



UTAH STATE  
TAX  
COMMISSION

*Annual Report*

*2013 - 2014 Fiscal Year*

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State of Utah

GARY R. HERBERT  
*Governor*

SPENCER J. COX  
*Lieutenant Governor*

## Utah State Tax Commission

JOHN L. VALENTINE  
*Commission Chair*

D'ARCY DIXON PIGNANELLI  
*Commissioner*

MICHAEL J. CRAGUN  
*Commissioner*

ROBERT P. PERO  
*Commissioner*

BARRY C. CONOVER  
*Executive Director*

March 1, 2015

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

On behalf of the Utah State Tax Commission, we are pleased to submit to you the annual report for the fiscal year ending June 30, 2014.

The Tax Commission experienced another successful year in the collection and distribution of state taxes. The continued completion of integrating all the motor vehicle records with the State's tax computer system highlighted our year. This multi-year project has integrated systems in order to increase security, enhance tax compliance, improve customer service and provide flexibility for changes in the state's tax and motor vehicle laws. In addition to integrating the motor vehicle laws assigned to the Tax Commission, our dedicated staff along with system contractors have successfully replaced and upgraded the core tax systems.

Total collections from all sources administered by the Tax Commission during the 2014 fiscal year totaled \$7,877,123,999. This represents an increase of \$198,509,964 or 2.59 percent in total collections from fiscal year 2013 to 2014. The Education Fund increased by \$19,755,440 or 0.61 percent; the Transportation Fund increased \$36,165,117 or 3.77 percent; and the General Fund (not including restricted amounts) increased \$68,805,824 or 3.57 percent.

The Tax Commission remains steadfast in our mission of serving the people of Utah through fair administration of state tax and assigned motor vehicle laws.

Sincerely,

Utah State Tax Commissioners

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# Commission Office



Commissioner Bruce Johnson



Commissioner D'Arcy Dixon



Commissioner Michael Cragun



Commissioner Robert Pero

The Utah State Tax Commission, created in 1931, consists of four members, not more than two of whom may belong to the same political party. Members are appointed by the Governor with consent of the Senate. Utah law requires that membership of the Commission represent composite skills in accounting, law, auditing, property assessment, management and finance.

The Tax Commission collects most of the state tax revenues and supervises the administration of general property tax that provides a significant percentage of the revenue for the operation of local governments in Utah.

The Commission comprises seven operating divisions under the general supervision of an executive director who is appointed by the Commission after consultation with the Governor and confirmation by the Legislature.

Tax Commissioners are also involved with quasi-judicial hearings on tax matters. Taxpayers who

disagree with tax decisions made by Commission employees and/or county boards of equalization may appeal to the Commission. The appeals office receives and hears appeals and conducts hearings in compliance with formal rules approved by the Commission. The Commission has final review authority of the appeals process, but the decision can be appealed to District Court or the Utah Supreme Court.

Over the years, State law has given the Commission numerous specific powers and duties for carrying out the broad powers outlined in the Constitution. These include the authority to do the following:

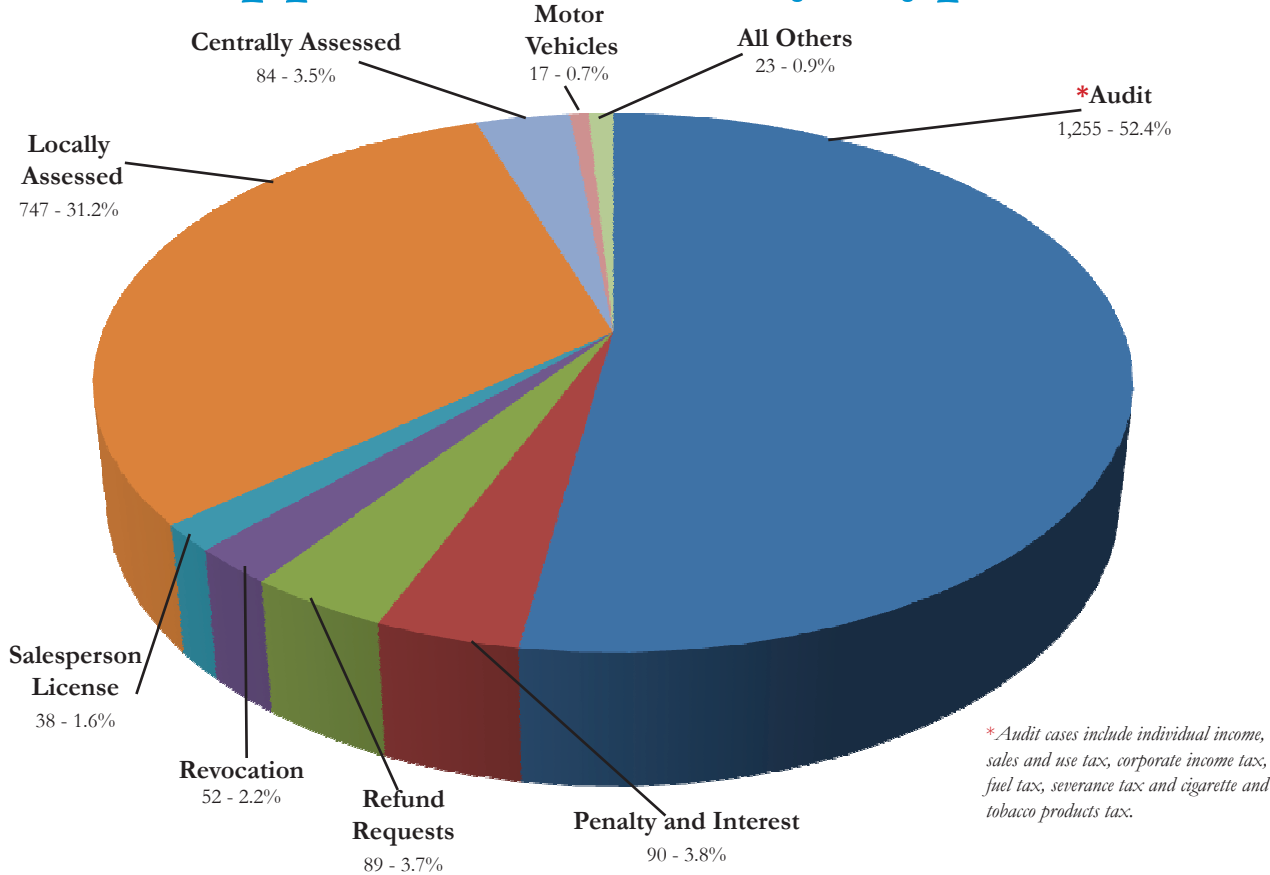
- Require information from State and local officials
- Subpoena witnesses to testify and produce records and documents
- Supervise and direct the work of local tax officials
- Direct proceedings, actions and prosecutions to enforce state tax laws



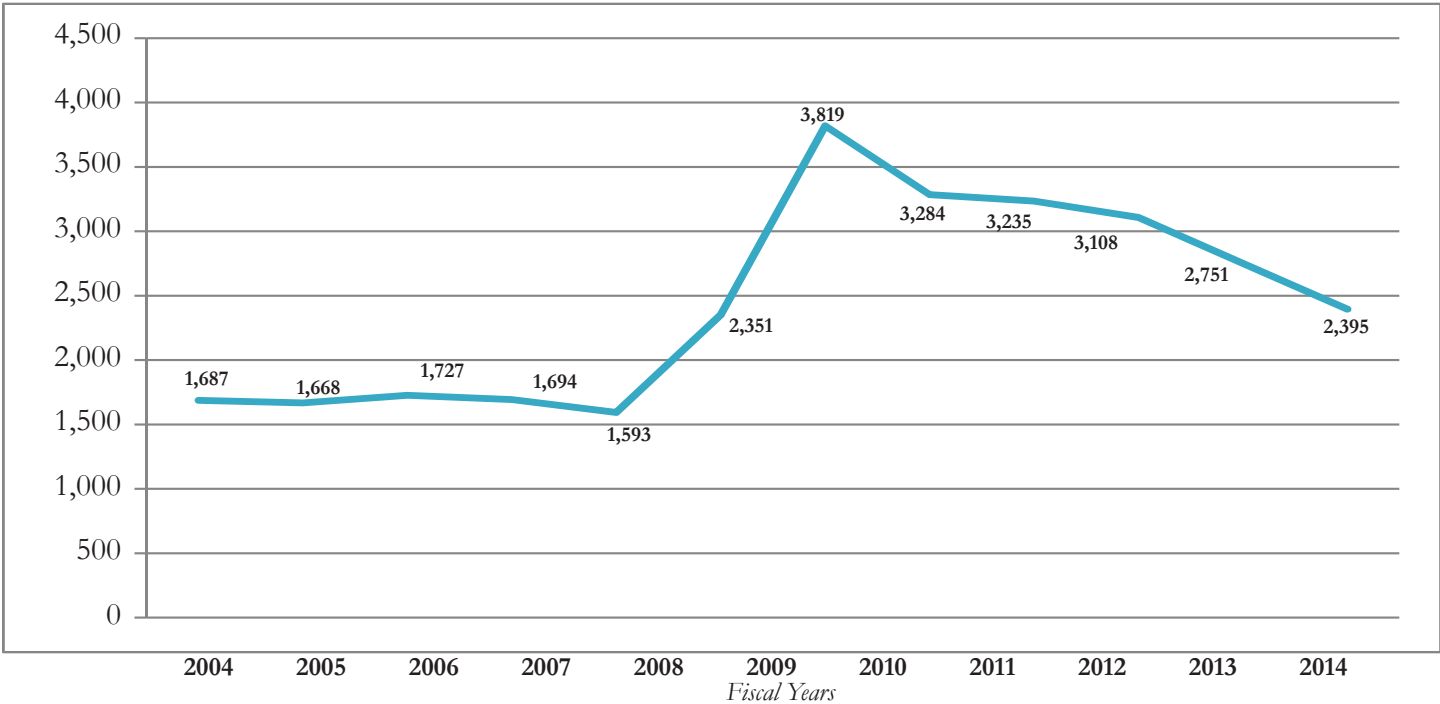
John L. Valentine was appointed as Tax Commission Chair by Gov. Gary R. Herbert in September 2014. He replaces Commission Chair R. Bruce Johnson who served on the Commission for 16 years, including the past four as chair.

- Prescribe forms relating to the assessment and collection of state and local taxes, and
- Extend or reconvene sessions of county boards of equalization.

# Appealed Cases by Type



# Appealed Tax Cases



This chart shows the trend in the number of appealed cases filed at the Tax Commission since fiscal year 2004.

# Administration

The Utah State Tax Commission collects and distributes nearly \$7.9 billion in state and local revenues. The primary Tax Commission responsibilities include:

- \* Process revenue and tax returns returns and update taxpayer information
- \* Audit tax returns and other information for accuracy and compliance
- \* Collect delinquent taxes
- \* Assist taxpayers with compliance and resolve account issues
- \* Register and issue titles for motor vehicles and motor carriers
- \* Regulate the automobile sales industry and enforce motor vehicle laws, including vehicle fraud and stolen vehicles

The Tax Commission employs about 750 people in seven divisions to carry out these responsibilities.

## #1 Timely Service

### A. Revenue Deposits

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

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

### B. Income Tax Refunds

**Importance:** The public expects and relies on timely income tax refunds. Technological advancements, including electronic filing options, have reduced the time taxpayers wait to receive state income tax refunds.

**Action:** Timeliness of refunds generally depends on how early the taxpayer files the return. Income tax refunds are targeted to be processed within 15 days of receipt which occurs 98 percent of the time. Exceptions occur when there are edits or errors. Those returns are then marked for review.

### C. Citizen Telephone Assistance

**Importance:** Since citizens are required by law to file tax returns and register their vehicles, we provide timely quality responses to all telephone inquiries in order to assist people with their transactions.

**Action:** The Taxpayer Services and Motor Vehicles divisions both assist citizens who contact the Tax Commission by telephone. 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 provides phone assistance, collects delinquent taxes and encourages future compliance with tax laws.

The Division of Motor Vehicles answers all vehicle-related questions from citizens. Charts on the succeeding page illustrate the number of calls and the response to those calls.

### D. DMV Wait Times

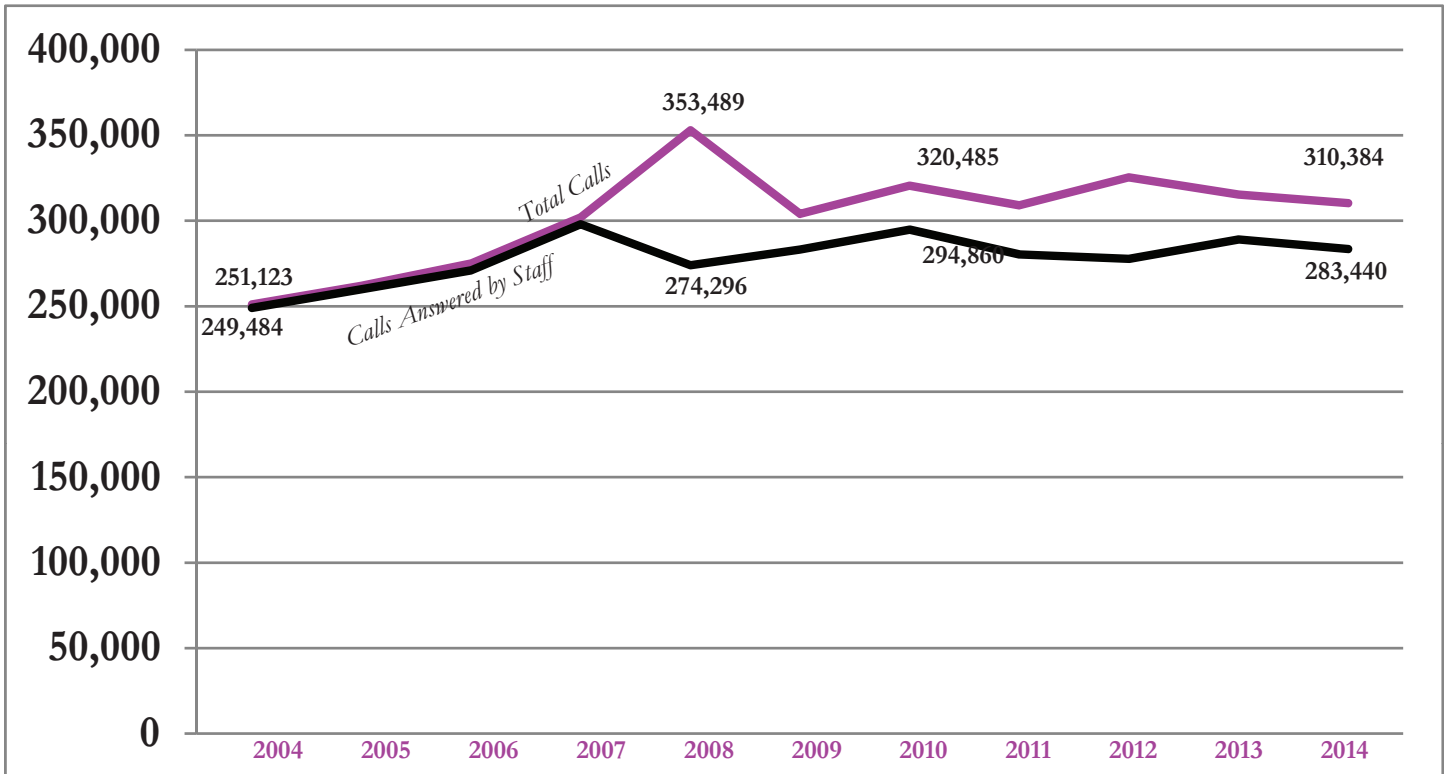
**Importance:** Citizens visiting Division of Motor Vehicles offices deserve efficient service in the least amount of time. Wait times vary significantly from office to office depending on the day of the week, day of the month and time of day. Due to these considerations, the Division of Motor Vehicles' focus continues to be on wait time trends rather than specific daily wait times.

**Action:** The Division of Motor Vehicles' goal is to keep the average wait time shorter than 20 minutes and no longer than 30 minutes during peak periods. To reach this goal, the division utilizes seasonal employees to meet customer service demands during peak periods. Monthly wait times recorded by electronic management systems are used to monitor the average wait time as well as the maximum average time.



**Barry C. Conover**  
*Executive Director*

# Taxpayer Services Telephone Assistance



This chart compares the total number of taxpayer assistance telephone calls to the number of taxpayer assistance telephone calls answered by a staff member.

# DMV Telephone Assistance



This chart compares the total number of DMV assistance telephone calls to the number of DMV assistance telephone calls answered by a staff member.



## #2 Electronic Filing and Payment Options

### A. Income Tax Returns

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

- 1) Commercial software packages
- 2) Modernized Electronic Filing (MEF) with the IRS and
- 3) Taxpayer Access Point (TAP), the state's online option

The chart below shows the changes in these three options over the past 10 years.

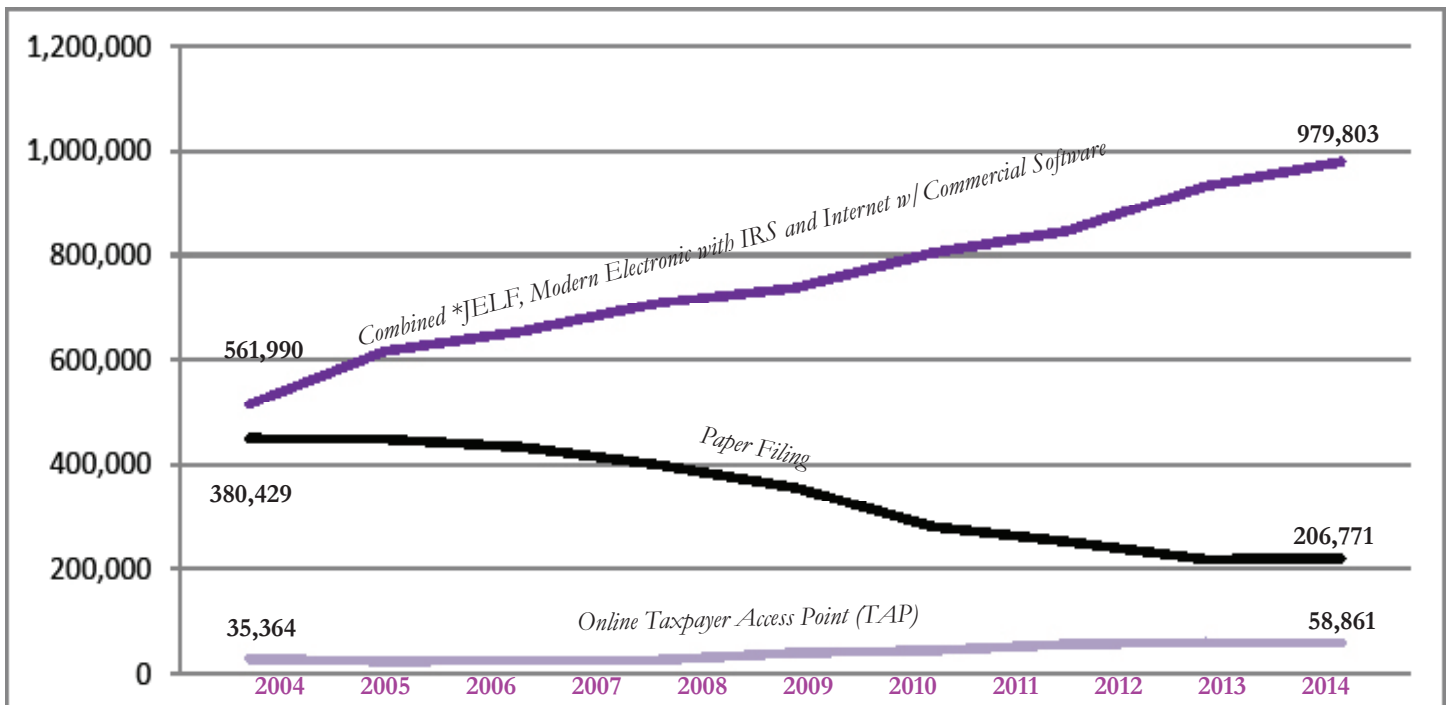
**Action:** We continue to promote the use of electronic filing options and expect the increased popularity of these options to continue. This helps offset the increase in the number of taxpayers filing returns due to Utah's population growth and other factors.

### B. Motor Vehicle Transactions

**Importance:** All motor vehicles, off-highway vehicles and watercraft operating in Utah must be licensed and registered by the Division of Motor Vehicles (DMV). Some transactions, such as the issuance of a title on a new vehicle, must be completed in a DMV office since documentation is required. However, many transactions, including most renewals, can be completed electronically or by contracted third parties. Third parties include authorized commercial dealers, inspection stations and other contracted parties that can complete DMV transactions.

**Action:** We encourage citizens to complete renewal transactions through the Internet, mail and authorized inspection stations. Use of these options has allowed the division to meet the demands of the growing population for a number of years. The charts on the following pages show growth in different types of renewal transactions and the increase in the total number of renewals.

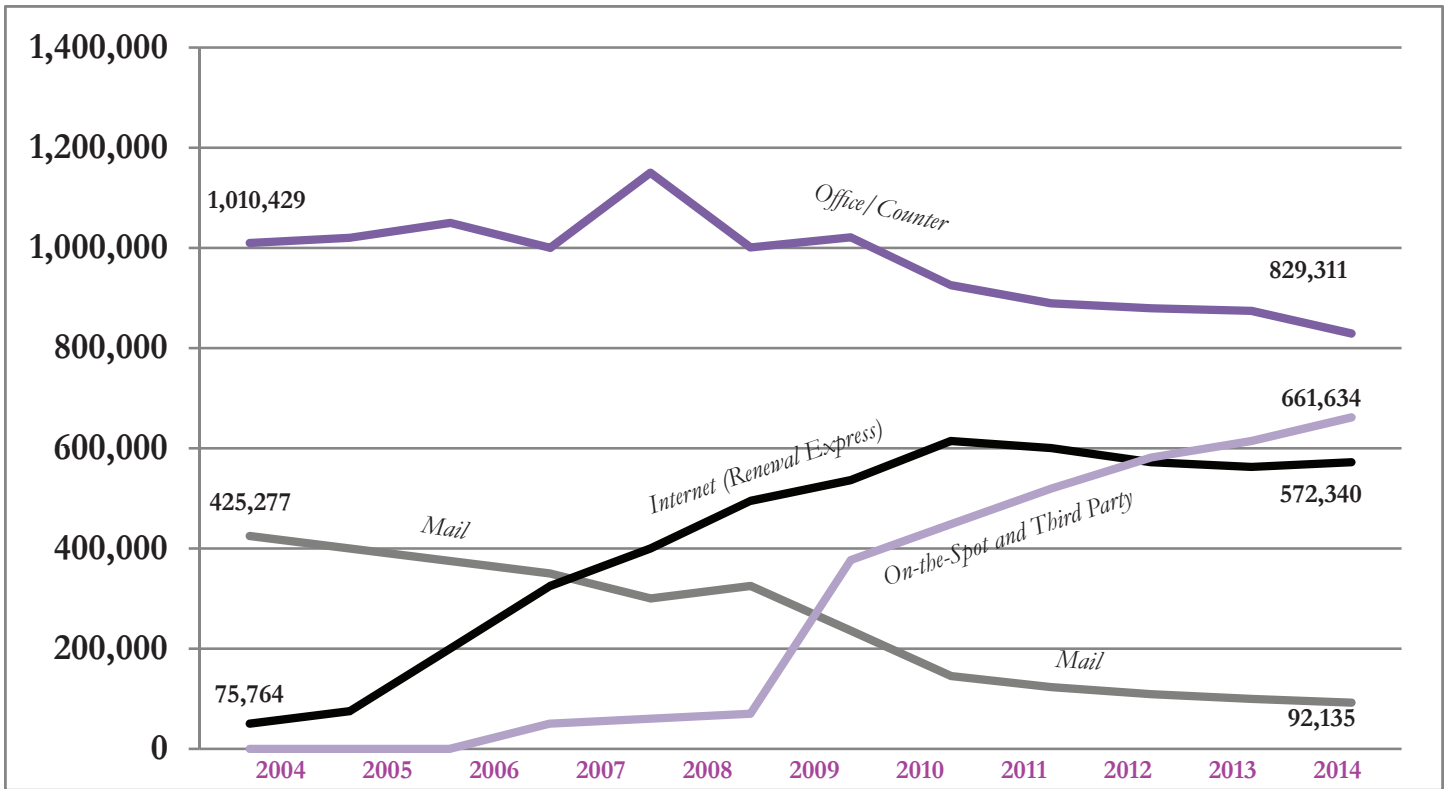
## Income Tax Returns Electronic Filing



\*JELF stands for "Joint Electronic Filing" of federal and state income tax returns.

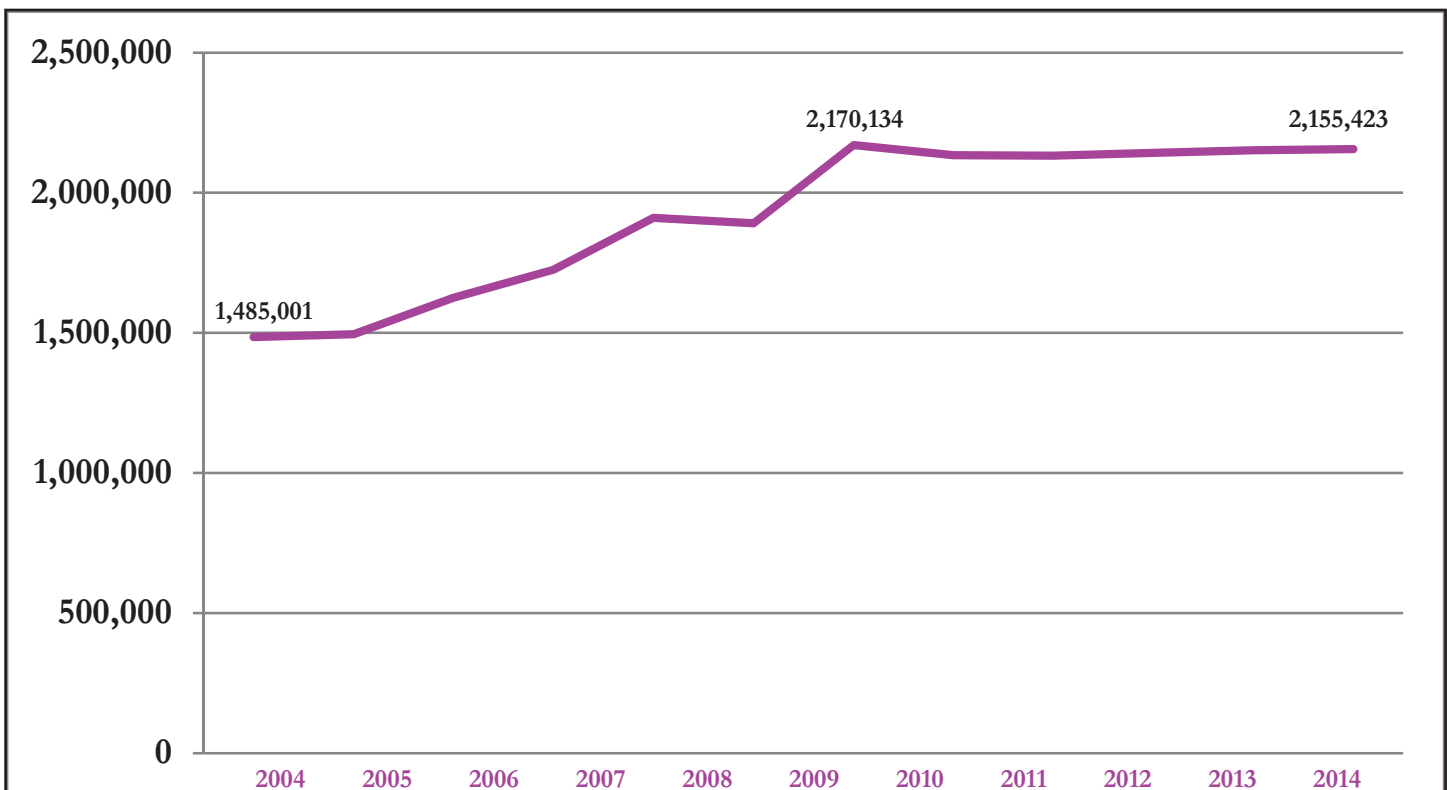
This chart shows the trends of the various electronic filing options for State income filers.

## DMV Renewal Transactions

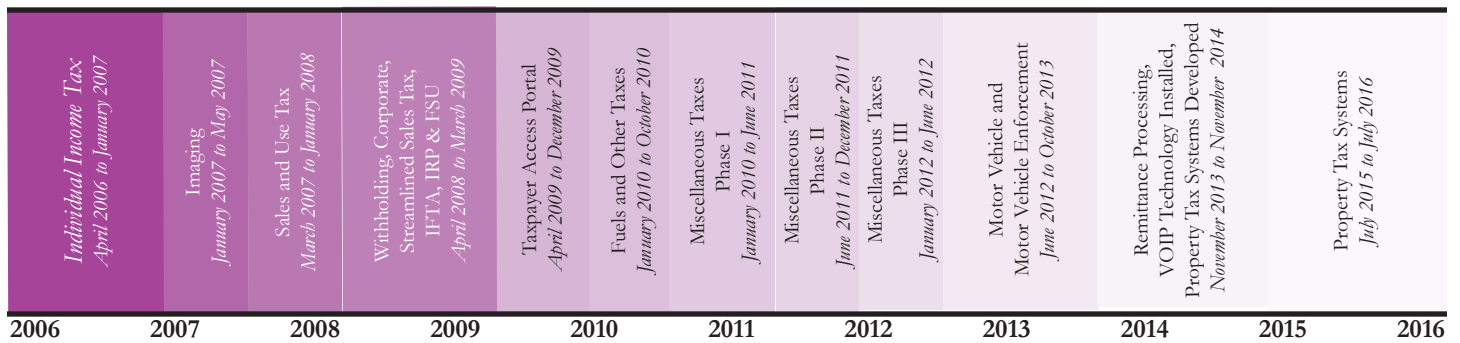


This chart shows trends in various DMV renewal options over the past 11 years.

## DMV Renewal Trend



This chart shows the trend in renewals over the past 11 years at the Division of Motor Vehicles.



### #3 Quality Systems and Business Processes

**Importance:** The state’s tax and motor vehicle administration processes rely heavily on automated computer systems. They are used to accurately record and retain information provided by citizens for millions of tax and motor vehicle transactions each year. On a daily basis, these systems are used to record large volumes of transactions and distribute multiple types of revenue and fees to hundreds of different state and local funds. Computer systems are used extensively by Tax Commission employees who help ensure that citizens pay their fair share of the cost of financing state and local government programs.

**Action:** With the support of the Governor and Legislature, the Tax Commission began a long-term project in 2006 to systematically replace its many old and individually developed computer systems. This multi-year project has integrated agency systems using one core processing program, benefiting from use of the same core functionality as each of the old systems is converted as shown in the timeline above. This resulted in improved agency efficiency, improved customer service, enhanced citizen compliance and more flexibility to make system changes as the state’s tax and motor vehicle system laws are modified. Imaging and payment processing updates will be completed by FY2015 and several property tax systems will be updated during FY2015 and FY2016.

The old computer systems have been converted to the new system in strategic phases. Benefits being realized from the systems already converted to the new core processing system include the following:

- Consistent data entry, review and update screens across all converted systems
- Imaging options for improved customer service and internal review
- Image retention for all system communications to taxpayers
- One core system used for accounting, distribution and billing
- Online citizen access for information updates
- Improved report and case management tools
- Consistent user view of account information
- Enhanced electronic filing options
- Real-time transaction processes
- Core system functions updated
- Improved employee training
- Improved audit selection
- Tax evasion more easily identified
- Improved data security features
- Citizen compliance enhanced

#### Citizen and Business Benefits

- Enhanced electronic filing options allow online access, review and update of personal and business account information
  - Returns and registration processes can be completed online
  - Real-time processing of most transactions
  - Images of documents for improved customer service
  - System retains functions of most transactions
  - Effective government services are provided using one core system for various functions

# Operating Divisions

The Utah State Tax Commission collected nearly \$7.9 billion from a wide range of taxes for individuals and businesses in Utah in FY2014. The taxes include the following:

- Individual income tax
- Corporate franchise and income and gross receipts taxes
- Sales and use taxes, including numerous local option taxes
- Beer, cigarette and tobacco taxes
- Telecommunications, insurance premium and other taxes
- Oil, gas and mining severance taxes
- Motor vehicle registration fees
- Employer withholding taxes
- Various fuel taxes

## Administration Division

The activities of the administration division function in the hub of the Utah State Tax Commission. The following are the key components of the Utah State Tax Commission:

- Reviews legislation and drafts rules
- Oversees implementation of tax laws
- Investigates and prosecutes tax crimes
- Provides daily oversight and support of all other divisions
- Distributes revenues to state and local governments in Utah
- Develops and manages budgeting and accounting functions of the agency
- Coordinates with Human Resources and Department of Technology Services regarding Tax Commission issues

## Auditing Division

- Audits all state taxes and local taxes as administered by the Tax Commission
- Determines that taxes due have been reported properly
- Provides education to taxpayers on proper tax reporting
- Enhances voluntary taxpayer compliance

## Processing Division

- Designs all Tax Commission publications, forms and instructions for Internet access
- Deposited over \$7 billion in gross revenues received by the State Tax Commission
- Processed 1,443,467 electronic tax returns, 775,475 paper returns and imaged 4,068,913 motor vehicle documents

## Taxpayer Services Division

- Maintains front-line contact with the public
- Provides direct customer service to individuals
- Collects delinquent taxes and encourages compliance
- Administers waiver of penalty/interest and offers-in-compromise programs
- Offers tax education classes and workshops on state taxes to businesses and other state agencies

# Administration Mission

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

## **Do It Right the First Time**

Effectively communicate and build working relationships with all customers

## **Better Tools for Better Results**

Deliver quality products and services

## **Allow Great People to do Great Work**

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

## **Division Of Motor Vehicles**

- Collected \$461 million in taxes and fees
- Processed a total of 4,465,957 transactions which included 2,759,167 vehicle registrations
- Trains staff of contracted counties to administer motor vehicle programs for the state
- 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, towns and special service districts
- Works with local officials to assure equitable and accurate assessments and taxation

## **Motor Vehicle Enforcement Division**

- Investigates auto theft and other vehicle-related crimes throughout the state
- Regulates the automobile sales industry
- Recovered 555 stolen vehicles, valued at \$3,869,249
- Handled 2,336 complaints and cases; filed 584 criminal counts
- Protects Utah citizens from motor vehicle commerce fraud

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# Revenue Collections

In fiscal year 2014, improving economic conditions resulted in increases in revenues collected by the Tax Commission. Net tax collections in FY2014 grew 2.6 percent to \$7.88 billion, after growing 11.5 percent in FY2013. Utah's labor market continued to strengthen in 2014, with non-agricultural employment increasing 3.0 percent and the unemployment rate declining to 3.6 percent (estimated).<sup>1</sup> Other economic conditions contributing to growth include: low interest rates, a continued bull market in equities, positive trends in consumer sentiment and available financing.

## General and Education Funds

Major sources of unrestricted tax revenue within the General and Education Funds rose 1.6 percent in FY2014, exceeding the 1.3 percent decline forecasted in February. The nine major tax revenue sources for the General and Education Funds are sales, individual income, corporate franchise, insurance, beer, cigarette, tobacco, oil and gas severance and mining severance taxes. They comprise 95 percent of revenue (excluding federal funds) in the General and Education Funds.

## Individual and Corporate Income Taxes

Collections from individual income taxes edged up \$37.8 million or 1.3 percent in FY2014 compared with 16 percent growth in FY2013. High growth in FY2013 was largely the result of federal tax changes which caused certain individuals to shift income into tax year 2012 (FY2013) from future years to avoid higher tax rates on capital gains and dividends. Withholding rose 3.9 percent to \$2,404.8 million, gross final payments fell 4.3 percent to \$882.2 million (following a 34 percent jump in FY2013) and refunds, which totaled \$397.3 million, grew 3.5 percent. Corporate tax revenues declined 7.3 percent to \$313.5 million in FY2014 following strong growth (25.8 percent) in FY2013. Mineral production withholding revenues, however, jumped 24.1 percent after an 8 percent decline in FY2013.

## Sales Tax

State sales and use taxes, the largest General Fund "free" revenue source, rose 2.5 percent to \$1,656.8 million in FY2014. Growth in sales tax free revenue has been impacted by increasing earmarks to fund the state's growing transportation needs. A total of \$452.5 million of sales taxes were earmarked for transportation, water, natural resources and other purposes in FY2014.<sup>2</sup> State

sales tax revenue, before earmarks, increased by 3.5 percent (from \$2,038.1 million to \$2,109.3 million) in FY2014. Calendar year 2013 gross taxable sales grew 3.9 percent compared to the previous year. Business Investment purchases fell nearly 5 percent in calendar year 2013, following 7 to 9 percent growth in the previous two years. Taxable sales in the retail trade sector rose 6.1 percent and sales in the taxable services sector grew 4.2 percent in calendar year 2013.

## Severance and Excise Taxes

FY2014 collections from oil and gas and mining severance taxes jumped nearly 50 percent following a 22.9 percent drop in FY2013. Large increases in severance tax in FY2014 are attributed to increases in oil production and oil and gas prices during the year. Unrestricted revenue from beer, cigarette and tobacco taxes, however, decreased 6.4 percent in FY2014. Decreases in this category were primarily due to an 8.8 percent drop in revenue from cigarette taxes. Decreases in cigarette taxes may be due to changing consumer preferences, which include some users substituting electronic cigarettes in place of conventional cigarettes.

## Transportation Fund

Revenue from major unrestricted sources in the Transportation Fund edged up 0.6 percent in FY2014 compared with FY2013. This was due to a 6.1 percent increase in motor vehicle registration fees in FY2014. Motor and special fuel tax revenues were virtually unchanged in FY2014 compared with the previous year. In addition to the unrestricted revenue mentioned above, the Transportation Fund receives significant revenue from earmarks and other restricted funds.

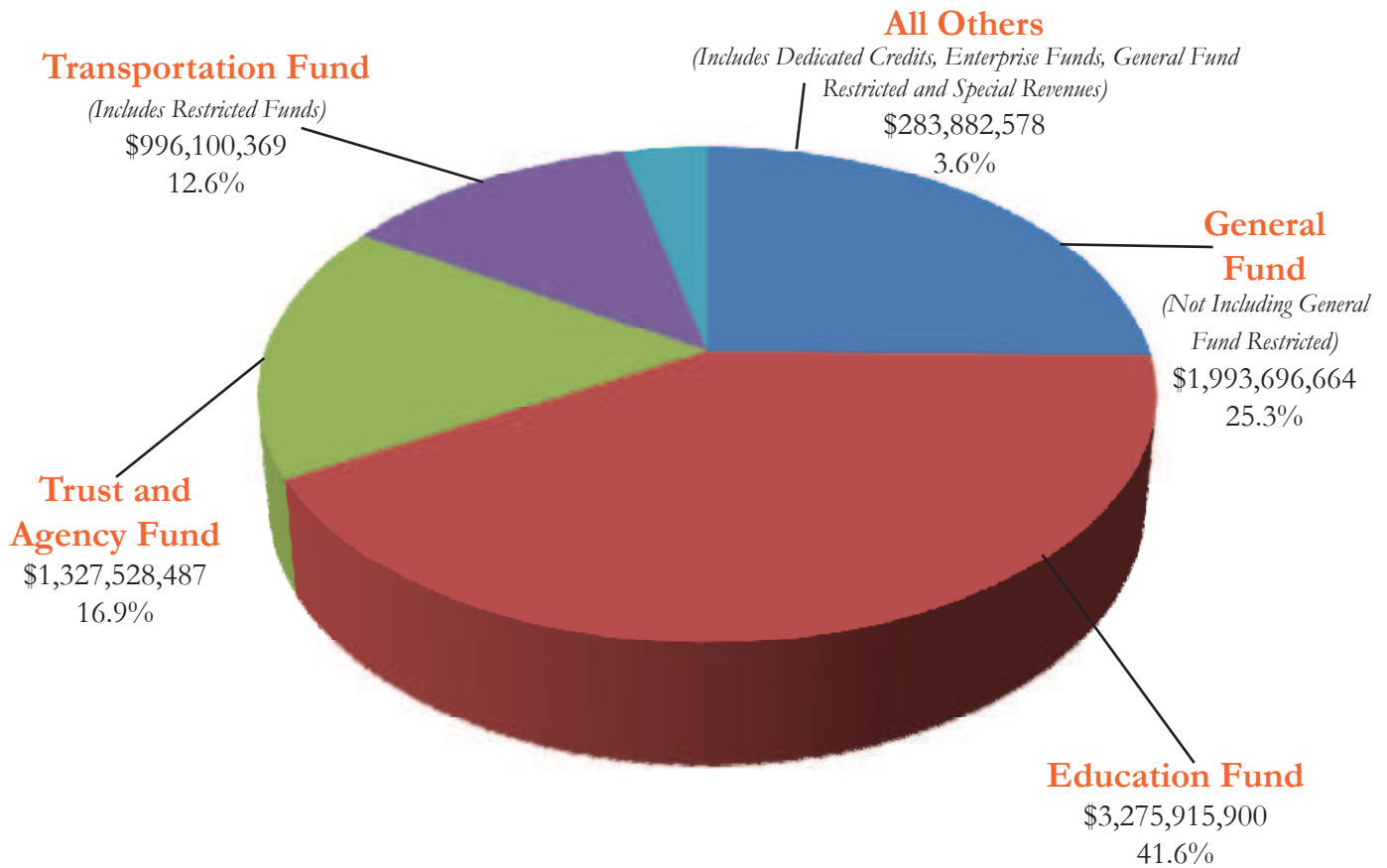
Total Transportation Fund revenues, including earmarks, increased 3.8 percent to \$996.1 million in FY2014. It should be noted that legislation (SB 229) was passed during the 2011 Legislative Session earmarking 30 percent of future growth in sales tax revenue for transportation, starting in FY2013. Revenue from this earmark totaled \$95.6 million in FY2014. In FY2014 a total of \$421.1 million in sales tax revenue was earmarked for transportation. Transportation Fund earmarks accounted for 93 percent of all sales tax earmarks in FY2014.

<sup>1</sup>Revenue Assumptions Working Group, September 2014

<sup>2</sup>Consensus Revenue Estimating Committee, November 2014

# Revenue Collection by Fund

Fiscal Year 2014



## \$7,877,123,999

Total Net Revenue Collected - Fiscal Year 2014

### Total Net Revenue Collected

Fiscal Years		
2014 . . . . .	\$7,877,123,999	2007 . . . . . \$7,209,517,572
2013 . . . . .	\$7,678,614,035	2006 . . . . . \$6,475,224,565
2012 . . . . .	\$6,887,787,828	2005 . . . . . \$5,543,478,005
2011 . . . . .	\$6,500,225,903	2004 . . . . . \$4,943,096,608
2010 . . . . .	\$6,099,842,326	2003 . . . . . \$4,691,786,852
2009 . . . . .	\$6,518,076,140	2002 . . . . . \$4,627,909,245
2008 . . . . .	\$7,273,905,403	2001 . . . . . \$4,613,360,466
		2000 . . . . . \$4,467,633,907
		1999 . . . . . \$4,086,769,344
		1998 . . . . . \$3,862,920,730
		1997 . . . . . \$3,500,730,896
		1996 . . . . . \$3,223,448,534
		1995 . . . . . \$2,968,539,148
		1994 . . . . . \$2,678,392,936



# Major Revenue Sources

(In Millions of Dollars)

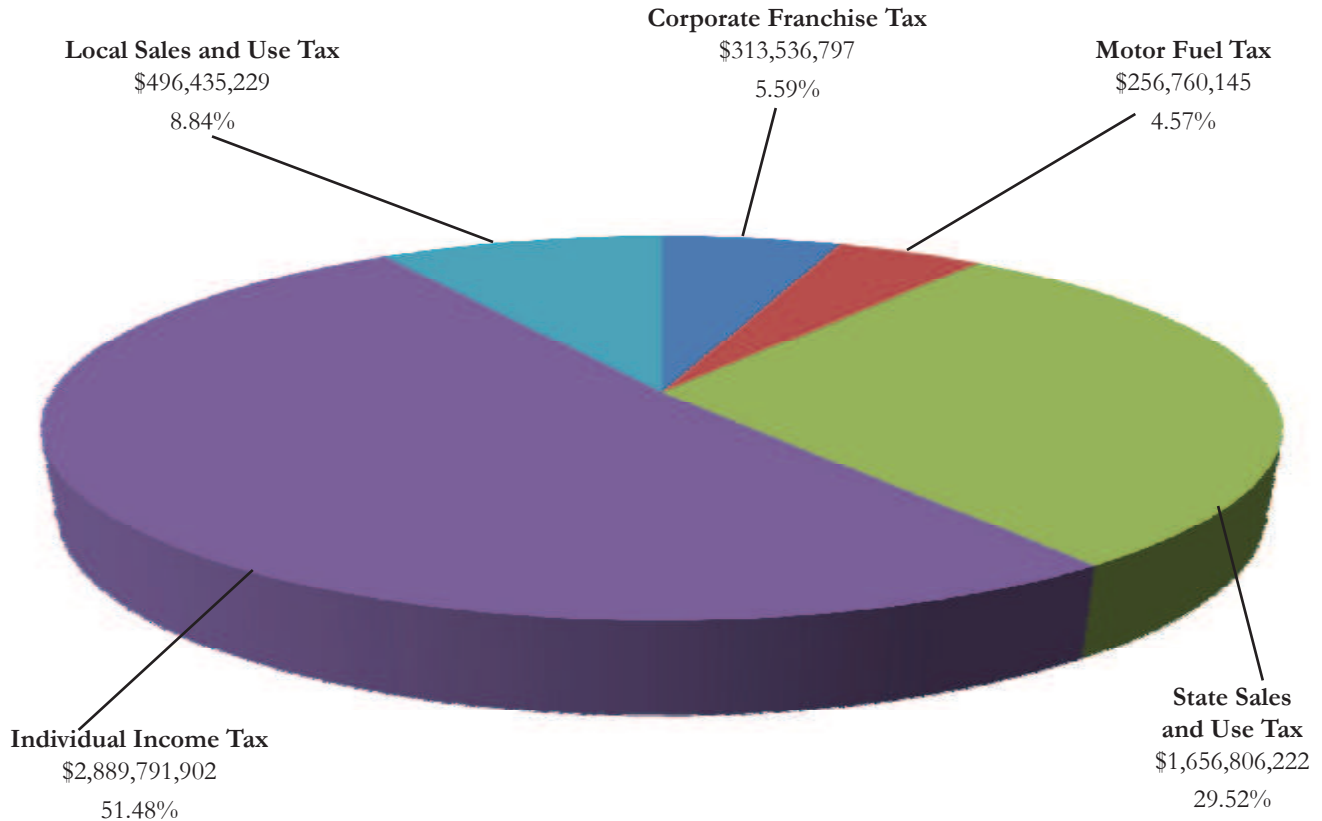
Fiscal Year	State Sales And Use Tax <sup>1</sup>	Individual Income Tax <sup>2</sup>	Local Sales And Use Tax	Motor Fuel Tax	Corporate Franchise Tax <sup>3,4</sup>
2014	\$1,656.8	\$2,889.8	\$496.4	\$256.8	\$313.5
2013	1,615.9	2,852.0	474.4	256.9	338.2
2012	1,582.5	2,459.4	441.5	253.0	268.9
2011	1,601.4	2,298.2	415.4	252.5	260.7
2010	1,402.7	2,114.4	398.9	243.3	273.2
2009	1,547.5	2,332.6	425.1	235.5	274.9
2008	1,739.4	2,602.7	469.4	244.7	418.3
2007	1,857.8	2,570.6	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	214.2
2004	1,501.9	1,699.2	331.6	239.9	155.4
2003	1,444.0	1,575.4	325.2	236.6	152.5
2002	1,441.3	1,610.6	318.0	237.9	118.9

<sup>1</sup> Excludes earmarks for transportation, water and other projects.

<sup>2</sup> Until FY2011, this included 40 percent of mineral production withholding tax. Starting with FY2011, individual income tax amounts no longer include mineral production withholding tax amounts.

<sup>3</sup> Until FY2011, this included 60 percent of mineral production withholding tax. Starting with FY2011, corporate franchise tax amounts no longer include mineral production withholding tax amounts.

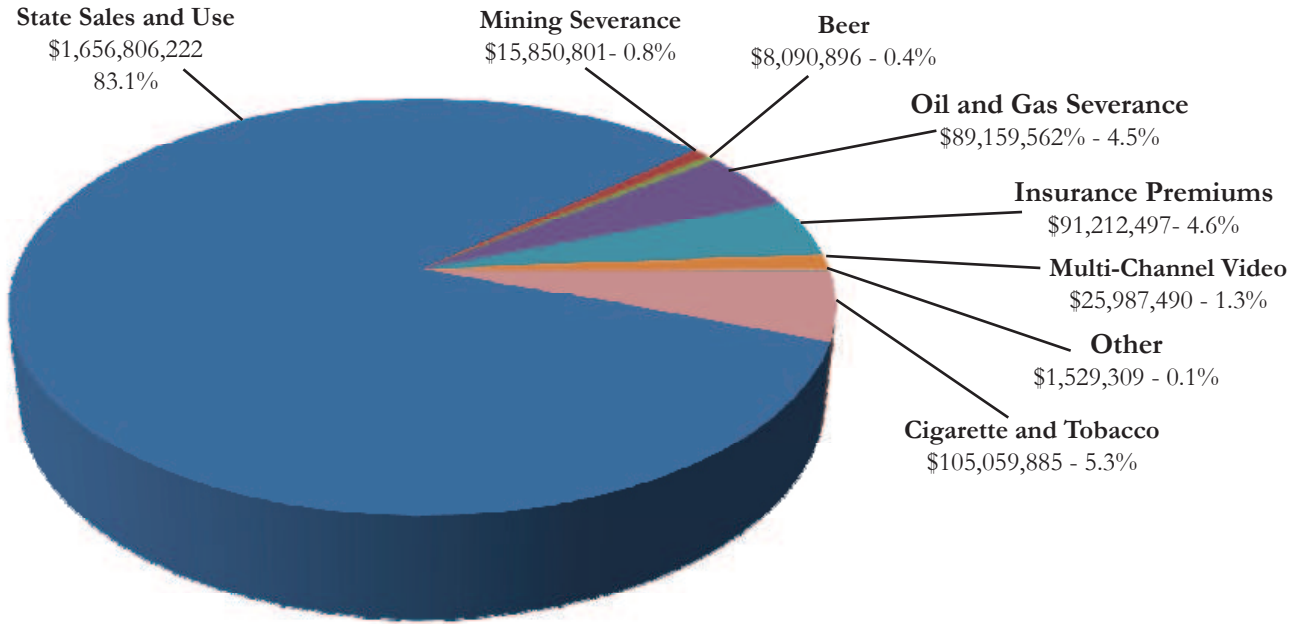
<sup>4</sup> FY2005 to FY2014 include radioactive waste and gross receipts taxes.



These five major revenue sources represent about 72 percent of all tax revenue received by the state. See the following six pages for detailed information on specific tax revenue sources.

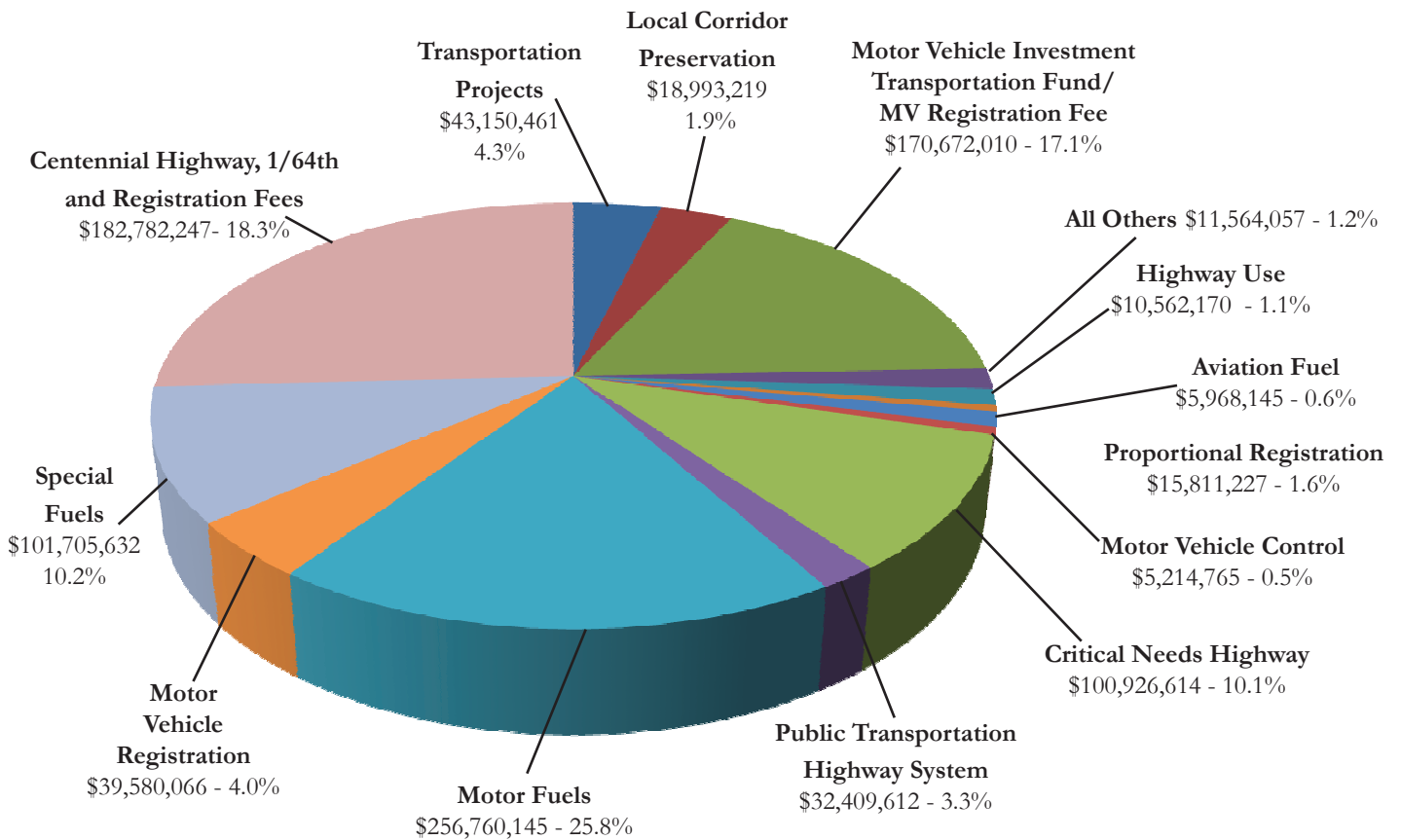
# General Fund

Total Collected - \$1,993,696,664



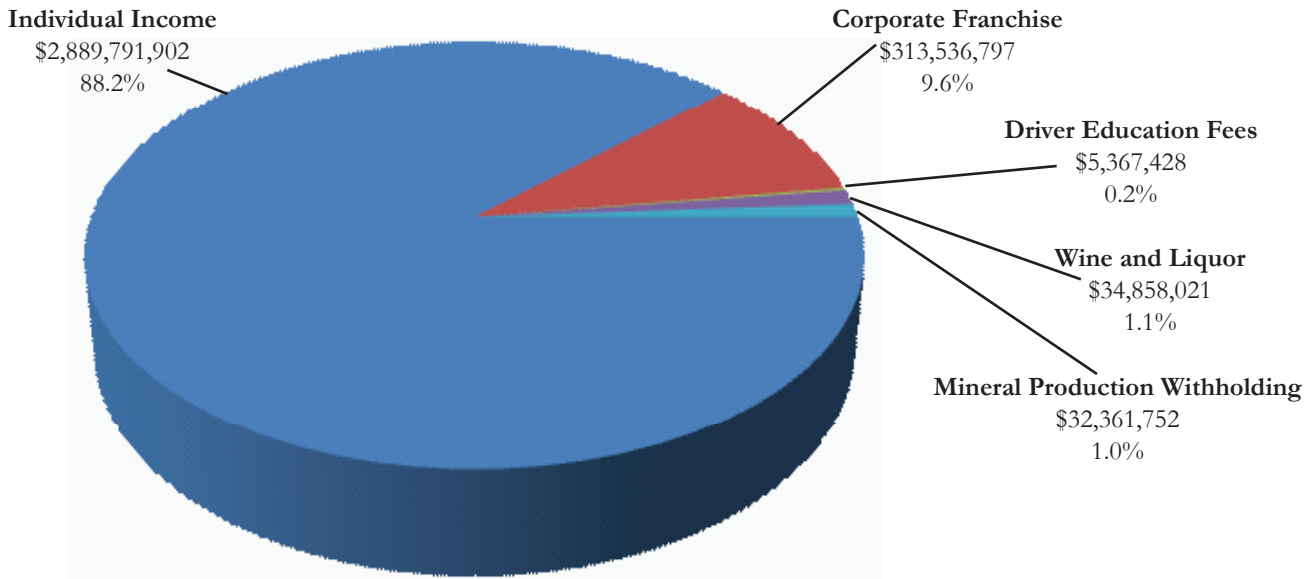
# Transportation Fund

Total Collected - \$996,100,369



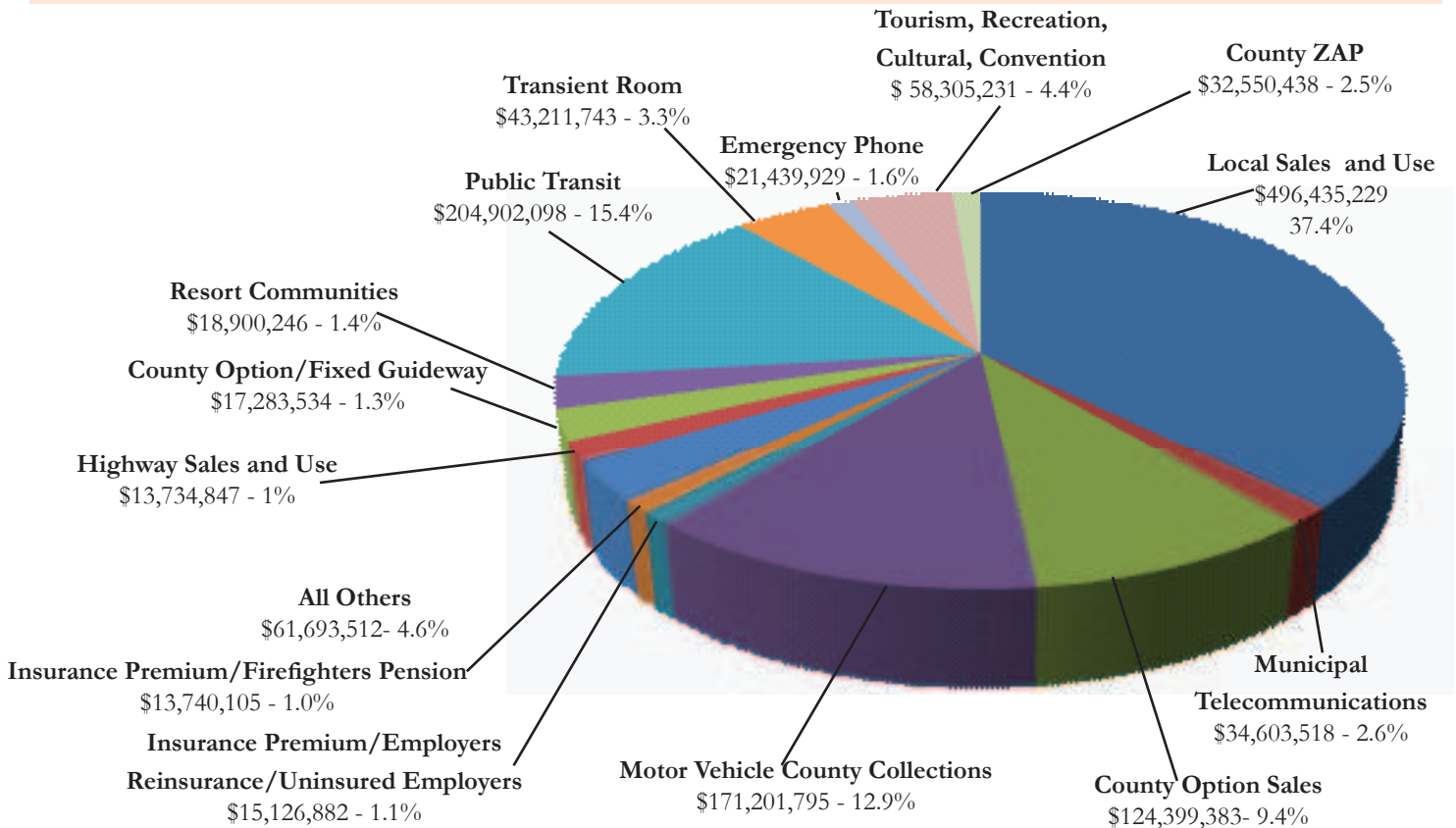
# Education Fund

Total Collected - \$3,275,915,900



# Trust and Agency Fund

Total Collected - \$1,327,528,487



# Net Revenue Comparison

(Fiscal Years 2013 and 2014/TC-23 Report)

## Dedicated Credits

<u>Reporting Category Source and Distribution</u>	<u>FY2014 Net Revenue</u>	<u>FY2013 Net Revenue</u>	<u>Net Amount Change</u>	<u>Net % Change</u>
45-day Motor Vehicle Registration Permit	3,943,773	3,704,222	239,551	6.5%
Administrative Allowance Service Charge: Sales Tax and Miscellaneous	9,888,868	8,804,560	1,084,309	12.3%
County Property Tax Transaction Fees	2,853,658	2,606,285	247,373	9.5%
Department of Natural Resources Plants/Animal Protection: Sales	2,450,000	2,450,000	-	0.0%
Department of Natural Resources Watershed Rehab/Cloud Seed	650,000	650,000	-	0.0%
Electronic Conversion Fees - Payment Express	330,659	267,776	62,883	23.5%
Driving Under Influence Impound Fees	246,986	273,296	(26,310)	-9.6%
Federal Revenues and Grants	519,042	484,593	34,448	7.1%
Miscellaneous Dedicated Credits: Other Agencies	272,517	255,090	17,428	6.8%
Miscellaneous Dedicated Credits: Tax Commission	1,044,408	1,062,674	(18,266)	-1.7%
Motor Vehicle Contract Services - Sale of Information	183,714	188,249	(4,534)	-2.4%
Motor Vehicle Registration/Plate Fees: Plate, Administration Fee	2,076,157	1,903,105	173,051	9.1%
Off Highway Vehicle Registration Fees	537,876	535,885	1,992	0.4%
Private Organ Donation Contributions	17,731	67,988	(50,257)	-73.9%
Traumatic Head and Spinal Cord Injury Rehabilitation	170,434	188,760	(18,326)	-9.7%
Water and Wastewater Projects: Division of Water Rights	936,800	871,892	64,907	7.4%
<b>Dedicated Credits Total</b>	<b>26,122,623</b>	<b>24,314,373</b>	<b>1,808,250</b>	<b>7.4%</b>

## Education Fund

Corporate Tax	313,536,797	338,173,415	(24,636,618)	-7.3%
Driver Education Fees	5,367,428	5,202,744	164,684	3.2%
Individual Income Tax: Final Payments	484,961,242	538,303,332	(53,342,089)	-9.9%
Individual Income Tax: Withholding	2,404,830,660	2,313,718,853	91,111,807	3.9%
Mineral Production Tax Withholding	32,361,752	26,075,556	6,286,196	24.1%
Wine And Liquor Tax - Dedicated Credits	34,858,021	34,686,560	171,461	0.5%
<b>Education Fund Total</b>	<b>3,275,915,900</b>	<b>3,256,160,460</b>	<b>19,755,440</b>	<b>0.6%</b>

## Enterprise Fund

Land Grant Management Fund Reg. Fees	94,250	(2,876)	97,126	3377.0%
Liquor Mark Up	156,317,700	147,880,427	8,437,273	5.7%
<b>Enterprise Fund Total</b>	<b>156,411,950</b>	<b>147,877,551</b>	<b>8,534,400</b>	<b>5.8%</b>

# Net Revenue Comparison

(Fiscal Years 2013 and 2014/TC-23 Report)

## General Fund

<u>Reporting Category Source and Distribution</u>	<u>FY2014 Net Revenue</u>	<u>FY2013 Net Revenue</u>	<u>Net Amount Change</u>	<u>Net % Change</u>
Beer Tax	8,090,896	8,422,487	(331,591)	-3.9%
Cigarette Licenses and Fees	25,880	19,420	6,460	33.3%
Cigarette Taxes	84,357,578	92,457,080	(8,099,501)	-8.8%
Court Warrant/Garnishments/Lien Fees	404,647	415,219	(10,572)	-2.5%
DUI Impound Fees	1,738,092	1,922,740	(184,648)	-9.6%
Farm Tool Tax Credit	132,467	(148,650)	281,117	189.1%
Insurance Premium Tax: Admitted Insurers	91,212,497	89,591,912	1,620,586	1.8%
Mining Severance Tax	15,850,801	16,940,927	(1,090,126)	-6.4%
Miscellaneous Taxes and Other	2,556,026	2,700,389	(144,363)	-5.3%
Motor Vehicle Business Regulation Fees: MVED	2,792,665	2,684,156	108,509	4.0%
Multi-Channel Video or Audio Service Tax	25,987,490	26,929,692	(942,201)	-3.5%
Oil And Gas Severance Tax	89,159,562	53,164,253	35,995,309	67.7%
Property Tax Relief Credits: Circuit Breaker	(6,094,588)	(6,127,246)	32,658	0.5%
State Sales And Use Tax	1,656,806,222	1,615,936,497	40,869,725	2.5%
Tobacco Products Tax	20,676,427	19,981,965	694,462	3.5%
<b>General Fund Total</b>	<b>1,993,696,664</b>	<b>1,924,890,840</b>	<b>68,805,825</b>	<b>3.6%</b>

## Restricted General Fund

Alcohol Beverage Enforcement/Treatment	5,463,741	5,118,317	345,423	6.7%
Boat Fuel Tax	2,506,806	2,566,958	(60,152)	-2.3%
Boat Registration Fees	1,604,428	1,630,025	(25,597)	-1.6%
Cigarette Tax - Tobacco Prevention	7,950,000	7,950,000	-	0.0%
Court Complex Fees	4,420,976	4,670,683	(249,707)	-5.3%
Electronic Payments Fee	4,272,406	4,122,696	149,711	3.6%
Fire Academy Support Fund	6,870,054	6,257,339	612,715	9.8%
Industrial Accident Fund	2,455,365	2,215,233	240,132	10.8%
Insurance Premium and Other	1,335,075	1,200,521	134,553	11.2%
Income Tax Contrib.: Organ/Homeless/Wolf/Spay/Meth	193,264	146,163	47,101	32.2%
Lubricating Oil Fee: Used Oil	668,811	861,397	(192,587)	-22.4%
Motor Vehicle Contrib.: Autism Awareness/Cancer Research	26,167	20,154	6,013	29.8%
Motor Vehicle Contrib.: Humanitarian/Education/Cultural	5,075	4,560	515	11.3%
Motor Vehicle Contrib.: Utah Housing/Public Lands Access	23,532	22,079	1,453	6.6%
Off Highway Vehicle Fuel Tax	1,050,000	1,050,000	-	0.0%
Off Highway Vehicle Registration Fees	2,789,413	2,756,909	32,503	1.2%
Oil and Gas Conservation Fee	7,821,433	5,870,532	1,950,901	33.2%
Other Miscellaneous	2,159,237	1,967,068	192,169	9.8%
Snowmobile Registrations	371,011	393,894	(22,883)	-5.8%
State Imposed Mass Transit Tax	3,466,481	3,167,314	299,167	9.4%
Statewide Unified E-911 Emergency Services	2,879,487	2,837,212	42,275	1.5%
Water and Wastewater Projects: Sales	26,809,860	25,792,978	1,016,882	3.9%
<b>Restricted General Fund Total</b>	<b>85,142,620</b>	<b>80,622,033</b>	<b>4,520,587</b>	<b>5.6%</b>

# Net Revenue Comparison

(Fiscal Years 2013 and 2014/TC-23 Report)

## Special Revenues Fund

<u>Reporting Category Source and Distribution</u>	<u>FY2014 Net Revenue</u>	<u>FY2013 Net Revenue</u>	<u>Net Amount Change</u>	<u>Net % Change</u>
First Class County Transient Room Tax Fund	2,458,036	2,298,745	159,291	6.9%
Liquor Mark Up - Public Safety	3,485,801	3,468,656	17,145	0.5%
Miscellaneous Special Revenues	217	(32)	248	784.8%
Navajo Revitalization Fund	2,829,117	1,388,541	1,440,576	103.7%
Qualified Emergency Food Agencies Fund	915,002	915,002	-	0.0%
Uintah Basin Revitalization Fund	6,517,212	7,529,599	(1,012,387)	-13.4%
<b>Special Revenues Fund Total</b>	<b>16,205,385</b>	<b>15,600,511</b>	<b>604,874</b>	<b>3.9%</b>

## Transportation Fund

Aviation Fuel Tax - Restricted	5,968,145	6,335,884	(367,739)	-5.8%
Centennial Highway 1/64% Sales Tax and Transfers	7,711,665	7,441,218	270,447	3.6%
Centennial Highway 8.3% Vehicle-Related Products	175,070,582	169,122,726	5,947,856	3.5%
Centennial Highway Motor Vehicle Registration Fee	0	32	(32)	-100.0%
Clean Fuel Incentive Surcharge	(35)	-	(35)	
County of the 1st Class State Highways Motor Vehicle	4,237,578	4,107,350	130,227	3.2%
Critical Highway Needs Fund	90,000,000	90,000,000	-	0.0%
Critical Highway Needs Fund 0.025% Diversion	10,926,614	10,563,390	363,224	3.4%
DUI Impound Fees - Restricted	826,124	914,128	(88,004)	-9.6%
Local Transportation Corridor Preservation Fee	18,993,219	18,291,310	701,910	3.8%
Motor Fuel Tax	256,760,145	256,867,039	(106,894)	0.0%
Motor Vehicle Control Fees	5,214,765	4,975,089	239,676	4.8%
Motor Vehicle Registration Fees	39,580,066	37,307,029	2,273,037	6.1%
Motor Vehicle Rental Tax - Restricted	5,396,048	4,720,995	675,053	14.3%
Motorcycle Safety Fees - Dedicated Credit	429,020	422,285	6,735	1.6%
Motor Vehicle Safety for Highway Patrol - Restricted	2,115,300	959,194	1,156,105	120.5%
Motor Vehicle Transportation Investment Fund - Registration Fee	75,056,657	73,099,626	1,957,031	2.7%
Proportional Registration Fees	15,811,227	15,882,183	(70,956)	-0.4%
Proportional Registration: Highway Use Tax	10,562,170	11,158,168	(595,998)	-5.3%
Public Transportation System Tax Highway: Sales Tax - Restricted	28,172,034	27,477,757	694,276	2.5%
Special Fuel Tax	101,705,632	101,360,289	345,342	0.3%
Transportation Investment Fund - 30% Sales Growth Diversion	95,615,353	74,364,372	21,250,981	28.6%
Transportation Projects: Sales Tax - Restricted	43,150,461	41,763,016	1,387,446	3.3%
Uninsured Motorist Fees - Restricted	2,797,600	2,802,171	(4,571)	-0.2%
<b>Transportation Fund Total</b>	<b>996,100,369</b>	<b>959,935,252</b>	<b>36,165,118</b>	<b>3.8%</b>

# Net Revenue Comparison

(Fiscal Years 2013 and 2014/TC-23 Report)

## Trust and Agency Fund

<u>Reporting Category Source and Distribution</u>	<u>FY2014 Net Revenue</u>	<u>FY2013 Net Revenue</u>	<u>Net Amount Change</u>	<u>Net % Change</u>
Boy Scout License Plate Fees	9,883	10,062	(179)	-1.8%
Car and Bus Tax	9,186,911	8,953,982	232,929	2.6%
Childrens License Plate Fees	23,380	26,184	(2,804)	-10.7%
Collegiate License Plate Fees	776,487	731,924	44,563	6.1%
County of the 2nd Class State Highway Projects	6,299,553	6,002,278	297,274	5.0%
County Option Fixed Guideway	17,283,534	16,583,170	700,365	4.2%
County Option Sales and Use Tax	124,399,383	118,619,062	5,780,321	4.9%
County Option Zoo, Arts and Parks	32,550,438	30,696,717	1,853,720	6.0%
Emergency Services Phone Charge	21,439,929	21,647,234	(207,305)	-1.0%
Employers Reinsurance and Uninsured Employers	15,126,882	13,526,952	1,599,930	11.8%
Environmental Surcharge On Petroleum	4,933,850	4,860,224	73,626	1.5%
Firefighters Pension Fund	13,740,105	12,514,672	1,225,433	9.8%
Highways Sales and Use Tax	13,734,847	13,024,439	710,408	5.5%
Income Tax Contributions: Education	27,498	28,335	(837)	-3.0%
Income Tax Contributions: Election Campaign	94,892	98,752	(3,860)	-3.9%
Local Sales And Use Tax	496,435,229	474,430,572	22,004,657	4.6%
Motor Vehicle Blindness Prevention Checkoff	20,825	27,578	(6,754)	-24.5%
Municipal Energy Sales and Use Tax	5,943,780	4,186,852	1,756,928	42.0%
Municipal Telecommunications License Tax	34,603,518	36,898,007	(2,294,489)	-6.2%
Municipality Transient Room Tax	7,773,552	7,017,949	755,603	10.8%
Motor Vehicle 1st Class City Corridor Preservation Fee	1,806,232	1,630,245	175,987	10.8%
Motor Vehicle County Collections -MVA	171,201,795	168,790,051	2,411,744	1.4%
Other License Plate and Contributions	93,234	92,203	1,031	1.1%
Public Transit Tax	204,902,098	196,666,230	8,235,868	4.2%
Resort Communities Tax	18,900,246	14,388,889	4,511,357	31.4%
Rural County Hospital Tax	3,101,405	2,951,635	149,771	5.1%
Tax Cash Bonds	1,520	2,500	(980)	-39.2%
Tax Commission Suspense	14,588,314	15,869,405	(1,281,091)	-8.1%
Tourism, Recreation, Cultural, Convention Tax	58,305,231	53,125,383	5,179,848	9.8%
Town Option Sales and Use Tax	3,888,423	3,647,621	240,802	6.6%
Transient Room Tax	43,211,743	39,226,854	3,984,889	10.2%
Waste Tire Recycling Fees	3,123,773	2,937,056	186,718	6.4%
<b>Trust and Agency Fund Total</b>	<b>1,327,528,487</b>	<b>1,269,213,016</b>	<b>58,315,471</b>	<b>4.6%</b>
<b>NET REVENUE</b>	<b>7,877,123,999</b>	<b>7,678,614,035</b>	<b>198,509,964</b>	<b>2.6%</b>

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# Income Tax

Individual income taxes and corporate franchise and income taxes in Utah, as specified in the Utah Constitution, are used strictly to fund public and higher education.

The tax rate under the “single rate” is 5 percent and most taxpayers are able to claim one or more non-refundable credits, including a taxpayer tax credit and a retirement tax credit.

The taxpayer tax 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. These credits phase out as income increases. Existing tax credits available for individual income tax, such as low-income housing, historic preservation, at-home parent, and others continue under the new single rate individual income tax.

is 5 percent of Utah apportioned net income, with a \$100 minimum tax per corporation.

The gross receipts tax is an in-lieu tax imposed on the 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.

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

## 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.

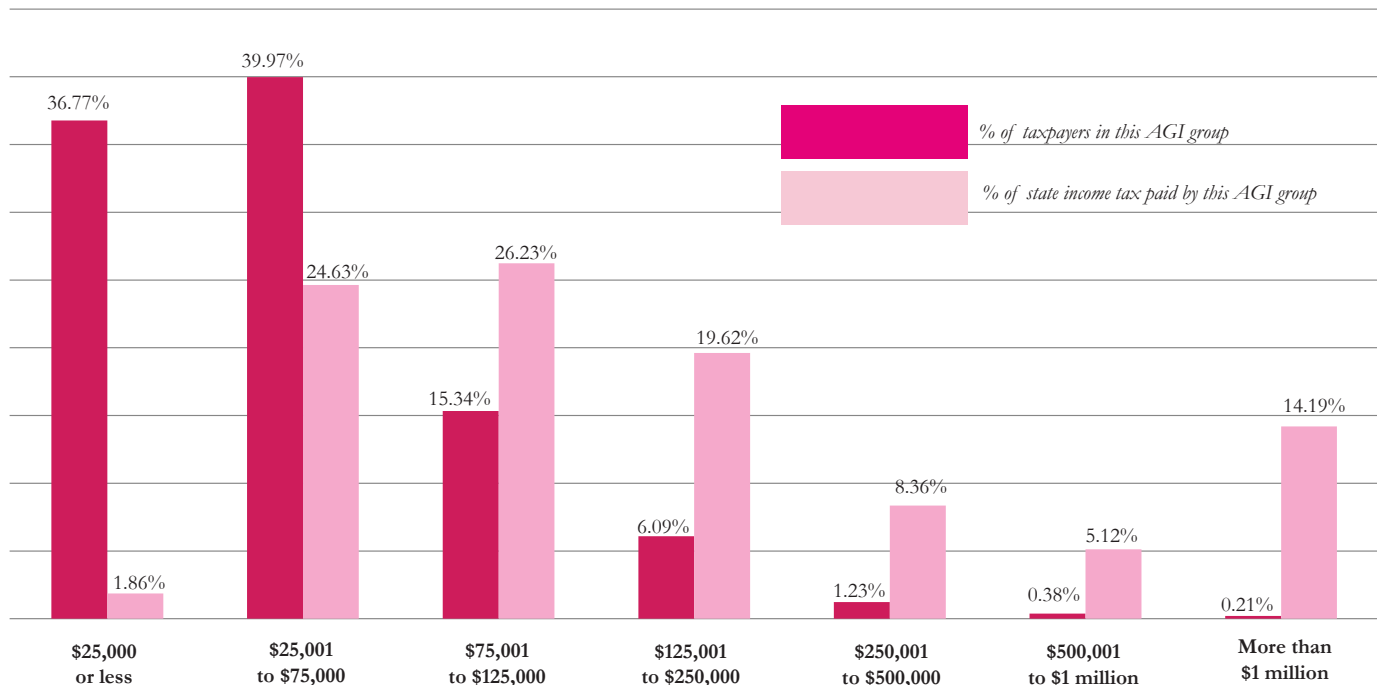
## Corporate Income Tax

The state corporate franchise and income tax rate

Individual Income Tax		Corporate Franchise Tax		Mineral Withholding Tax	
2014	\$2,889,791,902	2014	\$313,536,797	2014	\$32,361,752
2013	\$2,852,022,185	2013	\$338,173,415	2013	\$26,075,556
2012	\$2,459,432,168	2012	\$268,893,788	2012	\$28,342,125
2011	\$2,298,175,190	2011	\$260,739,149	2011	\$26,691,525
2010	\$2,104,592,129	2010	\$258,444,866	2010	\$24,556,444
2009	\$2,319,572,086	2009	\$255,406,131	2009	\$32,479,957
2008	\$2,593,170,632	2008	\$404,017,558	2008	\$23,831,590
2007	\$2,561,398,155	2007	\$414,129,718	2007	\$23,056,151
2006	\$2,277,611,642	2006	\$366,625,805	2006	\$22,734,690
2005	\$1,926,595,614	2005	\$204,186,981	2005	\$16,736,761
2004	\$1,692,276,664	2004	\$158,151,733	2004	\$17,266,409
2003	\$1,572,512,496	2003	\$156,310,910	2003	\$7,184,720
2002	\$1,605,310,235	2002	\$118,947,306	2002	\$13,219,494
2001	\$1,705,271,260	2001	\$171,094,803	2001	\$19,451,314
2000	\$1,651,448,292	2000	\$181,139,188	2000	\$9,297,881

# State Income Tax Data

(Based on 2012 Tax Year)



This chart compares the percentage of taxpayers in adjusted gross income groups with the percentage of the total amount of state income tax paid in Utah in the 2012 tax year. For example, 36.77 percent of taxpayers earned \$25,000 or less; however, they paid only 1.86 percent of total state income taxes. Only 0.21 percent of Utah taxpayers earned more than \$1 million; however, they paid 14.19 percent of the total state income taxes.

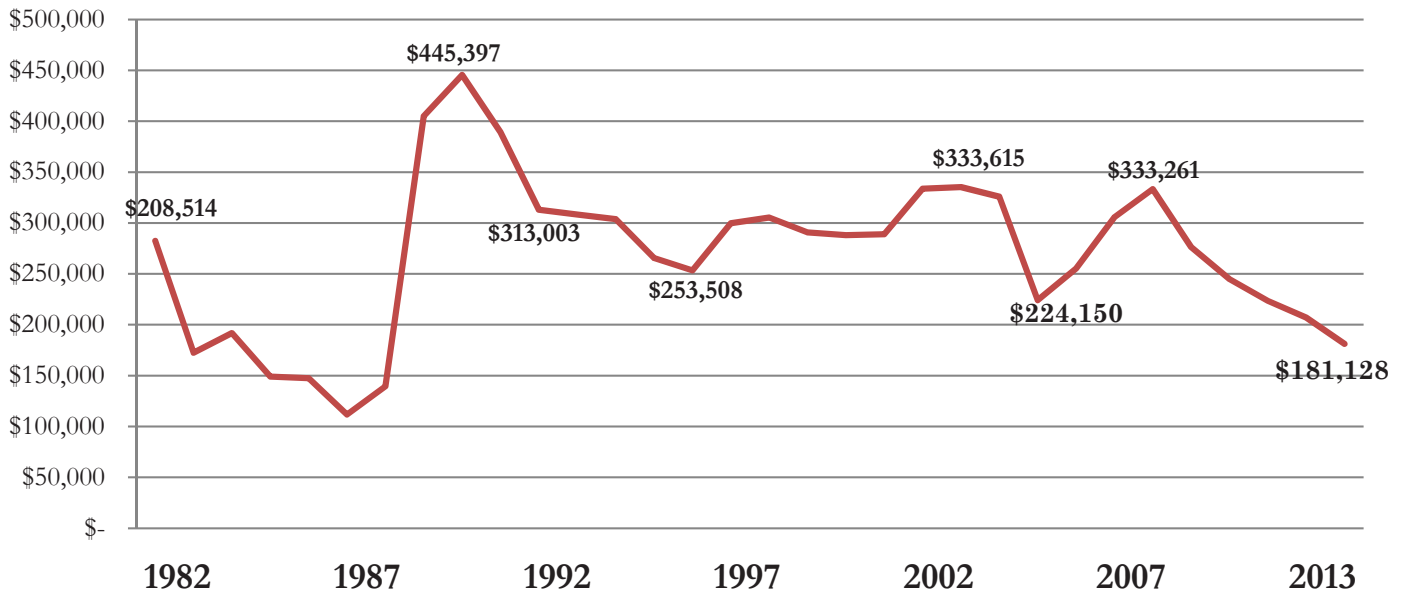
## State Income Tax Adjusted Gross Income Data

<u>Adjusted Gross Income Group</u>	<u>No. Of Returns</u>	<u>Adjusted Gross Income</u>	<u>Taxes Paid</u>	<u>% of Taxpayers</u>	<u>% of Total Tax</u>
\$10,000 or less	164,374	-\$876,732,372	\$516,461	15.26%	0.02%
\$10,001 to \$25,000	231,750	\$4,015,345,400	\$45,998,995	21.51%	1.84%
\$25,001 to \$50,000	262,441	\$9,549,632,894	\$247,122,762	24.36%	9.86%
\$50,001 to \$75,000	168,173	\$10,368,922,649	\$370,003,015	15.61%	14.77%
\$75,001 to \$100,000	106,855	\$9,231,965,250	\$374,297,778	9.92%	14.94%
\$100,001 to \$125,000	58,431	\$6,493,205,522	\$282,835,272	5.42%	11.29%
\$125,001 to \$150,000	29,483	\$4,014,025,450	\$181,297,359	2.74%	7.24%
\$150,001 to \$250,000	36,119	\$6,685,932,939	\$310,123,603	3.35%	12.38%
\$250,001 to \$500,000	13,249	\$4,459,754,980	\$209,457,870	1.23%	8.36%
\$500,001 to \$1 million	4,127	\$2,781,939,864	\$128,161,470	0.38%	5.12%
More than \$1 million	2,315	\$7,925,273,048	\$355,420,017	0.21%	14.19%
<b>TOTAL</b>	<b>1,077,317</b>	<b>\$64,649,265,624</b>	<b>\$2,505,234,602</b>	<b>100%</b>	<b>100%</b>

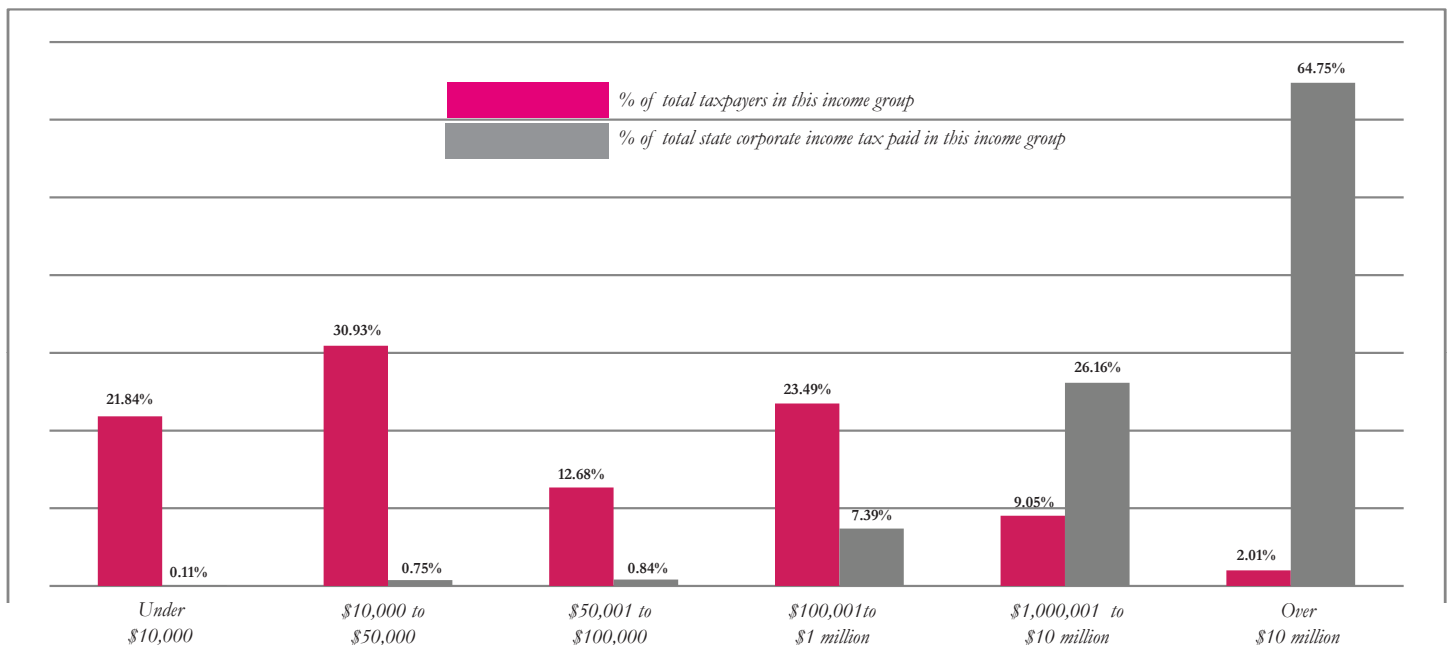
# 2013 State Income Contributions

Category	2010		2011		2012		2013	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Non-Game Wildlife	2,550	\$31,968	2,215	\$28,024	1,962	\$26,214	1,634	\$23,023
Homeless Assistance	3,650	66,885	3,214	\$59,791	2,680	\$54,546	2,299	\$48,844
Organ Transplant Fund	3,963	\$57,943	3,336	\$54,183	2,993	\$51,876	2,230	\$37,842
School District Foundations	2,041	\$39,575	1,672	\$33,730	1,446	\$34,815	1,245	\$30,061
Spay And Neuter	3,329	\$48,404	2,825	\$43,408	2,264	\$34,721	1,766	\$26,870
Meth Housing Rehab	-	-	384	\$4,321	295	\$4,810	276	\$3,693
Canine Body Armor	-	-	-	-	-	-	875	\$10,795
<b>TOTAL</b>	<b>15,533</b>	<b>\$244,775</b>	<b>13,646</b>	<b>\$223,457</b>	<b>11,640</b>	<b>\$206,982</b>	<b>10,325</b>	<b>\$181,128</b>

## Historical Total State Income Tax Contributions



# Corporate Taxes Paid by Taxable Income Groups (Non-minimum taxpayers)



This chart compares the percentage of corporate returns with the percentage of corporate franchise tax paid by non-minimum taxpayers for tax year 2012. The non-minimum corporate taxpayers pay 99 percent of total corporate franchise tax. Companies with a net apportioned income larger than \$1 million paid 91 percent of the tax and accounted for only 11.1 percent of total returns. Those with income less than \$100,000 paid 1.7 percent of the tax but accounted for 65.4 percent of returns.

## State Corporate Taxable Income \*

<u>Taxable Income Group</u>	<u>Returns</u>	<u>% of Total Returns</u>	<u>Tax Amount</u>	<u>% of Total Corporate Tax Paid</u>
Under \$10,000	1,247	21.84%	\$322,512	0.11%
\$10,000 to \$50,000	1,766	30.93%	\$2,274,034	0.75%
\$50,001 to \$100,000	724	12.68%	\$2,555,661	0.84%
100,001 to \$1 million	1,341	23.49%	\$22,410,072	7.39%
\$1,000,001 to \$10 million	517	9.05%	\$79,298,413	26.16%
Over \$10 million	115	2.01%	\$196,297,225	64.75%
<b>TOTAL</b>	<b>5,710</b>	<b>100%</b>	<b>\$303,157,917</b>	<b>100%</b>

\*This table represents corporations that pay more than the minimum \$100 tax.

### Minimum Corporate Tax

The state corporate franchise and income tax rate is 5 percent of Utah apportioned net income, with a \$100 minimum tax per corporation.

For the 2012 tax year, approximately 72 percent of corporate returns paid the \$100 minimum tax accounting for less than 1 percent of total corporate tax paid.

# State Corporate Taxes Paid by Industry Groups

States may only tax the portion of income generated by the corporation within its borders. The general practice among states is to divide a corporation's income based on its relative presence in a state determined by a statutory formula that includes some combination of payroll, property and sales.

Many corporations doing business in Utah use an equally-weighted three-factor formula comprised of

property, payroll and sales or may elect a formula that double-weights the sales factor. Other corporations that derive most of their income from the mining, manufacturing, transportation and warehousing, finance and insurance or most information sectors, must use a formula that weights the sales factor even more heavily. This transitions to a single sales factor formula beginning in 2013.

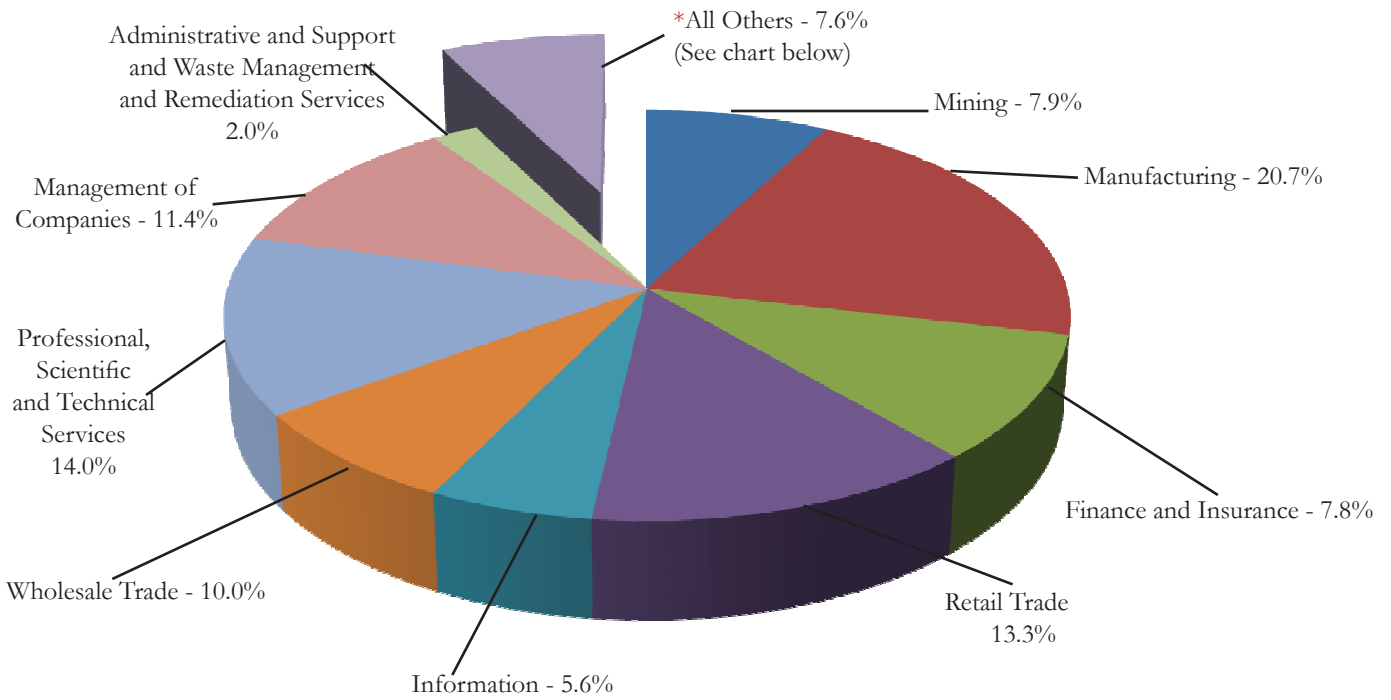
<b>Industry (NAICS)</b>	<b>Returns</b>	<b>Franchise Tax</b>	<b>Share</b>
Agriculture, Forestry, Fishing and Hunting	107	\$753,653	0.2%
Mining	361	\$24,038,983	7.9%
Utilities	51	\$781,713	0.3%
Construction	1,163	\$2,058,324	0.7%
Manufacturing	1,648	\$63,141,231	20.7%
Wholesale Trade	1,810	\$30,375,659	10.0%
Retail Trade	1,429	\$40,744,182	13.3%
Transportation and Warehousing	429	\$5,370,266	1.8%
Information	757	\$16,998,792	5.6%
Finance and Insurance	1,996	\$23,685,643	7.8%
Real Estate, Rental and Leasing	853	\$2,916,185	1.0%
Professional, Scientific, and Technical Services	2,602	\$42,662,685	14.0%
Management of Companies and Enterprises	954	\$34,715,274	11.4%
Admin. Support Waste Mgmt. and Remedial Services	730	\$6,097,838	2.0%
Educational Services	122	\$817,833	0.3%
Health Care and Social Assistance	838	\$2,210,410	0.7%
Arts, Entertainment, and Recreation	153	186,339	0.1%
Accommodation and Food Services	374	\$2,408,296	0.8%
Other Services (except Public Administration)	513	\$3,972,584	1.3%
Unknown or Undisclosable	3,269	\$1,277,840	0.4%
<b>Total</b>	<b>20,159</b>	<b>\$305,213,730</b>	<b>100.0%</b>

This table shows the number of corporate returns and total tax by industry for tax year 2012. Manufacturing; professional, scientific and technical services; retail trade; and management of companies and enterprises are the largest taxpaying industries. Each paid over \$34 million in corporate franchise tax. See pie chart on the following page for additional information.

These amounts reflect the liabilities shown on 2012 returns. Because of payment due dates, refunds and other timing differences, these amounts do not equal the tax received in 2012. Returns are generally filed on a calendar year basis, whereas the receipts reported in this report are based on the State's fiscal year.

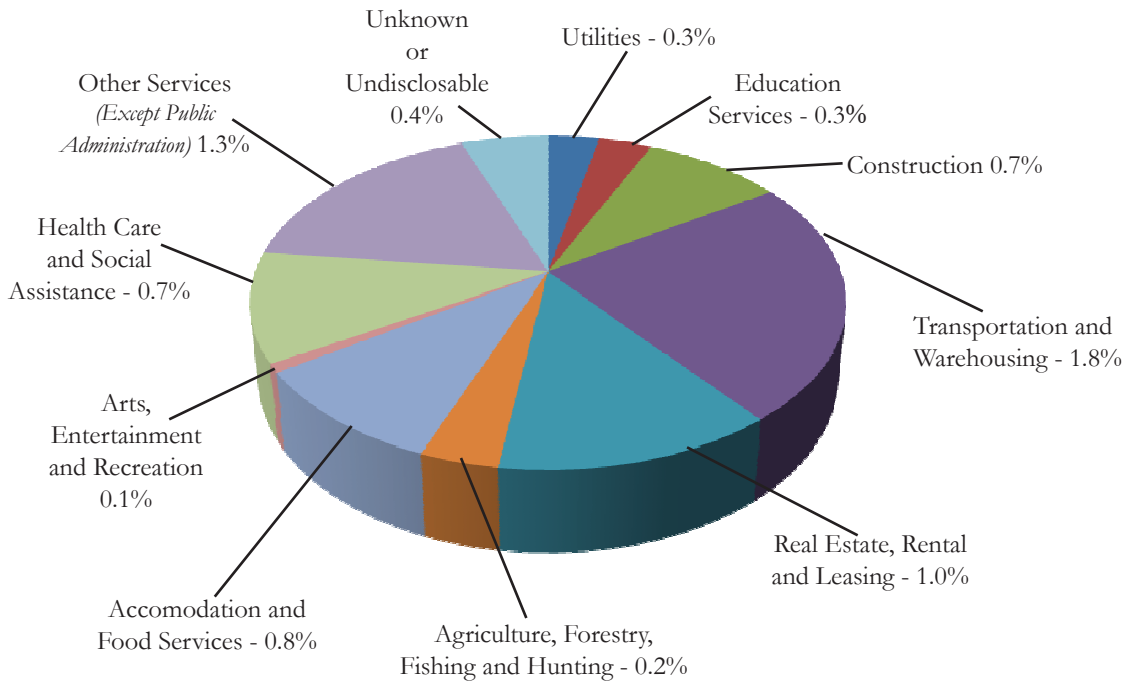
# Corporate Franchise Tax by Industry

## Major Industry Sectors



## \*"All Other" Industry Sectors

(7.6% of Total)

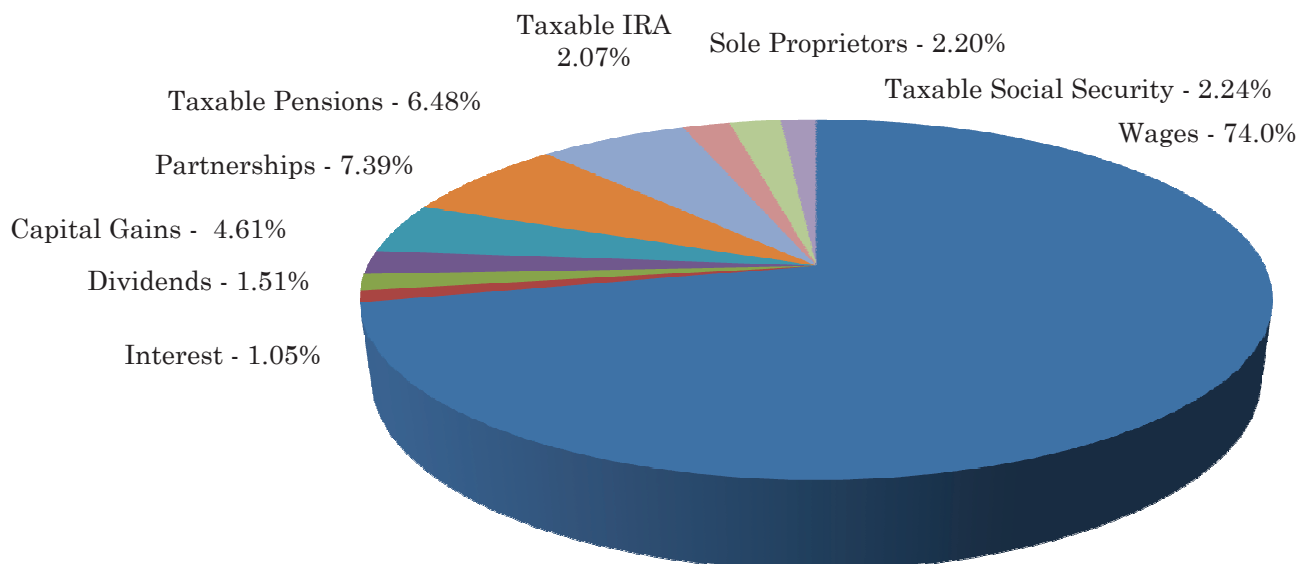


# Federal Income Tax Data

(Based on 2012 Tax Year)

## Select Return Data

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>% Change 2011 to 2012</u>
Returns	1,115,156	1,118,207	1,142,459	1,159,589	1.50%
Adjusted Gross Income (AGI)	\$57,598	\$58,194	\$60,761	65,094	7.13%
Personal Exemptions	2,683,631	2,705,157	2,725,122	2,724,605	0.02%
Federal Taxes	\$5,692	\$5,786	\$6,187	\$6,959	12.48%
Itemized Deductions (Amount)	\$11,971	\$10,974	\$11,478	12,865	12.08%
Itemized Deductions (Number)	440,206	446,952	444,093	437,115	-1.57%
Share Itemized	39.47%	39.97%	38.87%	37.70%	-3.03%
Itemized/Adjusted Gross Income	20.78%	18.86%	18.89%	19.76%	4.62%
Adjusted Gross Income per Return	\$51,650	\$52,042	\$53,184	\$56,136	5.55%

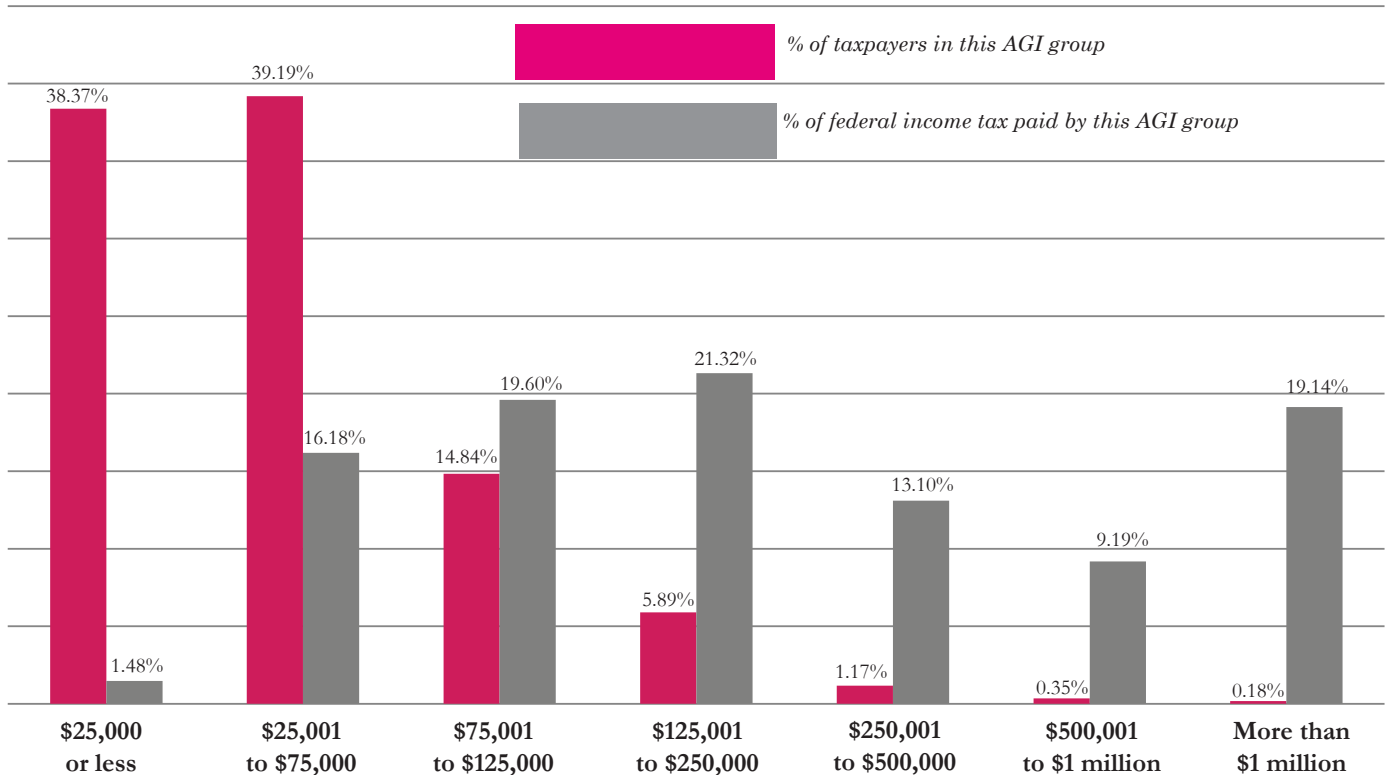


## Sources of Income *(in millions of dollars)*

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>% Change 2011 to 2012</u>
Wages	\$45,300	\$44,116	\$44,379	\$46,322	\$48,866	5.49%
Interest	\$1,618	\$1,147	\$856	\$766	\$696	-9.07%
Dividends	\$1,063	\$822	\$750	\$825	\$999	21.04%
Sole Proprietors	\$1,349	\$1,187	\$1,238	\$1,317	\$1,456	10.52%
Capital Gains	\$4,192	\$2,426	\$2,114	\$2,387	\$3,043	27.49%
Partnerships	\$4,188	\$3,291	\$3,512	\$3,927	\$4,877	24.19%
Taxable Pensions	\$3,536	\$3,664	\$3,879	\$4,058	\$4,279	5.42%
Taxable IRA	\$972	\$880	\$1,135	\$1,295	\$1,364	5.35%
Taxable Social Security	\$1,107	\$1,136	\$1,244	\$1,333	\$1,482	11.18%
Other	\$243	-\$255	-\$321	-\$755	-\$1,025	35.73%
<b>TOTAL INCOME</b>	<b>\$63,568</b>	<b>\$58,414</b>	<b>\$58,784</b>	<b>\$61,475</b>	<b>\$66,037</b>	<b>7.42%</b>

# Federal Income Taxes Paid

(By Adjusted Gross Income Groups for 2012 Tax year)



This chart compares the percentage of Utah taxpayers in adjusted gross income groups with the percentage of the total amount of federal income tax paid for the 2012 tax year. For example, nearly 40 percent of total Utah tax filers earned \$25,000 or less; however, they paid less than 2 percent of federal income taxes. Only 0.18 percent of total Utah tax filers earned over \$1 million; however, they paid nearly 20 percent of the total federal income taxes paid in Utah.

## Federal Income Taxes Paid by Utah Taxpayers

Adjusted Gross Income Group	Number of Returns	Federal Adjusted Gross Income	Federal Tax Paid	Percent of Returns	% of Tax Paid
\$25,000 or less	444,990	3,414,781,685	102,839,627	38.37%	1.48%
\$25,001 - \$75,000	454,398	20,972,373,709	1,126,234,713	39.19%	16.18%
\$75,001 - \$125,000	172,049	16,363,135,373	1,364,193,772	14.84%	19.60%
\$125,001 - \$250,000	68,329	11,140,712,206	1,483,752,871	5.89%	21.32%
\$250,001 - \$500,000	13,612	4,575,883,463	911,472,298	1.17%	13.10%
\$500,001 - \$1,000,000	4,107	2,767,354,760	639,245,078	0.35%	9.19%
Over 1,000,000	2,104	5,860,133,611	1,331,742,365	0.18%	19.14%
<b>TOTAL</b>	<b>1,159,589</b>	<b>65,094,374,807</b>	<b>6,959,480,724</b>	<b>100.00%</b>	<b>100.00%</b>



# Federal Income Tax County Comparison

The average amount of adjusted gross income (AGI) varies significantly among Utah's 29 counties. Historically, Summit County residents have the highest AGI, and for the 2012 tax year it was more than \$15,000 higher than in Morgan County, second highest.

	<u>Number of Returns</u>	<u>Average AGI</u>	<u>Average Federal Income Taxes</u>	<u>Average Net Exemptions</u>	<u>County Rank</u>
Beaver	2,381	42,210	4,705	2.69	21
Box Elder	19,541	48,058	5,646	2.62	13
Cache	41,212	46,974	6,260	2.59	15
Carbon	7,788	48,498	6,392	2.34	11
Daggett	371	47,737	5,276	2.38	14
Davis	118,656	60,229	8,420	2.63	4
Duchesne	7,595	60,640	9,385	2.69	3
Emery	3,809	48,220	5,826	2.69	12
Garfield	1,946	38,486	4,502	2.46	27
Grand	4,339	45,919	7,168	2.05	18
Iron	15,533	40,176	5,222	2.55	24
Juab	3,636	46,066	5,830	2.81	17
Kane	2,714	40,744	5,065	2.2	23
Millard	4,532	38,830	5,346	2.77	26
Morgan	3,767	69,234	10,376	2.78	2
Piute	483	33,501	3,997	2.52	29
Rich	790	43,790	5,602	2.73	20
Salt Lake	433,182	55,071	8,804	2.38	7
San Juan	3,542	40,118	4,951	2.58	25
Sanpete	8,177	40,789	4,986	2.87	22
Sevier	7,323	44,355	5,528	2.61	19
Summit	17,389	85,277	19,484	2.34	1
Tooele	22,254	51,947	5,979	2.68	9
Uintah	11,703	58,245	8,145	2.6	6
Utah	178,647	53,984	8,120	2.87	8
Wasatch	8,851	58,546	9,257	2.75	5
Washington	50,474	46,510	6,879	2.51	16
Wayne	993	38,066	5,568	2.49	28
Weber	97,128	50,130	6,560	2.39	10
<b>TOTALS</b>	<b>1,159,589</b>	<b>56,327</b>	<b>9,196</b>	<b>2.54</b>	

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# Sales Tax

The sales tax was first introduced in Utah as a revenue source in 1933 when property tax collections dropped dramatically during the Great Depression. The use tax was added in 1937 to complement the existing sales tax.

## State Sales And Use Tax

(Net FY95 to FY14)

2014 . . . . .	\$1,656,806,222*
2013 . . . . .	\$1,615,936,497
2012 . . . . .	\$1,582,530,206
2011 . . . . .	\$1,601,399,490
2010 . . . . .	\$1,402,670,262
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

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, certain products transferred electronically, sales of meals, admissions to places of amusement, intrastate communication, gas and heat utility service, commercial electric service, 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 and remit it to the Tax Commission. Charges for residential use of electricity and fuel are taxed at a rate of 2 percent. The state sales tax rate on food and food ingredients is 1.75 percent. The total sales tax on food, including local taxes is 3 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

### FY2014 Revenues/\$1,656,806,222\*

\* The \$1,656,806,222 total is the General Fund unrestricted amount. State law earmarked an additional \$452,477,897 in revenues for natural resource protection, water, wastewater, transportation and other projects. The total reductions in unrestricted sales use tax (“earmarks”) are reported in *Governor’s Budget Recommendations Fiscal Year 2016*, page 25.)

## Local Sales and Use Tax

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 and 59-12-201

### FY2014 Revenues/ \$496,435,229

## Local Sales And Use Tax Collected (FY99 to FY14)

2014. . . . .	\$496,435,229	2006 . . . . .	\$415,904,148
2013 . . . . .	\$474,430,572	2005 . . . . .	\$361,096,500
2012 . . . . .	\$441,463,981	2004 . . . . .	\$331,554,140
2011 . . . . .	\$415,441,413	2003 . . . . .	\$325,159,963
2010 . . . . .	\$398,888,385	2002 . . . . .	\$317,978,847
2009 . . . . .	\$425,127,553	2001 . . . . .	\$314,336,985
2008. . . . .	\$469,428,948	2000. . . . .	\$301,728,683
2007 . . . . .	\$463,310,356	1999. . . . .	\$284,525,922

# Local Sales Tax Distribution

## Beaver County

<b>Community</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2012 To FY2013 % Change</b>	<b>FY2014</b>	<b>FY2013 To FY2014 % Change</b>
Beaver City	468,469	504,720	7.7%	555,977	10.2%
Milford	209,682	202,969	-3.2%	252,884	24.6%
Minersville	86,904	91,809	5.6%	91,621	-0.2%
<b>Total Cities and Towns</b>	<b>765,055</b>	<b>799,498</b>	<b>4.5%</b>	<b>900,482</b>	<b>12.6%</b>
Beaver County (Unincorporated)	158,320	167,808	6.0%	178,476	6.4%
<b>Total County, Cities and Towns</b>	<b>923,375</b>	<b>967,305</b>	<b>4.8%</b>	<b>1,078,957</b>	<b>11.5%</b>

## Box Elder County

Bear River	77,919	84,415	8.3%	85,744	1.6%
Brigham	2,324,696	2,461,007	5.9%	2,526,711	2.7%
Corinne	157,145	170,281	8.4%	163,352	-4.1%
Deweyville	29,452	35,532	20.6%	34,224	-3.7%
Elwood	107,389	110,646	3.0%	112,146	1.4%
Fielding	41,617	44,576	7.1%	44,426	-0.3%
Garland	225,903	237,911	5.3%	241,445	1.5%
Honeyville	134,334	145,700	8.5%	147,772	1.4%
Howell	22,237	23,118	4.0%	22,546	-2.5%
Mantua	62,593	65,507	4.7%	66,089	0.9%
Perry	740,682	779,240	5.2%	798,277	2.4%
Plymouth	70,413	82,421	17.1%	78,469	-4.8%
Portage	21,129	22,478	6.4%	23,325	3.8%
Snowville	31,106	31,810	2.3%	34,500	8.5%
Tremonton	1,163,824	1,207,179	3.7%	1,303,780	8.0%
Willard	181,089	193,865	7.1%	202,013	4.2%
<b>Total Cities and Towns</b>	<b>5,391,528</b>	<b>5,695,683</b>	<b>5.6%</b>	<b>5,884,820</b>	<b>3.3%</b>
Box Elder County (Unincorporated)	1,064,797	1,081,280	1.5%	1,198,074	10.8%
<b>Total County, Cities and Towns</b>	<b>6,456,325</b>	<b>6,776,963</b>	<b>5.0%</b>	<b>7,082,895</b>	<b>4.5%</b>

# Local Sales Tax Distribution

## Cache County

Community	FY2012	FY2013	FY2012 To FY2013 % Change	FY2014	FY2013 To FY2014 % Change
Amalga	54,707	56,574	3.4%	60,770	7.4%
Clarkston	57,688	62,045	7.6%	63,843	2.9%
Cornish	27,365	28,465	4.0%	28,992	1.9%
Hyde Park	459,731	510,948	11.1%	558,607	9.3%
Hyrum	795,207	824,301	3.7%	867,702	5.3%
Lewiston	185,485	193,866	4.5%	195,741	1.0%
Logan	7,900,193	8,301,156	5.1%	8,708,817	4.9%
Mendon	116,868	123,855	6.0%	124,249	0.3%
Millville	167,956	178,737	6.4%	182,940	2.4%
Newton	72,377	75,477	4.3%	75,006	-0.6%
North Logan	1,642,527	1,730,720	5.4%	1,802,650	4.2%
Paradise	83,926	90,062	7.3%	91,959	2.1%
Providence	833,310	852,803	2.3%	871,332	2.2%
Richmond	250,612	272,080	8.6%	275,194	1.1%
River Heights	153,054	161,047	5.2%	166,781	3.6%
Smithfield	1,075,443	1,139,709	6.0%	1,206,112	5.8%
Wellsville	323,374	340,882	5.4%	348,447	2.2%
Trenton	40,257	43,065	7.0%	43,977	2.1%
Nibley	492,604	525,541	6.7%	567,085	7.9%
<b>Total Cities and Towns</b>	<b>14,732,685</b>	<b>15,511,332</b>	<b>5.3%</b>	<b>16,240,204</b>	<b>4.7%</b>
Cache County (Unincorporated)	691,751	729,562	5.5%	771,721	5.8%
<b>Total County, Cities and Towns</b>	<b>15,424,435</b>	<b>16,240,893</b>	<b>5.3%</b>	<b>17,011,925</b>	<b>4.7%</b>

## Carbon County

Helper	316,701	307,569	-2.9%	317,155	3.1%
Price	2,159,032	2,067,391	-4.2%	2,107,427	1.9%
Scofield	4,619	3,965	-14.2%	4,588	15.7%
Sunnyside	50,895	48,589	-4.5%	49,855	2.6%
Wellington	284,992	230,987	-18.9%	309,715	34.1%
East Carbon	162,006	154,813	-4.4%	161,606	4.4%
<b>Total Cities and Towns</b>	<b>2,978,247</b>	<b>2,813,315</b>	<b>-5.5%</b>	<b>2,950,345</b>	<b>4.9%</b>
Carbon County (Unincorporated)	1,111,067	1,031,123	-7.2%	960,922	-6.8%
<b>Total County, Cities and Towns</b>	<b>4,089,314</b>	<b>3,844,438</b>	<b>-6.0%</b>	<b>3,911,267</b>	<b>1.7%</b>

## Daggett County

Manila	40,290	44,625	10.8%	48,724	9.2%
<b>Total Cities and Towns</b>	<b>40,290</b>	<b>44,625</b>	<b>10.8%</b>	<b>48,724</b>	<b>9.2%</b>
Daggett County (Unincorporated)	115,632	126,098	9.1%	132,124	4.8%
<b>Total County, Cities and Towns</b>	<b>155,922</b>	<b>170,723</b>	<b>9.5%</b>	<b>180,848</b>	<b>5.9%</b>

# Local Sales Tax Distribution

## Davis County

Community	FY2012	FY2013	FY2012 To FY2013 % Change	FY2014	FY2013 To FY2014 % Change
Bountiful	5,597,443	5,868,177	4.8%	6,128,734	4.4%
Centerville	2,959,159	3,104,128	4.9%	3,296,162	6.2%
Clearfield	3,388,472	3,516,159	3.8%	3,626,113	3.1%
Fruit Heights	464,295	494,960	6.6%	525,849	6.2%
Farmington	2,313,040	2,541,741	9.9%	3,014,138	18.6%
Kaysville	3,055,400	3,280,560	7.4%	3,461,609	5.5%
Layton	11,080,492	11,700,289	5.6%	12,099,302	3.4%
North Salt Lake	2,542,787	2,853,968	12.2%	3,041,124	6.6%
South Weber	574,402	619,870	7.9%	663,025	7.0%
Sunset	619,437	658,306	6.3%	695,000	5.6%
Syracuse	2,793,932	2,942,089	5.3%	3,068,515	4.3%
West Point	832,284	893,272	7.3%	934,323	4.6%
Woods Cross	1,912,936	1,945,149	1.7%	2,004,500	3.1%
Clinton	2,580,042	2,727,512	5.7%	2,831,515	3.8%
West Bountiful	1,663,044	1,729,609	4.0%	1,838,131	6.3%
Falcon Hill Davis	13,738	8,388	-38.9%	10,645	26.9%
<b>Total Cities and Towns</b>	42,390,903	44,884,177	5.9%	47,238,687	5.2%
Davis County (Unincorporated)	529,508	742,765	40.3%	714,489	-3.8%
<b>Total County, Cities and Towns</b>	42,920,410	45,626,942	6.3%	47,953,175	5.1%

## Duchesne County

Altamont	106,750	147,229	37.9%	119,872	-18.6%
Duchesne	344,732	344,408	-0.1%	327,152	-5.0%
Myton	310,029	207,257	-33.1%	169,921	-18.0%
Roosevelt	1,701,945	1,988,055	16.8%	2,085,753	4.9%
Tabiona	21,271	19,641	-7.7%	20,496	4.4%
<b>Total Cities and Towns</b>	2,484,728	2,706,590	8.9%	2,723,194	0.6%
Duchesne County (Unincorporated)	2,338,109	3,099,266	32.6%	3,159,938	2.0%
<b>Total County, Cities and Towns</b>	4,822,837	5,805,856	20.4%	5,883,132	1.3%

## Emery County

Castle Dale	327,913	260,606	-20.5%	249,046	-4.4%
Clawson	14,362	15,071	4.9%	15,348	1.8%
Cleveland	58,140	57,129	-1.7%	56,226	-1.6%
Elmo	37,162	38,606	3.9%	39,387	2.0%
Emery City	34,971	33,693	-3.7%	32,721	-2.9%
Ferron	159,200	164,699	3.5%	166,517	1.1%
Green River	200,304	201,720	0.7%	212,606	5.4%
Huntington	392,450	341,290	-13.0%	342,671	0.4%
Orangeville	170,861	173,503	1.5%	172,989	-0.3%
<b>Total Cities and Towns</b>	1,395,363	1,286,317	-7.8%	1,287,511	0.1%
Emery County (Unincorporated)	437,386	357,447	-18.3%	413,968	15.8%
<b>Total County, Cities and Towns</b>	1,832,749	1,643,764	-10.3%	1,701,479	3.5%

# Local Sales Tax Distribution

## Garfield County

Community	FY2012	FY2013	FY2012 To FY2013 % Change	FY2014	FY2013 To FY2014 % Change
Antimony	14,999	16,437	9.6%	16,968	3.2%
Boulder	34,874	37,546	7.7%	38,690	3.0%
Bryce Canyon	168,198	171,589	2.0%	184,258	7.4%
Cannonville	20,254	21,383	5.6%	21,658	1.3%
Escalante	105,099	107,616	2.4%	112,209	4.3%
Hatch	17,271	16,707	-3.3%	18,826	12.7%
Henrieville	20,117	20,767	3.2%	20,664	-0.5%
Panguitch	221,141	229,982	4.0%	232,710	1.2%
Tropic	74,627	76,887	3.0%	79,000	2.7%
<b>Total Cities and Towns</b>	<b>676,579</b>	<b>698,913</b>	<b>3.3%</b>	<b>724,984</b>	<b>3.7%</b>
Garfield County	338,850	338,541	-0.1%	338,446	0.0%
<b>Total County, Cities and Towns</b>	<b>1,015,429</b>	<b>1,037,454</b>	<b>2.2%</b>	<b>1,063,430</b>	<b>2.5%</b>

## Grand County

Castle Valley	35,861	35,349	-1.4%	39,261	11.1%
Moab	1,457,988	1,487,223	2.0%	1,554,112	4.5%
<b>Total Cities and Towns</b>	<b>1,493,849</b>	<b>1,522,572</b>	<b>1.9%</b>	<b>1,593,373</b>	<b>4.7%</b>
Grand County (Unincorporated)	660,902	785,307	18.8%	950,967	21.1%
<b>Total County, Cities and Towns</b>	<b>2,154,751</b>	<b>2,307,879</b>	<b>7.1%</b>	<b>2,544,341</b>	<b>10.2%</b>

## Iron County

Cedar City	4,741,111	4,977,337	5.0%	5,267,605	5.8%
Enoch	497,091	527,069	6.0%	550,426	4.4%
Kanarraville	33,277	34,688	4.2%	35,319	1.8%
Paragonah	45,968	49,886	8.5%	52,117	4.5%
Parowan	314,809	330,265	4.9%	341,864	3.5%
Brian Head	127,621	127,521	-0.1%	127,332	-0.1%
<b>Total Cities and Towns</b>	<b>5,759,877</b>	<b>6,046,766</b>	<b>5.0%</b>	<b>6,374,663</b>	<b>5.4%</b>
Iron County (Unincorporated)	754,339	807,683	7.1%	818,084	1.3%
<b>Total County, Cities and Towns</b>	<b>6,514,216</b>	<b>6,854,449</b>	<b>5.2%</b>	<b>7,192,747</b>	<b>4.9%</b>

## Juab County

Eureka	61,660	65,938	6.9%	68,318	3.6%
Levan	81,762	86,755	6.1%	85,402	-1.6%
Mona	226,417	169,202	-25.3%	183,473	8.4%
Nephi	730,539	799,487	9.4%	761,503	-4.8%
Rocky Ridge	70,171	74,150	5.7%	74,788	0.9%
<b>Total Cities and Towns</b>	<b>1,170,549</b>	<b>1,195,533</b>	<b>2.1%</b>	<b>1,173,483</b>	<b>-1.8%</b>
Juab County (Unincorporated)	193,835	154,837	-20.1%	135,508	-12.5%
<b>Total County, Cities and Towns</b>	<b>1,364,384</b>	<b>1,350,369</b>	<b>-1.0%</b>	<b>1,308,991</b>	<b>-3.1%</b>

# Local Sales Tax Distribution

## Kane County

Community	FY2012	FY2013	FY2012 To FY2013 % Change	FY2014	FY2013 To FY2014 % Change
Alton	13,437	10,989	-18.2%	12,598	14.6%
Glendale	34,837	36,799	5.6%	36,621	-0.5%
Kanab	675,909	701,208	3.7%	720,253	2.7%
Orderville	89,535	92,311	3.1%	91,218	-1.2%
Big Water	54,697	56,757	3.8%	55,117	-2.9%
<b>Total Cities and Towns</b>	868,414	898,065	3.4%	915,807	2.0%
Kane County (Unincorporated)	441,334	462,344	4.8%	449,787	-2.7%
<b>Total County, Cities and Towns</b>	1,309,748	1,360,409	3.9%	1,365,595	0.4%

## Millard County

Delta	590,145	647,839	9.8%	701,619	8.3%
Fillmore	367,896	402,173	9.3%	409,124	1.7%
Hinckley	65,576	65,038	-0.8%	65,127	0.1%
Holden	34,106	36,506	7.0%	36,945	1.2%
Kanosh	43,651	47,209	8.2%	47,470	0.6%
Leamington	21,576	24,899	15.4%	22,519	-9.6%
Lynndyl	10,486	10,958	4.5%	10,930	-0.3%
Meadow	35,137	45,388	29.2%	48,151	6.1%
Oak City	52,647	56,091	6.5%	56,667	1.0%
Scipio	50,130	54,833	9.4%	56,564	3.2%
<b>Total Cities and Towns</b>	1,271,351	1,390,935	9.4%	1,455,117	4.6%
Millard County (Unincorporated)	472,041	479,266	1.5%	510,913	6.6%
<b>Total County, Cities and Towns</b>	1,743,392	1,870,201	7.3%	1,966,030	5.1%

## Morgan County

Morgan	494,636	535,919	8.3%	562,229	4.9%
<b>Total Cities and Towns</b>	494,636	535,919	8.3%	562,229	4.9%
Morgan County (Unincorporated)	620,849	629,841	1.4%	659,917	4.8%
<b>Total County, Cities and Towns</b>	1,115,485	1,165,760	4.5%	1,222,146	4.8%

## Piute County

Circleville	54,246	54,495	0.5%	56,526	3.7%
Junction	20,672	20,834	0.8%	21,343	2.4%
Kingston	14,680	14,710	0.2%	15,621	6.2%
Marysvale	49,107	50,472	2.8%	52,037	3.1%
<b>Total Cities and Towns</b>	138,705	140,510	1.3%	145,527	3.6%
Piute County (Unincorporated)	26,095	23,806	-8.8%	28,146	18.2%
<b>Total County, Cities and Towns</b>	164,800	164,317	-0.3%	173,673	5.7%



# Local Sales Tax Distribution

## Rich County

Community	FY2012	FY2013	FY2012 To FY2013 % Change	FY2014	FY2013 To FY2014 % Change
Garden City	113,612	127,821	12.5%	136,331	6.7%
Laketown	30,441	32,441	6.6%	33,934	4.6%
Randolph	49,671	52,015	4.7%	53,237	2.3%
Woodruff	28,700	27,382	-4.6%	29,435	7.5%
<b>Total Cities and Towns</b>	222,423	239,659	7.7%	252,937	5.5%
Rich County (Unincorporated)	90,410	84,080	-7.0%	82,242	-2.2%
<b>Total County, Cities and Towns</b>	312,833	323,739	3.5%	335,178	3.5%

## Salt Lake County

Alta	307,986	307,653	-0.1%	307,095	-0.2%
Bluffdale	867,648	977,527	12.7%	1,062,282	8.7%
Cottonwood Heights	4,655,654	4,982,005	7.0%	5,200,638	4.4%
Draper	7,265,075	7,960,044	9.6%	8,586,586	7.9%
Herriman	2,187,346	2,348,237	7.4%	2,604,253	10.9%
Holladay	3,007,314	3,189,082	6.0%	3,323,758	4.2%
Midvale	5,065,903	5,409,828	6.8%	5,927,064	9.6%
Murray	12,553,155	12,766,860	1.7%	13,384,426	4.8%
Riverton	4,725,914	5,014,672	6.1%	5,251,989	4.7%
Salt Lake City	44,660,082	47,883,116	7.2%	48,834,004	2.0%
Sandy	16,488,439	18,281,544	10.9%	18,765,637	2.6%
South Jordan	9,362,645	9,728,297	3.9%	9,674,083	-0.6%
South Salt Lake	10,882,858	10,877,513	0.0%	10,869,050	-0.1%
Taylorsville	7,178,222	7,471,591	4.1%	7,653,210	2.4%
West Jordan	14,305,983	15,085,129	5.4%	15,901,095	5.4%
West Valley	19,430,860	20,514,563	5.6%	21,351,345	4.1%
Utah Data Center SL Co.	25,333	18,869	-25.5%	16,591	-12.1%
<b>Total Cities and Towns</b>	162,970,417	172,816,529	6.0%	178,713,105	3.4%
Salt Lake County (Unincorporated)	20,900,476	22,256,717	6.5%	22,116,264	-0.6%
<b>Total County, Cities and Towns</b>	183,870,893	195,073,246	6.1%	200,829,369	3.0%

## San Juan County

Blanding	458,150	483,163	5.5%	499,141	3.3%
Monticello	268,844	272,443	1.3%	279,756	2.7%
<b>Total Cities and Towns</b>	726,995	755,606	3.9%	778,897	3.1%
San Juan County (Unincorporated)	1,401,989	1,538,181	9.7%	1,512,673	-1.7%
<b>Total County, Cities and Towns</b>	2,128,983	2,293,787	7.7%	2,291,570	-0.1%

# Local Sales Tax Distribution

## Sanpete County

Community	FY2012	FY2013	FY2012 To FY2013 % Change	FY2014	FY2013 To FY2014 % Change
Centerfield	143,691	158,239	10.1%	146,074	-7.7%
Ephraim	887,687	931,216	4.9%	974,992	4.7%
Fairview	147,155	155,237	5.5%	166,474	7.2%
Fayette	20,764	22,687	9.3%	23,845	5.1%
Fountain Green	96,433	101,925	5.7%	103,205	1.3%
Gunnison	376,820	401,315	6.5%	408,081	1.7%
Manti	333,367	346,338	3.9%	353,390	2.0%
Mayfield	45,604	47,556	4.3%	48,117	1.2%
Moroni	161,118	165,204	2.5%	162,850	-1.4%
Mount Pleasant	404,108	425,853	5.4%	430,857	1.2%
Spring City	91,389	95,180	4.1%	98,705	3.7%
Sterling	48,936	30,480	-37.7%	30,757	0.9%
Wales	29,831	29,508	-1.1%	29,623	0.4%
<b>Total Cities and Towns</b>	<b>2,786,904</b>	<b>2,910,740</b>	<b>4.4%</b>	<b>2,976,967</b>	<b>2.3%</b>
Sanpete County (Unincorporated)	414,451	449,524	8.5%	468,625	4.2%
<b>Total County, Cities and Towns</b>	<b>3,201,355</b>	<b>3,360,264</b>	<b>5.0%</b>	<b>3,445,592</b>	<b>2.5%</b>

## Sevier County

Annabella	72,688	78,454	7.9%	77,120	-1.7%
Aurora	115,281	117,573	2.0%	118,641	0.9%
Central Valley	47,238	49,059	3.9%	50,211	2.3%
Elsinore	94,287	92,200	-2.2%	95,057	3.1%
Glenwood	42,161	44,143	4.7%	44,654	1.2%
Joseph	32,401	34,143	5.4%	34,114	-0.1%
Koosharem	30,424	32,198	5.8%	32,972	2.4%
Monroe	208,719	224,366	7.5%	230,305	2.6%
Redmond	82,139	84,779	3.2%	87,483	3.2%
Richfield	1,643,598	1,715,417	4.4%	1,869,738	9.0%
Salina	435,897	432,652	-0.7%	452,752	4.6%
Sigurd	40,932	45,600	11.4%	45,324	-0.6%
<b>Total Cities and Towns</b>	<b>2,845,766</b>	<b>2,950,585</b>	<b>3.7%</b>	<b>3,138,371</b>	<b>6.4%</b>
Sevier County (Unincorporated)	438,900	451,434	2.9%	457,467	1.3%
<b>Total County, Cities and Towns</b>	<b>3,284,665</b>	<b>3,402,020</b>	<b>3.6%</b>	<b>3,595,839</b>	<b>5.7%</b>

## Summit County

Coalville	189,369	210,454	11.1%	212,792	1.1%
Francis	96,427	107,342	11.3%	115,506	7.6%
Henefer	75,066	80,790	7.6%	82,194	1.7%
Kamas	291,062	320,836	10.2%	337,036	5.0%
Oakley	150,068	163,659	9.1%	165,393	1.1%
Park City	4,076,014	4,169,274	2.3%	4,344,792	4.2%
<b>Total Cities and Towns</b>	<b>4,878,006</b>	<b>5,052,356</b>	<b>3.6%</b>	<b>5,257,712</b>	<b>4.1%</b>
Summit County (Unincorporated)	4,675,149	5,077,894	8.6%	5,515,934	8.6%
<b>Total County, Cities and Towns</b>	<b>9,553,155</b>	<b>10,130,250</b>	<b>6.0%</b>	<b>10,773,646</b>	<b>6.4%</b>

# Local Sales Tax Distribution

## Tooele County

Community	FY2012	FY2013	FY2012 To FY2013 % Change	FY2014	FY2013 To FY2014 % Change
Grantsville	970,162	1,021,033	5.2%	1,066,148	4.4%
Ophir	3,606	3,563	-1.2%	3,751	5.3%
Stockton	124,235	37,842	-69.5%	69,862	84.6%
Tooele	4,371,832	4,766,924	9.0%	4,790,126	0.5%
Vernon	29,526	23,550	-20.2%	24,760	5.1%
Wendover	169,924	178,010	4.8%	184,739	3.8%
Rush Valley	146,825	0	-100.0%	44,454	N.A.
<b>Total Cities and Towns</b>	5,816,111	6,030,924	3.7%	6,183,841	2.5%
Tooele County (Unincorporated)	1,960,938	1,937,217	-1.2%	1,915,844	-1.1%
<b>Total County, Cities and Towns</b>	7,777,049	7,968,140	2.5%	8,099,684	1.7%

## Uintah County

Naples	2,003,161	2,205,252	10.1%	1,992,404	-9.7%
Vernal	4,074,210	4,115,614	1.0%	4,121,110	0.1%
Ballard	326,639	348,057	6.6%	390,395	12.2%
<b>Total Cities and Towns</b>	6,404,010	6,668,923	4.1%	6,503,909	-2.5%
Uintah County (Unincorporated)	3,584,630	3,717,685	3.7%	3,589,740	-3.4%
<b>Total Countv. Cities and Towns</b>	9,988,640	10,386,607	4.0%	10,093,649	-2.8%

## Utah County

Alpine	892,149	946,173	6.1%	988,285	4.5%
American Fork	5,416,782	5,902,506	9.0%	6,182,356	4.7%
Cedar Fort	36,463	38,192	4.7%	38,231	0.1%
Eagle Mountain	1,885,229	2,035,190	8.0%	2,217,412	9.0%
Fairfield	12,956	14,197	9.6%	14,218	0.1%
Genola	165,656	155,895	-5.9%	155,604	-0.2%
Goshen	80,775	86,263	6.8%	87,852	1.8%
Lehi	6,651,108	7,288,304	9.6%	7,843,763	7.6%
Lindon	2,764,408	2,954,675	6.9%	3,168,953	7.3%
Mapleton	750,952	811,922	8.1%	861,672	6.1%
Orem	16,275,206	17,150,811	5.4%	17,950,849	4.7%
Payson	2,475,506	2,617,216	5.7%	2,686,382	2.6%
Pleasant Grove	3,700,193	3,845,660	3.9%	4,044,788	5.2%
Provo	14,633,508	15,474,360	5.7%	16,048,759	3.7%
Salem	657,015	731,043	11.3%	763,089	4.4%
Santaquin	862,068	931,029	8.0%	984,764	5.8%
Saratoga Springs	2,122,120	2,312,248	9.0%	2,630,729	13.8%
Highland	1,567,418	1,686,155	7.6%	1,776,120	5.3%
Spanish Fork	4,166,831	4,647,615	11.5%	5,108,569	9.9%
Springville	3,800,316	4,053,581	6.7%	4,407,460	8.7%
Vineyard	108,609	1,047,262	864.3%	320,178	-69.4%
Cedar Hills	1,029,778	1,108,065	7.6%	1,155,574	4.3%
Elk Ridge	214,942	233,334	8.6%	252,882	8.4%
Woodland Hills	120,529	130,157	8.0%	134,590	3.4%
<b>Total Cities and Towns</b>	70,390,519	76,201,855	8.3%	79,823,082	4.8%
Utah County (Unincorporated)	1,741,620	1,665,187	-4.4%	1,456,993	-12.5%
<b>Total County, Cities and Towns</b>	72,132,139	77,867,042	8.0%	81,280,075	4.4%

# Local Sales Tax Distribution

## Wasatch County

<b>Community</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2012 To FY2013 % Change</b>	<b>FY2014</b>	<b>FY2013 To FY2014 % Change</b>
Charleston	76,984	69,445	-9.8%	89,264	28.5%
Daniel	82,853	90,081	8.7%	96,421	7.0%
Heber	1,799,027	2,007,702	11.6%	2,197,693	9.5%
Independence	26,064	29,392	12.8%	31,668	7.7%
Midway	480,326	522,383	8.8%	549,565	5.2%
Wallsburg	28,411	30,181	6.2%	31,896	5.7%
Hideout	53,914	59,551	10.5%	60,919	2.3%
<b>Total Cities and Towns</b>	<b>2,547,580</b>	<b>2,808,734</b>	<b>10.3%</b>	<b>3,057,426</b>	<b>8.9%</b>
Wasatch County (Unincorporated)	673,533	782,816	16.2%	866,831	10.7%
<b>Total County, Cities and Towns</b>	<b>3,221,113</b>	<b>3,591,549</b>	<b>11.5%</b>	<b>3,924,257</b>	<b>9.3%</b>

## Washington County

Apple Valley	65,790	67,984	3.3%	74,672	9.8%
Enterprise	178,153	186,394	4.6%	219,429	17.7%
Hurricane	1,926,230	2,112,483	9.7%	2,251,227	6.6%
Ivins	701,854	754,924	7.6%	795,162	5.3%
La Verkin	397,940	428,378	7.6%	447,356	4.4%
Leeds	78,778	85,935	9.1%	84,950	-1.1%
New Harmony	26,512	27,683	4.4%	27,858	0.6%
Rockville	23,631	24,914	5.4%	25,174	1.0%
St George	13,062,927	14,379,847	10.1%	15,279,739	6.3%
Santa Clara	562,112	598,556	6.5%	630,458	5.3%
Springdale	292,795	344,746	17.7%	370,296	7.4%
Toquerville	119,690	128,386	7.3%	131,975	2.8%
Virgin	59,492	64,642	8.7%	65,201	0.9%
Washington	2,895,266	3,109,126	7.4%	3,390,024	9.0%
Hildale	265,168	300,340	13.3%	309,140	2.9%
<b>Total Cities and Towns</b>	<b>20,656,338</b>	<b>22,614,338</b>	<b>9.5%</b>	<b>24,102,663</b>	<b>6.6%</b>
Washington County (Unincorporated)	822,793	829,813	0.9%	901,223	8.6%
<b>Total County, Cities and Towns</b>	<b>21,479,131</b>	<b>23,444,151</b>	<b>9.1%</b>	<b>25,003,886</b>	<b>6.7%</b>

## Wayne County

Bicknell	46,844	49,968	6.7%	50,040	0.1%
Hanksville	36,651	36,133	-1.4%	37,588	4.0%
Loa	103,189	106,052	2.8%	118,355	11.6%
Lyman	23,317	23,930	2.6%	24,389	1.9%
Torrey	44,414	48,519	9.2%	57,189	17.9%
<b>Total Cities and Towns</b>	<b>254,416</b>	<b>264,602</b>	<b>4.0%</b>	<b>287,561</b>	<b>8.7%</b>
Wayne County (Unincorporated)	132,498	134,122	1.2%	136,900	2.1%
<b>Total County, Cities and Towns</b>	<b>386,914</b>	<b>398,723</b>	<b>3.1%</b>	<b>424,460</b>	<b>6.5%</b>

# Local Sales Tax Distribution

## Weber County

<b>Community</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2012 To FY2013 % Change</b>	<b>FY2014</b>	<b>FY2013 To FY2014 % Change</b>
Farr West	866,601	903,611	4.3%	960,773	6.3%
Harrisville	1,110,119	1,142,579	2.9%	1,180,392	3.3%
Hooper	656,346	698,307	6.4%	760,191	8.9%
Huntsville	81,404	85,343	4.8%	83,616	-2.0%
Marriott-Slaterville	402,266	410,566	2.1%	459,688	12.0%
North Ogden	1,830,226	1,943,676	6.2%	2,030,201	4.5%
Ogden	13,025,855	13,690,414	5.1%	14,166,010	3.5%
Plain City	483,361	518,123	7.2%	559,028	7.9%
Pleasant View	802,099	857,579	6.9%	922,243	7.5%
Riverdale	4,622,038	4,617,907	-0.1%	4,613,835	-0.1%
Roy	4,074,076	4,297,243	5.5%	4,481,350	4.3%
South Ogden	2,571,575	2,769,897	7.7%	2,939,328	6.1%
Uintah	168,058	170,203	1.3%	166,737	-2.0%
Washington Terrace	839,984	886,326	5.5%	916,012	3.3%
West Haven	1,487,875	1,626,554	9.3%	1,789,976	10.0%
<b>Total Cities and Towns</b>	<b>33,021,883</b>	<b>34,618,329</b>	<b>4.8%</b>	<b>36,029,380</b>	<b>4.1%</b>
Weber County (Unincorporated)	1,787,770	1,882,200	5.3%	1,962,255	4.3%
<b>Total County, Cities and Towns</b>	<b>34,809,653</b>	<b>36,500,529</b>	<b>4.9%</b>	<b>37,991,635</b>	<b>4.1%</b>
<b>Grand Total Cities and Towns</b>	<b>395,574,124</b>	<b>420,103,928</b>	<b>6.2%</b>	<b>437,325,002</b>	<b>4.1%</b>
<b>Grand Total Counties, Cities, Towns</b>	<b>444,154,096</b>	<b>471,927,771</b>	<b>6.3%</b>	<b>489,729,471</b>	<b>3.8%</b>

# Mass Transit Sales Tax

A county, city, or town may impose mass transit taxes up to .80 percent to fund statutorily specified transit needs.

Utah Code Ann. §59-12-2201 to 59-12-2218  
**FY2014 Revenues/\$204,902,098**

Community	FY2012	FY2013	FY2012 To FY2013 % Change	FY2014	FY2013 To FY2014 % Change
Brigham	868,645	921,585	6.1%	937,435	1.7%
Perry	312,439	327,914	5.0%	337,150	2.8%
Willard	41,175	45,536	10.6%	49,856	9.5%
Cache County	2,813,602	2,914,289	3.6%	3,121,959	7.1%
Hyde Park	77,043	92,351	19.9%	105,549	14.3%
Hyrum	96,482	89,513	-7.2%	104,678	16.9%
Lewiston	19,594	19,737	0.7%	19,714	-0.1%
Logan	2,164,511	2,234,610	3.2%	2,395,931	7.2%
Millville	11,410	12,221	7.1%	12,039	-1.5%
North Logan	505,535	526,843	4.2%	538,846	2.3%
Providence	89,048	86,113	-3.3%	92,033	6.9%
Richmond	30,086	34,763	15.5%	33,082	-4.8%
River Heights	9,236	8,748	-5.3%	9,778	11.8%
Smithfield	147,432	152,777	3.6%	162,175	6.2%
Nibley	34,890	37,167	6.5%	40,866	10.0%
Davis County	16,471,588	17,337,906	5.3%	18,501,272	6.7%
Salt Lake County	123,390,330	130,951,596	6.1%	133,901,231	2.3%
Summit County	1,336,430	1,470,882	10.1%	1,654,149	12.5%
Park City	1,963,393	2,000,333	1.9%	2,100,964	5.0%
Tooele County	300,952	299,423	-0.5%	317,140	5.9%
Tooele	932,861	1,071,498	14.9%	1,040,429	-2.9%
Utah County <sup>2</sup>	8,017,168	14,788,365	84.5%	15,368,421	3.9%
Alpine <sup>2</sup>	27,328	272	-99.0%	65	-76.1%
American Fork <sup>2</sup>	643,329	18,961	-97.1%	3,327	-82.5%
Eagle Mountain <sup>2</sup>	35,707	1,174	-96.7%	339	-71.1%
Lehi <sup>2</sup>	449,771	8,976	-98.0%	4,815	-46.4%
Lindon <sup>2</sup>	400,705	3,363	-99.2%	3,135	-6.8%
Mapleton <sup>2</sup>	24,692	168	-99.3%	244	45.1%
Orem <sup>2</sup>	1,682,821	13,282	-99.2%	18,470	39.1%
Payson <sup>2</sup>	164,459	3,396	-97.9%	1,803	-46.9%
Pleasant Grove <sup>2</sup>	188,383	5,786	-96.9%	4,063	-29.8%
Provo <sup>2</sup>	1,046,052	38,006	-96.4%	12,267	-67.7%
Salem <sup>2</sup>	25,824	1,602	-93.8%	431	-73.1%
Santaquin <sup>1,2</sup>	14,791	757	-94.9%	517	-31.7%
Saratoga Springs <sup>2</sup>	96,943	1,730	-98.2%		-100.0%
Highland <sup>2</sup>	57,949	2,004	-96.5%	1,119	-44.2%
Spanish Fork <sup>2</sup>	252,056	2,296	-99.1%	4,202	83.0%
Springville <sup>2</sup>	252,568	6,416	-97.5%	3,379	-47.3%
Cedar Hills <sup>2</sup>	35,004	44	-99.9%	6	-85.8%
Weber County	18,837,499	19,873,352	5.5%	21,021,937	5.8%
<b>Total Mass Transit</b>	<b>183,869,733</b>	<b>195,405,757</b>	<b>6.3%</b>	<b>201,924,817</b>	<b>3.3%</b>

Note 1: Effective July 1, 2011, Santaquin imposed the Mass Transit tax.

Note 2: Utah County imposes the mass transit tax county-wide effective 10/01/2011

The amounts collected as shown in the FY2014 Revenues at the top of the page are accrued revenues for the Mass Transit Sales tax. The revenues shown as a column total reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.

# County Option Sales Tax

## County Option Tax Collected

(Net FY01 - FY14)

2014 . . . . .	<b>\$124,399,383</b>	2007 . . . . .	\$114,633,291
2013 . . . . .	\$118,619,062	2006 . . . . .	\$102,809,849
2012 . . . . .	\$110,329,024	2005 . . . . .	\$89,475,269
2011 . . . . .	\$104,012,820	2004 . . . . .	\$82,569,380
2010 . . . . .	\$99,858,519	2003 . . . . .	\$81,075,363
2009 . . . . .	\$106,801,736	2002 . . . . .	\$78,993,477
2008 . . . . .	\$116,813,830	2001 . . . . .	\$77,306,326

All counties in Utah have adopted ordinances to enforce a .25 percent optional 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. §59-12-1102

## FY2014 Revenues/\$124,399,383

The amounts collected as shown in the shaded box are accrued revenues for the county option sales tax. The revenues shown reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.

Community	FY2012	FY2013	FY2012 To FY2013 % Change	FY2014	FY2013 To FY2014 % Change
Beaver County	233,428	243,908	4.5%	271,521	11.3%
Box Elder County	1,632,200	1,709,159	4.7%	1,782,920	4.3%
Cache County	3,899,332	4,095,798	5.0%	4,282,129	4.5%
Carbon County	1,001,126	944,776	-5.6%	950,092	0.6%
Daggett County	76,615	75,325	-1.7%	73,697	-2.2%
Davis County	10,886,236	11,502,185	5.7%	12,065,952	4.9%
Duchesne County	1,218,878	1,463,550	20.1%	1,480,174	1.1%
Emery County	433,875	384,945	-11.3%	399,767	3.9%
Garfield County	228,913	237,702	3.8%	247,531	4.1%
Grand County	540,556	578,718	7.1%	637,357	10.1%
Iron County	1,635,303	1,718,241	5.1%	1,802,481	4.9%
Juab County	345,129	340,898	-1.2%	329,795	-3.3%
Kane County	329,688	342,175	3.8%	342,774	0.2%
Millard County	440,593	471,501	7.0%	494,301	4.8%
Morgan County	282,077	294,036	4.2%	307,681	4.6%
Piute County	75,097	74,395	-0.9%	75,649	1.7%
Rich County	78,754	81,377	3.3%	80,097	-1.6%
Salt Lake County	45,592,782	48,374,331	6.1%	49,860,360	3.1%
San Juan County	538,224	578,436	7.5%	576,787	-0.3%
Sanpete County	804,084	842,374	4.8%	862,438	2.4%
Sevier County	807,710	835,497	3.4%	882,835	5.7%
Summit County	2,367,897	2,503,477	5.7%	2,659,856	6.2%
Tooele County	1,951,280	2,023,677	3.7%	2,040,008	0.8%
Uintah County	2,507,362	2,604,954	3.9%	2,529,062	-2.9%
Utah County	18,276,144	19,683,574	7.7%	20,506,649	4.2%
Wasatch County	849,409	947,279	11.5%	1,031,531	8.9%
Washington County	5,428,704	5,910,982	8.9%	6,292,393	6.5%
Wayne County	97,857	100,553	2.8%	106,835	6.2%
Weber County	8,585,530	9,056,775	5.5%	9,459,605	4.4%
<b>Total County Option</b>	<b>111,144,785</b>	<b>118,020,598</b>	<b>6.2%</b>	<b>122,432,279</b>	<b>3.7%</b>

# Municipal Highways Sales Tax

A municipality that does not levy the public transit tax 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 the tax. *Utah Code Ann. §59-12-2215*

**FY2014/\$ 13,734,847**

*The amounts collected as shown in the shaded box are accrued revenues for the municipal highways sales tax. The revenues shown by community reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.*

<i>Highways Tax Collected</i>	
<i>(Net FY02 to FY14)</i>	
2014 . . . . .	<b>\$13,734,847</b>
2013 . . . . .	\$13,024,439
2012.. . . . .	\$12,160,309
2011. . . . .	\$10,913,121
2010 . . . . .	\$9,861,529
2009 . . . . .	\$11,608,893
2008 . . . . .	\$11,956,979
2007 . . . . .	\$11,324,318
2006 . . . . .	\$10,344,378
2005 . . . . .	\$8,432,989
2004 . . . . .	\$7,151,822
2003. . . . .	\$6,612,983
2002 . . . . .	\$6,270,817

<b>Community</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2012 To FY2013 % Change</b>	<b>FY2014</b>	<b>FY2013 To FY2014 % Change</b>
Price	769,318	699,012	-9.1%	710,974	1.7%
Wellington	61,154	41,491	-32.2%	61,925	49.3%
Roosevelt	671,911	819,092	21.9%	852,345	4.1%
Green River	69,784	68,331	-2.1%	73,205	7.1%
Moab	538,169	547,105	1.7%	575,310	5.2%
Brian Head	44,809	47,226	5.4%	52,722	11.6%
Nephi	155,280	183,594	18.2%	151,698	-17.4%
Blanding	95,113	102,772	8.1%	99,880	-2.8%
Monticello	56,117	53,010	-5.5%	54,433	2.7%
Ephraim	186,875	196,129	5.0%	214,349	9.3%
Fairview	27,061	28,604	5.7%	34,336	20.0%
Gunnison	57,898	64,930	12.1%	66,401	2.3%
Mt. Pleasant	66,537	71,312	7.2%	70,052	-1.8%
Richfield	535,518	557,291	4.1%	642,110	15.2%
Salina	129,033	121,414	-5.9%	129,488	6.7%
Naples	1,106,245	1,226,755	10.9%	1,093,205	-10.9%
Vernal	1,806,640	1,794,461	-0.7%	1,751,532	-2.4%
Heber	437,662	499,031	14.0%	567,717	13.8%
Midway	94,061	103,482	10.0%	113,373	9.6%
Hurricane	420,063	480,400	14.4%	526,937	9.7%
Ivins	94,755	102,708	8.4%	105,716	2.9%
La Verkin	32,016	34,453	7.6%	39,212	13.8%
St George	3,853,199	4,350,445	12.9%	4,705,403	8.2%
Santa Clara	48,927	50,045	2.3%	54,427	8.8%
Washington	710,519	761,567	7.2%	815,223	7.0%
<b>Total Highway</b>	<b>12,068,666</b>	<b>13,004,661</b>	<b>7.8%</b>	<b>13,561,971</b>	<b>4.3%</b>



# Botanical, Cultural, Recreational and Zoological Tax

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

*Utah Code Ann. §59-12-701 to 59-12-709*

## FY2014 Revenues/\$32,550,438

*The amounts collected as shown in the shaded box are accrued revenues for the botanical, cultural, recreational and zoological tax. The revenues shown by community reflect the actual amounts distributed during the fiscal year. The amounts differ due to timing.*

<b>2014</b> . . . . .	<b>\$32,550,438</b>
2013 . . . . .	\$30,696,717
2012 . . . . .	\$28,834,681
2011 . . . . .	\$26,787,519
2010 . . . . .	\$25,850,763
2009 . . . . .	\$27,065,125
2008 . . . . .	\$31,520,286
2007 . . . . .	\$31,881,204
2006 . . . . .	\$26,242,424
2005 . . . . .	\$19,916,601

<b>Community</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2012 To FY2013 % Change</b>	<b>FY2014</b>	<b>FY2013 To FY2014 % Change</b>
Cache County	1,123,838	1,163,997	3.6%	1,243,657	6.8%
Helper <sup>2</sup>			N.A.	1,046	N.A.
Price	256,394	233,029	-9.1%	236,942	1.7%
Bountiful	385,350	394,518	2.4%	430,494	9.1%
Centerville	293,964	307,764	4.7%	327,467	6.4%
North Salt Lake	239,716	288,389	20.3%	314,124	8.9%
Woods Cross	222,870	220,772	-0.9%	222,768	0.9%
West Bountiful	196,444	184,254	-6.2%	212,319	15.2%
Duchesne City	36,204	34,162	-5.6%	29,041	-15.0%
Roosevelt	223,851	273,011	22.0%	284,034	4.0%
Cedar City	418,537	437,374	4.5%	478,764	9.5%
Brian Head	14,936	15,746	5.4%	17,573	11.6%
Salt Lake County	17,960,788	19,044,108	6.0%	19,468,661	2.2%
Blanding	31,752	34,258	7.9%	33,298	-2.8%
Monticello	18,706	17,674	-5.5%	18,142	2.6%
Centerfield <sup>1</sup>		292	N.A.	5,583	1812.7%
Gunnison <sup>1</sup>		1,510	N.A.	22,094	1363.0%
Mayfield <sup>1</sup>		121	N.A.	1,087	799.0%
Aurora	6,948	6,579	-5.3%	6,425	-2.3%
Redmond	4,813	4,689	-2.6%	4,978	6.2%
Richfield	177,553	184,525	3.9%	213,655	15.8%
Salina	43,013	40,475	-5.9%	43,159	6.6%
Summit County	1,206,658	1,264,237	4.8%	1,359,517	7.5%
Tooele City	310,880	357,596	15.0%	347,253	-2.9%
Uintah County	1,413,754	1,452,497	2.7%	1,354,169	-6.8%
Lindon <sup>2</sup>			N.A.	36,523	N.A.
Orem	1,646,112	1,693,442	2.9%	1,806,364	6.7%
Cedar Hills	35,017	38,065	8.7%	41,222	8.3%
Weber County	2,740,020	2,889,473	5.5%	3,056,470	5.8%
<b>Total Arts &amp; Zoo</b>	<b>29,008,118</b>	<b>30,582,557</b>	<b>5.4%</b>	<b>31,616,826</b>	<b>3.4%</b>

Note 1: Tax imposed effective 04/01/2013  
 Note 2: Tax imposed effective 04/01/2014

# 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:

- 1) Restaurant** - A tax of up to 1 percent on all sales of prepared foods and beverages sold by a restaurant for immediate consumption. **2) Motor Vehicle 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. Counties that have imposed the motor vehicle short-term lease and rental tax may impose an additional 4 percent tax on these vehicles. **3) 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, or similar public accommodations. Only Salt Lake County imposes this tax.

Utah Code Ann. §59-12-601

**FY2014/\$58,305,231**

## Tourism Tax Collected

(Net FY03 to FY14)

2014 . . . . .	\$58,305,231
2013 . . . . .	\$53,125,383
2012 . . . . .	\$50,134,347
2011 . . . . .	\$47,351,230
2010 . . . . .	\$45,258,481
2009 . . . . .	\$45,251,119
2008 . . . . .	\$48,002,666
2007 . . . . .	\$44,337,297
2006 . . . . .	\$45,401,207
2005 . . . . .	\$36,255,996
2004 . . . . .	\$34,037,735
2003 . . . . .	\$33,774,470

## Motor Vehicle Leasing Tax

Community	FY2012	FY2013	FY2012 To FY2013 % Change	FY2014	FY2013 To FY2014 % Change
Davis County	444,993	451,461	1.5%	489,569	8.4%
Duchesne County	0	302	N.A.	55	-81.8%
Grand County	40,787	61,355	50.4%	50,695	-17.4%
Morgan County	8,883	8,981	1.1%	9,868	9.9%
Salt Lake County	10,455,154	10,411,942	-0.4%	11,499,371	10.4%
Sevier County	19,803	20,429	3.2%	22,260	9.0%
Uintah County	2,005	15,225	659.2%	15,408	1.2%
Utah County	736,266	791,825	7.5%	871,386	10.0%
Washington County	337,265	362,673	7.5%	397,820	9.7%
Weber County	322,856	334,794	3.7%	368,977	10.2%
<b>Total Leasing</b>	<b>12,368,013</b>	<b>12,458,987</b>	<b>0.7%</b>	<b>13,725,409</b>	<b>10.2%</b>

## Room Rental Tax

Salt Lake County	1,718,720	1,797,247	4.6%	1,912,781	6.4%
<b>Total Tourism Transient</b>	<b>1,718,720</b>	<b>1,797,247</b>	<b>4.6%</b>	<b>1,912,781</b>	<b>6.4%</b>

# Restaurant Tax

Community	FY2012	FY2013	FY2012 To FY2013 % Change	FY2014	FY2013 To FY2014 % Change
Beaver County	85,997	89,622	4.2%	96,131	7.3%
Box Elder County	405,339	439,936	8.5%	453,525	3.1%
Cache County	1,093,737	1,105,093	1.0%	1,190,226	7.7%
Carbon County	231,968	219,566	-5.3%	221,800	1.0%
Daggett County	13,252	15,668	18.2%	18,775	19.8%
Davis County	3,129,893	3,312,122	5.8%	3,470,841	4.8%
Duchesne County	141,762	157,760	11.3%	205,542	30.3%
Emery County	41,374	46,492	12.4%	46,275	-0.5%
Garfield County	179,938	194,432	8.1%	205,048	5.5%
Grand County	374,463	390,121	4.2%	429,284	10.0%
Iron County	514,472	530,732	3.2%	563,840	6.2%
Juab County	91,494	97,305	6.4%	98,474	1.2%
Kane County	149,577	165,224	10.5%	159,901	-3.2%
Morgan County	39,358	42,344	7.6%	40,995	-3.2%
Rich County	22,530	35,567	57.9%	39,227	10.3%
Salt Lake County	16,817,819	17,871,048	6.3%	18,971,523	6.2%
San Juan County	59,043	81,119	37.4%	79,761	-1.7%
Sanpete County	108,603	117,992	8.6%	126,025	6.8%
Sevier County	200,214	213,548	6.7%	232,800	9.0%
Summit County	1,896,338	2,108,852	11.2%	2,298,943	9.0%
Tooele County	459,768	452,451	-1.6%	463,545	2.5%
Uintah County	373,166	420,429	12.7%	448,333	6.6%
Utah County	5,018,714	5,386,843	7.3%	5,803,202	7.7%
Wasatch County	372,970	421,835	13.1%	462,356	9.6%
Washington County	1,928,741	2,128,563	10.4%	2,259,611	6.2%
Wayne County	44,553	48,680	9.3%	49,436	1.6%
Weber County	2,494,562	2,625,379	5.2%	2,750,760	4.8%
<b>Total Restaurant</b>	<b>36,289,643</b>	<b>38,718,721</b>	<b>6.7%</b>	<b>41,186,178</b>	<b>6.4%</b>

# Statewide Motor Vehicle Rental Tax

The motor vehicle rental tax is a statewide 2.5 percent tax on all short-term leases and rentals of motor vehicles not exceeding 30 days. There is an exception for rental vehicles replacing a motor vehicle that is being repaired due to a repair or insurance agreement or a motor vehicle rented 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

**FY2014 Revenues/\$5,396,048**

## Statewide Motor Vehicle Rental Tax (Net FY01 - FY14)

2014 . . .	<b>\$5,396,048</b>	2007 . . .	\$4,030,263
2013. . .	\$4,720,995	2006 . . .	\$4,243,466
2012. . .	\$4,523,964	2005 . . .	\$3,320,001
2011. . .	\$4,387,174	2004 . . .	\$2,852,060
2010. . .	\$4,148,663	2003 . . .	\$3,149,264
2009. . .	\$3,741,538	2002 . . .	\$3,510,375
2008 . . .	\$4,933,041	2001 . . .	\$3,743,275

# Resort Communities Sales Tax

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

Qualifying municipalities may impose a tax of up to 1.1 percent of the purchase price on a transaction subject to the state sales tax. An additional 0.50 percent may be imposed upon voter approval, or if a municipality imposed 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

**FY2014 Revenues/\$18,900,246**

## Resort Communities Tax Collected (Net FY89 to FY14)

2014 . . .	<b>\$18,900,246</b>	2001 . . . . .	\$7,328,211
2013. . . .	\$14,388,889	2000 . . . . .	\$6,764,468
2012. . . .	\$13,485,629	1999 . . . . .	\$6,432,922
2011. . . .	\$12,691,911	1998 . . . . .	\$4,585,539
2010. . . .	\$11,826,984	1997 . . . . .	\$3,975,439
2009 . . . .	\$11,675,733	1996 . . . . .	\$3,399,742
2008 . . . .	\$12,926,792	1995 . . . . .	\$3,183,933
2007 . . . .	\$11,716,452	1994 . . . . .	\$2,506,247
2006 . . . .	\$10,609,677	1993 . . . . .	\$2,586,230
2005 . . . .	\$9,707,339	1992 . . . . .	\$2,183,536
2004 . . . .	\$7,882,031	1991 . . . . .	\$2,448,835
2003 . . . .	\$7,684,387	1990 . . . . .	\$1,659,993
2002 . . . .	\$7,324,859	1989 . . . . .	\$1,243,240

Community	FY2012	FY2013	FY2012 To FY2013 % Change	FY2014	FY2013 To FY2014 % Change
Green River	348,513	341,397	-2.0%	362,561	6.2%
Boulder	31,473	35,108	11.5%	36,839	4.9%
Bryce Canyon	320,540	321,794	0.4%	342,284	6.4%
Escalante <sup>2</sup>			N.A.	22,418	N.A.
Panguitch	171,440	180,227	5.1%	173,358	-3.8%
Tropic	54,068	54,451	0.7%	56,481	3.7%
Moab	2,743,620	2,780,852	1.4%	2,914,341	4.8%
Brian Head <sup>3</sup>	224,105	236,179	5.4%	276,153	16.9%
Kanab	564,339	565,403	0.2%	567,941	0.4%
Orderville	77,117	76,485	-0.8%	71,829	-6.1%
Garden City	194,620	235,076	20.8%	254,700	8.3%
Alta	586,115	639,177	9.1%	689,686	7.9%
Monticello <sup>1</sup>	16	2	-87.0%	0	-91.9%
Park City	7,182,828	7,459,209	3.8%	11,083,219	48.6%
Independence	29,021	33,963	17.0%	37,811	11.3%
Midway	344,028	378,299	10.0%	404,751	7.0%
Springdale	751,055	902,988	20.2%	979,729	8.5%
<b>Total Resort</b>	<b>13,622,898</b>	<b>14,240,611</b>	<b>4.5%</b>	<b>18,274,100</b>	<b>28.3%</b>

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

Note 2: Tax imposed 01/01/2014.

Note 3: Tax rate increased from 1 percent to 1.10% in Brian Head on 10/1/2013.

Note 4: Escalante City adopted the Resort Communities Sales Tax at 1.10 percent on 01/01/2014.

# 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. A tax of up to 4.25 percent is in addition to the applicable sales tax.

*Utah Code Ann. §59-12-301*

**2014 Revenues/\$43,211,743**

## County Transient Room Tax Collected

(Net FY94 to FY14)

2014 . . . \$43,211,743	2007 . . . \$24,995,644	2000 . . . \$15,838,585
2013 . . . \$39,226,854	2006 . . . \$20,294,926	1999 . . . \$15,429,323
2012 . . . \$34,937,494	2005 . . . \$18,105,021	1998 . . . \$15,036,402
2011 . . . \$26,893,159	2004 . . . \$17,521,252	1997 . . . \$14,948,604
2010 . . . \$24,007,496	2003 . . . \$17,569,762	1996 . . . \$13,364,431
2009 . . . \$24,445,300	2002 . . . \$18,486,394	1995 . . . \$11,784,423
2008 . . . \$28,652,137	2001 . . . \$16,819,611	1994 . . . \$10,826,711

Community	FY2012	FY2013	FY2012 To FY2013 % Change	FY2014	FY2013 To FY2014 % Change
Beaver County	192,073	206,729	7.6%	212,049	2.6%
Box Elder County	194,184	199,620	2.8%	225,522	13.0%
Cache County	368,482	412,189	11.9%	424,226	2.9%
Carbon County	280,200	243,330	-13.2%	265,440	9.1%
Daggett County	63,103	65,919	4.5%	78,543	19.2%
Davis County <sup>1</sup>	879,434	1,033,439	17.5%	1,187,005	14.9%
Duchesne County <sup>1</sup>	82,822	91,931	11.0%	103,843	13.0%
Emery County <sup>1</sup>	217,763	309,251	42.0%	316,917	2.5%
Garfield County <sup>1</sup>	836,189	1,199,912	43.5%	1,351,962	12.7%
Grand County <sup>1</sup>	1,270,180	2,095,866	65.0%	2,999,112	43.1%
Iron County	868,886	954,067	9.8%	939,013	-1.6%
Juab County	68,986	77,255	12.0%	78,763	2.0%
Kane County	1,241,408	1,371,061	10.4%	1,452,512	5.9%
Millard County	112,797	115,074	2.0%	118,364	2.9%
Morgan County	4,843	4,204	-13.2%	4,260	1.3%
Piute County	15,222	18,968	24.6%	23,516	24.0%
Rich County	114,806	149,402	30.1%	150,074	0.4%
Salt Lake County	12,417,770	12,985,113	4.6%	13,819,842	6.4%
San Juan County	523,458	530,765	1.4%	562,504	6.0%
Sanpete County	78,103	90,263	15.6%	90,261	0.0%
Sevier County	383,833	424,783	10.7%	438,787	3.3%
Summit County	5,405,296	6,167,472	14.1%	6,722,331	9.0%
Tooele County	267,990	290,753	8.5%	307,252	5.7%
Uintah County	754,940	884,872	17.2%	862,654	-2.5%
Utah County <sup>1</sup>	1,596,441	2,219,316	39.0%	2,414,635	8.8%
Wasatch County	1,115,803	1,270,597	13.9%	1,401,805	10.3%
Washington County	3,636,334	4,015,746	10.4%	4,557,105	13.5%
Wayne County	218,334	233,055	6.7%	243,120	4.3%
Weber County	968,828	1,093,258	12.8%	1,091,245	-0.2%
<b>Total County Transient</b>	<b>34,178,507</b>	<b>38,754,212</b>	<b>13.4%</b>	<b>42,442,663</b>	<b>9.5%</b>

Note 1: These counties collected their Transient Room tax locally until August 2011. FY 2012 includes only 11 months' distributions from the Tax Commission.

# Municipality Transient Room Sales 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. An additional transient room tax of 0.5 percent may be imposed under certain circumstances to repay bonded or other indebtedness.

*Utah Code Ann. §59-12-352 to 59-12-353*

**FY2014 Revenues/\$7,773,552**

<b>2014</b>	<b>\$7,773,552</b>
2013	\$7,017,949
2012	\$6,142,971
2011	\$2,235,428
2010	\$2,085,636
2009	\$1,956,472
2008	\$1,721,717
2007	\$1,223,782
2006	\$1,089,242

<b>Community</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2012 To FY2013 % Change</b>	<b>FY2014</b>	<b>FY2013 To FY2014 % Change</b>
Milford	4,832	4,238	-12.3%	4,421	4.3%
Brigham	12,817	12,483	-2.6%	13,035	4.4%
Perry	6,442	6,671	3.6%	6,646	-0.4%
Tremonton <sup>2</sup>	10,311	24,059	133.3%	27,430	14.0%
Logan <sup>1</sup>	68,076	95,914	40.9%	106,632	11.2%
North Logan	29,495	31,653	7.3%	28,947	-8.5%
Price	61,260	53,710	-12.3%	58,536	9.0%
Clearfield	6,581	5,032	-23.5%	6,430	27.8%
Farmington	3,445	3,968	15.2%	3,938	-0.7%
Layton	165,768	150,410	-9.3%	177,133	17.8%
North Salt Lake <sup>1</sup>	18,505	24,592	32.9%	27,585	12.2%
Sunset	1,921	2,299	19.7%	2,660	15.7%
Woods Cross <sup>1</sup>	28,257	36,781	30.2%	37,553	2.1%
West Bountiful	17,610	16,560	-6.0%	20,389	23.1%
Roosevelt	19,444	20,276	4.3%	15,670	-22.7%
Green River	63,958	64,689	1.1%	69,715	7.8%
Escalante <sup>1</sup>	7,968	14,595	83.2%	16,292	11.6%
Moab	645,904	709,249	9.8%	787,416	11.0%
Cedar City <sup>5</sup>	0	0	N.A.	76,400	N.A.
Brian Head <sup>5</sup>	0	0	N.A.	26,024	N.A.
Glendale	1,272	1,965	54.5%	1,649	-16.1%
Kanab	102,294	115,590	13.0%	118,118	2.2%
Delta	15,519	14,810	-4.6%	15,566	5.1%
Fillmore	18,410	19,658	6.8%	20,654	5.1%
Cottonwood Heights	25,008	20,271	-18.9%	25,689	26.7%
Draper <sup>1</sup>	25,773	61,442	138.4%	67,760	10.3%
Holladay	40,674	39,363	-3.2%	61,885	57.2%
Midvale <sup>1</sup>	79,068	101,289	28.1%	117,961	16.5%
Murray <sup>1</sup>	73,879	100,240	35.7%	82,518	-17.7%

*(Continued on following page)*

# Municipality Transient Room Sales Tax

(Continued from previous page)

Community	FY2012	FY2013	FY2012 To FY2013 % Change	FY2014	FY2013 To FY2014 % Change
Salt Lake City <sup>1</sup>	1,976,210	2,445,925	23.8%	2,563,781	4.8%
Sandy <sup>1,3</sup>	145,482	408,346	180.7%	388,101	-5.0%
South Jordan <sup>6</sup>	0	0	N.A.	4,633	N.A.
South Salt Lake	30,340	29,649	-2.3%	31,308	5.6%
West Jordan	27,774	26,675	-4.0%	29,199	9.5%
West Valley City <sup>1</sup>	176,096	240,534	36.6%	298,277	24.0%
Blanding	21,956	23,404	6.6%	25,265	8.0%
Monticello	20,209	18,962	-6.2%	21,607	13.9%
Richfield <sup>1</sup>	50,919	73,992	45.3%	78,762	6.4%
Salina <sup>1</sup>	10,949	14,276	30.4%	14,207	-0.5%
Tooele	44,493	39,794	-10.6%	34,016	-14.5%
Naples <sup>1</sup>	10,837	14,363	32.5%	13,675	-4.8%
Vernal <sup>1</sup>	128,618	177,533	38.0%	152,458	-14.1%
Ballard <sup>4</sup>	0	674	N.A.	36,137	5263.2%
Lehi <sup>1</sup>	57,284	76,055	32.8%	82,866	9.0%
Lindon	116	317	173.1%	12	-96.3%
Orem	95,380	109,185	14.5%	121,500	11.3%
Payson <sup>1</sup>	6,913	7,748	12.1%	8,660	11.8%
Provo <sup>1</sup>	230,713	333,219	44.4%	363,346	9.0%
Springville	24,914	25,303	1.6%	33,302	31.6%
Heber	24,016	23,696	-1.3%	35,416	49.5%
Midway	56,774	58,483	3.0%	66,499	13.7%
Hurricane	29,493	46,709	58.4%	57,712	23.6%
Ivins <sup>1</sup>	63,674	82,476	29.5%	90,330	9.5%
LaVerkin		989	N.A.	273	-72.4%
Rockville <sup>1,3</sup>	83	1,920	2210.4%	1,486	-22.6%
St George	435,223	473,532	8.8%	525,430	11.0%
Santa Clara	562	1,203	113.9%	709	-41.1%
Springdale	206,821	234,752	13.5%	287,860	22.6%
Virgin	6,032	10,033	66.3%	9,727	-3.0%
Hanksville	5,303	4,465	-15.8%	5,323	19.2%
Marriott-Slaterville	23,252	23,983	3.1%	24,815	3.5%
Ogden	108,137	117,574	8.7%	113,270	-3.7%
Riverdale	8,583	9,055	5.5%	9,140	0.9%
Uintah <sup>1</sup>	6,974	8,018	15.0%	8,168	1.9%
West Haven	51,090	52,312	2.4%	50,652	-3.2%
<b>Total Municipality Transient</b>	<b>5,639,708</b>	<b>6,966,962</b>	<b>23.5%</b>	<b>7,612,572</b>	<b>9.3%</b>

Note 1: These counties collected their Transient Room tax locally until August 2011. The amounts listed in this report prior to that time are primarily due to audits and taxpayers reporting to the Tax Commission.

Note 2: Tax imposed October, 1, 2010

Note 3: Tax imposed January 1, 2011

Note 4: Tax imposed April 1, 2011

Note 5: Tax imposed October 1, 2011

Note 6: Tax imposed January 1, 2012

Note 7: Tax imposed April 1, 2013

# Rural Hospital Sales 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 and Kane counties as well as Beaver City impose this tax.

Utah Code Ann. §59-12-801 to 59-12-810

**FY2014 Revenues/\$3,101,405**

## Rural Hospital Tax Collected (Net FY99 to FY14)

2014 . . . . .	<b>\$3,101,405</b>	2006 . . . . .	\$6,443,531
2013 . . . . .	\$2,951,635	2005 . . . . .	\$5,060,736
2012 . . . . .	\$2,827,025	2004 . . . . .	\$4,172,178
2011 . . . . .	\$2,404,742	2003 . . . . .	\$3,848,322
2010 . . . . .	\$5,670,159	2002 . . . . .	\$3,950,749
2009 . . . . .	\$8,350,545	2001 . . . . .	\$4,084,883
2008 . . . . .	\$8,758,427	2000 . . . . .	\$1,503,135
2007 . . . . .	\$7,874,753	1999 . . . . .	\$1,220,444

Community	FY2012	FY2013	FY2012 To FY2013 % Change	FY2014	FY2013 To FY2014 % Change
Beaver City	379,092	420,561	10.9%	508,254	20.9%
Daggett County	135,706	140,548	3.6%	165,078	17.5%
Garfield County	923,437	952,961	3.2%	1,009,589	5.9%
Kane County	1,358,497	1,385,893	2.0%	1,360,325	-1.8%
Uintah County <sup>1</sup>	41,746	13,285	-68.2%	1,225	-90.8%
<b>Total Hospital</b>	<b>2,838,477</b>	<b>2,913,248</b>	<b>2.6%</b>	<b>3,044,471</b>	<b>4.5%</b>

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

# Other Local Sales Tax Options

## Fixed Guideway Sales Tax

Utah County	15,091,488	16,430,924	8.9%	17,036,496	3.7%
<b>Total Fixed Guideway</b>	<b>15,091,488</b>	<b>16,430,924</b>	<b>8.9%</b>	<b>17,036,496</b>	<b>3.7%</b>

## County of 2nd Class Airport, Highway & Transit

Utah County	13,644,817	14,870,137	9.0%	15,420,582	3.7%
<b>Total Airport, Hwy, Public Transit</b>	<b>13,644,817</b>	<b>14,870,137</b>	<b>9.0%</b>	<b>15,420,582</b>	<b>3.7%</b>

## Supplemental State Sales and Use Tax

Davis County	1,649,680	1,730,547	4.9%	1,849,812	6.9%
Weber County	1,368,019	1,444,043	5.6%	1,527,658	5.8%
<b>Total Supplemental State</b>	<b>3,017,699</b>	<b>3,174,590</b>	<b>5.2%</b>	<b>3,377,469</b>	<b>6.4%</b>

## City or Town Option Sales Tax

South Salt Lake	2,339,141	2,378,829	1.7%	2,542,564	6.9%
Riverdale	1,127,123	1,208,908	7.3%	1,262,032	4.4%
<b>Total City or Town Option</b>	<b>3,466,264</b>	<b>3,587,737</b>	<b>3.5%</b>	<b>3,804,596</b>	<b>6.0%</b>



# Taxable Purchases by Industry

<u>Industry (NAICS)</u>	<u>CY2010</u>	<u>CY2011</u>	<u>CY2012</u>	<u>CY2013</u>	<u>% Change</u>
<b>General</b>					
Agriculture, Forestry, Fishing and Hunting (110000-119999)	\$12,500,780	\$13,805,230	\$13,880,138	\$15,083,094	8.67%
Mining, Quarrying, Oil and Gas Extraction (210000-219999)	\$754,074,618	\$848,054,365	\$961,569,888	\$850,275,397	-11.57%
Utilities (220000-229999)	\$2,005,783,726	\$2,122,788,509	\$2,104,375,650	\$2,308,564,867	9.70%
Construction (230000-239999)	\$658,314,934	\$652,165,492	\$749,571,669	\$686,115,509	-8.47%
Manufacturing (310000-339999)	\$2,076,615,562	\$2,215,068,592	\$2,283,863,297	\$2,251,708,268	-1.41%
<b>Wholesale</b>					
Trade/Durable Goods (423000-423999)	\$2,835,073,520	\$3,183,937,751	\$3,811,581,335	\$3,551,505,925	-6.82%
Trade/Non-Durable Goods (424000-424999)	\$713,870,435	\$781,413,273	\$787,223,579	\$797,937,720	1.36%
Electronic Markets (425000-425999)	\$44,720,773	\$95,757,254	\$48,734,180	\$48,201,786	-1.09%
<b>Retail</b>					
Miscellaneous Retail Trade	\$1,328,536,860	\$1,434,934,815	\$1,561,006,798	\$1,563,598,584	0.17%
Motor Vehicle and Parts Dealers (441000-441999)	\$3,501,383,483	\$3,996,761,691	\$4,524,746,090	\$5,132,392,139	13.43%
Furniture and Home Furnishings (442000-442999)	\$692,964,914	\$719,508,413	\$737,388,050	\$776,897,197	5.36%
Electronics and Appliance Stores (443000-443999)	\$796,427,446	\$840,241,057	\$877,062,067	\$827,603,699	-5.64%
Building and Garden (444000-444999)	\$1,774,736,955	\$1,794,660,277	\$2,013,274,800	\$2,254,519,276	11.98%
Food and Beverage Stores (445000-445999)	\$3,399,049,033	\$3,509,311,156	\$3,641,604,106	\$3,840,811,106	5.47%
Health and Personal Care Stores (446000-446999)	\$342,098,478	\$376,842,516	\$423,896,443	\$448,176,447	5.73%
Gasoline Stations (447000-447999)	\$818,011,915	\$896,176,234	\$946,486,657	\$955,413,545	0.94%
Clothing and Accessories (448000-448999)	\$1,286,996,541	\$1,386,246,746	\$1,558,423,746	\$1,628,837,721	4.52%
Sporting Goods, Hobby, Music and Book Stores (451000-451999)	\$830,558,290	\$858,275,060	\$925,469,701	\$989,915,606	6.96%
General Merchandise Stores (452000-452999)	\$5,322,693,143	\$5,547,766,346	\$5,819,518,504	\$5,999,161,029	3.09%
Non-Store Retailers (454000-454999)	\$381,645,255	\$440,047,679	\$483,326,935	\$526,269,814	8.89%
<b>Transportation and Warehousing</b>					
Transportation & Warehousing (480000-499999)	\$238,124,968	\$273,272,590	\$123,694,723	\$151,581,958	22.55%
<b>Finance and Real Estate</b>					
Information (510000-519999)	\$2,171,744,959	\$2,155,114,941	\$2,411,424,376	\$2,300,886,585	-4.58%
Finance and Insurance (520000-529999)	\$239,982,974	\$224,955,457	\$215,166,370	\$217,020,567	0.86%
Real Estate, Rental and Leasing (530000-539999)	\$1,076,721,153	\$1,113,509,210	\$1,112,697,353	\$1,161,970,726	4.43%
<b>Services</b>					
Professional, Scientific and Technical Services (540000-549999)	\$453,720,583	\$450,563,761	\$545,556,024	\$627,290,714	14.98%
Management of Companies (550000-559999)	\$6,879,359	\$6,043,395	\$14,439,249	\$23,532,569	62.98%
Waste Management (560000-569999)	\$175,601,780	\$186,043,315	\$198,429,387	\$184,343,956	-7.10%
Educational Services (610000-619999)	\$161,140,263	\$192,210,839	\$170,087,785	\$155,046,990	-8.84%
Health Care and Social Assistance (620000-629999)	\$129,106,500	\$106,456,297	\$111,636,935	\$111,718,497	0.07%
Arts, Entertainment, Recreation (710000-719999)	\$473,817,376	\$449,670,605	\$498,558,353	\$534,881,666	7.29%
Accommodation (721000-721999)	\$1,015,280,514	\$1,160,845,531	\$1,248,313,080	\$1,322,791,104	5.97%
Food Services and Drinking Places (722000-722999)	\$3,072,822,299	\$3,289,213,933	\$3,510,472,916	\$3,717,654,478	5.90%
Other Services (810000-819999)	\$1,131,864,070	\$1,218,981,007	\$1,297,501,190	\$1,342,745,602	3.49%
<b>Miscellaneous</b>					
Public Administration (920000-929999)	\$228,489,657	\$231,676,966	\$245,093,220	\$250,211,721	2.09%
Private Motor Vehicle Sales	\$743,553,684	\$811,443,279	\$839,156,626	\$905,017,447	7.85%
Special Event Sales	\$61,778,221	\$72,510,956	\$75,040,522	\$88,520,310	17.96%
Occasional/Non-Classifiable	\$61,644,618	\$168,429,298	\$396,208,004	\$573,432,381	44.73%
Prior-Period Payments and Refunds	\$369,061,158	\$272,322,909	\$244,700,184	\$282,409,506	15.41%
<b>TOTAL</b>	<b>\$41,387,390,797</b>	<b>\$44,097,026,745</b>	<b>\$47,531,179,930</b>	<b>\$49,404,045,506</b>	<b>3.94%</b>

# Taxable Purchases by Select Cities

<u>City</u>	<u>CY2010</u>	<u>CY2011</u>	<u>CY2012</u>	<u>CY2013</u>	<u>% Change</u>
American Fork	\$613,085,650	\$663,326,769	\$736,774,186	\$782,275,017	6.18%
Beaver City	\$42,901,806	\$45,974,977	\$50,364,081	\$59,389,637	17.92%
Blanding	\$36,933,560	\$38,146,671	\$39,818,919	\$42,485,535	6.70%
Bountiful	\$422,037,834	\$448,125,517	\$461,055,612	\$505,185,459	9.57%
Brigham	\$191,185,174	\$186,422,533	\$197,632,536	\$198,921,844	0.65%
Cedar City	\$471,394,009	\$496,640,932	\$519,095,805	\$556,953,022	7.29%
Centerville	\$331,959,701	\$349,050,050	\$375,074,418	\$388,699,152	3.63%
Clearfield	\$198,717,620	\$211,272,871	\$204,136,009	\$206,516,188	1.17%
Cottonwood Heights	\$410,769,016	\$406,410,813	\$433,110,483	\$474,515,318	9.56%
Delta	\$78,166,638	\$78,069,993	\$68,539,520	\$79,560,172	16.08%
Draper	\$725,650,430	\$776,831,978	\$860,045,484	\$964,732,945	12.17%
Farmington	\$118,534,250	\$160,063,322	\$196,298,262	\$238,418,623	21.46%
Heber	\$153,748,963	\$176,408,485	\$202,237,447	\$228,383,827	12.93%
Holladay	\$181,801,105	\$186,543,724	\$193,397,282	\$202,420,167	4.67%
Hurricane	\$159,940,370	\$163,902,375	\$184,768,096	\$211,751,377	14.60%
Kanab	\$66,119,746	\$69,124,399	\$67,658,945	\$70,479,974	4.17%
Kaysville	\$179,426,850	\$181,316,886	\$195,696,885	\$212,371,407	8.52%
Layton	\$1,131,895,968	\$1,166,882,247	\$1,233,537,229	\$1,282,942,430	4.01%
Lehi	\$486,685,648	\$539,917,411	\$672,811,519	\$692,041,694	2.86%
Lindon	\$341,010,210	\$390,477,510	\$415,020,138	\$465,374,621	12.13%
Logan	\$814,657,349	\$829,715,147	\$864,654,053	\$913,416,945	5.64%
Midvale	\$530,248,214	\$570,379,373	\$611,951,093	\$678,977,139	10.95%
Moab	\$191,526,425	\$204,561,579	\$216,634,673	\$224,582,820	3.67%
Monticello	\$22,181,929	\$23,354,995	\$22,198,573	\$22,964,232	3.45%
Morgan City	\$35,910,928	\$40,413,058	\$45,017,454	\$47,911,917	6.43%
Murray	\$1,515,427,839	\$1,649,736,688	\$1,791,828,003	\$1,846,357,391	3.04%
Nephi	\$54,802,342	\$59,274,129	\$70,244,312	\$62,868,041	-10.50%
North Salt Lake	\$237,676,484	\$253,364,634	\$286,129,345	\$328,303,124	14.74%
Ogden	\$1,219,335,249	\$1,292,300,711	\$1,371,148,283	\$1,429,443,153	4.25%
Orem	\$1,768,348,060	\$1,857,063,330	\$1,966,232,793	\$2,076,097,605	5.59%
Park City	\$596,495,335	\$675,962,024	\$680,070,324	\$689,918,034	1.45%
Payson	\$194,641,217	\$207,693,857	\$218,201,260	\$218,130,304	-0.03%
Pleasant Grove	\$188,004,659	\$218,956,833	\$203,705,317	\$218,532,660	7.28%
Price	\$286,041,121	\$300,631,633	\$284,893,067	\$279,525,192	-1.88%
Provo	\$1,071,798,703	\$1,154,862,004	\$1,215,514,099	\$1,242,263,738	2.20%
Richfield	\$203,356,078	\$216,158,902	\$219,766,339	\$246,275,023	12.06%

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# Taxable Purchases by Select Cities

- Continued from previous page -

<u>City</u>	<u>CY2010</u>	<u>CY2011</u>	<u>CY2012</u>	<u>CY2013</u>	<u>% Change</u>
Riverdale	\$616,079,898	\$630,887,357	\$674,205,134	\$710,215,898	5.34%
Riverton	\$310,076,638	\$331,874,506	\$352,359,554	\$368,268,721	4.52%
Roosevelt	\$189,382,652	\$229,200,612	\$300,645,263	\$312,760,128	4.03%
Roy	\$228,048,557	\$234,560,291	\$243,420,874	\$258,828,740	6.33%
Salt Lake City	\$5,656,571,422	\$6,016,884,928	\$6,547,468,812	\$6,722,891,947	2.68%
Salt Lake County (Unincorporated)	\$1,858,653,522	\$1,854,153,543	\$2,129,730,930	\$1,925,612,224	-9.58%
Sandy	\$1,817,551,821	\$1,912,403,408	\$2,176,078,507	\$2,273,927,199	4.50%
South Jordan	\$777,142,662	\$1,010,311,559	\$1,077,117,958	\$1,086,927,906	0.91%
South Ogden	\$240,995,531	\$253,982,537	\$277,286,604	\$305,244,061	10.08%
South Salt Lake	\$1,127,865,679	\$1,183,346,824	\$1,246,932,888	\$1,290,468,867	3.49%
Spanish Fork	\$290,172,880	\$286,755,325	\$324,401,541	\$400,990,747	23.61%
Springdale	\$46,423,453	\$49,981,127	\$57,554,964	\$64,691,574	12.40%
Springville	\$302,825,274	\$301,890,797	\$310,309,810	\$337,181,295	8.66%
St George	\$1,393,396,018	\$1,464,552,421	\$1,608,772,343	\$1,782,286,340	10.79%
Taylorsville	\$495,486,075	\$507,309,109	\$527,247,532	\$522,753,515	-0.85%
Tooele City	\$384,755,742	\$374,501,952	\$430,267,758	\$420,054,795	-2.37%
Tremonton	\$112,914,153	\$116,418,587	\$112,179,187	\$131,746,206	17.44%
Vernal	\$522,488,657	\$620,320,538	\$711,360,716	\$668,922,687	-5.97%
West Bountiful	\$242,073,195	\$252,410,219	\$249,476,863	\$279,882,822	12.19%
West Jordan	\$1,180,515,132	\$1,229,449,515	\$1,290,513,275	\$1,357,036,538	5.16%
West Valley City	\$1,739,659,127	\$1,848,765,580	\$1,947,469,489	\$2,041,071,141	4.81%
Woods Cross	\$194,711,073	\$223,986,057	\$225,079,543	\$227,650,198	1.14%

# Taxable Purchases by Counties

<u>County</u>	<u>CY2010</u>	<u>CY2011</u>	<u>CY2012</u>	<u>CY2013</u>	<u>% Change</u>
Beaver County	\$98,571,143	\$106,116,859	\$83,155,277	\$108,762,200	30.79%
Box Elder County	\$621,289,031	\$585,740,435	\$525,984,628	\$565,482,267	7.51%
Cache County	\$1,324,781,080	\$1,335,678,258	\$1,370,398,699	\$1,446,517,620	5.56%
Carbon County	\$436,763,162	\$464,347,463	\$419,959,566	\$403,614,170	-3.89%
Daggett County	\$15,454,656	\$13,207,605	\$15,390,662	\$18,710,296	21.57%
Davis County	\$3,599,416,451	\$3,784,536,059	\$4,001,709,854	\$4,268,195,167	6.66%
Duchesne County	\$471,372,188	\$626,931,051	\$830,252,934	\$876,614,645	5.58%
Emery County	\$187,792,467	\$178,413,145	\$141,948,911	\$127,727,564	-10.02%
Garfield County	\$102,414,534	\$84,808,885	\$121,978,973	\$111,093,691	-8.92%
Grand County	\$263,302,794	\$279,397,816	\$310,201,592	\$336,290,362	8.41%
Iron County	\$551,335,131	\$568,754,868	\$593,515,715	\$642,548,128	8.26%
Juab County	\$86,380,775	\$100,396,779	\$111,083,131	\$89,241,362	-19.66%
Kane County	\$137,921,785	\$147,985,009	\$152,390,137	\$157,304,448	3.23%
Millard County	\$173,896,759	\$168,844,064	\$159,462,930	\$179,757,203	12.73%
Morgan County	\$68,477,533	\$75,893,699	\$72,901,000	\$75,618,370	3.73%
Piute County	\$7,375,596	\$8,264,840	\$8,312,934	\$8,239,753	-0.88%
Rich County	\$41,634,992	\$103,030,621	\$26,768,511	\$29,660,940	10.81%
Salt Lake County	\$18,498,826,082	\$19,672,227,812	\$21,387,821,486	\$21,986,132,639	2.80%
San Juan County	\$181,603,258	\$205,525,096	\$205,127,605	\$212,077,727	3.39%
Sanpete County	\$183,481,649	\$195,911,649	\$209,279,632	\$210,988,494	0.82%
Sevier County	\$303,012,432	\$316,702,718	\$323,218,205	\$347,165,433	7.41%
Summit County	\$1,189,658,975	\$1,324,335,638	\$1,360,924,736	\$1,469,760,153	8.00%
Tooele County	\$581,218,714	\$600,905,861	\$656,289,360	\$618,948,038	-5.69%
Uintah County	\$1,158,141,816	\$1,353,826,429	\$1,649,607,884	\$1,453,708,803	-11.88%
Utah County	\$5,784,837,566	\$6,264,355,589	\$6,886,069,801	\$7,186,924,961	4.37%
Wasatch County	\$271,111,999	\$296,178,536	\$336,475,382	\$386,246,848	14.79%
Washington County	\$2,017,548,596	\$2,121,535,254	\$2,306,416,344	\$2,555,201,075	10.79%
Wayne County	\$32,385,715	\$33,812,625	\$34,559,927	\$39,365,960	13.91%
Weber County	\$3,075,408,376	\$3,166,458,730	\$3,341,960,242	\$3,527,342,925	5.55%
Out of State	\$-78,024,458	\$-87,096,648	\$-111,986,128	\$-35,195,736	-68.57%
<b>TOTAL</b>	<b>\$41,387,390,797</b>	<b>\$44,097,026,745</b>	<b>\$47,531,179,930</b>	<b>\$49,404,045,506</b>	<b>3.94%</b>

# Sales Tax Exemptions

Utah law exempts certain purchases from the sales and use tax. The following are sales tax exemptions by category and include the estimated state sales tax amounts for fiscal year 2014. These estimates are based on the best information available, however, in some cases, data is limited or unavailable.

*See Utah Code Ann. §59-12-104*

## A. Economic Development

	<u>Amount</u>
1. Manufacturing machinery and equipment 3-year life. Includes replacements, NAICS 518112, and energy co-generation facilities	\$112,000,000
2. Airline food	\$285,000
3. Airline parts and equipment sold by an aircraft manufacturer (NAICS 336411 and 336412) for installation, repair or renovation of an aircraft	\$530,000
4. Aerospace tools	\$840,000
5. Motion picture rentals and radio broadcast tapes	\$60,000
6. Machinery and equipment purchases used by non-live motion picture and television programs, music videos, commercials or documentaries	\$220,000
7. Tangible personal property or products primarily used in farming, including repair of off-road agricultural machinery	\$43,000,000
8. Sales of hay	\$10,200,000
9. Sales of aircraft manufactured in the state if title passes in Utah	*n/a
10. Electricity sales to ski resorts for all lifts	\$110,000
11. Ski resort equipment	\$330,000
12. Steel mill non-durable equipment	\$206,000
13. Semi-conductor materials including tangible personal property used in R & D	<\$7,000,000
14. Renewable energy production facilities	*n/a
15. Waste energy production facilities	*n/a
16. Biomass energy production facilities	*n/a
17. Media (film, TV, video) machinery and equipment	\$298,000
18. Purchases of tangible personal property used in coal-to-liquids, oil, shale and tar sands technology Research and Development (July 1, 2006 to June 30, 2016)	<\$500,000
19. Telecommunications equipment, machinery or software with a useful economic life of at least 1 year	\$7,400,000
20. Telecommunications service provider purchase of telecommunications service	*n/a
21. In-flight sales of tangible personal property or product transferred electronically	<\$5,000
22. Web search portal	\$80,000
23. Transportation (taxicabs, public transit fares, intrastate transportation to an employer's employee) <sup>1</sup>	\$5,600,000
24. Machinery and equipment with economic life of three or more years for NAICS 713 if used by a person who pays admissions or user fees	\$136,600
25. Database access	\$400,000
26. Electronic financial payment services	\$42,000
27. Sales of a fuel cell	\$35,000
28. Construction materials for life sciences research and development facility	*n/a
29. Machinery and equipment with greater than three-year life used in qualified research	*n/a

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# Sales Tax Exemptions

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## B. Economic Efficiency

	<u>Amount</u>
1. Motor and special fuels	\$260,000,000
2. Aviation fuel	\$27,400,000
3. Vending machine sales less than \$1 of food or beverages	\$2,100,000
4. Coin operated laundries (unassisted transactions only)	\$790,000
5. Coin operated car washing (unassisted transactions only)	\$780,000
6. Non-resident vehicles	\$2,300,000
7. Non-resident boats	\$95,000
8. Occasional sales	\$9,000,000
9. Tangible personal property trades	\$2,400,000
10. Sales of farm produce sold during the harvest season by the producer	\$2,000,000
11. Containers, labels, casings	\$16,600,000
12. Property stored in the state for re-sale	*n/a
13. Property brought in by a non-resident for use	\$2,400,000
14. Property purchased for re-sale or as an ingredient or component part of manufactured products	\$30,000,000
15. Property upon which sales tax was paid to another state	*n/a
16. Sales of transportation, interstate telephone, telegraph, or fuel for use in compounding a taxable service	\$9,000,000
17. Personal property shipped out of state and incorporated into real property	\$300,000
18. Short-term lodging consumables	\$1,760,000
19. Coin operated amusement devices	\$1,000,000
20. 45 percent of new and 100 percent of used manufactured homes	\$1,200,000
21. Sales of natural gas, electricity, coal, fuel oil for industrial use	\$27,000,000
22. Railroad diesel fuel	\$1,200,000
23. Pawnbroker repurchases or redemptions	\$1,900,000
24. Sales of property used in conducting business if that property was purchased outside of the state, first used outside the state and brought into the state	*n/a
25. Sales of tangible personal property for maintenance repair or overhaul of aircraft not registered in Utah	\$265,000
26. Sales of tangible property used in preparation of food if seller and purchaser are the same	

## C. Governmental

	<u>Amount</u>
1. State government purchases	\$21,000,000
2. Local government purchases	\$20,500,000
3. Admissions to college athletic events	\$2,200,000
4. Sales of photocopies or publications by a governmental entity, including public education	\$23,000
5. Sales by the Heber Creeper Railroad	\$5,000
6. Sales of construction material for Salt Lake International Airport	*n/a
7. Sales to a public transit district	*n/a
8. Textbooks for higher education	\$108,000
9. Sales of goods at a National Guard Morale, Welfare and Recreation facility	\$20,000

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# Sales Tax Exemptions

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<u>D. Social Service, Health, Charitable, Other</u>	<u>Amount</u>
1. Food stamps	\$6,600,000
2. WIC program food purchases	\$820,000
3. Meals served by schools, churches	\$730,000
4. Meals served by nursing homes and hospitals	\$680,000
5. Pollution control equipment including consumables	\$5,000,000
6. Prescription drugs	\$59,000,000
7. Oxygen and stoma supplies	\$120,000
8. Religious or charitable sales greater than \$1,000	\$7,100,000
9. Religious or charitable purchases less than \$1,000	\$840,000
10. Newspaper sales or subscriptions	\$2,400,000
11. Sales or leases to authorized carriers	\$1,200,000
12. School and fundraising sales	\$150,000
13. Home medical equipment and prosthetic devices prescribed or purchased by a medical facility	\$720,000
14. Sales by area aging services	<\$1,000
15. Wind, geothermal, solar energy sales	*n/a
16. Vehicle leases for temporary sporting events	*n/a
17. Water in a pipe, conduit, ditch or reservoir	*n/a
18. Currency or coinage which is legal tender in the U.S.	*n/a
19. Gold, silver, platinum ingots, bars, medallions	*n/a
20. Amounts paid on sale-leaseback transaction	*n/a
21. Prescribed prosthetic devices	\$4,000,000
22. Prescribed mobility enhancing equipment	\$460,000
23. Direct mail electronic databases	\$1,400,000
24. Municipal taxes or fees levied on purchaser for enhanced level of municipal service	\$9,000

\*n/a - indicates data not available

<sup>1</sup> Transportation was excluded from the tax base by HB52, 2006 General Session of the Utah Legislature

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# Property Tax

In Utah, property taxes are levied at the local level based on valuations set by county assessors and - in the case of certain properties - by the State Tax Commission. Counties collect the taxes and distribute them to the individual taxing entities.

The Tax Commission values centrally-assessed property, which includes mines, railroads and utilities that cross county lines. All monies collected from property tax are distributed to school districts, local government entities and special districts.

## Real and Personal Property Taxes

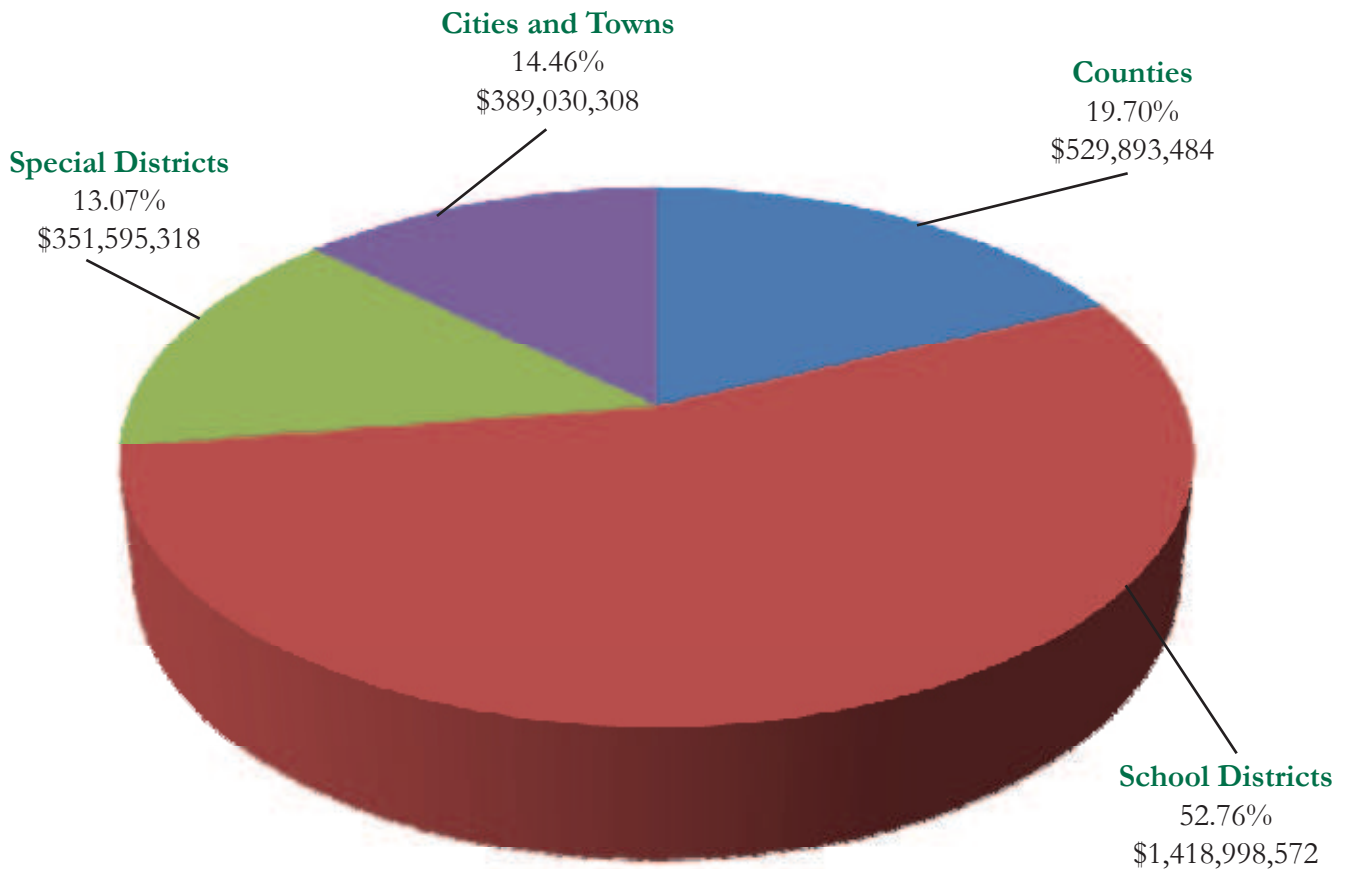
Property tax rates are set by local entities, such as counties, cities, towns, school districts and special tax-

ing districts. A statewide rate is also levied to help finance schools in Utah. Those rates are applied against the taxable value of real and personal property, with the exception of motor vehicles.

## Motor Vehicle Fees

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

## Distribution of 2013 Property Taxes Charged



Percentage totals may not equal 100 due to rounding.

# Property Tax Values and Rates

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

All taxable property in Utah is valued at 100 percent of its fair market value, based upon its location and status as of January 1 of each year.

Tax rates are expressed as a percentage of taxable value. Rates are set under a process known as “Truth in Taxation,” which requires public notice and hearings in the event a taxing entity plans to increase its property tax revenues above the previous year’s revenue,

exclusive of revenue from new growth.

Fair market value less any exemptions equals taxable value and is expressed as a percentage of fair market value. Taxable value is the value against which the tax rate is applied to compute taxes charged.

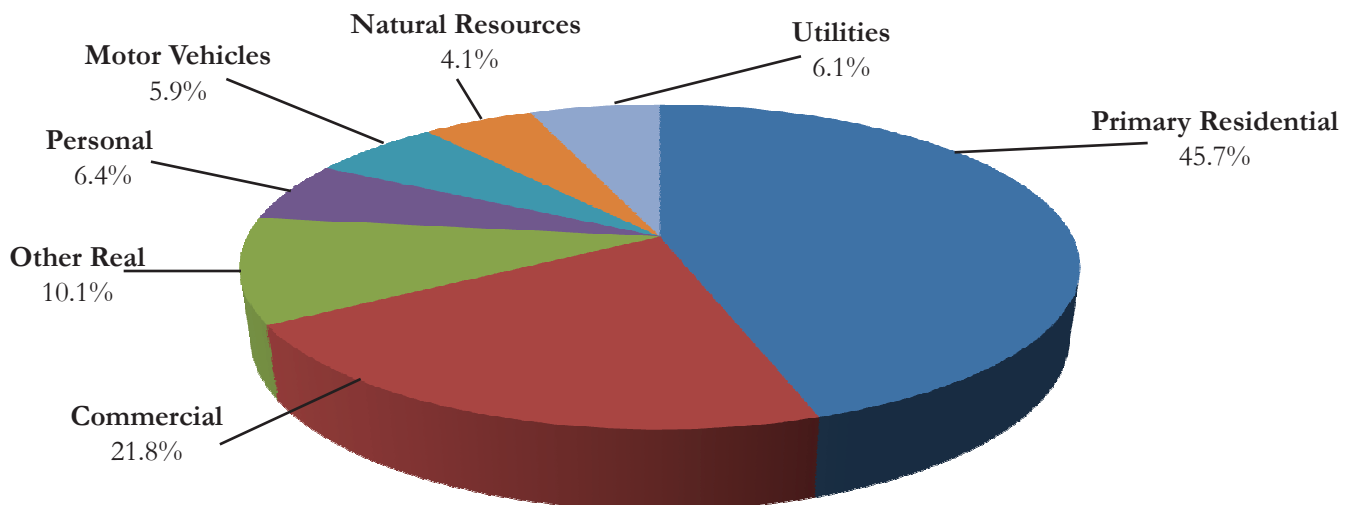
Currently, primary residential properties receive a 45 percent exemption. Primary residential property is any dwelling used as a person’s primary residence, including condominiums, apartments and rental property, and includes up to one acre of land. The taxable value of all other properties, except some agricultural land, is assessed at 100 percent of fair market value.

Utah motor vehicles are charged a fee-in-lieu of property taxes.

## State Valuations by Class of Property

Class of Property	Taxable Value	Market Value	Taxes Charged	Tax Rates	
				Actual	Effective
Primary Residential	\$92,006,884,378	\$167,285,244,324	\$1,305,225,398	1.42%	0.78%
Commercial	42,975,313,373	42,975,313,373	621,661,679	1.45%	1.45%
Other Real*	25,318,610,223	25,318,610,223	288,434,721	1.14%	1.14%
Personal	12,750,047,114	12,750,047,114	182,322,224	1.43%	1.43%
Motor Vehicles	11,151,850,405	11,151,850,405	167,277,756	1.50%	1.50%
Natural Resources	9,530,894,709	9,530,894,709	117,577,461	1.23%	1.23%
Utilities	13,477,218,994	13,477,218,994	174,296,198	1.29%	1.29%
<b>Statewide</b>	<b>\$207,210,819,196</b>	<b>\$282,489,179,142</b>	<b>\$2,856,795,437</b>	<b>1.38%</b>	<b>1.01%</b>

*Other Real\* includes agricultural land assessed under the Farmland Assessment Act (FAA). Total taxes charged excludes the uniform fee of 1.5 percent for fee-in-lieu and aged-based motor vehicles.*



This chart shows the percent of taxes charged by class of property for 2013.

# Property Taxes Charged

## By Entity Group

<u>County</u>	<u>General County</u>	<u>%</u>	<u>Public Schools</u>	<u>%</u>	<u>Cities and Towns</u>	<u>%</u>	<u>Special Districts</u>	<u>%</u>	<u>Total Taxes Charged</u>
Beaver	\$1,772,185	17%	\$7,292,396	69%	\$320,195	3%	\$1,214,525	11%	\$10,599,301
Box Elder	10,185,402	20%	34,346,918	66%	4,980,271	10%	2,386,043	5%	51,898,634
Cache	13,280,283	20%	42,420,462	65%	9,252,752	14%	487,881	1%	65,441,378
Carbon	6,340,747	26%	14,261,785	60%	1,755,633	7%	1,587,435	7%	23,945,600
Daggett	1,254,955	49%	1,192,069	46%	75,504	3%	51,598	2%	2,574,126
Davis	38,440,069	16%	143,645,924	61%	25,525,476	11%	28,162,714	12%	235,774,183
Duchesne	7,667,676	26%	18,084,741	62%	973,146	3%	2,322,589	8%	29,048,152
Emery	9,522,110	36%	11,841,049	45%	525,202	2%	4,322,146	16%	26,210,507
Garfield	923,020	17%	3,911,487	71%	326,296	6%	359,555	7%	5,520,358
Grand	3,947,741	28%	8,729,735	62%	68,614	0%	1,324,636	9%	14,070,726
Iron	6,625,609	16%	22,534,918	55%	7,213,870	18%	4,547,441	11%	40,921,838
Juab	2,481,470	23%	6,748,473	62%	459,894	4%	1,162,131	11%	10,851,968
Kane	4,814,457	41%	5,581,238	47%	699,883	6%	719,365	6%	11,814,943
Millard	7,844,270	35%	12,730,383	57%	526,794	2%	1,315,747	6%	22,417,194
Morgan	2,610,819	26%	6,573,426	67%	318,979	3%	372,551	4%	9,875,775
Piute	393,094	31%	683,258	55%	127,678	10%	49,416	4%	1,253,446
Rich	1,586,104	25%	4,011,434	63%	236,101	4%	484,557	8%	6,318,196
Salt Lake	231,194,628	20%	508,946,943	44%	213,241,692	18%	206,141,885	18%	1,159,525,148
San Juan	3,630,801	28%	7,410,350	57%	451,254	3%	1,431,763	11%	12,924,168
Sanpete	3,216,329	21%	9,621,390	64%	1,401,453	9%	861,926	6%	15,101,098
Sevier	3,962,077	28%	8,252,583	58%	1,254,856	9%	791,816	6%	14,261,332
Summit	15,642,220	12%	68,695,295	54%	15,463,111	12%	27,923,910	22%	127,724,536
Tooele	7,682,052	15%	36,157,516	70%	4,721,492	9%	3,002,781	6%	51,563,841
Uintah	15,352,664	28%	32,638,982	60%	727,107	1%	5,965,816	11%	54,684,569
Utah	32,922,977	10%	224,618,301	68%	56,586,747	17%	15,980,786	5%	330,108,811
Wasatch	31,636,310	73%	9,522,652	22%	808,106	2%	1,326,493	3%	43,293,561
Washington	21,187,345	16%	80,360,032	61%	18,375,218	14%	11,351,499	9%	131,274,094
Wayne	507,171	33%	1,013,342	65%	23,169	1%	8,109	1%	1,551,791
Weber	43,268,899	24%	87,171,490	49%	22,589,815	13%	25,938,204	14%	178,968,408
<b>Totals</b>	<b>\$529,893,484</b>	<b>20%</b>	<b>\$1,418,998,572</b>	<b>53%</b>	<b>\$389,030,308</b>	<b>14%</b>	<b>\$351,595,318</b>	<b>13%</b>	<b>\$2,689,517,682</b>

\*Percentages derived from tax rate certification records.

# Property Taxes Charged by Class

Prior to 1930, the property tax served as the major source of revenue for both state and local governmental operations in Utah. Although the property tax has become progressively less important in Utah finances, it still remains the number one source of revenue for most local governments.

In some of the larger cities, however, the property tax is gradually being replaced by the local sales tax as the principal revenue producer.

With the exception of property exempted by the State Constitution or federal laws, all tangible property is subject to the property tax.

After property is valued for tax purposes either by the State Tax Commission or the local county assessor, local governments using the value establish the tax rate to be applied to the property. Thus, property taxes imposed on specific properties are the result of these two main elements:

1) the value that is placed on the property for taxing purposes, and

2) the combined tax rates that are charged by the various units of local governments empowered to levy the tax.

(This information was obtained from "State and Local Government in Utah," published by the Utah Foundation, 1992)

=== *Locally Assessed* ===

<u>County</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Locally Assessed</u>
Beaver	3,873,525	373,815	4,247,340
Box Elder	29,898,470	8,766,624	38,665,094
Cache	57,445,050	4,952,158	62,397,208
Carbon	11,715,884	1,420,263	13,136,147
Daggett	1,387,273	18,552	1,405,825
Davis	204,748,497	23,649,888	228,398,385
Duchesne	12,758,021	2,587,283	15,345,304
Emery	4,079,164	309,260	4,388,424
Garfield	4,718,311	120,341	4,838,652
Grand	10,135,883	423,550	10,559,433
Iron	33,159,230	2,260,868	35,420,098
Juab	4,889,306	533,663	5,422,969
Kane	11,118,543	287,981	11,406,524
Millard	5,932,932	401,352	6,334,284
Morgan	7,399,843	645,669	8,045,512
Piute	1,035,341	11,892	1,047,233
Rich	5,089,289	22,529	5,111,818
Salt Lake	989,307,642	79,684,156	1,068,991,798
San Juan	4,871,580	423,666	5,295,246
Sanpete	13,761,435	474,013	14,235,448
Sevier	8,844,492	519,883	9,364,375
Summit	121,350,377	2,061,856	123,412,233
Tooele	36,450,956	6,937,539	43,388,495
Uintah	18,527,560	3,601,551	22,129,111
Utah	294,509,989	18,919,731	313,429,720
Wasatch	41,802,285	640,974	42,443,259
Washington	121,172,194	5,188,067	126,360,261
Wayne	1,459,631	28,915	1,488,546
Weber	153,879,095	17,056,185	170,935,280
<b>STATEWIDE</b>	<b>\$2,215,321,798</b>	<b>\$182,322,224</b>	<b>\$2,397,644,022</b>

Note 1 - Taxes charged calculated by multiplying the year-end post Board of Equalization values by the 2013 approved tax rates by taxing area.

Note 2 - Includes revenue distributed or charged against value in a Redevelopment Area (RDA).

- Continued on following page -

# Property Taxes Charged By Class

- Continued from previous page -

=== Centrally Assessed ===

<u>Utilities</u>	<u>Natural Resources</u>	<u>Total Centrally Assessed</u>	<u>Total Locally and Centrally Assessed</u>	<u>Motor Vehicle</u>	<u>Total Locally and Centrally Assessed Plus Fee in Lieu</u>
5,258,817	1,093,144	6,351,961	10,599,301	451,632	11,050,933
11,398,969	1,834,571	13,233,540	51,898,634	3,099,113	54,997,747
2,956,730	87,440	3,044,170	65,441,378	5,393,220	70,834,598
3,016,374	7,793,079	10,809,453	23,945,600	1,658,013	25,603,613
1,053,668	114,633	1,168,301	2,574,126	162,451	2,736,577
6,814,190	561,609	7,375,799	235,774,184	17,722,959	253,497,143
1,429,721	12,273,127	13,702,848	29,048,152	2,426,174	31,474,326
20,298,411	1,523,672	21,822,083	26,210,507	804,308	27,014,815
309,669	372,037	681,706	5,520,358	374,565	5,894,923
1,566,790	1,944,503	3,511,293	14,070,726	738,447	14,809,173
4,590,109	911,631	5,501,740	40,921,838	2,464,341	43,386,179
5,173,170	255,829	5,428,999	10,851,968	719,836	11,571,804
323,922	84,496	408,418	11,814,942	967,714	12,782,656
14,161,260	1,921,650	16,082,910	22,417,194	869,854	23,287,048
1,732,416	97,846	1,830,262	9,875,774	915,200	10,790,974
162,498	43,715	206,213	1,253,446	110,310	1,363,756
1,201,963	4,416	1,206,379	6,318,197	202,516	6,520,713
50,836,895	39,696,455	90,533,350	1,159,525,148	63,954,521	1,223,479,669
1,709,575	5,919,347	7,628,922	12,924,168	589,831	13,513,999
725,645	140,005	865,650	15,101,098	1,489,779	16,590,877
918,279	3,978,678	4,896,957	14,261,332	1,750,507	16,011,839
3,058,926	1,253,377	4,312,303	127,724,536	3,845,078	131,569,614
4,483,556	3,691,790	8,175,346	51,563,841	3,468,091	55,031,932
4,087,198	28,468,260	32,555,458	54,684,569	2,998,760	57,683,329
15,795,899	883,192	16,679,091	330,108,811	25,960,835	356,069,646
694,746	155,556	850,302	43,293,561	1,924,011	45,217,572
4,465,896	447,937	4,913,833	131,274,094	8,653,610	139,927,704
55,052	8,193	63,245	1,551,791	232,124	1,783,915
6,015,854	2,017,273	8,033,127	178,968,407	13,329,956	192,298,363
<b>174,296,198</b>	<b>117,577,461</b>	<b>291,873,659</b>	<b>2,689,517,681</b>	<b>167,277,756</b>	<b>2,856,795,437</b>

# Centrally-Assessed Property

The Property Tax Division of the State Tax Commission is responsible for the valuation of mines, utilities, airlines, telecommunications, railroads and rail cars.

The market value of multi-state utilities is determined by unit value. This approach values all intra-state or interstate properties as a unit. The value is allocated to the State of Utah and then to the counties where the property is located.

Properties of mining, gas and oil companies are physically valued to arrive at fair market value or by capitalizing net revenue.

Listed below are the 25 largest centrally-assessed companies for the 2013 assessment year based on values established by the State of Utah. The ranking of these property owners is as of May 1, 2013, and the values may change following an appeal.

## Utah's 25 Largest Centrally-Assessed Companies

1. PacificCorp
2. Kennecott Utah Copper Corporation
3. Questar Gas
4. Intermountain Power Agency
5. Union Pacific Railroad Company
6. Ruby Pipeline, LLC
7. Kern River Gas Transmission, CP
8. Qwest Corporation
9. Anadarko Uintah MidStream, LLC
10. Newfield Production Company
11. First Wind Energy - Milford, Utah
12. Kerr-McGee Oil and Gas Onshore
13. Questar Pipeline Company
14. Verizon Wireless
15. UNEV Pipeline, LLC
16. Bill Barrett Corporation
17. QEP Energy Company
18. Wolverine Gas and Oil Company of Utah
19. Resolute Natural Resources
20. Chipeta Processing, LLC
21. QEP Field Services Company (Gathering)
22. Deseret Generation
23. EP Energy E&P Company
24. Great Salt Lake Minerals
25. Sky West Inc.

## Largest Centrally-Assessed Companies by County

<u>County</u>	<u>Company</u>	<u>County</u>	<u>Company</u>
Beaver	First Wind Energy	Piute	PacificCorp
Box Elder	Ruby Pipeline, LLC	Rich	Ruby Pipeline, LLC
Cache	Ruby Pipeline, LLC	Salt Lake	Kennecott Utah Copper Corp.
Carbon	ConocoPhillips Company	San Juan	Resolute Natural Resources Co.
Daggett	Questar Pipelines	Sanpete	PacificCorp
Davis	PacificCorp	Sevier	Wolverine Gas and Oil Co, Utah
Duchesne	Newfield Production	Summit	PacificCorp
Emery	PacificCorp	Tooele	PacificCorp
Garfield	Citation Oil and Gas Corp.	Uintah	Anadarko Uintah Midstream, LLC
Grand	Intrepid Potash - Moab, LLC	Utah	PacificCorp
Iron	PacificCorp	Wasatch	PacificCorp
Juab	PacificCorp	Washington	PacificCorp
Kane	Garkane Energy Coop, Inc.	Wayne	Garkane Energy Coop
Millard	Intermountain Power Agency	Weber	PacificCorp
Morgan	SLC Pipeline, LLC		

# Property Tax Relief

The State of Utah and county governments provided \$25.5 million in property tax relief to 44,870 individuals in 2013. Tax relief is administered by county governments. The state funds property tax relief through the circuit breaker program and county governments provide tax relief to the indigent, blind and veterans. Brief summaries of the property tax relief categories are discussed on this page. Details are found in Utah Code Annotated §59-2-1104 to 1109 and §59-2-1202 to 1220.

## Blind

For 2013 up to \$11,500 taxable value of real and/or personal property owned by blind persons, their unmarried widow or widower, surviving spouse 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

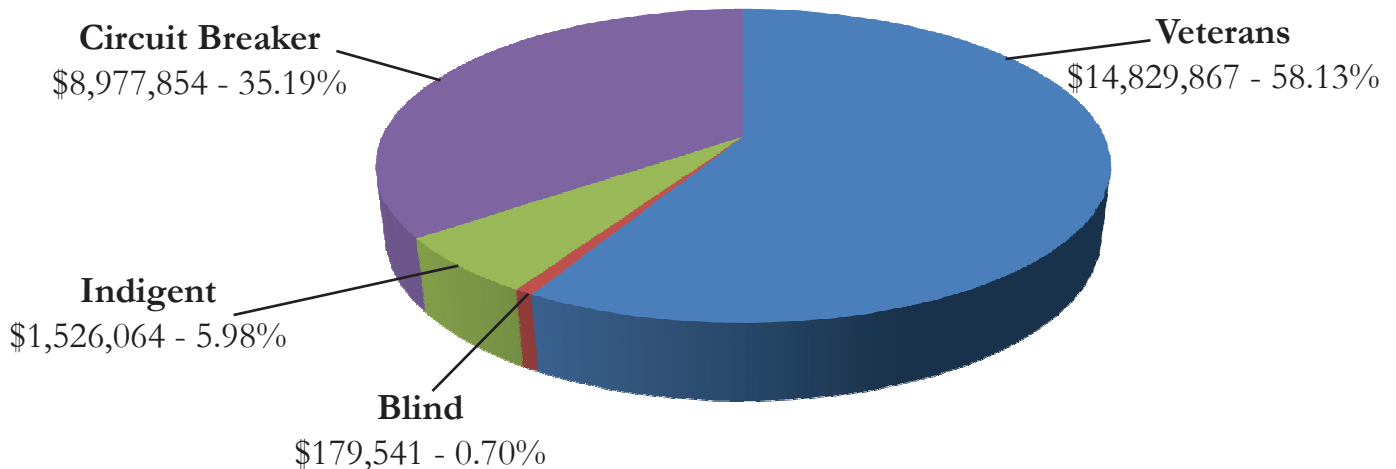
\$909 for 2013. An indigent deferral may also be granted for all or any portion of the tax; however, interest accrues.

## Veterans

An exemption of up to \$244,064 in taxable value on a primary residence or non-business personal property may be granted to a disabled veteran, to the unmarried widow or widower of the veteran or to minor orphans. An exemption may also be granted to the widow, widower or minor orphan of a veteran who was killed in action or died in the line of duty.

## Low-Income Elderly

Elderly and low income or widowed homeowners and mobile homeowners may apply through the county for Circuit Breaker relief of up to \$909 for 2013. Elderly, low income renters may also be eligible and may apply for relief to the State Tax Commission.



## Tax Relief By County

Beaver . . . . .	\$57,373	Garfield . . . . .	\$70,715	Rich . . . . .	\$16,704	Uintah . . . . .	\$260,532
Box Elder . . . . .	\$505,038	Grand . . . . .	\$148,971	Salt Lake . . . . .	\$8,095,734	Utah . . . . .	\$1,265,955
Cache . . . . .	\$621,655	Iron . . . . .	\$535,177	San Juan . . . . .	\$124,658	Wasatch . . . . .	\$259,521
Carbon . . . . .	\$281,114	Juab . . . . .	\$107,101	Sanpete . . . . .	\$335,513	Washington . . . . .	\$2,088,409
Daggett . . . . .	\$9,292	Kane . . . . .	\$167,553	Sevier . . . . .	\$267,299	Wayne . . . . .	\$18,581
Davis . . . . .	\$4,896,830	Millard . . . . .	\$121,835	Summit . . . . .	\$307,916	Weber . . . . .	\$3,206,680
Duchesne . . . . .	\$231,344	Morgan . . . . .	\$129,578	Tooele . . . . .	\$1,259,875	<b>Total . . . . .</b>	<b>\$25,513,326</b>
Emery . . . . .	\$83,214	Piute . . . . .	\$39,159				

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# 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 revenue information on these and other taxes and fees is found on pages 18 to 21 of this report.

## **Beer Tax** (59-15-101 to 59-15-109)

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. Additional amounts of \$5,463,741 are earmarked to Alcohol Beverage Enforcement Account  
**FY2014 Revenue - \$8,090,896** (General Fund)  
*(General Fund only. Does not include amounts distributed to restricted funds.)*

## **Cigarette and Tobacco Taxes**

Utah imposes a tax of \$1.70 per package of 20 cigarettes and \$2.125 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 86 percent of the manufacturer's sales price delivered to Utah. Moist snuff is taxed at \$1.83 per ounce.

Cigarette licenses and fees are also included in the revenue total in this category.  
*(59-14-101 to 59-14-611)*

Additional amounts of \$7,950,000 were earmarked for the cigarette and tobacco prevention restricted account.  
**FY2014 Revenue - \$105,059,885**  
*(General Fund only. Does not include amounts of \$7,950,000 distributed to restricted funds.)*

## **Highway Use Tax/Proportional Registration** (41-1a-301)

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.

**FY2014 Revenue - \$10,562,170**  
(Transportation Fund)

## **Insurance Premium Tax** (59-9-101 to 59-9-105)

The Insurance Premium tax is:

- 2.25 percent of net premiums
- 1.0 to 4.25 percent of workers compensation insurance as determined by the Labor Commission
- 2.26 percent of motor vehicle insurance premiums for motor vehicle liability, uninsured motorists and personal injury protection.
- 0.45 percent of title insurance premiums
- An additional .08 percent of life insurance premiums above \$100,000

**FY2014 Revenue - \$91,212,497**  
*(General Fund only. Does not include amounts distributed to restricted funds.)*

### **Mining Severance Tax** (59-5-201 to 59-5-215)

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.

**FY2014 Revenue - \$15,850,801** (General Fund)

### **Motor Fuel Tax** (59-13-101 to 59-13-212)

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. 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.

**FY2014 Revenue - \$256,760,145** (Transportation Fund)

Does not include amounts distributed to restricted funds.

### **Motor Vehicle Registration Fees** (41-1a-1201 to 41-1a-1224)

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.

**FY2014 Revenue - \$39,580,066** (Transportation Fund, Class B and C Road Funds)

Does not include amounts distributed to restricted funds)

### **Oil and Gas Conservation Fee** (40-6-14 to 40-6-14.5)

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 sites. It applies to all interest owners in the well.

**FY2014 Revenue - \$7,821,433** (Restricted Fund)

### **Oil and Gas Severance Tax** (59-5-101 to 59-5-120)

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.

**FY2014 Revenue - \$89,159,562** (General Fund)

### **Proportional Registration Fee** (41-1a-301)

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.

**FY2014 Revenue - \$15,811,227** (Transportation Fund)

### **Special Fuel Tax** (59-13-301 to 59-13-322)

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. Compressed natural gas and liquified natural gas are taxed at a reduced rate of 8.5 cents per gasoline gallon equivalent. Propane and electricity are exempt from the special fuel tax.

**FY2014 Revenue - \$101,705,632** (Transportation Fund)

# Legislative Summary

## House Bills

### **HB 1 Public Education Base Budget Amendments**

– **Rep. Bradley G. Last** (*Effective July 1, 2014*) This bill requires each school district to impose a minimum basic tax rate that generates \$296,709,700 in revenues statewide and establishes a preliminary tax rate estimate for 2014-15 at .001477.

### **HB 31 Pollution Control Amendments – Rep. Ryan**

**D. Wilcox** (*Effective May 13, 2014*) This bill expands the sales tax exemption for pollution control facilities to include a consumable chemical, cleaning material, or supply that is reusable; no longer requires DEQ certification for repairs or replacements to qualify for the sales tax exemption.

### **HB 59 National Guard Program Amendments**

– **Rep. Val L. Peterson** (*Effective July 1, 2014*) This bill authorizes the establishment of a Utah National Guard Morale, Welfare, and Recreation Program; and provides a sales tax exemption for sales of goods and services at a morale, welfare, and recreation facility and made pursuant to this program.

### **HB 62 Recreational Vehicle Title Amendments**

– **Rep. Don L. Ipson** (*Effective January 1, 2015*) This bill amends the definition of vehicle to include a camper; provides that camper registrations and decals shall be provided by the Tax Commission at no charge; requires a certificate of title for a camper identified by the manufacturer as a 2015 model year or newer; and exempts a camper identified by the manufacturer as a 2014 model year or older from the requirement to obtain a certificate of title.

### **HB 74 Energy Efficient Vehicle Tax Credits – Rep.**

**V. Lowry Snow** (*Effective January 1, 2015*) This bill modifies the amount of income and corporate tax credits that may be claimed for the purchase or lease of energy efficient vehicles by repealing the credits for hybrid ve-

hicles and adding a credit for qualifying electric vehicles and qualifying plug-in hybrid vehicles that are registered in the state; provides that for the 2015 year, the credit for the original purchase of a qualifying electric vehicle is the lesser of \$1,500 or 35% of the purchase price of the vehicle and the credit for the original purchase of a qualifying plug-in hybrid vehicle is \$1,000; modifies a credit for the original purchase of a new vehicle fueled by natural gas or propane and registered in the state to the lesser of \$1,500 or 35% of the purchase price of the vehicle; modifies the credit for conversion equipment to a maximum of \$1,500 per motor vehicle; provides that the air quality board shall certify the amount of the tax credit for which a qualifying vehicle qualifies.

### **HB 93 Property Tax Assessment Amendments**

– **Rep. Brian M. Greene** (*Effective January 1, 2015*) This bill defines “diminished productive value”; and requires a county assessor to consider diminished productive value in determining the fair market value of property.

### **HB 123 Property Tax Lien Amendments – Rep.**

**Mark A. Wheatley** (*Effective May 3, 2014*) This bill prohibits a county from reassigning a lien created under Title 59, Chapter 2, Part 13 on real property.

### **HB 138 Underground Petroleum Storage Tank**

**Amendments – Rep. Steve Eliason** (*Effective January 1, 2015*) This bill authorizes the Tax Commission to raise the environmental assurance fee from 1/2 cent per gallon to 13/20 cent per gallon on the first sale or use of petroleum products in the state; by January 1, 2015, requires the Division of Environmental Response and Remediation to create a risk-based rebate system for environmental assurance fees paid by program participants which will be administered through a refund from the Tax Commission.

**HB 140 Tax Credit Amendments – Rep. Brian S. King** (*Effective May 13, 2014*) This bill enacts nonrefundable corporate and individual income tax credits for tax years beginning on or after January 1, 2015 for the employers of persons who are homeless; provides that the determination of whether an employer qualifies for the credit and the amount of the credit shall be determined by the Department of Workforce Services; provides that, for purposes of determining whether a corporate credit shall be removed from the corporate tax return for lack of use, amounts claimed on the gross receipts tax return shall be included in that calculation; and enacts the Tax Credit for Employment of Persons Who Are Homeless Act, including: defining terms; addressing the procedures and requirements for the Department of Workforce Services to authorize, and a person to claim, a tax credit.

**HB 155 Utah Communication Agency Network and Utah 911 Committee Amendments – Rep. Brad L. Dee** (*Effective July 1, 2014*) This bill merges the Utah Communications Agency Network, an independent state agency, and the Utah 911 Committee into an independent state agency named the Utah Communications Authority; redirects the emergency services telephone charge from the University of Utah Poison Control Center to the Computer Aided Dispatch Restricted Account and decreases that charge from 7 to 6 cents per month on lines subject to the charge; increases the 911 service charge that funds unified statewide 911 emergency service from 8 to 9 cents per month on lines subject to the charge; and changes the distribution of the prepaid wireless telecommunications charge.

**HB 199 Park Model Recreational Vehicles – Rep. Jim Nielson** (*Effective January 1, 2015*) This bill defines a park model recreational vehicle and provides that, for purposes of the motor vehicle code, a vehicle includes a park model recreational vehicle; requires a certificate of title for a park model recreational vehicle identified by the manufacturer as a 2015 model year or newer; requires the park model recreational vehicle to

be registered and pay a registration fee based on weight; exempts the park model recreational vehicle from the license plate requirement but does require a decal to be placed on the park model recreational vehicle; and provides that the park model recreational vehicle is subject to the same age-based fee as a travel trailer.

**HB 209 Extension of Sales and Use Tax Exemption – Rep. Ryan D. Wilcox** (*Effective May 13, 2014*) This bill extends the sales and use tax exemption related to a steel mill that would otherwise have expired on June 30, 2014.

**HB 214 Special Group License Plate Amendments – Rep. Paul Ray** (*Effective May 13, 2014*) This bill creates a National Professional Men’s Basketball Team Support of Women and Children Issues support special group license plate for organizations that create or support programs that affect women and children through an organization affiliated with a national professional men’s basketball organization; requires applicants for a new plate to make a \$25 annual donation to the National Professional Men’s Basketball Team Support of Women and Children Issues Restricted Account; creates the National Professional Men’s Basketball Team Support of Women and Children Issues Restricted Account; requires the Department of Human Services to distribute funds in the National Professional Men’s Basketball Team Support of Women and Children Issues Restricted Account to organizations that create or support programs that affect women and children through an organization affiliated with a professional men’s basketball organization.

**HB 226 Severance Tax Amendments – Rep. Jim Nielson** (*Effective May 13, 2014*) This bill provides that after required deposits to the Uintah Basin Revitalization Fund and Navajo Revitalization Fund, the Constitutionally specified percentage of severance tax revenues shall be deposited into the permanent state trust fund instead of the General Fund beginning July 1, 2016.

### **HB 273 Property Tax Residential Exemption**

**Amendments – Rep. V. Lowry Snow** (Effective January 1, 2015) This bill defines “part-year residential property” as property that becomes residential property after January 1, and provides the following process for part-year residential property to receive the primary residential exemption: (1) property must be used as residential property for at least 183 consecutive days during the calendar year for which the exemption is claimed, (2) the owner must apply to the county board of equalization in all cases, (3) the application must be filed on or before November 30 of the year for which the exemption is claimed, and (4) if the application is filed on or after May 1 of the year for which the exemption is claimed, the county board of equalization may require an application fee of no more than \$50.

### **HB 356 New Convention Facility Development**

**Initiative – Rep. Brad R. Wilson** (Effective July 1, 2014 and January 1, 2015) This bill enacts the New Convention Hotel Development Incentive Act; establishes a refundable corporate and individual income tax credit beginning January 1, 2015 for the owner of a new convention hotel or a local government entity in the amount of state and local sales tax revenue generated from sales related to the construction of a new

convention hotel and from sales on hotel property, and other local taxes; establishes requirements and criteria for qualifying for a tax credit; establishes a process for applying for and the issuance of a tax credit certificate, including an agreement between the Governor’s Office of Economic Development and the hotel owner or local government in which the hotel is located; authorizes a community development and renewal agency of a host local government to receive incremental property tax revenue generated from hotel property during the eligibility period; limits how money derived from a tax credit and incremental property tax revenue may be spent; establishes an independent review committee to review tax credit applications; grants the Governor’s Office of Economic Development rulemaking authority to carry out its responsibilities under and to implement provisions of this bill; beginning the second fiscal year after the fiscal year during which the Division of Finance receives notice that construction on a qualified hotel has begun, requires the Division of Finance to, for two consecutive fiscal years, annually deposit \$1.9 million of sales tax revenues into the Hotel Impact Mitigation Fund; requires a county in which a new convention hotel is located to make an annual payment into the Stay Another Day and Bounce Back Account.

## **Senate Bills**

### **SB 19 Appointment and Qualification of Members of the State Tax Commission – Sen. Howard A.**

**Stephenson** (Effective May 13, 2014) This bill repeals a provision from statute that remains in the Utah Constitution requiring that no more than two members of the State Tax Commission may be from the same political party; amends provisions related to the appointment and qualification of members of the State Tax Commission.

### **SB 47 Emergency Management Act Amendments**

**– Sen. Wayne A. Harper** (Multiple effective dates) This bill defines an out-of-state business and provides that an out-of-state business that enters the state during a declared disaster or emergency to conduct work related to the disaster or emergency is exempt from licensing or registration requirements; provides: (1) retrospective to January 1, 2014, an out-of-state business is exempt from corporate tax and from withholding requirements for its employees for income earned during a disaster

period and for the purpose of responding to the disaster, (2) retrospective to January 1, 2014, an out-of-state employee is exempt from individual income tax on income earned or passed through from an out-of-state business during a disaster period and for the purpose of responding to the disaster, (3) effective July 1, 2014, a sales tax exemption for property stored, used, or consumed in the state that is temporarily brought into the state during a period of disaster by an out-of-state business for disaster-related work and (4) effective May 13, 2014, property brought into the state temporarily is not subject to property tax; provides that any out-of-state business or out-of-state employee that remains in the state after the disaster period is subject to the state’s normal standards for establishing presence or residency, or doing business in the state; and requires any out-of-state business that enters the state for disaster- or emergency-related work to provide the Division of Occupational and Professional Licensing a statement about the purpose of its business in the state, upon request.

**SB 61 Revisions to Property Tax – Sen. Deidre M. Henderson** (*Effective May 14, 2014*) This bill modifies the procedures and requirements for a calendar year entity imposing a property tax levy that exceeds the certified tax rate and, effective January 1, 2015, amends the timing for a public hearing held for imposing a judgment levy.

**SB 65 Sales and Use Tax Exemption Modifications – Sen. Howard A. Stephenson** (*Effective July 1, 2014*) This bill modifies the definition of authorized carrier for purposes of a sales tax exemption (to recognize that the U.S. Surface Transportation Board no longer issues certificates for locomotives and rolling stock) to mean a person who uses locomotives or rolling stock in more than one state; provides that repair labor on exempt 3-year life equipment is not taxable even if the particular parts used in the repair have less than a 3-year life; clarifies the machinery and equipment that qualify for the mining sales tax exemption.

**SB 83 Local Sales and Use Tax Amendments – Sen. Lyle W. Hillyard** (*Effective May 13, 2014*) This bill amends 59-12-204 of the Utah Tax Code and modifies the Local Sales and Use Tax Act by amending provisions relating to the local sales and use tax revenue distribution. It repeals the provision that requires the Tax Commission to retain a portion of the local sales and use tax revenues within certain counties and deposit the revenues into a special fund of the county, or a city, town or other political subdivisions of the state located within that county that has issued bonds to finance sports or recreational facilities or that is leasing sports or recreational facilities, in order to repay those bonds or to pay the lease payments. It also makes technical corrections.

**SB 155 Apportionment of Income Amendments – Sen. Curtis S. Bramble** (*Retrospective to January 1, 2014*) This bill amends the test for determining whether a taxpayer is a sales factor weighted taxpayer to not include a taxpayer's economic activities classified in a NAICS code within NAICS Industry Group 2212, Natural Gas Distribution.

**SB 176 Local Funding for Rural Health Care Amendments – Sen. Ralph Okerlund** (*Effective May 13, 2014*) This bill expands the definition of a rural

county nursing care facility, for purposes of the rural county health care facilities tax, to include a nursing care facility owned by a special service district that is created for the purpose of operating the nursing care facility within a county of the third, fourth, fifth, or sixth class and located outside of a standard metropolitan statistical area.

**SB 180 Property Tax Modifications – Sen. Wayne A. Harper** (*Retrospective to January 1, 2014*) This bill amends the tax rate for the multicounty assessing and collecting levy; amends the allocation of revenue collected from the multicounty assessing and collecting levy; provides that a county shall increase its county additional property tax rate by an amount sufficient to offset the decrease to the multicounty assessing and collecting levy; provides for the allocation of money in the Property Tax Valuation Agency Fund; consolidates additional county property tax administration levies; and amends funding of the Multicounty Appraisal Trust.

**SB 188 Local Option Sales Tax Amendments – Sen. Deidre M. Henderson** (*Effective July 1, 2014*) This bill provides that a county, city, or town option sales and use tax for airports, highways, and systems for public transit may be used for additional purposes; provides that uses of a county, city, or town option sales and use tax for airports, highways, and systems for public transit shall be recommended by a metropolitan planning organization or council of governments; provides that a county, city, or town that has imposed this tax at the rate of .25% shall deposit the revenue collected from a tax rate of .05% into the Local Transportation Corridor Preservation Fund unless that tax had been imposed at .25% on July 1, 2010 or is imposed at that rate for a five-year continuous period beginning after July 1, 2010.

**SB 214 Multistate Tax Compact Amendments – Sen. Curtis S. Bramble** (*Effective May 13, 2014*) This bill reinstates the Tax Commission's membership in the Multistate Tax Compact that was set to expire on June 30, 2014.

**SB 206 Tax, Fee, or Charge Offense and Penalty Amendments – Sen. Curtis S. Bramble** (*Effective May 13, 2014*) This bill amends the intent provisions of a third degree felony offense from “with intent to evade” to “knowingly and intentionally, and without a reasonable good faith basis” for purposes of a tax, fee, or charge administered by the State Tax Commission.

**SB 207 Corporate Franchise and Income Tax Amendments – Sen. Curtis S. Bramble** (*Retrospective to January 1, 2014*) This bill enacts a subtraction from unadjusted income for an increase in income for federal income tax purposes due to claiming a federal qualified tax credit bond credit or a federal qualified zone academy bond.

**SB 222 Automatic License Plate Reader System Amendments – Sen. Todd Weiler** (*Effective May 13, 2014*) This bill provides that the restrictions on the use of an automatic license plate reader system only apply to a governmental entity; provides that a governmental entity may obtain, receive, or use privately held captured plate data only pursuant to a warrant or a court order, and if the private automatic license plate reader system retains captured plate data for 30 days or fewer.

**SB 224 Renewable Energy Tax Credit Amendments – Sen. Ralph Okerlund** (*Effective January 1, 2015*) This bill enacts a new corporate refundable tax credit for a commercial energy system located in the state that is completed and placed in service on or after January 1, 2015 and capable of producing a total of 660 or more kilowatts of electricity; the credit is 0.35 cents per kilowatt hours of electricity produced and either used or sold during the taxable year.

**SB 231 Agricultural Amendments – Sen. David P. Hinkins** (*Effective May 13, 2014*) This bill states that for purposes of the property tax exemption, “farm machinery and equipment” includes balers and cubers.

**SB 233 Economic Development and the Utah Small Business Jobs Act – Sen. John L. Valentine** (*Effective September 2, 2014*) This bill provides that an insurer is exempt from corporate tax if the insurer is subject to insurance premium taxes; establishes a nonrefundable tax credit against insurance premium tax liability as determined by the Governor’s Office of Economic De-

velopment beginning January 1, 2017; provides a sunset date; enacts the Utah Small Business Jobs Act, including: defining terms; providing for the certification of qualified equity investments; granting rulemaking authority to the office; allowing for recapture of the tax credit after a time to cure; requiring under certain circumstances a refundable performance deposit; creating the Small Business Jobs Performance Guarantee Account; establishing investment requirements; providing for ceasing of certification; imposing limitations on fees being paid; imposing new capital requirements; and requiring reporting.

**SB 237 Urban Farming Amendments – Sen. J. Stuart Adams** (*Effective May 13, 2014*) This bill expands the definition of “urban farming” to include a county of the second class if that county is at least 98% urban; states that land that is withdrawn from assessment under the Urban Farming Assessment Act is subject to a rollback tax for the previous five years.

**SB 242 Alternative Energy Amendments – Sen. J. Stuart Adams** (*Multiple effective dates*) Retrospective to January 1, 2014, this bill requires an alternative energy entity to certify that it plans to produce at least 250 barrels per day if the alternative energy project is a biomass energy fuel production in order to qualify for corporate and income tax credits; effective July 1, 2014, amends the definitions of alternative energy and biomass energy for purposes of the sales tax exemptions relating to alternative energy.

**SB 244 Modifications to Property Tax - Sen. Aaron Osmond** (*Effective May 13, 2014*) This bill authorizes the county treasurer to provide property tax notices by electronic mail if the taxpayer makes an election to receive the notice by electronic mail.

**SJR 7 Joint Resolution Regarding Qualifications of State Tax Commission Members – Sen. John L. Valentine** (*Effective January 1, 2015 if approved by a majority of those voting on it at the next regular general election*) This resolution eliminates a provision limiting membership on the State Tax Commission to no more than two members from the same political party; and provides that the qualifications of State Tax Commission members are as provided by statute.

The following Tax Commission employees prepared information for this annual report:

**Leslee Katayama**  
**Eric Cropper**  
**Jacoba Larsen**  
Economic and Statistical Unit

**Scott Stevens**  
Chief Financial Officer

**Julie Alsop**  
Budget and Planning Manager

**Staff members**  
Property Tax Division

**Lynn Solarczyk**  
Director of Legislative and  
Government Affairs

**Charlie Roberts**  
Editor and  
Public Information Officer

Please direct any comments or questions to  
Charlie Roberts at [charlie@utah.gov](mailto:charlie@utah.gov) or 801 297-3910



# **Utah State Tax Commission**

210 North 1950 West  
Salt Lake City, UT 84134

1 800 662-4335 or 801 297-2200

**[www.tax.utah.gov](http://www.tax.utah.gov)**