul 08 - Jun 09</u>	FY 08 - FY 09 <u>% Change</u>
San Juan County	1,205,040	1,364,722	13.3%	1,137,357	-16.7%
Blanding	539,389	561,488	4.1%	505,034	-10.1%
Monticello	329,694	356,490	8.1%	305,758	-14.2%
Total County and Cities	2,074,123	2,282,700	10.1%	1,948,149	-14.7%
Total Cities and Towns	869,083	917,978	5.6%	810,792	-11.7%
Sevier County	405,077	391,894	-3.3%	321,336	-18.0%
Annabella	65,507	69,870	6.7%	62,070	-11.2%
Aurora	138,388	135,058	-2.4%	116,628	-13.6%
Central Valley	44,872	40,364	-10.0%	36,399	-9.8%
Elsinore	77,889	81,078	4.1%	95,328	17.6%
Glenwood	44,470	43,856	-1.4%	41,247	-5.9%
Joseph	30,334	32,120	5.9%	30,287	-5.7%
Koosharem	39,389	40,059	1.7%	36,171	-9.7%
Monroe	205,036	201,700	-1.6%	184,795	-8.4%
Redmond	123,460	110,041	-10.9%	89,167	-19.0%
Richfield	1,999,308	1,919,998	-4.0%	1,788,416	-6.9%
Salina	459,225	461,899	0.6%	438,191	-5.1%
Sigurd	45,658	51,266	12.3%	39,603	-22.7%
Total County and Cities	3,678,613	3,579,203	-2.7%	3,279,639	-8.4%
Total Cities and Towns	3,273,536	3,187,310	-2.6%	2,958,303	-7.2%
Summit County	4,938,478	5,130,794	3.9%	4,646,323	-9.4%
Coalville	205,625	208,310	1.3%	190,285	-8.7%
Francis	95,269	98,343	3.2%	89,039	-9.5%
Henefer	78,868	81,920	3.9%	73,261	-10.6%
Kamas	289,865	306,050	5.6%	284,834	-6.9%
Oakley	140,389	150,338	7.1%	143,947	-4.3%
Park City	3,921,277	4,077,790	4.0%	3,943,000	-3.3%
Total County and Cities	9,669,771	10,053,545	4.0%	9,370,688	-6.8%
Total Cities and Towns	4,731,293	4,922,751	4.0%	4,724,365	-4.0%
Tooele County	1,534,601	1,632,922	6.4%	1,516,515	-7.1%
Grantsville	886,067	940,786	6.2%	906,236	-3.7%
Ophir	2,471	2,650	7.3%	2,522	-4.8%
Stockton	58,772	95,611	62.7%	70,196	-26.6%
Tooele	4,485,472	4,671,427	4.1%	4,381,687	-6.2%
Vernon	26,853	29,600	10.2%	27,764	-6.2%
Wendover	194,982	204,570	4.9%	188,531	-7.8%
Rush Valley	51,889	54,850	5.7%	53,054	-3.3%
Total County and Cities	7,241,107	7,632,416	5.4%	7,146,505	-6.4%
Total Cities and Towns	5,706,506	5,999,494	5.1%	5,629,990	-6.2%
Uintah County	2,205,630	2,384,484	8.1%	2,655,078	11.3%
Naples	1,640,659	1,876,153	14.4%	1,915,316	2.1%
Vernal	4,512,659	5,233,536	16.0%	5,249,597	0.3%
Ballard	228,849	278,250	21.6%	288,395	3.6%
Total County and Cities	8,587,796	9,772,424	13.8%	10,108,386	3.4%
Total Cities and Towns	6,382,166	7,387,940	15.8%	7,453,308	0.9%

LOCAL SALES AND USE TAX DISTRIBUTION

COMMUNITY	FY 2007 Jul 06 - Jun 07	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change	FY 2009 Jul 08 - Jun 09	FY 08 - FY 09 % Change
Utah County	1,188,513	1,316,269	10.7%	697,689	-47.0%
Alpine	950,347	960,718	1.1%	906,185	-5.7%
American Fork	5,755,237	6,051,847	5.2%	5,584,570	-7.7%
Cedar Fort	38,248	45,642	19.3%	36,264	-20.5%
Draper City South [†]	94,494	55,098	-41.7%	0	-100.0%
Eagle Mountain	1,033,142	1,617,664	56.6%	1,693,624	4.7%
Fairfield	13,997	15,643	11.8%	15,330	-2.0%
Genola	128,516	118,318	-7.9%	127,430	7.7%
Goshen	88,339	90,280	2.2%	85,785	-5.0%
Lehi	5,058,066	5,692,521	12.5%	5,679,926	-0.2%
Lindon	3,233,364	3,105,685	-3.9%	2,595,371	-16.4%
Mapleton	792,871	803,702	1.4%	738,887	-8.1%
Orem	19,096,486	18,943,332	-0.8%	16,931,775	-10.6%
Payson	2,436,340	2,543,002	4.4%	2,362,982	-7.1%
Pleasant Grove	3,692,234	3,906,647	5.8%	3,592,303	-8.0%
Provo	17,091,285	17,151,092	0.3%	15,341,424	-10.6%
Salem	630,100	645,153	2.4%	605,597	-6.1%
Santaquin	728,942	755,599	3.7%	713,516	-5.6%
Saratoga Springs	844,748	1,168,361	38.3%	1,438,650	23.1%
Highland	1,563,399	1,631,291	4.3%	1,502,991	-7.9%
Spanish Fork	4,007,509	4,227,723	5.5%	3,872,694	-8.4%
Springville	3,969,903	4,085,008	2.9%	3,738,248	-8.5%
Vineyard	64,793	107,073	65.3%	26,254	-75.5%
Cedar Hills	757,363	823,472	8.7%	817,908	-0.7%
Elk Ridge	220,698	231,292	4.8%	215,499	-6.8%
Woodland Hills	128,191	128,825	0.5%	120,923	-6.1%
Total County and Cities	73,607,124	76,221,257	3.6%	69,441,824	-8.9%
Total Cities and Towns	72,418,611	74,904,988	3.4%	68,744,135	-8.2%

Note 1: Draper City South is no longer reported separately from Draper.

Wasatch County	825,634	896,482	8.6%	761,662	-15.0%
Charleston	110,253	109,520	-0.7%	84,705	-22.7%
Daniel [†]	21,206	71,280	236.1%	59,987	-15.8%
Heber	1,701,412	1,851,471	8.8%	1,607,695	-13.2%
Independence [‡]	0	0	N.A.	14,605	N.A.
Midway	428,021	484,368	13.2%	465,224	-4.0%
Park City East [§]	1,687	1,958	16.1%	0	-100.0%
Wallsburg	32,942	35,492	7.7%	32,318	-8.9%
Hideout ^{**}	0	0	N.A.	4,447	N.A.
Total County and Cities	3,121,154	3,450,571	10.6%	3,030,644	-12.2%
Total Cities and Towns	2,295,520	2,554,088	11.3%	2,268,981	-11.2%

Note 1: Effective 01/01/2007, Daniel incorporated as a city and imposed the Local Option Sales and Use tax.

Note 2: Park City East is no longer reported separately from Park City.

Note 3: Effective 10/01/2008, Independence incorporated as a city and imposed the Local Option Sales and Use tax.

Note 4: Effective 04/01/2009, Hideout incorporated as a city and imposed the Local Option Sales and Use tax.

LOCAL SALES AND USE TAX DISTRIBUTION

<u>COMMUNITY</u>	<i>FY 2007</i>	<i>FY 2008</i>	<i>FY 07 - FY 08</i>	<i>FY 2009</i>	<i>FY 08 - FY 09</i>
	<u>Jul 06 - Jun 07</u>	<u>Jul 07 - Jun 08</u>	<u>% Change</u>	<u>Jul 08 - Jun 09</u>	<u>% Change</u>
Wayne County	134,723	129,735	-3.7%	111,181	-14.3%
Bicknell	51,741	54,153	4.7%	48,912	-9.7%
Hanksville	34,530	35,251	2.1%	33,815	-4.1%
Loa	104,537	116,096	11.1%	101,904	-12.2%
Lyman	55,158	55,170	0.0%	21,291	-61.4%
Torrey	31,722	40,046	26.2%	40,501	1.1%
Total County and Cities	412,411	430,450	4.4%	357,604	-16.9%
Total Cities and Towns	277,688	300,716	8.3%	246,423	-18.1%
Washington County	637,123	811,217	27.3%	694,983	-14.3%
Apple Valley	53,698	56,726	5.6%	38,473	-32.2%
Enterprise	174,825	175,756	0.5%	164,502	-6.4%
Hurricane	1,802,291	1,891,363	4.9%	1,756,900	-7.1%
Ivins	725,029	777,132	7.2%	751,813	-3.3%
La Verkin	447,987	465,680	3.9%	436,129	-6.3%
Leeds	74,016	80,996	9.4%	78,105	-3.6%
New Harmony	24,863	25,430	2.3%	21,880	-14.0%
Rockville	25,301	27,560	8.9%	23,611	-14.3%
St George	15,647,263	15,513,808	-0.9%	13,216,523	-14.8%
Santa Clara	645,933	676,136	4.7%	621,382	-8.1%
Springdale	251,637	263,136	4.6%	269,067	2.3%
Toquerville	110,745	120,501	8.8%	116,713	-3.1%
Virgin	54,932	57,936	5.5%	54,260	-6.3%
Washington	2,984,850	3,041,415	1.9%	2,801,031	-7.9%
Hildale	258,222	243,434	-5.7%	197,214	-19.0%
Total County and Cities	23,918,715	24,228,224	1.3%	21,242,586	-12.3%
Total Cities and Towns	23,281,592	23,417,008	0.6%	20,547,603	-12.3%
Weber County	2,092,837	2,079,621	-0.6%	1,366,638	-34.3%
Farr West	779,575	814,750	4.5%	766,290	-5.9%
Harrisville	1,152,743	1,257,327	9.1%	1,305,472	3.8%
Hooper	492,855	510,290	3.5%	517,673	1.4%
Huntsville	90,763	88,256	-2.8%	82,267	-6.8%
Marriott-Slaterville	347,806	358,805	3.2%	390,012	8.7%
North Ogden	1,873,531	1,939,427	3.5%	1,865,603	-3.8%
Ogden	14,380,800	14,230,077	-1.0%	13,058,531	-8.2%
Plain City	439,478	448,339	2.0%	442,651	-1.3%
Pleasant View	705,218	763,862	8.3%	734,137	-3.9%
Riverdale	4,587,282	4,591,210	0.1%	4,621,068	0.7%
Roy	4,301,197	4,377,481	1.8%	4,034,517	-7.8%
South Ogden	2,510,373	2,698,888	7.5%	2,656,932	-1.6%
Uintah	143,099	146,486	2.4%	150,673	2.9%
Washington Terr	856,448	892,139	4.2%	795,889	-10.8%
West Haven	1,444,188	1,533,855	6.2%	1,392,276	-9.2%
Total County and Cities	36,198,194	36,730,814	1.5%	34,180,627	-6.9%
Total Cities and Towns	34,105,356	34,651,192	1.6%	32,813,989	-5.3%
Grand Total	454,353,952	470,164, 241	3.5%	433,613,952	-7.8%
Grand Total Cities and Towns	406,226,199	421,266, 962	3.7%	393,589,143	-6.6%

PUBLIC TRANSIT TAX

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

1) The 0.25 percent public transit tax that applies to the purchase price on transactions subject to the state sales tax. This applies only in localities where voters have approved the tax.

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 new public transit tax effective Jan. 1, 2008 at a rate of up to 0.30 percent.

Utah Code Ann. 59-12-501 and 502

FY2009 Revenues/\$177,405,986

Community	FY 2007	FY 2008	FY 07 - FY 08	FY 2009	FY 08 - FY 09
	Jul 06 - Jun 07	Jul 07 - Jun 08	% Change	Jul 08 - Jun 09	% Change
Box Elder County	0	0	N.A.	221,773	N.A.
Brigham ²	534,537	583,230	9.1%	787,045	34.9%
Perry ²	202,678	210,739	4.0%	269,069	27.7%
Willard ²	27,975	43,650	56.0%	33,735	-22.7%
Cache County	7,637	237,899	3015.0%	2,820,227	1085.5%
Hyde Park	84,619	93,810	10.9%	84,850	-9.6%
Hyrum	99,302	105,161	5.9%	117,506	11.7%
Lewiston ¹	0	0	N.A.	15,814	N.A.
Logan	2,012,169	2,126,405	5.7%	2,142,933	0.8%
Millville	19,497	18,920	-3.0%	17,879	-5.5%
North Logan	537,749	577,537	7.4%	547,097	-5.3%
Providence	77,164	134,561	74.4%	102,894	-23.5%
Richmond	24,379	26,332	8.0%	28,550	8.4%
River Heights	2,419	6,901	185.2%	10,128	46.8%
Smithfield	167,362	173,147	3.5%	164,779	-4.8%
Nibley	31,622	34,974	10.6%	37,603	7.5%
Davis County	18,910,580	19,249,184	1.8%	16,478,926	-14.4%
Salt Lake County	93,135,901	134,204,989	44.1%	119,918,383	-10.6%
Summit County	1,145,256	1,241,779	8.4%	1,207,839	-2.7%
Park City	1,572,251	1,811,951	15.2%	1,556,292	-14.1%
Tooele County	223,835	255,715	14.2%	235,458	-7.9%
Tooele	912,211	956,178	4.8%	943,139	-1.4%
Utah County	15,382	49,599	222.4%	58,099	17.1%
Alpine	76,696	74,001	-3.5%	74,135	0.2%
American Fork	1,449,158	1,562,829	7.8%	1,513,608	-3.1%
Lehi	1,122,276	1,150,949	2.6%	994,060	-13.6%
Lindon	1,180,049	1,081,163	-8.4%	811,432	-24.9%
Mapleton	83,648	82,855	-0.9%	66,812	-19.4%
Orem	5,308,642	5,011,696	-5.6%	4,101,497	-18.2%
Payson	476,696	466,225	-2.2%	370,376	-20.6%
Pleasant Grove	518,654	524,271	1.1%	428,301	-18.3%
Provo	3,285,789	3,173,151	-3.4%	2,635,653	-16.9%
Salem	70,099	71,427	1.9%	65,435	-8.4%
Saratoga Springs ³	0	0	N.A.	14,463	N.A.
Highland	178,442	171,589	-3.8%	125,145	-27.1%
Spanish Fork	1,043,560	995,272	-4.6%	656,387	-34.0%
Springville	829,102	803,681	-3.1%	648,900	-19.3%
Cedar Hills	33,316	37,070	11.3%	54,178	46.1%
Park City East ⁴	16,229	14,909	-8.1%	0	-100.0%
Weber County	16,596,774	17,033,121	2.6%	19,183,288	12.6%
Total Mass Transit	152,013,654	194,396,874	27.9%	179,543,686	-7.6%

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

FY2009 Revenues/\$106,801,736

County Option Tax Collected

(Net FY98 - FY09)

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

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.

COMMUNITY	FY 2007 Jul 06 - Jun 07	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change	FY 2009 Jul 08 - Jun 09	FY 08 - FY 09 % Change
Beaver County	238,174	251,942	5.8%	220,677	-12.4%
Box Elder County	1,738,032	1,813,163	4.3%	1,680,865	-7.3%
Cache County	3,876,121	4,084,975	5.4%	3,865,699	-5.4%
Carbon County	1,051,007	1,069,052	1.7%	999,521	-6.5%
Daggett County	71,226	78,538	10.3%	71,948	-8.4%
Davis County	10,860,449	11,349,898	4.5%	10,586,115	-6.7%
Duchesne County	842,282	885,860	5.2%	1,019,305	15.1%
Emery County ¹	0	135,295	N.A.	402,649	197.6%
Garfield County	207,089	223,687	8.0%	219,479	-1.9%
Grand County	496,923	532,400	7.1%	551,406	3.6%
Iron County	1,725,951	1,772,693	2.7%	1,631,504	-8.0%
Juab County	319,826	332,410	3.9%	304,570	-8.4%
Kane County ¹	0	82,247	N.A.	297,417	261.6%
Millard County ¹	0	145,389	N.A.	420,826	189.4%
Morgan County	260,313	274,047	5.3%	260,470	-5.0%
Piute County	75,844	73,136	-3.6%	72,703	-0.6%
Rich County	78,489	82,026	4.5%	80,672	-1.7%
Salt Lake County	47,582,792	49,022,618	3.0%	44,733,915	-8.7%
San Juan County	525,814	562,994	7.1%	492,629	-12.5%
Sanpete County	808,261	825,673	2.2%	760,901	-7.8%
Sevier County	927,375	897,515	-3.2%	828,783	-7.7%
Summit County	2,412,505	2,514,474	4.2%	2,197,260	-12.6%
Tooele County	1,819,695	1,916,298	5.3%	1,807,148	-5.7%
Uintah County	2,165,909	2,457,650	13.5%	2,535,708	3.2%
Utah County	18,474,385	19,112,850	3.5%	17,454,949	-8.7%
Wasatch County	789,357	884,012	12.0%	771,841	-12.7%
Washington County	6,003,686	6,089,094	1.4%	5,368,029	-11.8%
Wayne County	93,776	100,488	7.2%	92,860	-7.6%
Weber County	9,003,089	9,181,675	2.0%	8,484,123	-7.6%
Total County Option	112,448,369	116,752,100	3.8%	108,213,972	-7.3%

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 - FY09)			
2009	\$45,251,119	2000	\$30,926,333
2008	\$48,002,666	1999	\$26,693,041
2007	\$44,337,297	1998	\$22,323,767
2006	\$45,401,207	1997	\$21,805,637
2005	\$36,255,996	1996	\$18,726,270
2004	\$34,037,735	1995	\$16,667,406
2003	\$33,776,470	1994	\$15,037,582
2002	\$33,037,909	1993	\$13,480,252
2001	\$32,287,809	1992	\$7,766,386

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.

Utah Code Ann. §59-12-603
FY2009/\$45,251,119

RESTAURANT TAX

COMMUNITY	FY 2007	FY 2008	FY 07 - FY 08	FY 2009	FY 08 - FY 09
	Jul 06 - Jun 07	Jul 07 - Jun 08	% Change	Jul 08 - Jun 09	% Change
Beaver County	75,366	77,909	3.4%	79,386	1.9%
Box Elder County	372,708	386,670	3.7%	395,341	2.2%
Cache County	924,438	900,483	-2.6%	974,613	8.2%
Carbon County	198,236	210,112	6.0%	212,994	1.4%
Daggett County	12,661	15,172	19.8%	15,155	-0.1%
Davis County	2,565,888	2,772,014	8.0%	2,905,118	4.8%
Duchesne County	100,271	107,922	7.6%	125,876	16.6%
Emery County	0	0	N.A.	1,590	N.A.
Garfield County	142,192	171,550	20.6%	168,721	-1.6%
Grand County	279,269	302,155	8.2%	338,624	12.1%
Iron County	478,390	490,374	2.5%	466,939	-4.8%
Juab County	80,113	80,629	0.6%	84,878	5.3%
Kane County	105,666	112,161	6.1%	123,498	10.1%
Morgan County	31,822	37,953	19.3%	39,792	4.8%
Piute County	546	6	-98.9%	0	-100.0%
Rich County	29,884	31,612	5.8%	30,996	-2.0%
Salt Lake County	14,912,346	15,612,398	4.7%	15,845,931	1.5%
Sanpete County	81,692	85,795	5.0%	92,192	7.5%
Sevier County	180,802	196,714	8.8%	204,192	3.8%
Summit County	1,581,659	1,698,851	7.4%	1,572,391	-7.4%
Tooele County	363,649	372,942	2.6%	400,197	7.3%
Uintah County	286,497	319,188	11.4%	361,358	13.2%
Utah County	3,064,875	4,274,516	39.5%	4,447,118	4.0%
Wasatch County	251,831	289,526	15.0%	308,975	6.7%
Washington County	1,676,504	1,759,280	4.9%	1,730,463	-1.6%
Wayne County	35,292	40,986	16.1%	46,251	12.8%
Weber County	2,181,945	2,359,751	8.1%	2,365,652	0.3%
Total Restaurant	30,014,539	32,706,670	9.0%	33,338,239	1.9%

LEASING TAX

COMMUNITY	FY 2007 Jul 06 - Jun 07	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change	FY 2009 Jul 08 - Jun 09	FY 08 - FY 09 % Change
Davis County	343,478	428,861	24.9%	365,169	-14.9%
Duchesne County	0	316	N.A.	0	-100.0%
Grand County	25,588	31,922	24.8%	32,173	0.8%
Morgan County	7,298	8,799	20.6%	6,825	-22.4%
Salt Lake County	9,305,625	11,307,843	21.5%	8,843,900	-21.8%
Sevier County	19,676	21,485	9.2%	16,316	-24.1%
Uintah County	6,608	5,587	-15.5%	2,142	-61.7%
Utah County	605,304	735,497	21.5%	585,905	-20.3%
Washington County	280,085	334,708	19.5%	261,208	-22.0%
Weber County	282,229	320,867	13.7%	264,581	-17.5%
Total Leasing	10,875,889	13,195,885	21.3%	10,378,218	-21.4%

ROOM RENTAL TAX

COMMUNITY	FY 2007 Jul 06 - Jun 07	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change	FY 2009 Jul 08 - Jun 09	FY 08 - FY 09 % Change
Salt Lake County	1,647,168	1,829,813	11.1%	1,660,181	-9.3%
Total Tourism Transient	1,647,168	1,829,813	11.1%	1,660,181	-9.3%
Salt Lake County ¹	1,569,833	1,422	-99.9%	440	-69.1%
Total Convention Transient	1,569,833	1,422	-99.9%	440	-69.1%

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

MOTOR VEHICLE RENTAL TAX (STATEWIDE)

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

FY2009 Revenues/\$3,741,538

Statewide Motor Vehicle Rental Tax Collected

(Net FY98 - FY09)

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

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

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. The Tax Commission acts as the agent for the participating localities. The cities of Woods Cross, West Bountiful, Duchesne, and Cedar Hills, imposed this tax for the first time beginning April 1, 2009. This followed November 2008 elections in each of those municipalities.

Utah Code Ann. §59-12-701

FY2009 Revenues/\$27,065,125

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

Botanical, Recreational, Cultural and Zoological Tax	
<i>(Net Collected FY98 to FY09)</i>	
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
1999	\$14,864,307
1998	\$14,378,151

COMMUNITY	FY 2007	FY 2008	FY 07 - FY 08	FY 2009	FY 08 - FY 09
	<u>Jul 06 - Jun 07</u>	<u>Jul 07 - Jun 08</u>	<u>% Change</u>	<u>Jul 08 - Jun 09</u>	<u>% Change</u>
Cache County	1,297,686	1,323,430	2.0%	1,142,702	-13.7%
Price ¹	21,470	286,918	1236.4%	266,404	-7.1%
Bountiful ²	0	35,441	N.A.	387,874	994.4%
Centerville ²	0	24,261	N.A.	271,324	1018.3%
Woods Cross ³	0	0	N.A.	12,444	N.A.
West Bountiful ³	0	0	N.A.	13,925	N.A.
Duchesne City ³	0	0	N.A.	1,185	N.A.
Roosevelt	160,258	177,280	10.6%	197,180	11.2%
Cedar City	550,287	547,477	-0.5%	438,635	-19.9%
Brian Head	14,805	18,067	22.0%	13,718	-24.1%
Salt Lake County	20,604,541	20,652,136	0.2%	17,462,945	-15.4%
Blanding ²	0	3,013	N.A.	33,032	996.1%
Sevier County	4	0	-100.0%	0	N.A.
Aurora	6,838	8,126	18.8%	7,937	-2.3%
Redmond	4,983	3,995	-19.8%	4,834	21.0%
Richfield	2	0	-100.0%	0	N.A.
Salina	43,118	46,050	6.8%	43,079	-6.5%
Summit County	1,290,381	1,327,465	2.9%	1,080,230	-18.6%
Tooele City	361,182	362,316	0.3%	315,117	-13.0%
Uintah County	1,239,991	1,434,590	15.7%	1,485,508	3.5%
Orem	2,105,303	1,992,970	-5.3%	1,633,592	-18.0%
Cedar Hills ³	0	0	N.A.	2,742	N.A.
Weber County	3,302,506	3,309,127	0.2%	2,793,541	-15.6%
Total Arts & Zoo	31,003,355	31,552,663	1.8%	27,607,948	-12.5%

Note 1: Effective 04/01/2007, Price imposed the Zoo, Arts and Parks tax.

Note 2: Effective 04/01/2008, Bountiful, Centerville and Blanding imposed the Zoo, Arts and Parks tax.

Note 3: Effective 04/01/2009 Woods Cross, West Bountiful, Duchesne City and Cedar Hills 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

FY2009 Revenues/\$24,445,300

County Transient Room Tax Collected

(Net FY88 to FY09)

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
1999	\$15,429,323	1988	\$6,003,309

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 2007	FY 2008	FY 07 - FY 08	FY 2009	FY 08 - FY 09
	Jul 06 - Jun 07	Jul 07 - Jun 08	% Change	Jul 08 - Jun 09	% Change
Beaver County	117,555	181,061	54.0%	187,471	3.5%
Box Elder County	106,562	164,743	54.6%	216,138	31.2%
Cache County	312,049	302,170	-3.2%	306,312	1.4%
Carbon County	212,869	252,481	18.6%	231,563	-8.3%
Daggett County	62,171	69,172	11.3%	73,068	5.6%
Davis County ¹	3,466	16,207	367.7%	2,212	-86.4%
Duchesne County ¹	540	7,450	1279.1%	48	-99.4%
Emery County ¹	2,686	0	-100.0%	1	N.A.
Garfield County ²	586,503	45,277	-92.3%	1,611	-96.4%
Grand County ¹	818	8,501	939.6%	6,828	-19.7%
Iron County	654,394	913,390	39.6%	764,179	-16.3%
Juab County	66,427	73,808	11.1%	71,867	-2.6%
Kane County	394,826	618,796	56.7%	693,857	12.1%
Millard County	93,340	104,793	12.3%	94,322	-10.0%
Morgan County	3,263	2,128	-34.8%	4,052	90.4%
Piute County	15,404	12,143	-21.2%	18,284	50.6%
Rich County	767	22,621	2851.1%	8,304	-63.3%
Salt Lake County	12,416,219	13,219,475	6.5%	11,997,528	-9.2%
San Juan County	283,659	468,949	65.3%	492,543	5.0%
Sanpete County	52,572	63,725	21.2%	76,202	19.6%
Sevier County	231,965	263,915	13.8%	252,413	-4.4%
Summit County	4,659,000	5,704,801	22.4%	3,805,473	-33.3%
Tooele County	188,777	236,111	25.1%	233,952	-0.9%
Uintah County	409,031	694,061	69.7%	780,086	12.4%
Utah County ¹	19,512	12,608	-35.4%	8,292	-34.2%
Wasatch County	465,261	662,917	42.5%	554,285	-16.4%
Washington County	2,053,059	2,858,444	39.2%	3,068,514	7.3%
Wayne County	107,618	189,847	76.4%	189,749	-0.1%
Weber County	741,958	984,702	32.7%	980,990	-0.4%
Total County Transient	24,262,267	28,154,297	16.0%	25,120,143	-10.8%

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 April 1, 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. A municipality may also impose an additional transient room tax of up to 0.5 percent if it met specific bond indebtedness requirements before Jan. 1, 1996.

Utah Code Ann. §59-12-352 and 353

FY2009 Revenues/\$1,956,472

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

Municipality Transient Room Tax Collected	
<i>(Net FY03 to FY09)</i>	
2009.....	\$1,956,472
2008.....	\$1,721,717
2007.....	\$1,223,782
2006.....	\$1,089,145
2005.....	\$900,145
2004.....	\$761,964
2003.....	\$679,520

COMMUNITY	FY 2007	FY 2008	FY 07 - FY 08	FY 2009	FY 08 - FY 09
	Jul 06 - Jun 07	Jul 07 - Jun 08	% Change	Jul 08 - Jun 09	% Change
Beaver City	441	3,967	800.1%	0	-100.0%
Milford	1,329	0	-100.0%	4,838	N.A.
Brigham	16,551	16,837	1.7%	14,897	-11.5%
Perry	0	0	N.A.	768	N.A.
Logan ¹	9,438	0	-100.0%	114	N.A.
North Logan	13,781	15,413	11.8%	17,777	15.3%
Price	64,722	72,379	11.8%	71,701	-0.9%
Layton	124,510	162,008	30.1%	151,292	-6.6%
Roosevelt	12,308	14,531	18.1%	16,358	12.6%
Green River	56,496	65,447	15.8%	64,441	-1.5%
Moab	391,482	457,004	16.7%	517,398	13.2%
Delta	0	8,448	N.A.	12,978	53.6%
Cottonwood Heights	35,645	33,465	-6.1%	31,032	-7.3%
Holladay	42,837	38,564	-10.0%	51,792	34.3%
South Salt Lake	29,146	37,642	29.1%	33,800	-10.2%
West Jordan	0	7	N.A.	20,032	286483.4%
Blanding	16,238	16,790	3.4%	21,628	28.8%
Monticello	17,274	23,394	35.4%	17,752	-24.1%
Richfield ¹	1,062	87	-91.8%	1,755	1908.0%
Salina			N.A.	1,073	N.A.
Tooele	30,047	34,674	15.4%	36,395	5.0%
Vernal	140	0	-100.0%	0	N.A.
Lindon	509	345	-32.3%	265	-23.1%
Orem	72,913	75,096	3.0%	70,167	-6.6%
Springville	0	16,254	N.A.	29,937	84.2%
Heber	26,238	31,561	20.3%	22,165	-29.8%
Midway	77,061	88,309	14.6%	75,910	-14.0%
Hurricane	0	0	N.A.	6,909	N.A.
Ivins ¹	0	171	N.A.	602	252.1%
La Verkin	104	579	457.6%	112	-80.6%
St George	0	133,405	N.A.	364,820	173.5%
Santa Clara	622	973	56.3%	1,219	25.3%
Springdale	140,569	162,861	15.9%	178,791	9.8%
Virgin	4,469	6,296	40.9%	5,746	-8.7%
Hanksville	2,750	3,714	35.0%	3,326	-10.5%
Marriott-Slaterville	17,814	25,810	44.9%	23,270	-9.8%
Ogden	75,870	106,729	40.7%	104,050	-2.5%
Riverdale	0	2,295	N.A.	10,165	343.0%
Total Municipality Transient	1,282,369	1,655,054	29.1%	1,985,273	20.0%

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

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

FY2009 Revenues/\$11,675,733

Resort Communities Tax Collected

(Net FY87 to FY09)

2009	\$11,675,733	1997	\$3,975,439
2008	\$12,926,792	1996	\$3,399,742
2007	\$11,716,452	1995	\$3,183,933
2006	\$10,609,677	1994	\$2,506,247
2005	\$9,707,339	1993	\$2,586,230
2004	\$7,882,031	1992	\$2,183,536
2003	\$7,684,387	1991	\$2,448,835
2002	\$7,324,859	1990	\$1,659,993
2001	\$7,328,211	1989	\$1,243,240
2000	\$6,764,468	1988	\$1,556,413
1999	\$6,432,922	1987	\$1,366,658
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 community reflect the actual amounts distributed during the fiscal year. The amounts may differ due to timing differences.

COMMUNITY	FY 2007 Jul 06 - Jun 07	FY 2008 Jul 07 - Jun 08	FY 07 - FY 08 % Change	FY 2009 Jul 08 - Jun 09	FY 08 - FY 09 % Change
Green River	340,715	356,698	4.7%	358,723	0.6%
Boulder	31,214	41,778	33.8%	33,144	-20.7%
Bryce Canyon ³	0	42,629	N.A.	301,184	606.5%
Panguitch	156,312	187,455	19.9%	182,850	-2.5%
Tropic	63,956	60,822	-4.9%	70,348	15.7%
Moab	2,239,340	2,295,695	2.5%	2,384,708	3.9%
Brian Head	212,725	262,996	23.6%	203,187	-22.7%
Kanab	581,285	597,705	2.8%	543,217	-9.1%
Orderville	75,055	74,986	-0.1%	72,152	-3.8%
Garden City	139,173	158,458	13.9%	130,224	-17.8%
Alta	644,624	694,252	7.7%	682,200	-1.7%
Monticello ²	84,909	101,060	19.0%	25,535	-74.7%
Park City	6,155,524	6,856,712	11.4%	5,698,953	-16.9%
Independence ⁴	0	0	N.A.	21,835	N.A.
Midway ¹	150,246	396,725	164.1%	376,831	-5.0%
Park City East ⁵	64,666	59,006	-8.8%	0	-100.0%
Springdale	569,788	614,515	7.8%	646,963	5.3%
Total Resort	11,509,530	12,801,493	11.2%	11,732,055	-8.4%

Note 1: Effective 10/01/2006, Midway imposed the Resort Communities tax.

Note 2: Effective 07/01/2008, Monticello no longer imposes the Resort Communities tax.

Note 3: Effective 01/01/2008, Bryce Canyon imposed the Resort Communities tax.

Note 4: Effective 10/01/2008, Independence imposed the Resort Communities tax.

Note 5: Park City East is no longer reported separately from Park City.

Did you know . . . that the Governor appoints four Tax Commissioners to four-year terms and that a maximum of two commissioners can be members of the same political party?

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
FY2009/\$11,608,893

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 FY09)	
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

<u>COMMUNITY</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 07 - FY 08</u>	<u>FY 2009</u>	<u>FY 08 - FY 09</u>
	<u>Jul 06 - Jun 07</u>	<u>Jul 07 - Jun 08</u>	<u>% Change</u>	<u>Jul 08 - Jun 09</u>	<u>% Change</u>
Price	703,802	766,248	8.9%	800,549	4.5%
Wellington	96,363	95,075	-1.3%	45,541	-52.1%
Roosevelt	407,507	471,050	15.6%	592,773	25.8%
Green River	53,943	63,429	17.6%	71,788	13.2%
Moab	395,251	429,074	8.6%	467,454	8.9%
E Green River	0	0	-100.0%	0	N.A.
Brian Head	37,021	50,400	36.1%	40,839	-19.0%
Nephi	160,268	153,456	-4.3%	144,825	-5.6%
Blanding ²	0	7,538	N.A.	82,579	995.5%
Ephraim	198,578	212,529	7.0%	194,345	-8.6%
Gunnison	69,231	78,779	13.8%	64,854	-17.7%
Mt. Pleasant ¹	5,112	78,566	1437.0%	73,608	-6.3%
Richfield	556,472	612,479	10.1%	576,203	-5.9%
Salina	108,609	123,105	13.3%	129,497	5.2%
Naples ²	0	65,093	N.A.	661,827	916.7%
Vernal	1,654,450	1,967,583	18.9%	2,098,124	6.6%
Heber	430,905	482,714	12.0%	392,058	-18.8%
Midway ¹	4,559	105,638	2217.0%	102,051	-3.4%
Hurricane	405,908	437,133	7.7%	392,930	-10.1%
Ivins	63,314	69,312	9.5%	83,206	20.0%
La Verkin	56,014	53,052	-5.3%	34,041	-35.8%
St George	4,817,769	4,641,045	-3.7%	3,927,902	-15.4%
Santa Clara	53,925	55,582	3.1%	54,433	-2.1%
Washington	857,103	862,934	0.7%	707,157	-18.1%
Total Highway	11,136,105	11,881,812	6.7%	11,738,584	-1.2%

Note 1: Effective 04/01/2007, Midway and Mt. Pleasant imposed the Highway Tax.

Note 2: Effective 04/01/2008, Blanding and Naples 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

FY2009 Revenues/\$8,350,545

Rural Hospital Tax Collected

(Net FY93 to FY09)

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
2001	\$4,084,883		

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

COMMUNITY

	<u>FY 2007</u> <u>Jul 06 - Jun 07</u>	<u>FY 2008</u> <u>Jul 07 - Jun 08</u>	<u>FY 07 - FY 08</u> <u>% Change</u>	<u>FY 2009</u> <u>Jul 08 - Jun 09</u>	<u>FY 08 - FY 09</u> <u>% Change</u>
Beaver City	472,367	433,750	-8.2%	341,654	-21.2%
Daggett County ¹	28,377	149,100	425.4%	153,469	2.9%
Garfield County	840,713	945,257	12.4%	956,710	1.2%
Kane County	1,357,542	1,354,918	-0.2%	1,198,135	-11.6%
Uintah County	4,962,752	5,740,694	15.7%	5,941,466	3.5%
Total Hospital	7,661,751	8,623,719	12.6%	8,591,435	-0.4%

Note 1: Effective 01/01/2007, Daggett County imposed the Rural Hospital tax.

Did you know . . . that all state income tax revenues, including those from corporations, are dedicated for use in public schools and higher education?

TAXABLE PURCHASES BY MAJOR INDUSTRY

RETAIL SALES, SERVICES AND BUSINESS EQUIPMENT

<u>GENERAL (Standard Industrial Codes)</u>	<u>CY 2005</u>	<u>CY 2006</u>	<u>CY 2007</u>	<u>CY 2008</u>
Agricultural, Forestry, Fish (111-973)	\$69,101,784	\$75,431,886	\$73,621,222	\$69,067,583
Mining (1011-1499)	\$284,634,492	\$407,292,586	\$477,342,371	\$913,227,171
Construction (1521-1799)	\$512,074,685	\$711,035,574	\$792,083,642	\$651,068,555
Manufacturing (2011-3999)	\$2,027,777,269	\$2,507,326,302	\$2,678,206,721	\$2,452,250,884
Transportation (4011-4789)	\$171,897,709	\$201,036,039	\$205,762,924	\$165,863,655
Communications (4812-4899)	\$1,489,981,376	\$1,582,227,177	\$1,755,125,847	\$1,731,442,000
Electric and Gas (4911-4971)	\$1,758,737,381	\$1,975,721,601	\$1,835,893,216	\$1,875,014,917
 <u>WHOLESALE</u>				
Durable Goods(5012-5099)	\$3,499,130,388	\$4,220,423,456	\$4,423,851,405	\$3,865,526,299
Non-Durable Goods (5111-5199)	\$766,623,301	\$867,342,171	\$894,573,856	\$904,536,998
 <u>RETAIL</u>				
Building & Garden (5211-5271)	\$2,251,474,128	\$2,576,112,857	\$2,568,374,295	\$2,341,686,801
General Merchandise (5311-5399)	\$4,479,023,678	\$4,904,651,808	\$5,203,246,937	\$6,103,690,127
Food Stores (5411-5499)	\$3,306,503,500	\$3,522,702,900	\$3,710,714,344	\$3,951,412,060
Motor Vehicles (5511-5599)	\$4,329,039,868	\$4,902,044,085	\$5,307,103,401	\$4,654,625,542
Apparel & Accessories (5611-5699)	\$1,020,620,985	\$1,161,782,517	\$1,281,354,667	\$1,391,999,586
Furniture (5712-5736)	\$1,752,025,533	\$1,935,698,865	\$2,046,444,772	\$1,700,318,619
Eating and Drinking (5812-5826)	\$2,452,262,014	\$2,771,423,171	\$3,017,691,835	\$3,065,310,786
Miscellaneous (5912-5999)	\$2,599,572,706	\$3,197,936,587	\$3,368,975,248	\$3,279,558,577
 <u>FINANCE</u>				
Finance, Insurance and Real Estate (6011-6799)	\$384,754,346	\$412,925,687	\$429,445,936	\$408,387,674
 <u>SERVICES</u>				
Hotel and Lodging (7011-7041)	\$753,689,699	\$739,621,493	\$819,803,181	\$1,041,179,915
Personal (7211-7299)	\$226,679,589	\$239,691,885	\$252,034,793	\$270,591,248
Business (7311-7389)	\$1,189,932,074	\$1,438,104,432	\$1,545,988,503	\$1,739,869,653
Auto and Repair (7513-7699)	\$1,378,740,528	\$1,517,910,029	\$1,654,167,251	\$1,992,977,964
Amusement & Recreation (7812-7999)	\$804,812,381	\$905,718,067	\$961,677,930	\$895,522,445
Health (8011-8099)	\$119,153,845	\$141,975,334	\$156,647,672	\$80,166,390
Education (8111-8999)	\$274,376,577	\$278,241,857	\$298,962,149	\$393,301,221
 <u>OTHER</u>				
Public Administration (9111-9721)	\$106,940,549	\$114,006,667	\$116,613,459	\$242,975,333
Private Motor Vehicle Sales	\$625,087,227	\$723,818,907	\$834,588,550	\$839,989,864
Occasional Retail Sales	\$81,831,509	\$88,730,602	\$89,813,027	\$44,685,008
Non-Disclosable/Non-Classifiable	\$33,593,129	\$32,372,726	\$34,589,279	\$41,331,002
Prior Period Payments and Refunds	491,179,280	\$642,473,186	\$855,335,240	\$252,962,440
Grand Total	\$39,241,251,530	\$44,795,780,454	\$47,690,033,673	\$47,360,540,317

TAXABLE PURCHASES BY COUNTY

RETAIL SALES, SERVICES AND BUSINESS EQUIPMENT

COUNTY	Gross Sales CY 2005	Gross Sales CY 2006	Gross Sales CY 2007	Gross Sales CY 2008
Beaver	\$61,907,733	\$61,934,399	\$84,039,641	\$86,755,412
Box Elder	\$459,062,917	\$515,813,912	\$590,460,353	\$580,801,213
Cache	\$1,160,479,762	\$1,275,906,448	\$1,375,409,973	\$1,520,822,641
Carbon	\$430,474,206	\$478,220,656	\$487,708,610	\$518,741,940
Daggett	\$21,411,605	\$15,462,461	\$11,812,286	\$17,219,119
Davis	\$3,261,967,966	\$3,723,493,746	\$4,053,067,525	\$4,002,947,044
Duchesne	\$279,289,618	\$364,150,267	\$411,655,672	\$579,376,351
Emery	\$138,622,969	\$182,235,883	\$167,171,754	\$159,333,932
Garfield	\$79,464,207	\$83,537,841	\$95,277,105	\$102,870,578
Grand	\$199,608,808	\$227,655,128	\$255,263,040	\$299,878,479
Iron	\$597,072,920	\$673,887,071	\$693,355,966	\$668,868,914
Juab	\$164,217,678	\$77,772,485	\$98,407,073	\$88,702,106
Kane	\$114,130,492	\$132,163,954	\$131,039,074	\$137,714,696
Millard	\$137,482,489	\$152,389,880	\$119,796,143	\$148,918,860
Morgan	\$57,853,958	\$66,137,137	\$66,528,024	\$75,788,571
Piute	\$6,408,632	\$7,837,442	\$9,151,058	\$8,098,293
Rich	\$21,515,302	\$24,330,178	\$28,891,143	\$30,315,212
Salt Lake	\$18,010,925,661	\$20,328,814,095	\$21,634,261,887	\$20,457,524,980
San Juan	\$98,930,079	\$133,029,785	\$193,331,566	\$183,384,103
Sanpete	\$174,326,274	\$199,437,203	\$220,369,051	\$214,270,385
Sevier	\$288,088,853	\$365,054,447	\$371,677,903	\$371,163,313
Summit	\$1,123,304,124	\$1,271,522,187	\$1,350,094,630	\$1,341,949,006
Tooele	\$447,669,827	\$559,612,040	\$548,127,447	\$594,666,167
Uintah	\$868,768,656	\$1,174,894,865	\$1,393,281,082	\$1,818,107,051
Utah	\$5,432,300,221	\$6,409,994,035	\$6,847,707,783	\$7,155,220,016
Wasatch	\$226,488,203	\$274,305,450	\$318,425,424	\$309,567,414
Washington	\$2,401,940,382	\$2,680,271,408	\$2,615,119,595	\$2,580,919,674
Wayne	\$26,935,429	\$33,702,496	\$33,410,919	\$35,006,375
Weber	\$2,895,409,713	\$3,253,504,600	\$3,478,066,932	\$3,316,877,672
Out of State Use Tax	\$55,192,842	\$48,708,952	\$7,125,014	(\$45,269,200)
TOTAL	\$39,241,251,526	\$44,795,780,451	\$47,690,033,673	\$47,360,540,317

TAXABLE PURCHASES BY SELECTED CITIES

RETAIL SALES, SERVICES AND BUSINESS EQUIPMENT

<u>CITY</u>	<u>CY2005</u>	<u>CY2006</u>	<u>CY2007</u>	<u>CY2008</u>
American Fork	\$522,522,596	\$615,714,312	\$692,927,525	\$810,952,976
Beaver	33,075,538	\$36,115,574	\$40,675,139	\$41,214,825
Blanding	26,500,702	\$28,077,014	\$31,891,735	\$40,267,272
Bountiful	386,470,251	\$421,308,320	\$450,150,154	\$503,508,360
Brigham City	166,776,420	\$182,768,158	\$211,426,939	\$231,354,617
Cedar City	501,392,771	\$566,095,473	\$577,463,584	\$588,555,233
Centerville	264,584,248	\$284,594,377	\$318,900,746	\$399,858,657
Clearfield	168,630,988	\$191,654,084	\$204,573,886	\$213,849,077
Cottonwood Heights	\$0	\$0	\$0	\$412,352,264
Delta	51,034,279	\$52,404,107	\$58,194,076	\$58,400,968
Draper	451,641,772	\$554,807,874	\$729,981,621	\$730,901,564
Farmington	78,867,681	\$90,099,009	\$112,479,729	\$128,346,544
Heber City	132,572,375	\$156,632,781	\$172,468,248	\$177,662,963
Holladay	215,334,501	\$224,491,632	\$231,871,623	\$223,482,214
Hurricane	122,899,757	\$145,038,516	\$144,943,927	\$160,635,896
Kanab	54,115,206	\$61,348,746	\$64,240,938	\$70,293,076
Kaysville	166,292,267	\$184,655,523	\$205,174,091	\$212,343,727
Layton	1,103,256,510	\$1,190,273,760	\$1,253,537,271	\$1,228,519,511
Lehi	251,783,912	\$361,896,812	\$460,120,851	\$656,099,690
Lindon	348,623,015	\$428,563,958	\$435,680,986	\$422,009,922
Logan	677,519,247	\$736,452,520	\$782,353,268	\$969,017,852
Midvale	557,235,907	\$610,457,227	\$621,403,734	\$589,318,562
Moab	133,666,171	\$141,083,467	\$156,227,222	\$185,544,658
Monticello	16,557,433	\$17,461,888	\$21,512,822	\$23,977,262
Murray	1,600,312,502	\$1,753,112,686	\$1,817,458,156	\$34,806,614
Naples	194,153,454	\$222,852,040	\$238,464,099	\$1,724,632,598
Nephi	54,274,175	\$57,823,811	\$61,077,471	\$59,033,245
North Salt Lake	201,633,305	\$230,398,641	\$301,394,194	\$279,431,221
Ogden	1,157,054,559	\$1,274,044,395	\$1,363,419,974	\$1,272,480,446
Orem	1,712,285,910	\$1,963,019,149	\$2,047,292,507	\$2,317,042,024
Park City	513,037,273	\$573,541,625	\$608,793,673	\$658,470,090
Payson	146,469,801	\$167,398,383	\$189,612,899	\$204,573,562
Pleasant Grove	148,326,292	\$176,837,456	\$208,098,731	\$226,541,395
Price	239,492,593	\$255,438,070	\$274,811,131	\$332,527,177
Provo	1,089,256,641	\$1,192,250,575	\$1,260,856,225	\$1,458,215,710
Richfield	188,594,176	\$211,036,718	\$227,361,085	\$251,717,561
Riverdale	607,840,939	\$655,346,801	\$702,104,421	\$673,158,303
Riverton	136,547,591	\$171,132,526	\$203,176,929	\$269,840,447
Roosevelt	108,394,756	\$144,010,038	\$168,427,409	\$223,757,826
Roy	189,481,230	\$199,699,715	\$217,669,120	\$232,751,916
Salt Lake City	4,771,241,786	\$5,132,402,978	\$5,507,127,808	\$5,496,645,567
Sandy	1,757,204,717	\$1,928,309,394	\$2,005,539,006	\$1,948,528,002
South Jordan	254,595,713	\$446,690,130	\$555,815,482	\$633,083,646
South Ogden	191,858,268	\$207,558,367	\$233,932,551	\$266,375,192
South Salt Lake	1,436,862,768	\$1,633,799,936	\$1,665,456,027	\$1,468,698,523
Spanish Fork	243,459,408	\$283,928,992	\$315,690,083	\$338,001,676
Springdale	33,711,248	\$36,583,406	\$40,053,564	\$43,901,587
Springville	265,698,409	\$302,562,193	\$321,221,650	\$341,403,091
St. George	1,686,461,645	\$1,834,924,682	\$1,823,840,947	\$1,870,598,567
Taylorsville	426,434,344	\$517,268,765	\$557,021,982	\$579,226,832
Tooele	285,536,771	\$326,988,311	\$361,396,165	\$421,723,248
Tremonton	83,227,909	\$88,693,939	\$105,327,705	\$115,844,423
Vernal	386,933,925	\$536,012,159	\$614,541,351	\$939,857,544
West Bountiful	82,890,018	\$160,555,734	\$184,122,256	\$238,100,944
West Jordan	1,124,411,724	\$1,186,652,702	\$1,303,848,850	\$1,322,303,608
West Valley	1,648,057,184	\$1,894,201,470	\$2,073,856,918	\$1,971,346,044
Woods Cross	229,996,679	\$250,201,294	\$259,282,511	\$183,598,548

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 2009. See Utah Code Ann. §59-12-104

	Amount (Methodology)		Amount (Methodology)
A. ECONOMIC DEVELOPMENT			
1. Manufacturing machinery and equipment 3-year life, including replacements (2)	\$91,290,000	18. Coin-operated amusement devices	\$950,000 (5)
2. Airline food	\$104,000 (5)	19. 45% of new and 100% of used manufactured homes	\$1,101,800 (4)
3. Airline equipment	\$290,000 (5)	20. Intrastate transportation to an employer's employee	\$14,000 (5)
4. Aerospace tools	\$1,170,000 (5)	21. Sales of natural gas, electricity, coal, fuel oil for industrial use	\$22,974,000 (3)
5. Motion picture rentals & radio radio broadcast tapes	\$43,000 (5)	22. Telephone service from prepaid calling card	n/a
6. Machinery and equipment purchases used by non-live motion picture and television programs music videos, commercials or documentaries	\$259,000 (5)	23. Tangible personal property shipped out of state that becomes part of real property in another state	n/a
7. Intrastate movement of freight by common common carrier or people by taxicabs	\$2,010,000 (5)	24. Pawnbroker repurchases or redemptions	n/a
8. Farm machinery and irrigation equipment	\$13,920,700 (2)	C. GOVERNMENTAL	
9. Commercial sprays & insecticides	\$551,000 (5)	1. State government purchases	7,220,000 (1)
10. Sales of hay	\$2,991,400 (5)	Local government purchases	\$14,850,000 (1)
11. Sales of aircraft manufactured in Utah	n/a*	2. Fares charged to persons transported by public transit	\$1,877,000
12. Electricity sales to ski resorts for all lifts	\$76,000 (2)	(1)	
13. Ski resort equipment	\$580,000 (2)	3. Admissions to college athletic events	\$620,000 (5)
14. Steel mill nondurable equipment	\$602,000 (5)	4. Sales by state & local photocopies or copies of records	\$11,000 (5)
15. Semiconductor manufacturing	<\$10,000,000 (2)	5. Sales by the Heber Creeper Railroad	\$8,000 (5)
16. Renewable energy production facilities	n/a	D. SOCIAL SERVICE, HEALTH, CHARITABLE AND OTHER	
17. Waste energy production facilities	n/a	1. Food stamps	\$8,990,000 (1)
18. Biomass energy production facilities	n/a	2. WIC program food purchases	\$1,952,000 (1)
19. Media machinery and equipment	n/a	3. Meals served by schools, churches Meals served by nursing homes & hosp.	\$600,000 (5) \$600,000 (5)
B. ECONOMIC EFFICIENCY			
1. Motor & special fuels	\$143,840,000 (1)	4. Pollution control	\$201,000 (2)
2. Aviation fuel	\$22,000,000 (1)	5. Prescription drugs	\$43,750,000 (4)
3. Vending machine sales < \$1 of food or beverages	\$1,800,000 (5)	6. Oxygen & stoma supplies	\$72,000 (5)
4. Coin-operated Laundromats	\$602,000 (5)	7. Religious or charitable sales > \$1,000 & purchases < \$1,000	\$4,120,000 (3) \$3,400,000 (3)
5. Coin-operated car washing	\$877,000 (5)	8. Newspaper sales or subscriptions	\$1,890,000 (3)
6. Nonresident vehicles	\$4,123,000 (5)	9. Leases to authorized carriers	\$1,755,000 (3)
7. Nonresident boats	\$98,000 (5)	10. School and fund-raising sale	\$23,000 (5)
8. Occasional sales	\$1,440,000 (5)	11. Home medical equipment and prosthetic devices	\$610,000 (5)
9. Tangible personal property trades	n/a	12. Hearing aids	\$420,000 (5)
10. Exclusive sales of locally grown farm produce	\$3,300,000 (5)	13. Sales by area aging services	\$1,990 (5)
11. Containers, labels, casings	\$2,600,000 (3)	14. Wind, geothermal, solar energy sales	n/a
12. Property stored in the state for resale	n/a	15. Water in a pipe, conduit, ditch or reservoir	n/a
13. Property brought in by a nonresident for use	\$1,770,000 (3)	16. Currency or coinage which is legal tender in U.S.	n/a
14. Property purchased for resale or as an ingredient or component part of manufactured products	\$71,850,000 (3)	17. Gold, silver, platinum ingots, bars medallions	n/a
15. Property upon which sales tax was paid to another state	n/a	18. Prescribed prosthetic devices	\$1,720,000 (5)
16. Sales of transportation, interstate telephone, telegraph, or fuel for use in compounding a taxable service	\$22,804,000 (5)	19. Manufacturers' rebates for new vehicles	\$440,000 (4)
17. Personal property shipped out of state & incorporated into real property	\$61,000 (5)	20. Direct mail electronic databases	\$620,000 (5)
		METHODOLOGY	
		1 - Based on net collections data with applied tax rates or prices	
		2 - Based on tax return information adjusted for audit compliance ratios	
		3 - Based on average marginal tax rates applied to aggregate statewide data	
		4 - Based on national expenditure data shared down to Utah	
		5 - Based on original 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

REAL AND PERSONAL PROPERTY TAXES AND RATES

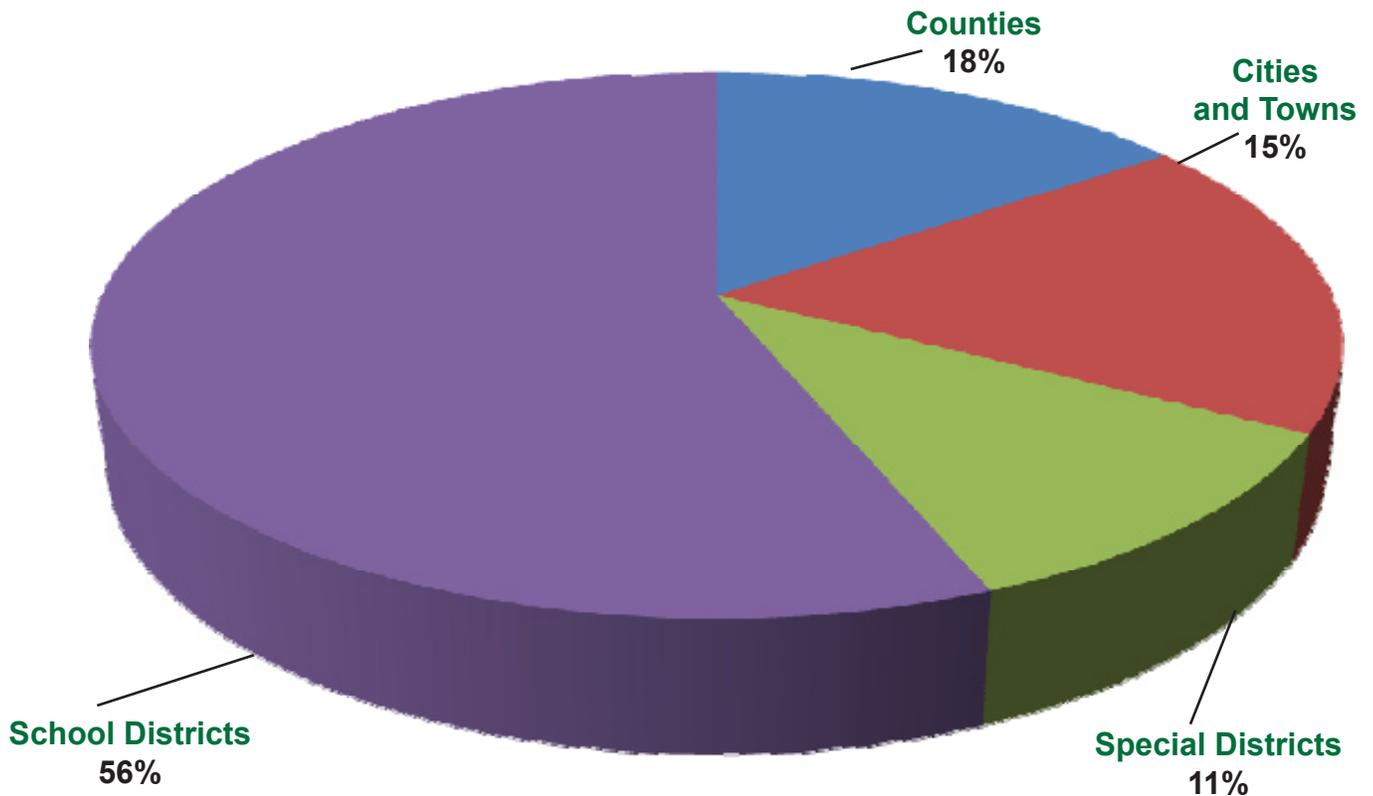
Property tax rates are set by local entities, such as counties, cities, towns, school districts, and special taxing districts. A statewide rate is also levied to help finance schools in Utah. Those rates are applied against the taxable value of real and personal property, with the exception of motor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

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.

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 2008 PROPERTY TAXES CHARGED



This chart summarizes the distribution of property tax revenue in 2008.

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 governments and special districts under a statutory process known as "Truth in Taxation." This process requires public notice and hearings 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.

<u>Class of Property</u>	<u>Taxable Value</u>	<u>Market Value</u>	<u>Taxes Charged</u>	<u>Tax Rates</u>	
				<u>Actual</u>	<u>Effective</u>
Primary Residential	\$105,930,854,172	\$192,601,553,040	\$1,143,662,206	1.08%	0.59%
Commercial	43,621,013,421	43,621,013,421	477,710,891	1.10%	1.10%
Other Real	31,011,606,439	31,011,606,439	274,714,398	0.89%	0.89%
Personal	12,313,191,626	12,478,273,669	138,251,844	1.12%	1.11%
Motor Vehicles	12,784,268,811	12,784,268,811	191,764,032	1.50%	1.50%
Natural Resources	8,601,102,256	8,601,102,256	87,630,923	1.02%	1.02%
Utilities	10,427,402,597	10,427,402,597	111,344,084	1.07%	1.07%
Statewide	\$224,689,439,322	\$311,525,200,233	\$2,425,078,378	1.11%	0.78%

MISCELLANEOUS STATISTICS

	<u>2007</u>	<u>2008</u>
Number of locally assessed taxable real property parcels	1,179,446	1,157,023
Taxable value of locally assessed real property parcels	\$162,311,452,702	\$180,563,474,032
Average home sale price (Metropolitan area) ¹	\$244,432	\$254,663
Average home sale price (Non-Metropolitan area) ²	\$207,449	\$220,087
Per capita income ³	\$27,006	\$27,224
Five-year statewide average collection rate ⁴	93.31%	91.94%

¹ Metropolitan counties include Davis, Salt Lake, Utah, Washington, and Weber.

² Non-Metropolitan counties include all others except Davis, Salt Lake, Utah, Washington, and Weber.

³ Average per capital 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.

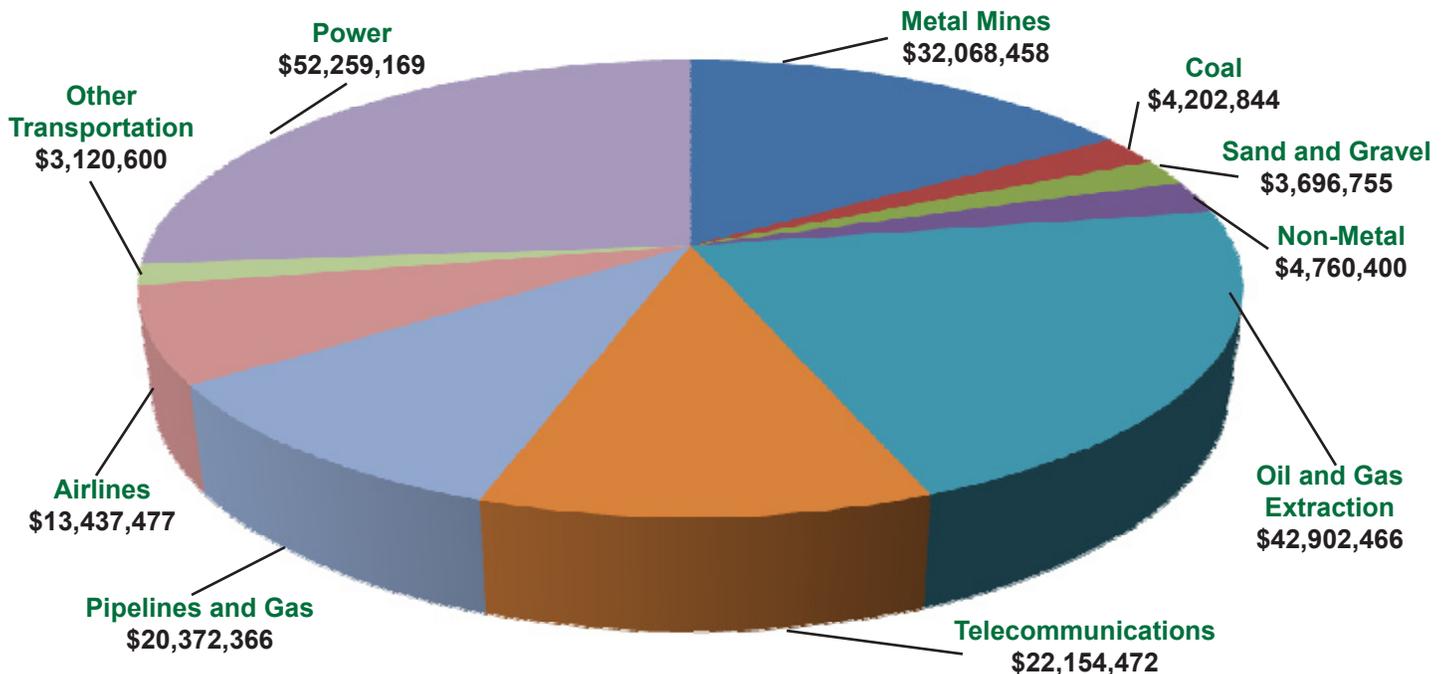
Properties of mining, gas, and oil companies are

physically valued to arrive at fair market present 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 2008 based on property taxes charged by the State of Utah. The ranking of the following centrally assessed property owners is as of May 1, 2008, and may change following an appeal.

UTAH'S 24 LARGEST CENTRALLY ASSESSED COMPANIES

1. PacifiCorp/Power
2. Kennecott Utah Copper Corporation/Mining
3. Intermountain Power Agency/Power
4. Qwest Corporation/Telecommunications
5. Kern River Gas Transmission Company/Pipeline
6. Conoco Phillips Company/Oil and Gas
7. Questar Gas/Natural Gas
8. Kerr-McGee Oil and Gas Onshore LP/Oil and Gas
9. Westport Field Services/Oil and Gas
10. Sky West Airlines/Airline
11. Delta Airlines/Airline
12. Newfield Production Company/Oil and Gas
13. Questar Pipelines/Pipeline
14. Verizon Wireless/Telecommunications
15. Anadarko Petroleum Corporation/Oil and Gas
16. Union Pacific Railroad Company/Railroad
17. QEP Uinta Basin, Inc./Oil and Gas
18. Deseret Generation and Trans Coop/Power
19. Resolute Natural Resources/Oil and Gas
20. Bill Barrett Corporation/ Oil and Gas
21. EOG Resources/Oil and Gas
22. XTO Energy Inc./Oil and Gas
23. Canyon Fuel LLC Dugout Canyon 34/Coal
24. Staker and Parson Companies/Sand and Gravel

CENTRALLY ASSESSED TAXES CHARGED BY INDUSTRY



This chart shows the amount the Tax Commission charged centrally assessed properties by industry classification.

PROPERTY TAX VALUES AND RATES

(CONTINUES ON NEXT PAGE)

<u>County</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Locally Assessed</u>	<u>Utilities</u>	<u>Natural Resources</u>
Beaver	\$3,737,979	\$276,139	\$4,014,118	\$1,473,920	\$304,827
Box Elder	27,051,220	5,653,904	32,705,124	2,263,297	1,214,897
Cache	46,308,063	4,919,160	51,227,223	1,200,277	64,358
Carbon	8,263,673	913,301	9,176,974	2,262,199	10,793,284
Daggett	1,078,585	23,567	\$1,102,152	822,022	24,336
Davis	175,520,673	14,987,505	190,508,178	3,801,612	399,335
Duchesne	10,055,721	970,220	11,025,941	1,169,557	5,836,540
Emery	3,240,771	318,670	3,559,441	13,748,226	2,883,154
Garfield	3,775,118	105,295	3,880,413	236,828	739,535
Grand	8,641,184	381,886	9,023,070	1,068,922	1,115,340
Iron	34,894,856	1,738,452	36,633,308	1,904,596	130,609
Juab	4,891,611	346,195	5,237,806	3,449,217	204,233
Kane	11,365,762	179,300	11,545,062	185,167	12,800
Millard	5,346,072	470,685	5,816,757	12,137,559	1,009,810
Morgan	6,271,673	564,564	6,836,237	646,274	58,715
Piute	669,559	6,958	676,517	91,653	29,524
Rich	4,027,306	28,352	4,055,658	243,116	5,266
Salt Lake	806,714,962	54,413,681	861,128,643	37,789,710	31,128,198
San Juan	4,079,270	325,545	4,404,815	1,415,144	5,143,096
Sanpete	11,302,047	484,436	11,786,483	575,627	108,074
Sevier	8,182,819	556,633	8,739,452	708,194	2,204,063
Summit	108,876,598	1,825,815	110,702,413	2,054,789	1,386,781
Tooele	27,635,839	2,789,841	30,425,680	1,613,891	1,140,715
Uintah	15,866,961	2,763,301	18,630,262	3,325,202	20,119,336
Utah	265,233,263	24,265,272	289,498,535	8,712,369	512,650
Wasatch	36,820,012	574,830	37,394,842	437,633	104,415
Washington	117,005,328	4,164,325	121,169,653	3,907,389	325,904
Wayne	1,278,907	37,991	1,316,898	49,360	13,209
Weber	137,951,663	14,166,021	152,117,684	4,050,334	617,919
TOTAL	\$1,896,087,495	\$138,251,844	\$2,034,339,339	\$111,344,084	\$87,630,923

PROPERTY TAX VALUES AND RATES

(CONTINUES FROM PREVIOUS PAGE)

<u>County</u>	<u>Centrally Assessed</u>	<u>Local And Centrally Assessed</u>	<u>Motor Vehicle Fee</u>	<u>TOTAL</u>
Beaver	\$1,778,747	\$5,792,865	\$566,018	\$6,358,883
Box Elder	3,478,194	36,183,318	3,781,132	39,964,450
Cache	1,264,635	52,491,858	6,258,873	58,750,731
Carbon	13,055,483	22,232,457	1,926,523	24,158,980
Daggett	846,358	1,948,510	154,480	2,102,990
Davis	4,200,947	194,709,125	20,103,600	214,812,725
Duchesne	7,006,097	18,032,038	2,110,759	20,142,797
Emery	16,631,380	20,190,821	938,451	21,129,272
Garfield	976,363	4,856,776	472,380	5,329,156
Grand	2,184,262	11,207,332	944,919	12,152,251
Iron	2,035,205	38,668,513	3,026,841	41,695,354
Juab	3,653,450	8,891,256	831,259	9,722,515
Kane	197,967	11,743,029	1,178,522	12,921,551
Millard	13,147,369	18,964,126	1,013,790	19,977,916
Morgan	704,989	7,541,226	922,446	8,463,672
Piute	121,177	797,694	139,244	936,938
Rich	248,382	4,304,040	252,845	4,556,885
Salt Lake	68,917,908	930,046,551	73,993,782	1,004,040,333
San Juan	6,558,240	10,963,055	809,194	11,772,249
Sanpete	683,701	12,470,184	1,644,017	14,114,201
Sevier	2,912,257	11,651,709	2,007,152	13,658,861
Summit	3,441,570	114,143,983	4,690,726	118,834,709
Tooele	2,754,606	33,180,286	3,999,165	37,179,451
Uintah	23,444,538	42,074,800	3,220,481	45,295,281
Utah	9,225,019	298,723,554	28,991,768	327,715,322
Wasatch	542,048	37,936,890	2,048,522	39,985,412
Washington	4,233,293	125,402,946	10,504,953	135,907,899
Wayne	62,569	1,379,467	277,178	1,656,645
Weber	4,668,253	156,785,937	14,955,012	171,740,949
TOTAL	\$198,975,007	\$2,233,314,346	\$191,764,032	\$2,425,078,378

PROPERTY TAX RELIEF

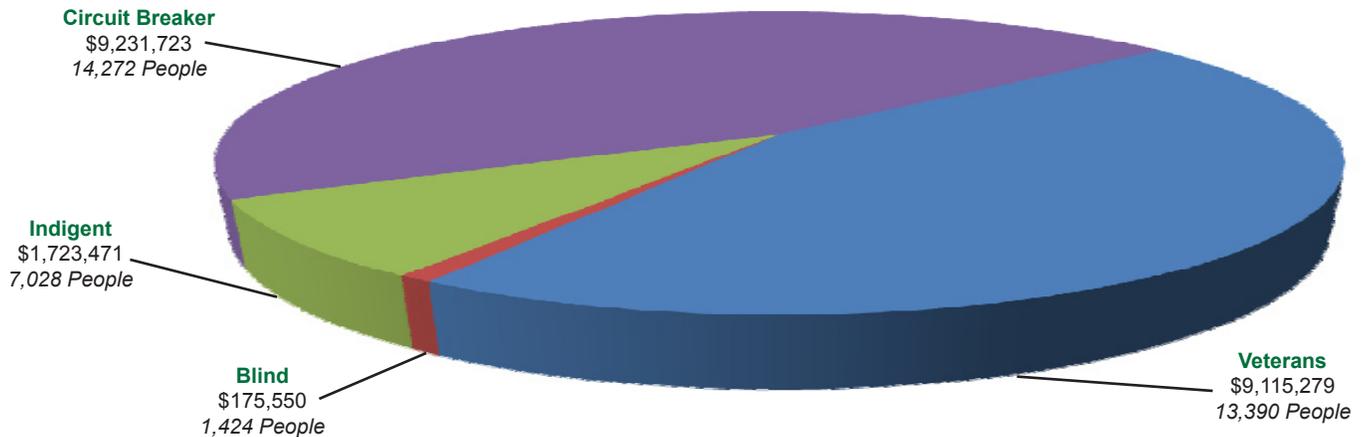
The State of Utah and county governments provided \$20,245,939 in property tax relief to 36,020 individuals in 2008. Tax relief is administered by county governments. About 28 percent of tax relief is state funded through the Circuit Breaker program. County government provides funds for tax relief to the indigent, blind, and veterans, and a portion of the Circuit Breaker program. (*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 \$816 for 2008. 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 \$219,164 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 \$816 for 2008. Elderly, low income renters may also be eligible and may apply for relief to the State Tax Commission.



TAX RELIEF BY COUNTY

Beaver \$60,807	Garfield \$54,431	Rich \$11,035	Uintah \$237,402
Box Elder \$423,790	Grand \$141,063	Salt Lake \$5,957,044	Utah \$2,743,512
Cache \$563,958	Iron \$367,673	San Juan \$86,466	Wasatch \$152,285
Carbon \$202,031	Juab \$111,087	Sanpete \$314,195	Washington . . . \$1,481,420
Daggett \$5,273	Kane \$106,557	Sevier \$255,477	Wayne \$15,274
Davis \$3,117,212	Millard \$97,719	Summit \$247,266	Weber \$2,508,678
Duchesne \$289,891	Morgan \$74,033	Tooele \$534,092	TOTAL \$20,246,870
Emery \$61,516	Piute \$24,751		

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 16 to 18 of this report.

MOTOR FUEL TAX

FY2009 Revenue - \$235,481,153

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 and an 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

FY2009 Revenue - \$101,366,554

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 January 1, 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

FY2009 Revenue - \$70,995,789

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

FY2009 Revenue - \$14,113,596

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

FY2009 Revenue - \$5,481,786

Transportation Fund - Restricted

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 and 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

FY2009 Revenue - \$14,573,697

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

FY2009 Revenue - \$34,917,295

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)

FY2009 Revenue - \$7,499,625

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

FY2009 Revenue - \$6,835,191

General Fund - Restricted

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 interest owners in the well.

BEER TAX

FY2009 Revenue - \$8,567,379

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 FEE

FY2009 Revenue - \$2,609,478

Trust and Agency 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

FY2009 Revenue - \$52,055,916

General Fund

Utah imposes a tax of 69.5 cents per package of 20 cigarettes and 86.875 cents per package of 25 cigarettes. An additional 35 cents per package of 20 cigarettes and 43.75 cents 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 35 percent of the manufacturers sale price delivered to Utah. Moist snuff is taxed at 75 cents per ounce.

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

INSURANCE PREMIUM TAX

FY2009 Revenue - \$82,979,386

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 beginning January 1, 2009.
- 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.

Did you know . . .

that over 1 million people visited Utah DMV offices last year who could have handled their business by mail, the Internet or at one of the "On the Spot" renewal stations?

LEGISLATIVE SUMMARY

SENATE BILLS

SB 14 Financial Incentives for Motion Picture Productions – Sen. Lyle Hillyard (Retrospective to 1/1/09) Provides for motion picture incentives in the form of cash rebate incentives for small budget productions and refundable tax credits for larger budget productions; provides for definitions related to the determination and calculation of motion picture incentives by the Governor’s Office of Economic Development (GOED); provides that GOED may issue up to \$7,793,700 in tax credits in fiscal years 2009-10 and 2010-11.

SB 15 Workers’ Compensation Premium Assessment and Related Funding – Sen. Karen Mayne (Effective 3/20/09) Reduces the rate of the premium assessment that the Labor Commission may impose on workers’ compensation premiums beginning with the 2010 calendar year; modifies the accounts to which the Commission will deposit amounts received from the tax on workers’ compensation premiums.

SB 22 Vehicle Amendments – Sen. Scott Jenkins (Effective 7/1/09) Requires that a person operating a motor vehicle shall have in the person’s immediate possession a safety inspection certificate or other evidence of compliance with the safety inspection requirement.

SB 23 Income Taxation of Pass-Through Entities and Pass-Through Entity Taxpayers – Sen. Wayne Niederhauser (Retrospective to 1/1/09) Repeals corporate franchise and income taxes on an S corporation (i.e. the built-in gains tax) effective 1/1/13; expands withholding requirements to provide that a pass-through entity, including a general partnership, limited partnership, limited liability partnership, limited liability company or an S corporation, is required to pay or withhold a tax on behalf of a resident or nonresident business entity or a nonresident individual; provides that a publicly traded partnership is not required to withhold for its nonresident partners but is required to send the Commission information on each partner with Utah income in excess of \$500.

SB 35 Sales and Use Tax Definitions Relating to Property – Sen. Wayne Niederhauser (Effective 7/1/09) Provides that appliances (e.g., dishwasher, dryer, freezer, microwave, refrigerator, stove, washer, or similar item) are always tangible personal property for sales tax purposes, regardless of whether or how the appliance is attached to a real property.

SB 36 Sales and Use Tax Amendments – Sen. Curtis Bramble (Effective 7/1/09) Provides that amounts paid or charged for prepaid telephone calling cards are not subject to state and local sales and use taxes and repeals a sales and use tax exemption for sales of telecommunications service charged to a prepaid telephone calling card – the effect of these two provisions taken together is that prepaid telephone calling cards will be taxed at the point of sale if the card may be used for in-state calls; includes various technical amendments to bring the state into compliance with the SST agreement; provides that to be eligible for the manufacturing exemption from sales and use taxes, machinery, equipment, or repair or replacement parts must be used in an establishment or facility in the state.

SB 56 Military Installation Development Authority Amendments – Sen. Sheldon Killpack (Effective 3/20/09) Authorizes the military installation development authority to levy a municipal energy sales and use tax, municipal telecommunications license tax, and a municipality transient room tax; prohibits municipalities from levying a municipal energy sales and use tax, municipal telecommunications license tax, or a transient room tax in a project area described in a project area plan adopted by the military installation development authority; provides that half of the direct distribution of the 1 percent local option sales tax revenues generated within a project area shall be distributed to the military installation development authority based on sales in the military installation development authority; modifies the definitions of “base taxable value” and “taxing entity;” provides for the distribution of some tax increment revenue; requires sales tax revenues to be used for municipal services within project areas; provides that improvements become subject to property tax in the year during which the military installation development authority issues a certificate of occupancy.

SB 65 Amendments to Property Tax Notice, Public Hearing, and Resolution Provisions – Sen. Dennis Stowell (Effective 7/1/09 and 1/1/10) Current TNT statutes require calendar-year entities to advertise and hold a public hearing in December when they adopt their budget and again in August when they adopt their tax rates. This bill allows the calendar-year entity to forgo the August ad by sending a specified notice to all registered owners within fourteen days of the Treasurer’s mailing of the tax notice on November 1 of the year prior to the one in which the calendar-year entity wishes to raise its tax rate above the certified tax rate.

SB 102 Share the Road Special Group License Plate – Sen. Wayne Niederhauser (Effective 10/1/09) Creates a Share the Road Bicycle Support special group license plate for bicycle operation and safety awareness programs; requires applicants for a new plate to make a \$25 annual donation for bicycle operation and safety awareness programs; creates the Share the Road Bicycle Support Restricted Account

SB 108 Tax Commission Administration, Collection, and Enforcement Amendments – Sen. Wayne Niederhauser (Effective 5/12/09)

Creates a new Part 14 in Title 59, Chapter 1, that provides uniform statutory provisions for assessment, collection and refund of taxes and fees, including:

- Providing a uniform time period for appealing the denial of a refund;
- Clearly defining the assessment date;
- Allowing the commission the discretion to estimate taxes for all tax types if a taxpayer doesn’t file a return, or files a false or fraudulent return;
- Defining “deficiency” for all tax types and clarifying that the Commission may increase or decrease a deficiency during a redetermination proceeding without issuing an amended or supplemental assessment;
- Prohibiting the transfer of property of a delinquent taxpayer for all tax types;
- Defining mathematical error consistent with IRC practice and applying to all tax types;
- Increasing the time within which a taxpayer may respond to a notice and demand from 10 to 30 days;
- Clarifying that a warrant does not have to be filed with the sheriff, but may be filed by the commission directly with the court;
- Increasing the duration of a judgment from eight to ten years, and prohibiting the commission from refileing a judgment;
- Broadening the taxpayer remedies for a sales tax deficiency (Section 59-12-110(2)(e)) to apply to all tax types (these remedies are to: (1) appeal; or (2) pay the tax and apply for a refund); and
- Making consistent the time frames for appeals on refund claims with the time frames for appealing the assessment of tax (that is, repeals Sections 59-10-532 through 59-10-535).

SB 131 Law Enforcement Service in Local Districts and Interlocal Entities – Sen. Scott Jenkins (Effective 5/12/09) Requires counties and municipalities participating in a police local district to reduce their certified tax rate to offset a tax levied by the district.

SB 136 Diesel-Powered Motor Vehicle Emissions Inspection Program Amendments – Sen. Greg Bell (Effective 5/12/09) Provides that an implement of husbandry and a farm truck with a gross vehicle weight rating of 12,001 pounds or more is exempt from the diesel-powered motor vehicle emissions opacity inspection and maintenance program; provides that a legislative body of a county shall exempt a pickup truck with a gross vehicle weight rating of 12,000 pounds or less from the diesel-powered motor vehicle emissions opacity inspection and maintenance program if the registered owner of the pickup truck provides a signed statement to the legislative body that the pickup truck is used by an owner or operator of a farm on agricultural land exclusively for the purposes of operating the farm; requires the legislative body of a county to issue a certificate of exemption to pickup trucks that are used by an owner or operator of a farm.

SB 141 Aviation Fuel Tax Amendments – Sen. Wayne Niederhauser (Effective 7/1/09) Reduces the aviation fuel tax rate that a federally certificated air carrier pays on aviation fuel purchased at an international airport located within a county of the first class that has a United States customs office on its premises from 4 cents to 2.5 cents on each gallon of aviation fuel; repeals the 1.5 cent per gallon aviation fuel tax refund or credit for federally certificated air carriers on gallons of aviation fuel purchased at an international airport located within a county of the first class that has a United States customs office on its premises.

SB 157 Property Taxation and Registration of Aircraft – Sen. Mark Madsen (Retrospective to 1/1/09) Provides that, for purposes of property taxation of an air charter service, operating property does not include an aircraft that is used by the air charter service for air charter and is owned by a person other than the air charter service; reduces the registration fee for an aircraft used by an air charter service for air charter from .4% to .25% of the average wholesale value of the aircraft.

SB 160 Utah Venture Capital Enhancement Act Amendments – Sen. Scott Jenkins (Effective 5/12/09) Provides that the Utah Capital Investment Board may issue contingent tax credits in a manner that would allow for the redemption of not more than \$20,000,000 for each increment of \$100,000,000 of outstanding certificates in any fiscal year.

SB 186 Amendments to State Tax Commission Penalty Provisions – Sen. Howard Stephenson (Retrospective to 1/1/09) Provides that tiered penalties for a specific tax type become effective after the activation of the State Tax Commission's GenTax system for that tax type; provides that the due date for filing an extension return is the earlier of the date the person files the return or the last day of the extension allowed by law.

SB 189 Amendments to Sales and Use Tax – Sen. Wayne Niederhauser (Effective 7/1/09) Exempts from sales tax airline in-flight sales of tangible personal property or a product transferred electronically; reduces the amount of state sales tax to be deposited into the Qualified Emergency Food Agencies Fund and provides that a portion of the local option sales tax and the county option sales tax shall be deposited into that fund.

SB 193 Salvage Vehicles Amendments – Sen. Stephen Urquhart (Effective 5/12/09) Provides that a person may offer for sale, sell or exchange a vehicle with a salvage certificate at or through a motor vehicle auction to: (1) an out-of-state or out-of-country purchaser that is authorized to do business in the domestic or foreign jurisdiction in which the person is domiciled or registered to do business, and (2) an in-state purchaser that is registered to do business in Utah and has a Utah sales and use tax license; provides that a person may only offer for sale, sell or exchange five vehicles with salvage certificates at or through a motor vehicle auction annually to an in-state purchaser that does not have a salvage vehicle buyer license; authorizes the commission to impose an administrative entrance fee not to exceed \$10 on the entrance into a motor vehicle auction of in-state purchasers that do not have a salvage vehicle buyer license; provides that a purchaser of a vehicle with a salvage certificate shall title the vehicle within 15 days of the purchase if the purchaser does not have a salvage vehicle buyer license; provides that a person may not offer for sale, sell, or exchange additional vehicles with a salvage certificate to a purchaser if notified that the purchaser has not titled previously purchased vehicles with a salvage certificate; requires the operator of a motor vehicle auction to retain a record of the sale of each salvage vehicle and to stamp “For Export Only” on the vehicle title if the buyer is an out-of-country buyer; provides that a person who violates the requirement to title a vehicle with a salvage certificate within 15 days of purchasing the vehicle at a motor vehicle auction is guilty of a class C misdemeanor; provides that a person who violates the requirement to title a vehicle with a salvage certificate within 15 days of purchasing the vehicle at a motor vehicle auction is subject to civil penalties.

SB 208 Utah Public Notice Website Amendments – Sen. Stephen Urquhart (Effective 5/12/09) Provides that, effective 1/1/10, a person required to publish legal notice shall publish that notice in a newspaper as required by statute and on a web site established by the collective effort of Utah’s newspapers; effective 1/1/12, a county of the first or second class required to publish a legal notice shall publish that notice on the website established by the newspapers and may publish notice in a newspaper.

SB 210 Amendments to Property Tax – Sen. Curtis Bramble (Retrospective to 1/1/09) Provides a method for determining the fair market value of centrally assessed aircraft for the 2009 and 2010 calendar years; fair market value shall equal 80 percent of the used price for average aircraft wholesale column of the Airliner Price Guide, or, for an aircraft not listed in the Airliner Price Guide, 80% of the average wholesale value in the Aircraft Bluebook Price Digest.

SB 235 Redistribution of Sales and Use Tax Revenues – Sen. John Valentine (Effective 5/12/09) Establishes procedures and requirements for the State Tax Commission to redistribute certain sales and use tax revenues from one county, city, or town to another county, city or town if the redistribution is prompted by the commission under extraordinary circumstances or a local government; provides that this redistribution may go back only 90 days; allows a county, city or town to file a petition for reconsideration with the State Tax Commission for a redistribution of sales and use tax revenues from one county, city or town to another county, city or town.

SB 239 Transportation Revisions – Sen. Sheldon Killpack (Effective 7/1/09) Increases motor vehicle registration fees by \$20; provides that the \$20 increase shall be deposited in the Transportation Investment Fund of 2005.

Did you know . . . that \$2.50 of your motor vehicle registration fee is used to fund driver education programs in Utah's public high schools?

SB 248 Tax Amendments – Sen. Gregory Bell (Effective 3/24/09) Modifies the County of the Second Class Airport, Highway and Public Transit Sales and Use Tax Act under Title 59, Chapter 12, Part 19 to allow a city or town legislative body within a county of the second class to impose this tax if the county of the second class has not imposed this tax by 4/1/09; provides for the distribution of amounts a city or town collects under this part.

HOUSE BILLS

HB 2 Minimum School Program Budget – Rep. Merlynn Newbold (Effective 7/1/09) Establishes the minimum basic school levy for 2009-10 at \$273,950,764.

HB 20 Repeal of Certain Income Tax Credits and Contributions – Rep. Julie Fisher (Retrospective to 1/1/09) Repeals the income tax targeted jobs tax credit for individuals, estates, and trusts; repeals the individual income tax contributions for: the Utah College of Applied Technology; and the Wolf Depredation and Management Restricted Account; provides that contributions and interest remaining on June 30, 2009 in the Wolf Depredation and Management Restricted Account shall be deposited into the Agricultural and Wildlife Damage Prevention Account.

HB 23 Certified Tax Rate Amendments – Rep. Fred Hunsaker (Effective 1/1/10) Includes the revenue a taxing entity collects from redemptions as “ad valorem property tax revenues” for purposes of calculating the taxing entity’s certified tax rate; requires a taxing entity’s ad valorem property tax revenues budgeted for the prior year to be decreased by the average annual amount of revenue collected from redemptions during the prior five-year period for purposes of calculating the taxing entity’s certified tax rate; exempts a taxing entity from the notice and hearing requirements of truth in taxation for the amount of budgeted revenue equal to the taxing entity’s five-year average of redemptions from collections.

HB 28 Personal Property Tax Amendments – Rep. Craig Frank (Retrospective to 1/1/09) Allows a county assessor to impose a penalty if a taxpayer fails to file a property tax statement on or before May 15 of the year the property tax statement is requested by the county assessor; requires a county assessor of a county of the first class to mail a subsequent notice to the taxpayer before imposing a penalty for failure to file a property tax statement; requires a county assessor to mail a subsequent notice to a taxpayer before imposing a penalty for failure to file a property tax statement if the county assessor requested the property tax statement on or after March 16 of the year the property tax statement is requested by the county assessor; requires a county assessor to make an estimate of the value of property based on known facts and circumstances if a taxpayer fails to file a signed statement of the taxpayer’s property.

HB 30 Commercial Motor Vehicle Amendments – Rep. Todd Kiser (Effective 7/1/09) Provides that a motor vehicle with a gross vehicle weight rating of 10,001 pounds or more is required to pass an annual safety inspection; provides that a commercial motor vehicle with a gross vehicle weight rating over 26,000 pounds is exempt from a safety inspection if the vehicle has an apportioned registration and a valid annual federal inspection.

HB 35 Higher Education Contribution – Rep. John Dougall (Effective 5/12/09) Allows a person to designate on the person’s individual income tax return a contribution to the Utah Educational Savings Plan for the entire amount of the person’s refund.

HB 50 Firefighter Special Group License Plate Amendments - Rep. Ronda Menlove (Effective 7/1/09) Converts a firefighter special group license plate from a recognition special group license plate to a contributor special group license plate; requires applicants for a firefighter contributor special group license plate to make a \$15 annual donation to the Firefighter Support Restricted Account; requires a person that has been issued a firefighter recognition special group license plate to, upon renewal of the person's motor vehicle registration, be a contributor to the Firefighter Support Restricted Account or replace the firefighter recognition special group license plate with a new license plate; until June 30, 2011, exempts a person that is required to replace the firefighter special group license plate with a new license plate from replacement license plate fees.

HB 54 Amendments to Vehicle Registration Requirements - Rep. Francis Gibson (Effective 5/12/09) Clarifies in the motor vehicle code that an owner must pay state and local sales and use taxes prior to registration of a vehicle.

HB 55 Amendments to Tourism, Recreation, Cultural, Convention and Airport Facilities Tax Act - Rep. Wayne Harper (Retrospective to 1/1/07) Replaces language inadvertently repealed in prior legislation. The language that is replaced imposes the restaurant tax on sales of alcoholic beverages sold by a restaurant.

HB 58 Sales and Use Tax - Determining the Location of Certain Transactions - Rep. Wayne Harper (Effective 7/1/09) Allows a seller to source a sale, lease or rental of a service to the seller's origin if the seller makes any sale, lease or rental that qualifies for origin based sourcing.

HB 65 Reporting of Certain Transactions Exempt from Sales and Use Taxes - Rep. Julie Fisher (Effective 7/1/09) Repeals the requirement for an owner or purchaser to report transactions exempt from sales tax under the manufacturing and semiconductor sales tax exemptions.

HB 67 Public Hearings on Property Tax Increases - Rep. Gage Froerer (Effective 1/1/10) Excludes new growth from a taxing entity's budgeted revenue amounts for purposes of determining the taxing entity's percentage increase listed in a truth in taxation newspaper advertisement; modifies the advertisement requirements for a taxing entity when the taxing entity's public hearing is advertised by the county auditor; requires taxing entities to notify a county auditor of public hearings related to tax increases; requires the county auditor to compile the notices of all public hearings in that county in a list; requires publication of the compiled information in a newspaper; requires taxing entities to provide a copy of the list to taxpayers who request a copy of that list.

HB 71 Withholding Tax Amendments - Rep. Evan Vickers (Effective 5/12/09) Clarifies that the monthly withholding payment is a prepayment of withholding, and not a withholding return.

HB 80 Study on Taxpayer Advocate Program - Rep. Keith Grover (Effective 5/12/09) Requires the Revenue and Taxation Interim Committee to study the implementation of a taxpayer advocate program within the Utah State Tax Commission during the 2009 interim.

HB 112 Vehicle Towing Amendments – Rep. Todd Kiser (Effective 5/12/09) Requires a tow truck operator or tow truck motor carrier to send a report to the Motor Vehicle Division of the removal of a vehicle, vessel or outboard motor if the tow truck service is being done without the vehicle, vessel or outboard motor owner’s knowledge or express consent; provides that the Motor Vehicle Division is not required to give notices after receiving a report from a tow truck operator or tow truck motor carrier for a tow truck service that was not ordered by a peace officer or person acting on behalf of a law enforcement agency, and was done without the vehicle, vessel or outboard motor owner’s knowledge.

HB 113 Salvage Vehicle Title Amendments – Rep. Todd Kiser (Effective 5/12/09) Provides that a seller of a salvage vehicle is not required to provide written notification that a salvage certificate or branded title has been issued for the vehicle if the prospective purchaser is: (1) a licensed motor vehicle dealer whose primary business is auctioning salvage motor vehicles to licensed salvage vehicle buyers; or (2) an insurance company, if the sale of the vehicle is the result of a total loss settlement; provides that an advertisement for the sale of a vehicle for which a salvage certificate or branded title has been issued shall disclose that a salvage certificate or branded title has been issued for the vehicle.

HB 116 Uniform Fees on Canoes – Rep. Mark Wheatley (Effective 1/1/10) Amends the definition of “canoe,” for purposes of the uniform fee on canoes, to include a canoe with an outboard motor.

HB 143 Vehicle Title, Inspection and Emission Testing Exemptions Amendments – Rep. Kenneth Sumsion (Effective 1/1/10) Defines a replica vehicle, street rod and a custom vehicle; includes street rod in the definition of a vintage vehicle; provides that a custom vehicle is exempt from the requirement of having a certificate of emissions inspection as a condition of registration or renewal of registration; requires that, in the case of a replica vehicle, the model year on the vehicle title shall be the year the replica vehicle resembles and the model type shall include the term “replica.”

HB 157 Property Tax Assessment Amendments – Rep. Wayne Harper (Retrospective to 1/1/09) Amends the licensing requirements for first, second, and third class county assessors to require those county assessors to be state licensed or state certified appraisers prior to taking office as a county assessor; requires second through sixth class counties to levy an additional .000010 per dollar of taxable value for its Multicounty Assessing and Collection Levy; requires a contributing county of the 2nd or 3rd class to reduce its county additional property tax rate by .000005 per dollar of taxable value; provides a method for determining the amount of a county’s multicounty assessing and collecting allocation that will be disbursed to the Multicounty Appraisal Trust and used to provide funding for a statewide computer assisted mass appraisal system.

HB 254 Health Professional Authority – Death Certificates – Rep. Bradley Last (Effective 5/12/09) Allows a nurse practitioner to certify that a person has a disability, and will have the disability for a particular length of time, for purposes of obtaining a disability special group license plate or removable windshield placard.

HB 261 Aviation Amendments – Rep. Wayne Harper (Effective 7/1/09) Reduces the aviation fuel tax rate that a federally certificated air carrier pays on aviation fuel purchased at an international airport located within a county of the first class that has a United States customs office on its premises from \$.04 to \$.025 on each gallon of aviation fuel; repeals the \$.015 per gallon aviation fuel tax refund or credit for federally certificated air carriers on gallons of aviation fuel purchased at an international airport located within a county of the first class that has a United States customs office on its premises; provides that certain aviation fuel tax revenue and aircraft registration fees shall be deposited into the Aeronautics Restricted Account and provides restrictions on how that money may be used by UDOT.

HB 324 Motor Vehicle Business Regulation Act Amendments – Rep. Francis Gibson (Effective 5/12/09) Provides that a person that has been issued a motor vehicle salesperson’s license and that is employed by a dealer that operates as a wholesale motor vehicle auction may be employed by more than one dealer that operates as a wholesale motor vehicle auction at a time.

HB 378 Circuit Breaker Amendments – Rep. Tim Cosgrove (Retrospective to 1/1/09) Decreases a claimant’s household income by \$1,000 for a dependent the claimant is eligible to claim on the claimant’s federal taxes for purposes of qualifying for a homeowner’s credit for a maximum household income decrease of \$1,000; decreases a claimant’s household income by \$1,000 for a dependent the claimant is eligible to claim on the claimant’s federal taxes for purposes of qualifying for a renter’s credit for a maximum household income decrease of \$1,000.

HB 430 Economic Development Incentives for Alternative Energy Products – Rep. Kevin Garn (Retrospective to 1/1/09) Expands the economic development tax credit to include a business entity in a renewable energy development zone for a renewable energy project; provides for the issuance of a renewable energy development tax credit certificate by the Governor’s Office of Economic Development (GOED), with restrictions and conditions, such as specifying the maximum amount of tax credit a business entity may earn over the life of a renewable energy project; requires the business entity to submit to audits by GOED for verification of a claimed tax credit; provides for certification by GOED of a business entity’s eligibility for a claimed tax credit.

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