

Utah State Tax Commission

Annual Report



Fiscal Year 2019-2020

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Utah State Tax Commissioners



Commissioner Rebecca Rockwell, Commission Chair John L. Valentine, Commissioner Michael J. Cragun and Commissioner Lawrence C. Walters are appointed by the Governor to administer and supervise the state's tax laws.



State of Utah

SPENCER J. COX
Governor

DEIDRE HENDERSON
Lieutenant Governor

Utah State Tax Commission

JOHN L. VALENTINE
Commission Chair

MICHAEL J. CRAGUN
Commissioner

REBECCA L. ROCKWELL
Commissioner

LAWRENCE C. WALTERS
Commissioner

SCOTT W. SMITH
Executive Director

12/31/2020

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 fiscal year ending June 30, 2020.

FY 2020 was an unusual year. The Tax Commission was faced with many unforeseen challenges but the business of the Tax Commission continued with few interruptions. Midway through the fiscal year, the Coronavirus, or COVID-19, was identified. But the economic impacts were not felt until late in the third quarter when the state went into quarantine. That led to the temporary closure of businesses including restaurants, bars, gyms, movie theaters, golf courses and other non-essential businesses. Schools were also closed, sending students to finish their school year online. Thousands of employees were suddenly out of work.

During the quarantine, most Tax Commission employees began working remotely. Tax appeals moved to online hearings. DMV buildings were closed to the public, sending the public to the drive-through to complete their transactions until protective barriers and an appointment system could be established. Collection activities were suspended for a short time and only inbound calls were handled. Garnishments were suspended for two months. The focus was always on making sure the needs of the public were met. Internal policies were modified to ensure all services could continue to be performed.

During this time, the IRS moved the 2019 income tax filing deadline from April 15 to July 15, 2020. The Tax Commission applied the same deadline extension for individual state income tax filing. Almost 360,000 Utah taxpayers took advantage of that opportunity, which represents about 26 percent of total filers. A waiver of penalties and interest for corporate filers was approved in an emergency rule by the Commission for returns filed on or before July 15, 2020. The Legislature in Special Session adopted the same policy by changing the due date for the returns to the same date.

COVID-19 also took a toll on tax collections. Total collections from all sources administered by the Tax Commission for FY 2020 were \$10,702,888,948. That is a decrease \$18,542,329 or 0.2 percent over total collections for FY 2019.

- The Education Fund declined \$502,262,034 or 10.3 percent (due to the extension of the filing deadline for individual income tax and corporate franchise taxes, which was delayed from April 15, 2020 to July 15, 2020.
- The Transportation Fund unrestricted revenues fell \$3,474,584 or 0.5 percent
- The General Fund (not including restricted amounts) grew \$163,792,520 or 6.7 percent

The Tax Commission and its 700+ employees are dedicated to the people of Utah and appreciate the support of the Governor and State Legislature throughout the pandemic. We remain steadfast in our commitment to the fair administration of state tax and assigned motor laws.

Sincerely,

John L. Valentine
Tax Commission Chair

Scott W. Smith
Executive Director

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. The Governor, with consent of the Senate, appoints members to four-year terms. Utah law requires Commissioners represent composite skills in accounting, law, auditing, property assessment, management and finance. The Tax Commissioners, in consultation with the Governor and with consent of the state Senate, appoint an executive director to oversee the agency's day-to-day operations.

Tax Commissioners conduct quasi-judicial hearings on state tax matters. Taxpayers who disagree with tax decisions made by Commission employees and/or county boards of equalization may appeal to the Commission. The Commission has final review authority of the appeals process, but taxpayers may appeal a decision to a district court or the state Supreme Court.

Over the years, Utah law has given the Commission numerous powers and duties to carry out its broad mandate outlined in the Constitution. These include the authority to:

- 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;
- Prescribe forms relating to the assessment and collection of state and local taxes; and

- Extend or reconvene sessions of county boards of equalization.

The Tax Commissioners primarily hear appeals on 37 different tax types. With the assistance of administrative law judges and the appeals support staff, the Tax Commissioners hold hearings and issue orders or final rulings on the various appeals before them. In fiscal year 2019-2020, the Tax Commission received 2,479 appeals, a 1.3 percent decline over FY 2018-2019 (2,511 appeals). A breakdown of the type of cases for fiscal year 2019-2020 follows. To provide general guidance for taxpayers, the Commissioners redact confidential information from orders involving statutory interpretation, substantive case law and new or complex issues, and then post them on the Tax Commission website. In addition to hearing tax appeals, the Tax Commissioners promulgate administrative rules which help clarify tax law administration.

By statute, the Tax Commissioners also manage several other functions. The Economic and Statistical Unit provides tax related data and analysis and produces economic reports. The Internal Audit Unit provides consistent review of agency functions. The Public Information Officer coordinates communication with media and other external organizations. In addition to their primary responsibilities, the Tax Commissioners function in official capacities, such as serving on the Governor's Cabinet and chairing the Farmland Assessment Advisory Committee. The Commission has been active in the efforts of Governor Herbert and the Legislature in reviving Utah's tax structure and tax reform. Other commitments include coordination with local governments and organizations as well as participating in national organizations.

Tax Commission Mission

Our mission is to collect revenue for the state 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.

In fiscal year 2020 the Utah State Tax Commission collected and distributed more than \$10.7 billion in state and local revenues, which was a decrease of less than 1 percent. The primary Tax Commission responsibilities include:

- Process revenue and tax 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 Utah 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 710 full-time equivalent employees in seven divisions to carry out these responsibilities.

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 100 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 a taxpayer files a return. Income tax refunds are targeted to be processed within 15 days of receipt, which occurs 80 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.

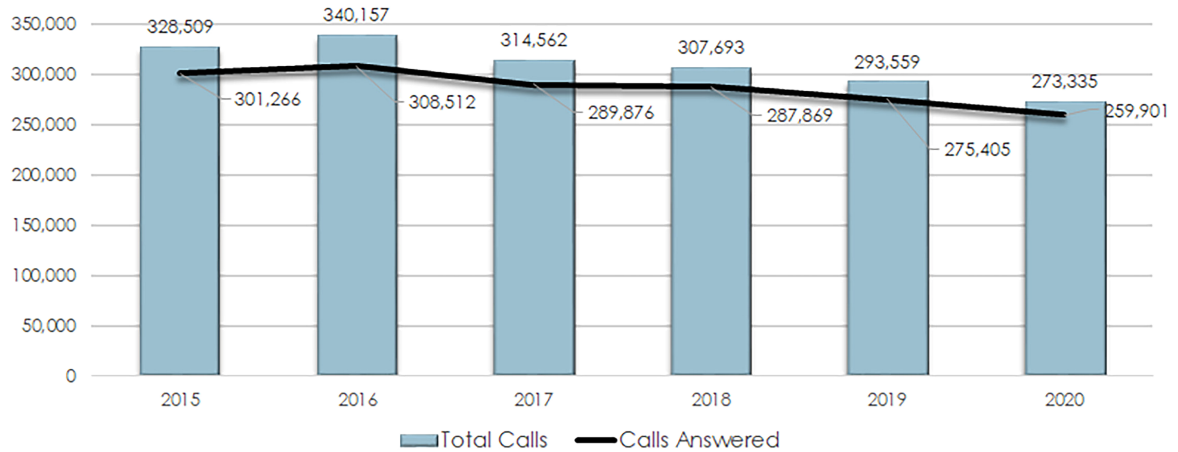
Action: The Taxpayer Services and Motor Vehicle divisions assist citizens who contact the Tax Commission by telephone. Taxpayer Services is at the center of addressing and solving specific taxpayer questions. Employees provide customer service and maintain front-line contact with the public on tax issues. 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. The charts below illustrate the number of calls and the response to those calls.

D. DMV Wait Times

Importance: Citizens visiting Division of Motor Vehicle offices deserve efficient service in a quick, friendly manner. Long wait times have been a primary concern and a target for improvement. A goal was set to reduce wait times to fewer than 20 minutes.

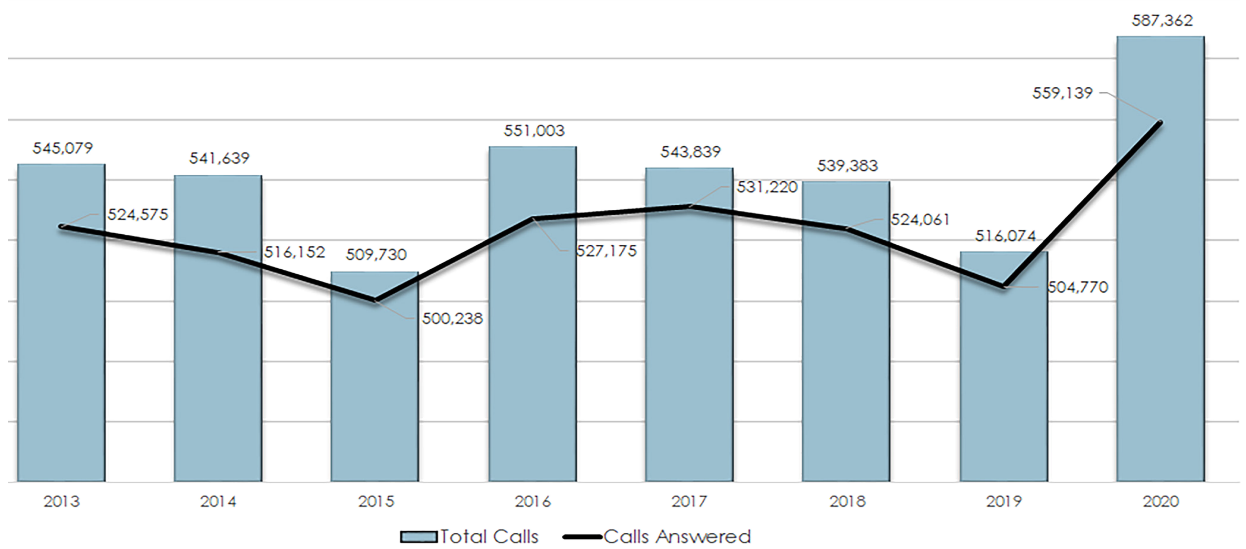
Action: The Division of Motor Vehicles had achieved the goal of wait times averaging five to six minutes. However, the service counters were closed during quarantine, forcing customers to use the drive-throughs. The DMV expanded hours and encouraged online transactions. Still, wait times were hours until the service counters could be fitted with protective equipment and reopened.

Taxpayer Service 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 Services 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.

Appealed Cases by Type

Audit

Taxpayers appeal tax deficiencies and penalties imposed following audits.

Locally Assessed Property

Property owners appeal valuation, exemption and roll-back tax decisions made by a county board of equalization.

Centrally Assessed Property

Property owners appeal Property Tax Division valuations for mines, utilities, airlines, railroads, motor carriers, telecommunication providers, etc.

Penalty & Interest

Taxpayers appeal late filing and late payment penalties with associated interest charges.

Revocation

The Commission reviews Taxpayer Services Division requests to revoke sales tax and withholding tax licenses issued to businesses and employers.

Motor Vehicle

Vehicle owners appeal DMV decisions related to titles, registrations, personalized license plates, etc.

Sales Person License

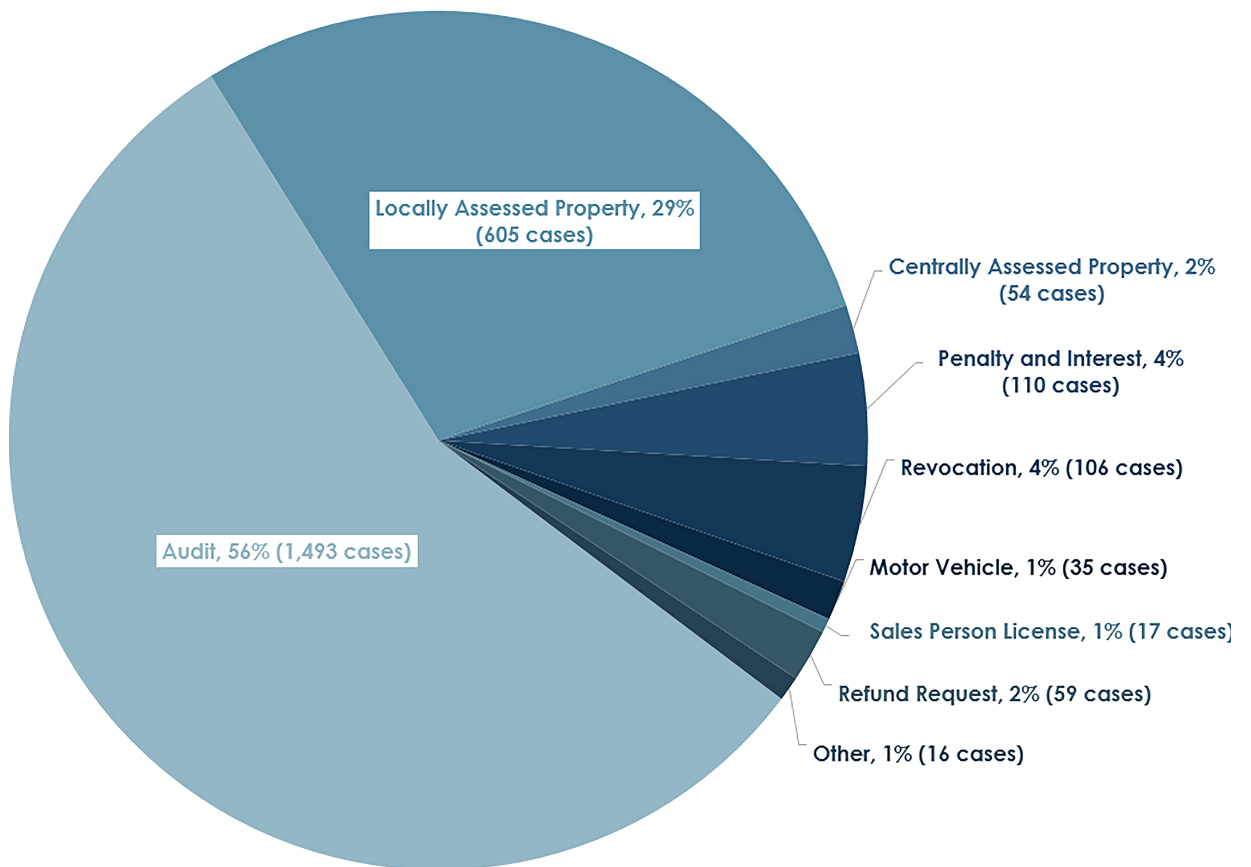
Vehicle dealers and salespersons appeal MVED license denials, revocations and suspensions.

Refund Request

Taxpayers appeal Taxpayer Services Division refund denials

Other

Appeals not included above.



Electronic Filing and Payment Options

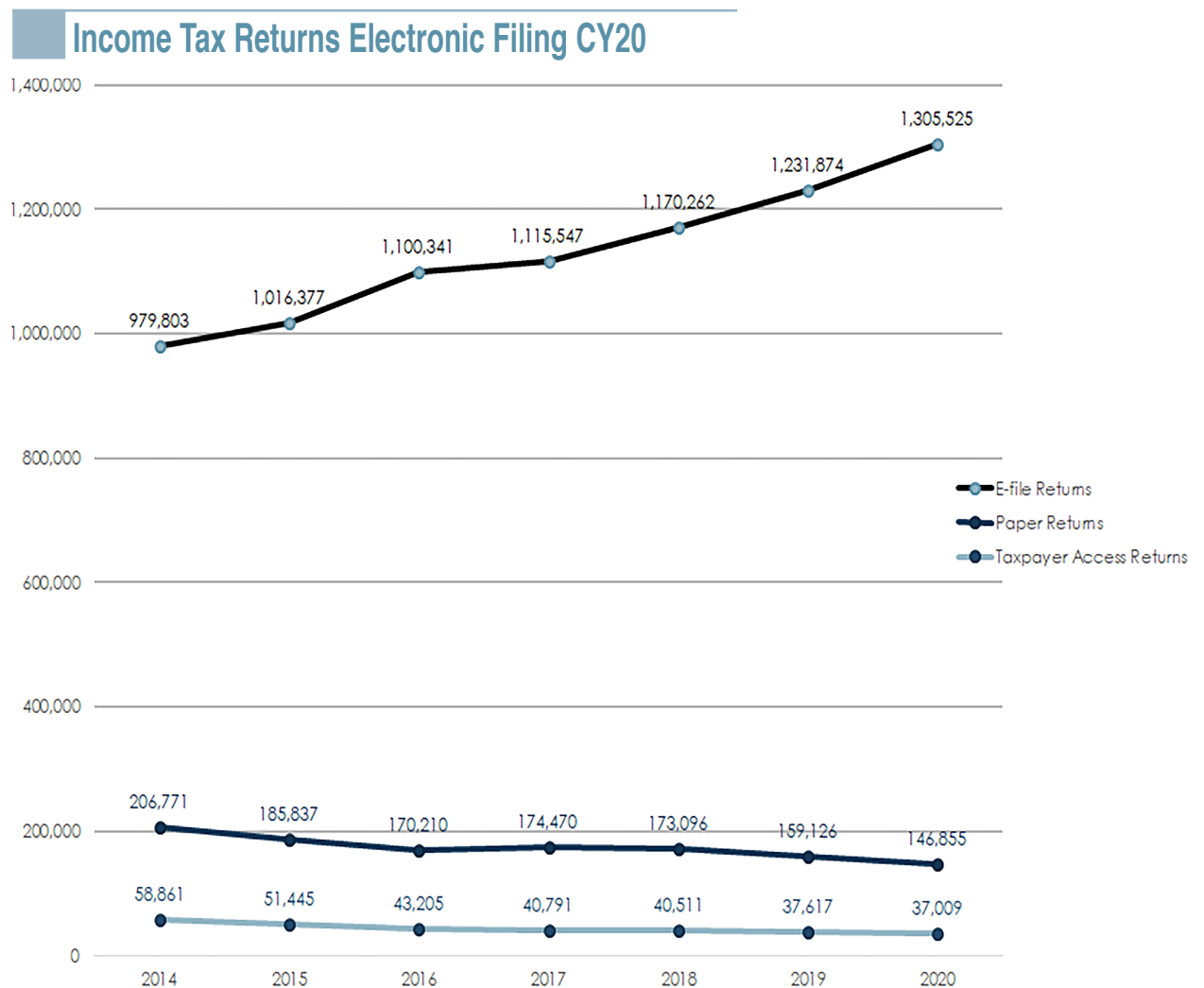
A. Income Tax Returns

Importance: The Tax Commission continues to use technological advances and alternative income tax return filing methods to keep pace with a growing population and economy. More than one million income tax returns are filed annually and the Tax Commission continues to encourage electronic filing. Utah taxpayers have these three electronic options:

- Commercial software packages

Action:

- Modernized Electronic Filing (MEF) with the IRS
 - Taxpayer Access Point (TAP), the state's free online option
- We continue to promote the use of electronic filing options and expect the growing 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.

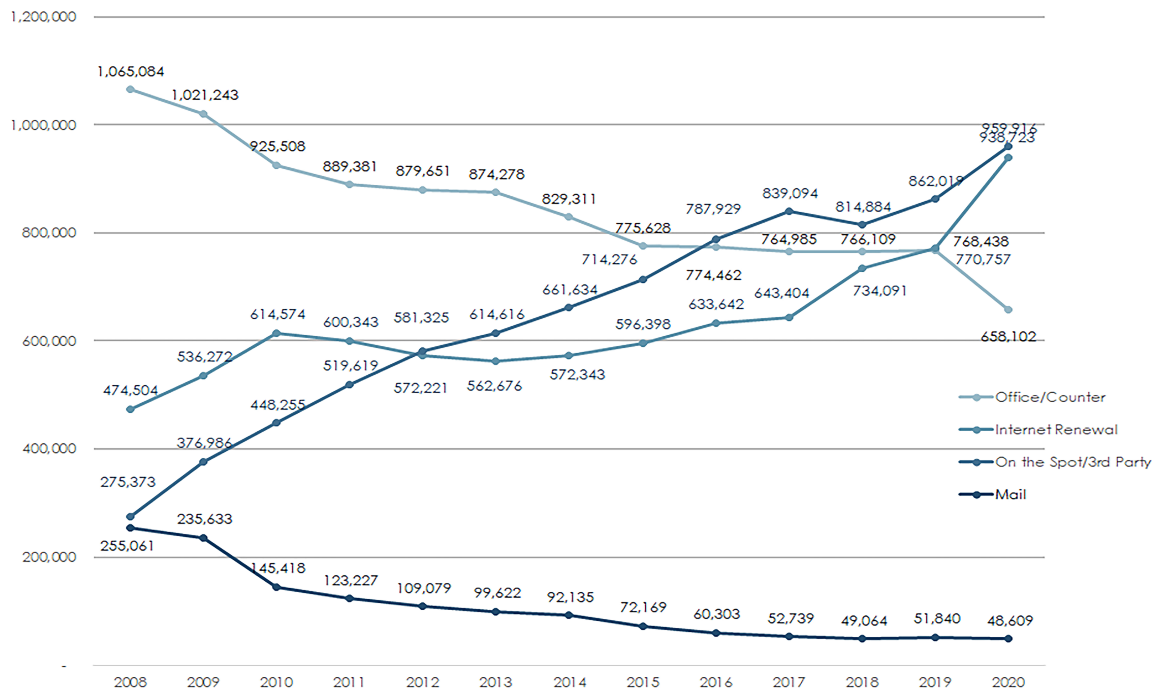


B. Motor Vehicle Transactions

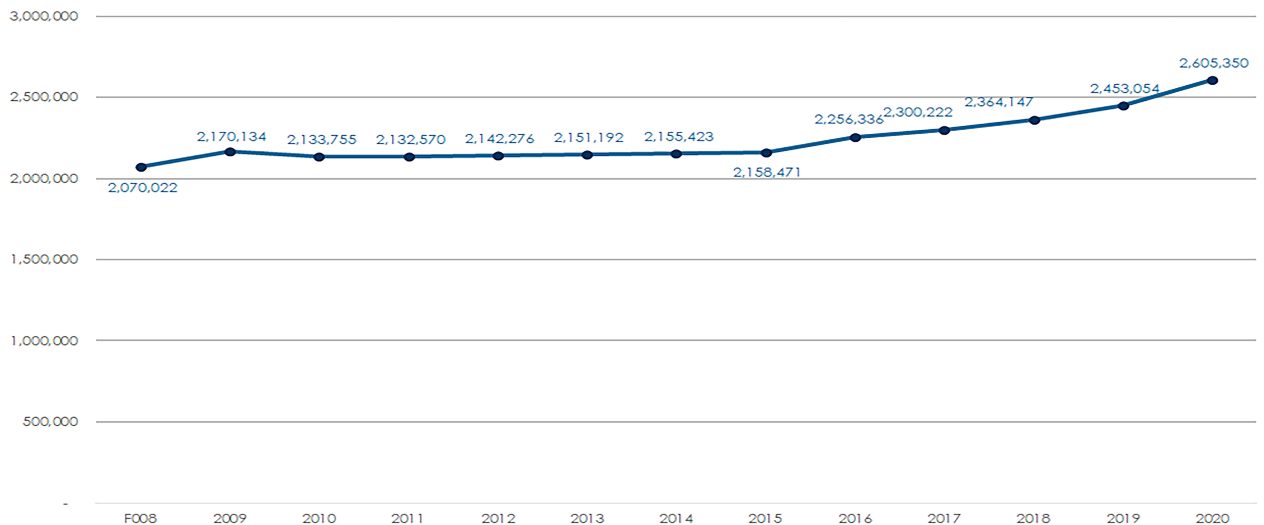
Importance: All Utah motor vehicles, off-highway vehicles and watercraft must be licensed and registered by the DMV. Transactions that require documentation (e.g., new vehicle titling) must be completed in a DMV office. But many transactions, including most renewals, can be completed online, by mail or by contracted third parties.

Action: We encourage vehicle renewals online, by mail and through authorized stations. This has allowed the DMV to keep up with Utah's growing population. The following charts show growth in different types of renewals and the increase in the total number of renewals.

DMV Renewal Transactions



DMV Renewal Trends



C. Quality Systems and Business Processes

Importance: Utah's tax and motor vehicle administration processes rely heavily on automated computer systems. They are used to accurately record and retain information about millions of tax and motor vehicle transactions each year. On a daily basis these systems record large volumes of transactions and distribute multiple types of revenue and fees to hundreds of different state and local funds. Tax Commission employees use computer systems to 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, individually-developed computer systems. This multi-year project integrated agency systems into one core processing program which resulted in improved agency efficiency, improved customer service, enhanced citizen compliance and provided more flexibility to make system changes. Imaging and payment processing updates and several property tax systems have also been updated.

Benefits of having computer systems converted to the new core processing include:

- Consistent data entry, review and update screens across all converted systems

- Imaging options for improved customer service and internal review
- Image retention for all systems communications to taxpayers
- One core system used for accounting, distributing and billing
- Online access for information updates
- Improved report and case management tools
- Consistent user view of account information
- Enhanced electronic filing options
- Real-time transaction processes
- Improved employee training
- Improved audit selection that easily identifies tax evasion
- Enhanced citizen compliance

Citizen and Business Benefits

- Enhanced electronic filing options that allow online access, review and update of accounts
- Returns and registration processes that can be completed online
- Real-time processing of most transactions
- Images of documents for improved customer service
- A system that retains functions of most transactions
- Effective government services that are possible by using one system for various functions

Operating Divisions

The Utah State Tax Commission collected more than \$10.7 billion from a wide range of individual and business taxes in FY20. The taxes include:

- Individual income tax
- Corporate franchise, 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

The activities of the Administration Division function as the hub of the Utah State Tax Commission. The following are the primary administrative components:

- Reviews legislation and drafts rules
- Oversees implementation of tax laws
- Investigates and prosecutes tax crimes
- Provides daily oversight and support for all other divisions
- Collects and distributes revenue to Utah state and local governments
- Develops and manages the agency's budgeting and accounting functions
- Coordinates with the Department of Human Resource Management and Department of Technology Services regarding Commission issues

Taxpayer Services

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

Auditing

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

Processing

- Designs all Tax Commission publications, forms and instructions
- Deposited more than \$10.7 billion in net revenues received by the Tax Commission
- Processed more than 2.24 million electronic tax returns, 307,000 paper returns
- Imaged 7.4 million motor vehicle documents

Property Tax

- 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 Vehicles

- Collected \$527.1 million in taxes and fees
- Processed 4.9 million transactions, including 3.22 million vehicle registrations
- Trains staff of contracted counties to administer motor vehicle programs statewide
- Provides vehicle identification services to law enforcement, financial institutions and individuals throughout Utah

Motor Vehicle Enforcement

- Investigates auto theft and other motor vehicle-related crimes throughout Utah
- Recovered 156 stolen vehicles valued at \$880,575
- Investigated 5,024 complaints and cases
- Protects Utahns from motor vehicle commerce fraud
- Responsible for licensing 1,989 motor vehicle dealers, 8,346 salespeople and rescinding 28 dismantling permits.

Although FY 2020 brought pandemic and recession to the nation, the Utah economy proved fairly resilient. Net tax revenues collected by the Tax Commission declined 0.2 percent, from \$10.72 billion in FY 2019 to \$10.70 billion in FY 2020; however, this was largely due to the timing of individual and corporate tax revenues, as filing deadlines were extended. Of the total revenues

collected, 40.9 percent came from the Education Fund, 24.3 percent came from the General Fund, 13 percent came from the Transportation Fund, 18.9 percent came from Fiduciary Funds, and a small portion, 3 percent, came from other sources of revenue. These figures only include revenues administered and collected by the Tax Commission and do not include other sources of state funds.

Major Revenue Sources

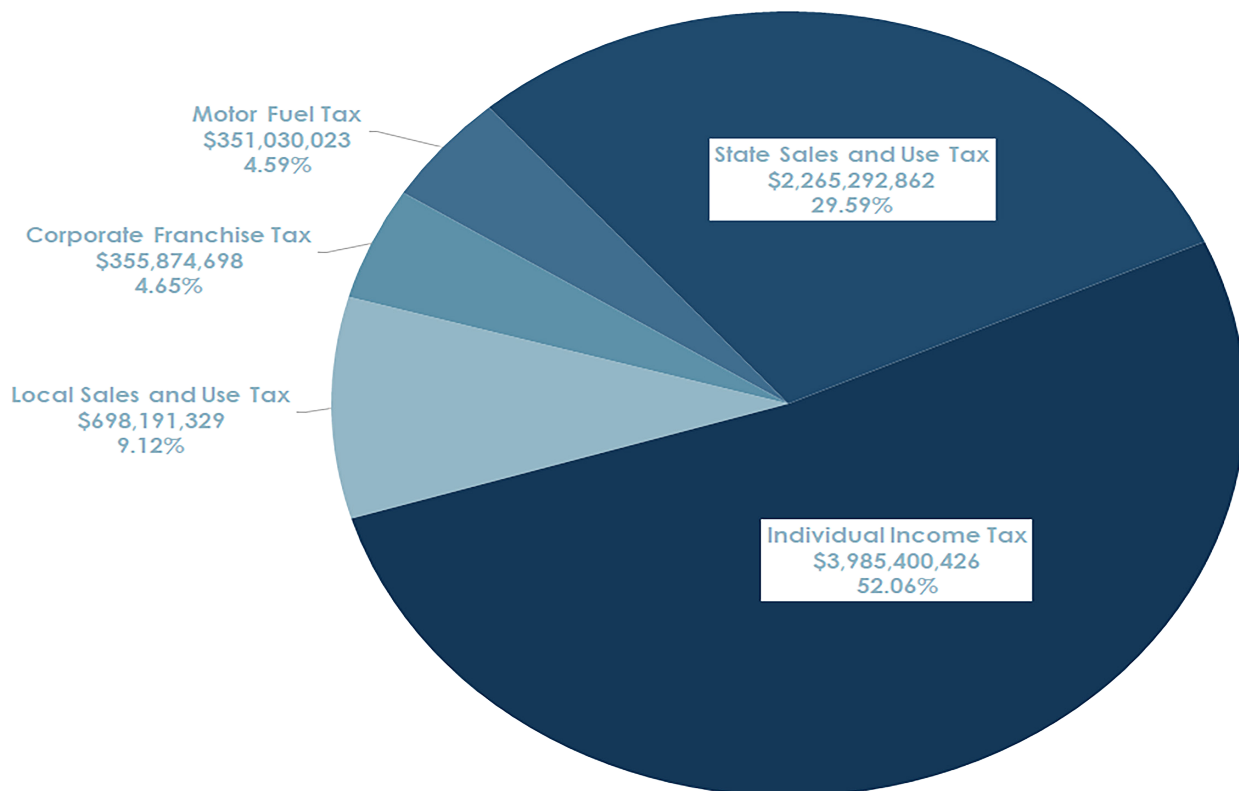
Fiscal Year	State Sales and Use Tax ¹	Individual Income Tax	Local Sales and Use Tax ²	Motor Fuel Tax ³	Corporate Franchise Tax ⁴
2020	2,265.3	3,985.4	698.2	351.0	355.9
2019	2,116.3	4,320.0	641.5	371.6	520.9
2018	2,018.7	3,999.0	603.2	354.0	447.9
2017	1,856.8	3,609.5	568.6	348.8	328.5
2016	1,778.5	3,370.3	539.8	305.2	338.3
2015	1,715.0	3,157.7	515.0	261.7	373.9
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

¹Excludes earmarks for transportation, water and other projects

²Only includes amounts distributed to local governments.

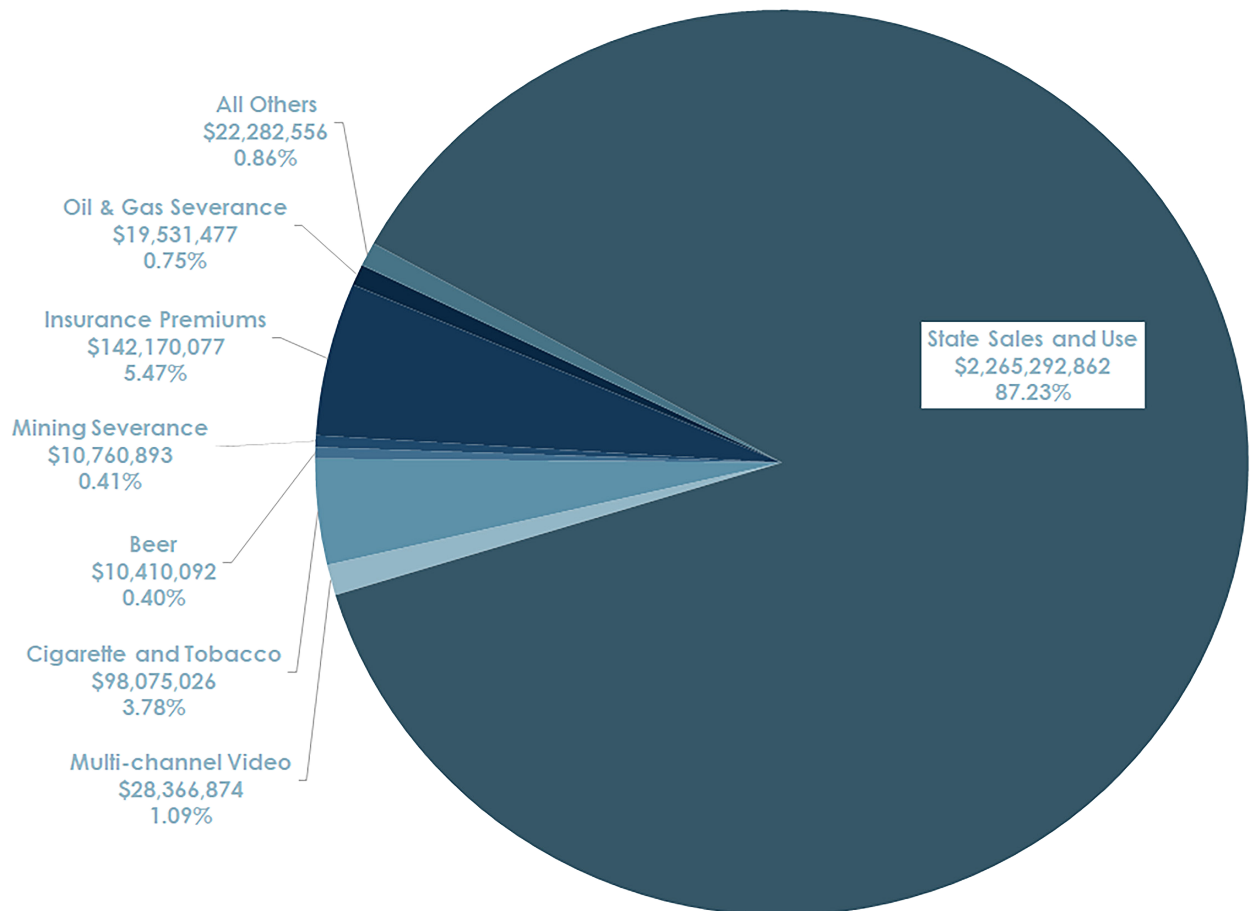
³Only includes Transportation Fund amounts..

⁴Includes radioactive waste and gross receipts taxes.



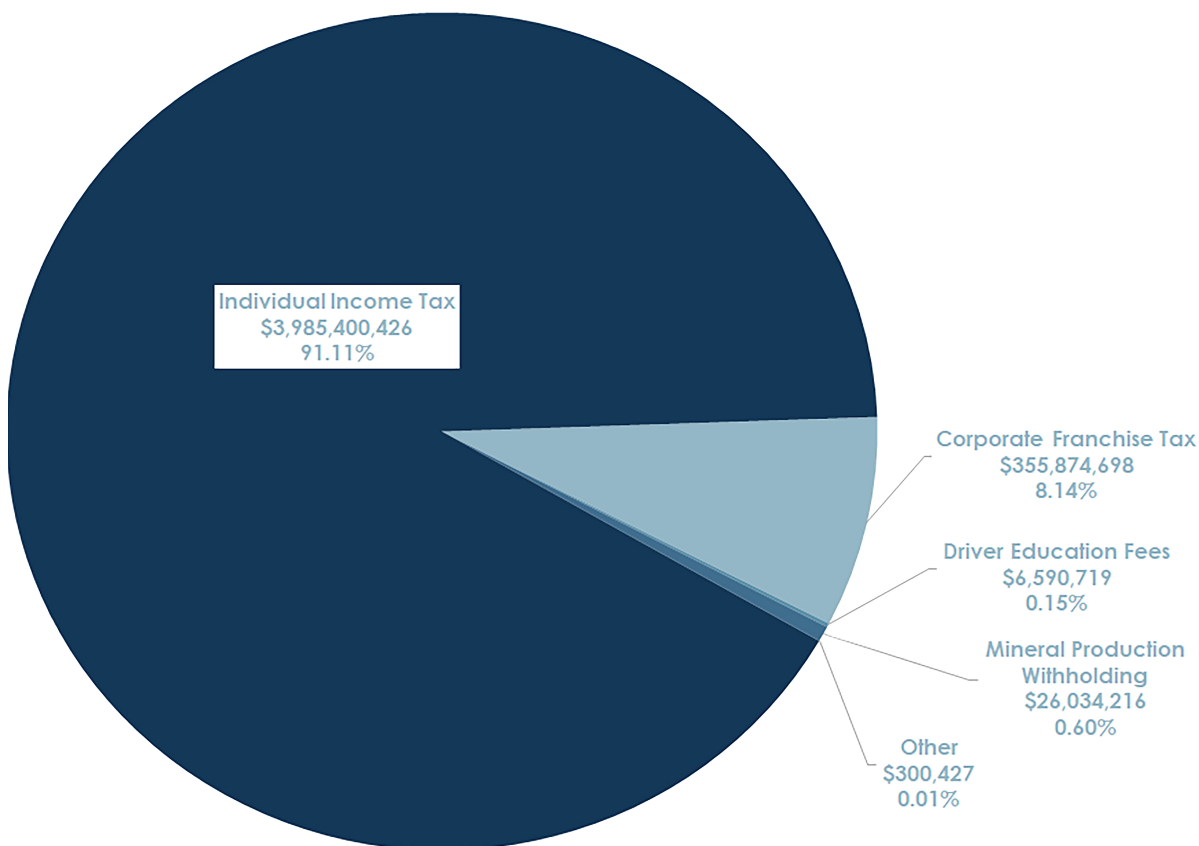
General Fund

General Fund unrestricted revenues totaled \$2.6 billion in FY 2020, an increase of 6.7 percent over FY 2019. This only includes revenues from taxes administered and collected by the Tax Commission. The seven major tax revenue sources within the General Fund are sales, insurance, beer, cigarette, tobacco, oil and gas severance taxes, and mining severance taxes.



Education Fund

Education Fund collections totaled \$4.4 billion in FY 2020, which was a decrease of 10.3% over FY 2019. The decline in Education Fund collections was largely the result of extending the filing deadline from April 15 to July 15, which shifted revenues from FY 2020 into FY 2021.



Individual and Corporate Income Taxes

Individual income taxes fell 7.7 percent, or \$335 million, to \$3,985 million in FY 2020 as a result of extending the filing deadline from April 15, 2020 to July 15, 2020, which shifted revenues from FY 2020 into FY 2021. Gross final payments, which are generally a function of non-wage income, fell 81.5 percent, to \$710.3 million, in FY 2020 as a result of the filing extension. FY 2020 withholding taxes were bolstered by pre-pandemic wage growth and grew 8.7 percent to \$3,839.7 million. Corporate franchise tax revenues dropped 31.7 percent to \$355.9 million in FY 2020. As with individual income taxes, revenues were shifted from FY 2020 into FY 2021 due to the delayed filing deadline. An estimated \$795 million of combined corporate and individual income tax revenues were shifted from FY 2020 into FY 2021 as a result of the filing extension. Were it not for the income tax filing extension, individual income taxes would have grown an estimated 9.3 percent in FY 2020, and corporate income taxes would have declined approximately 20 percent. Mineral production withholding revenues declined 9.5 percent in FY 2020 following a 33.3 percent jump in FY 2019.

Sales Tax

Total state sales tax revenue, before earmarks were taken out, increased 9.7 percent, to \$3,080.3 million, in FY 2020. This includes new revenues from a 0.15 percent tax rate on non-food sales that are earmarked to fund Medicaid expansion. This measure was approved by voters in November 2019 and took effect in April 2020. Unrestricted state sales and use tax collections rose 7 percent in FY 2020, to \$2,265.3 million. Despite the pandemic, sales tax collections performed surprisingly well due to the strength of online sales, grocery store sales and home improvement store sales, Utah's relatively resilient economy and labor market, and various measures to combat the crisis, such as fiscal stimulus and enhanced unemployment benefits. The growth in sales tax was also due to new revenue from marketplace facilitators, who began collecting sales tax on October 1, 2019. Growth in unrestricted sales tax revenue has been tempered, however, by growth in earmarks, including earmarks to fund transportation, water and natural resources. In FY 2020 sales tax earmarks totaled \$815 million.

Severance and Excise Taxes

General Fund unrestricted severance tax revenue jumped 23.5 percent in FY 2020. Oil and gas severance tax revenue climbed 34.8 percent following an almost 17 percent drop in FY 2019. Collections from the mining severance tax continued to grow in FY 2020 rising 7.2 percent following a 31.7 percent increase in FY 2019.

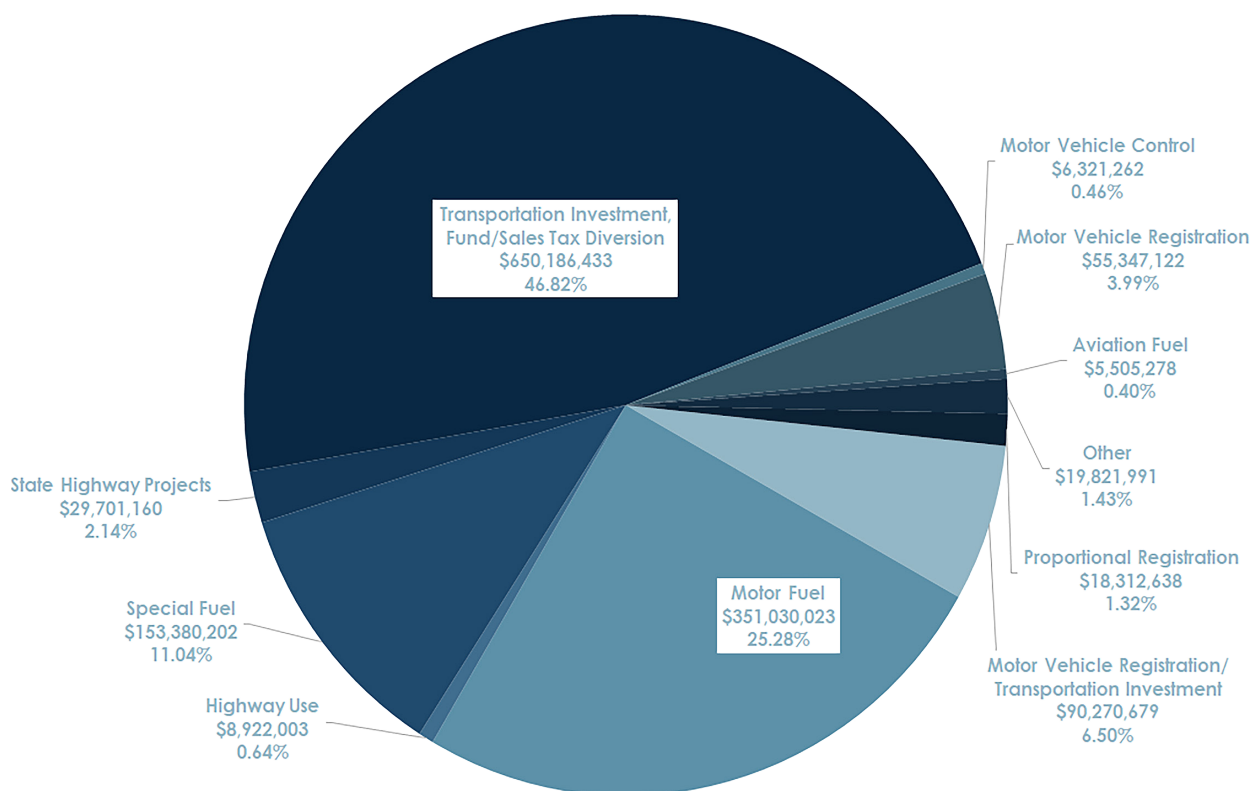
Total unrestricted beer, cigarette and tobacco tax revenue rose 2.3 percent in FY 2020. This was partially the result of a 24.7 percent increase in FY 2020 unrestricted beer tax revenue. The tax rate on beer increased from \$12.80

to \$13.10 per 31-gallon barrel on November 1, 2019 with the passage of Senate Bill 132 (which also increased the permissible alcohol by weight for beer sold in grocery and convenience stores from 3.2 percent to 4 percent alcohol by weight). Non-earmarked cigarette revenues posted a slight 0.9 percent increase, while tobacco revenue fell 1.4 percent as a result of consumption declines and changing consumer preferences away from traditional tobacco products towards e-cigarettes.

Transportation Fund

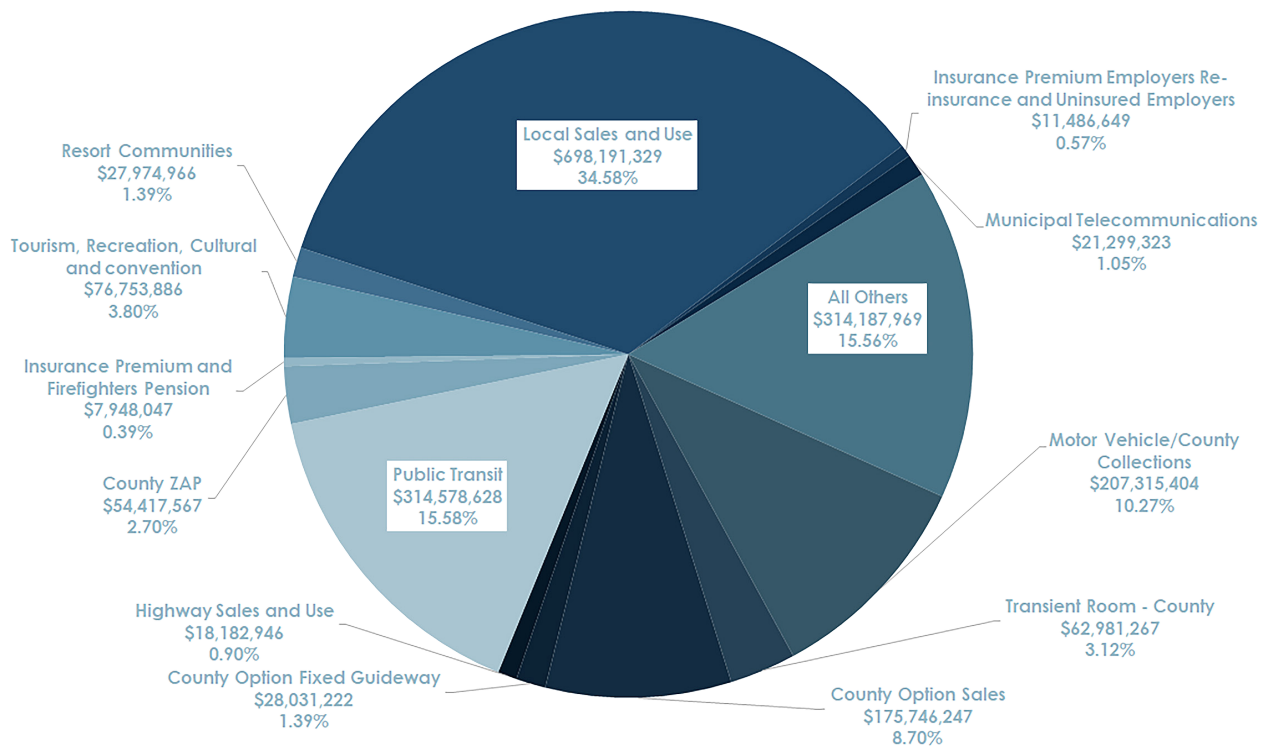
Within the Transportation Fund, unrestricted motor fuel tax revenue fell 5.5 percent in FY 2020 as more individuals worked from home during the pandemic. However, special fuel taxes, which include diesel, CNG and LNG, rose 7.8 percent. Revenue collections from total motor vehicle registration fees, which are deposited in the Transportation Fund and Transportation Investment Fund, increased 4.8 percent in FY 2020. These taxes and fees are increased annually by the previous year's change in the CPI.

Utah's Transportation Fund and Transportation Investment Fund receives significant revenues from earmarks and other restricted funds. Revenues to these funds, including sales tax earmarks, grew 1.9 percent to \$1,388.8 million. In FY 2020 a total of \$650.2 million in sales tax revenue was earmarked for transportation.



Fiduciary Fund

The Fiduciary Fund includes taxes collected on behalf of public and private entities outside of Utah state government.



Revenue Collection

(Fiscal Years 2019 and 2020/TC-23 Report)

Categorized by Fund Type

	2019 Net Revenue	2020 Net Revenue	Net Amount Change	Net Change %
Education/Uniform School	4,876,462,520	4,374,200,485	(502,262,034)	-10.3%
Fiduciary Fund	1,834,177,394	2,019,095,446	184,918,053	10.1%
General Fund Restricted	114,095,603	135,373,506	21,277,902	18.6%
General Fund Unrestricted	2,433,097,336	2,596,889,857	163,792,520	6.7%
Proprietary Fund	34,309,471	36,761,660	2,452,189	7.1%
Special Revenue	66,593,812	151,769,202	85,175,390	127.9%
Transportation Fund	651,816,265	648,341,681	(3,474,584)	-0.5%
Transportation Investment Fund	710,878,876	740,457,111	29,578,235	4.2%
Total	10,721,431,277	10,702,888,948	(18,542,329)	-0.2%

Revenue by Source and Fund

Categorized by Revenue Source / Fund Type / Tax or Fee

	FY2019 Net Revenue	FY2020 Net Revenue	Net Amount Change	Net Change %
911 Telephone Charge				
Total 911 Emergency Services Telephone Charge	48,681,687	55,200,210	6,518,523	13.4%
General Fund Restricted				
Computer Aided Dispatch	(106)	45	151	-142.4%
Statewide Unified 9-1-1 Emergency Services	3,287,693	8,519,523	5,231,631	159.1%
Utah Statewide Radio System Emergency Services	19,274,752	19,732,974	458,222	2.4%
General Fund Unrestricted				
Public Safety Answering Point - Public Safety	1,646,851	1,860,011	213,159	12.9%
Special Revenue				
Public Safety Answering Point - Local Dispatch	24,472,497	25,087,657	615,161	2.5%
Aviation Fuel Tax				
Total Aviation Fuel Tax	6,542,801	5,505,278	(1,037,523)	-15.9%
Transportation Fund				
Aviation Fuel Tax	6,542,801	5,505,278	(1,037,523)	-15.9%
Beer Tax				
Total Beer Tax	14,203,312	15,987,392	1,784,080	12.6%
General Fund Restricted				
Alcohol Beverage Enforcement & Treatment Account	5,856,100	5,577,300	(278,800)	-4.8%
General Fund Unrestricted				
Beer Tax	8,347,212	10,410,092	2,062,880	24.7%
Cable/Satellite Excise Tax				
Total Cable/Satellite Excise Tax	28,238,296	28,366,874	128,578	0.5%
General Fund Unrestricted				
Multi-Channel Video or Audio Service	28,238,296	28,366,874	128,578	0.5%
Cigarette Tax				
Total Cigarette Tax	84,157,715	84,843,627	685,912	0.8%

	FY2019 Net Revenue	FY2020 Net Revenue	Net Amount Change	Net Change %
General Fund Restricted				
Cigarette Tax-Tobacco Prevention	7,950,000	7,950,000	0	0%
General Fund Unrestricted				
Cigarette Stamp Tax	76,207,715	76,893,627	685,912	0.9%
Corporate Tax				
Total Corporate Tax	520,917,624	355,874,698	(165,042,927)	-31.7%
Education/Uniform School				
Corporate Tax	520,917,624	355,874,698	(165,042,927)	-31.7%
Individual Income Tax				
Total Individual Income Tax	4,320,042,492	3,985,400,426	(334,642,066)	-7.7%
Education/Uniform School				
Individual Income Tax-Final Payments	787,881,047	145,706,478	(642,174,569)	-81.5%
Individual Income Tax-Withholding	3,532,161,445	3,839,693,948	307,532,503	8.7%
Insurance Premium Tax				
Total Insurance Premium Tax	171,997,966	169,833,963	(2,164,003)	-1.3%
Fiduciary Fund				
Employers Reinsurance & Uninsured Employers	16,128,321	11,486,649	(4,641,672)	-28.8%
Fireman's Pension Fund	9,974,041	7,948,047	(2,025,994)	-20.3%
General Fund Restricted				
Fire Academy Support Fund	4,987,002	3,974,059	(1,012,943)	-20.3%
Industrial Accident Fund	2,742,195	2,730,545	(11,650)	-0.4%
Relative Value Study Fund	159,712	159,297	(414)	-0.3%
Workplace Safety Account	1,371,070	1,365,288	(5,782)	-0.4%
General Fund Unrestricted				
Insurance Premium Tax	136,635,626	142,170,077	5,534,452	4.1%
Local Option Sales and Use Taxes				
Total Local Option Sales and Use Taxes	1,584,457,195	1,776,964,578	192,507,383	12.1%
Fiduciary Fund				
Botanical, Cultural, Recreational and Zoo	49,481,204	54,417,567	4,936,363	10.0%
Correctional Facility Sales and Use Tax	25,103,709	38,711,116	13,607,408	54.2%
County of the 2nd Class State Highways Projects	22,302,666	25,347,285	3,044,619	13.7%
County Option Fixed Guideway Tax	24,624,297	28,031,222	3,406,925	13.8%
County Option for Public Transit	0	3,901,959	3,901,959	NA
County Option Sales & Use Tax	161,033,594	175,746,247	14,712,653	9.1%
County Option Sales/Use for Highways/Public Transit Tax	82,669,474	143,832,575	61,163,100	74.0%

	FY2019 Net Revenue	FY2020 Net Revenue	Net Amount Change	Net Change %
Highways Sales & Use Tax	17,049,196	18,182,946	1,133,750	6.6%
Local Sales & Use Tax	641,500,179	698,191,329	56,691,150	8.8%
Local Transportation Corridor Preservation-2nd Class County	2,542,916	2,708,322	165,407	6.5%
Municipal Energy Sales & Use Tax	9,525,408	7,553,932	(1,971,476)	-20.7%
Municipal Telecommunications License Tax	22,814,358	21,299,323	(1,515,036)	-6.6%
Public Transit Tax	279,271,938	314,578,628	35,306,690	12.6%
Resort Communities Tax	28,198,858	27,974,966	(223,892)	-0.8%
Rural County Hospital Tax	6,383,582	6,349,636	(33,946)	-0.5%
State Highways Projects-Fixed Guideway	2,142,291	2,393,894	251,603	11.7%
Town Option Sales & Use Tax	10,466,697	10,905,639	438,942	4.2%
Transient Room Tax-County	68,146,437	62,981,267	(5,165,170)	-7.6%
Transient Room Tax-First Class County Fund	3,599,015	3,293,167	(305,847)	-8.5%
Transient Room Tax-Municipality	14,853,007	13,998,716	(854,291)	-5.8%
TRCC Restaurant Tax	57,241,826	57,468,098	226,272	0.4%
TRCC Short Term Leasing Tax-Tourism	18,839,108	16,778,990	(2,060,118)	-10.9%
TRCC Transient Room Tax-Tourism	2,824,531	2,506,798	(317,733)	-11.2%

General Fund Restricted

Homeless Shelter Mitigation	2,637,514	4,802,314	2,164,801	82.1%
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Special Revenue

Qualified Emergency Food Agencies Fund	381,252	381,252	0	0%
State Imposed Mass Transit Tax	4,504,015	4,926,231	422,215	9.4%

Transportation Fund

State Highways Projects-2nd Class County	(207)	143	350	-169.3%
State Highways Projects-Public Transit Tax	26,320,332	29,701,017	3,380,685	12.8%

Local Transportation Corridor Preservation Fee

Total Local Transportation Corridor Pres. Fee	26,351,957	29,417,515	3,065,558	11.6%
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Fiduciary Fund

County of the 1st Class State Highways Projects	7,373,470	10,139,786	2,766,316	37.5%
Local Trans. Corridor Preservation- 1st Class City	101,326	(2)	(101,328)	-100.0 %
Local Transportation Corridor Preservation-MV	16,954,931	17,333,793	378,862	2.2%

Transportation Fund

County of the 1st Class State Highways Projects	1,922,230	1,943,39	21,708	1.1%
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	FY2019 Net Revenue	FY2020 Net Revenue	Net Amount Change	Net Change %
Mineral Production Withholding				
Total Mineral Production Withholding	28,752,885	26,034,216	(2,718,669)	-9.5%
Education/Uniform School				
Mineral Production Tax Withholding	28,752,885	26,034,216	(2,718,669)	-9.5%
Mining Severance Tax				
Total Mining Severance Tax	13,380,800	14,347,857	967,057	7.2%
General Fund Unrestricted				
Mining Severance Tax	10,035,600	10,760,893	725,293	7.2%
Special Revenue				
Mining Severance Tax Permanent State Trust Fund	3,345,200	3,586,964	241,764	7.2%
Motor Fuel Tax				
Total Motor Fuel Tax	376,382,150	355,905,455	(20,476,695)	-5.4%
General Fund Restricted				
Boat Fuel Tax	2,925,959	3,020,129	94,170	3.2%
Off-Highway Vehicle Fuel Tax	1,836,922	1,855,303	18,381	1.0%
Transportation Fund				
Motor Fuel Tax	371,619,269	351,030,023	(20,589,246)	-5.5%
Motor Vehicle Registration Fees				
Total Motor Vehicle Registration Fees	154,363,402	164,584,142	10,220,741	6.6%
General Fund Restricted				
Boat Registration Fees	2,406,356	2,701,132	294,777	12.2%
Motor Vehicle Safety Impact Restricted Account	2,694,883	2,736,683	41,800	1.6%
Off-Highway Vehicle Registration Fees	5,463,080	8,349,232	2,886,152	52.8%
Snowmobile Registration Fees	378,236	363,786	(14,449)	-3.8%
Proprietary Fund				
Land Grant Management Fund Registration Fees	321,352	343,314	21,961	6.8%
Transportation Fund				
Aircraft Registration Fees	1,157,028	1,461,867	304,839	26.3%
Motor Vehicle Registration Fees	49,745,446	55,347,122	5,601,675	11.3%
Motorcycle Safety Fees-Dedicated Credit	486,573	437,915	(48,657)	-10.0%
MV Public Safety for Highway Patrol	2,533,930	2,572,411	38,481	1.5%
Transportation Investment Fund				
Transportation Inv. Fund-MV Registration Fees	89,176,517	90,270,679	1,094,162	1.2%

	FY2019 Net Revenue	FY2020 Net Revenue	Net Amount Change	Net Change %
Oil and Gas Conservation Fee				
Total Oil and Gas Conservation Fee	4,524,169	3,663,583	(860,585)	-19.0%
General Fund Restricted				
Oil & Gas Conservation Fee	4,524,169	3,663,583	(860,585)	-19.0%
Oil and Gas Severance Tax				
Total Oil and Gas Severance Tax	27,228,829	33,198,070	5,969,241	21.9%
General Fund Unrestricted				
Oil & Gas Severance Tax	14,484,438	19,531,477	5,047,039	34.8%
Special Revenue				
Oil & Gas Severance Tax Permanent State Trust Fund	4,828,146	6,510,492	1,682,346	34.8%
Revitalization Fund-Navajo	914,157	631,934	(282,223)	-30.9%
Revitalization Fund-Uintah Basin	7,002,088	6,524,166	(477,922)	-6.8%
Other Motor Vehicle Taxes and Fees				
Total Other Motor Vehicle Taxes and Fees	287,998,262	288,019,090	20,828	0.0%
Education/Uniform School				
Driver Education Fees-Dedicated Credits	6,449,384	6,590,719	141,355	2.2%
Fiduciary Fund				
Collegiate License Plate Fees	1,078,625	1,093,110	14,485	1.3%
Motor Vehicle Blindness Prevention Checkoff	29,474	36,531	7,057	23.9%
MV County Collections	203,639,110	207,315,404	3,676,294	1.8%
Other License Plate and Contributions	130,560	129,481	(1,080)	-0.8%
Tax Commission Suspense	12,970,843	9,295,061	(3,675,782)	-28.3%
General Fund Restricted				
Electronic Payments Fee	6,070,018	6,116,209	46,191	0.8%
MV Automobile 45-Day Permit	4,385,326	4,786,110	400,784	9.1%
MV Contribution-Special Group License Plates	586,466	637,757	51,291	8.7%
MV Contribution-Voluntary Checkoffs	43,664	51,293	7,628	17.5%
Other License Plate and Contributions	274,900	305,150	30,250	11.0%
General Fund Unrestricted				
DUI Impound Fees	1,489,468	1,641,741	152,273	10.2%
Misc. Dedicated Credits-Other Agencies	455,649	521,177	65,528	14.4%
Misc. Dedicated Credits-Tax Commission	2,289,524	2,453,368	163,844	7.2%
MV Registration/Plate Fees-Plate, Admin. Fee	3,362,851	3,596,896	234,046	7.0%

	FY2019 Net Revenue	FY2020 Net Revenue	Net Amount Change	Net Change %
MVED Business Regulation Fees	2,204,225	2,074,129	(130,096)	-5.9%
Other License Plate and Contributions	390	449	59	15.0%
Search and Rescue-Dedicated Credits	32,016	91,805	59,789	186.7%

Special Revenue

Traumatic Head and Spinal Cord Injury Rehab.	352,590	435,713	83,123	23.6%
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Transportation Fund

DUI Impound Fees	1,101,137	1,210,614	109,477	9.9%
Motor Carrier Fees	2,809,723	2,589,594	(220,129)	-7.8%
Motor Vehicle Control Fees	6,390,132	6,321,262	(68,870)	-1.1%
Proportional Registration-Highway Use Tax	10,450,108	8,922,003	(1,528,105)	-14.6%
Proportional Registration Fees	17,862,800	18,312,638	449,838	2.5%
Temporary Permits	223,555	187,484	(36,071)	-16.1%
Uninsured Motorist Fees	3,315,724	3,303,393	(12,331)	-0.4%

Other Taxes and Fees

Total Other Taxes and Fees	52,532,579	54,888,820	2,356,242	4.5%
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Education/Uniform School

IIT Contributions-Invest More for Education	135	427	292	216.8%
State Transient Room Tax-Hospitality Tourism	300,000	300,000	0	0.0%

Fiduciary Fund

Car & Bus Tax	8,886,420	9,937,623	1,051,203	11.8%
Environmental Assurance Tax	6,143,939	7,061,263	917,324	14.9%
Income Tax Contributions-Education	37,172	31,676	(5,496)	-14.8%
Income Tax Contributions-Election Campaign	107,874	98,906	(8,968)	-8.3%
Tax Cash Bonds	7,000	34,500	27,500	392.9%

General Fund Restricted

Admin. Allowance Service Charge-Sales Tax & Misc.	10,783,726	12,573,576	1,789,850	16.6%
Brine Shrimp Royalty Tax	1,129,169	1,403,923	274,755	24.3%
Commerce Charges	433,304	417,491	(15,813)	-3.6%
Court Complex Fees	4,546,752	4,494,666	(52,086)	-1.1%
Income Tax Contributions-Homeless, Children's Organ, Etc.	99,502	80,883	(18,619)	-18.7%
Lubricating Oil Fee-Used oil	580,806	518,679	(62,128)	-10.7%
Other Misc	287,027	264,505	(22,521)	-7.8%
Sovereign Lands Management Account	125,000	125,000		0.0%

	FY2019 Net Revenue	FY2020 Net Revenue	Net Amount Change	Net Change %
General Fund Unrestricted				
Cigarette/eCig License Fees	880	550	(330)	-37.5%
County Property Tax Transaction Fee	3,368,924	3,472,122	103,198	3.1%
Court Fees	3,372,849	3,473,643	100,793	3.0%
Farm Tool Tax Credit	(7,567)	1,618	9,185	-121.4%
Federal Revenues & Grants	521,125	559,714	38,589	7.4%
Misc. Dedicated Credits- Electronic Convenience Fees	1,177,203	1,029,038	(148,165)	-12.6%
Misc. Dedicated Credits-MV Sale of Info	41,988	203,712	161,724	385.2%
Misc. Dedicated Credits-Tax Commission	50,766	44,415	(6,351)	-12.5%
Other Misc.	554,687	38,202	(516,485)	-93.1%
Property Tax Relief Credits-Circuit Breaker	(5,799,663)	(5,856,801)	(57,138)	1.0%

Special Revenue

Clear Air Fund Contributions	40,234	30,951	(9,263)	-23.1%
Misc. Special Revenues	1,197	17,587	16,390	1,369.6%
Private Organ Donation Contributions	41,451	50,424	8,973	21.6%
State Transient Room Tax-Outdoor Recreation Infrastructure	5,190,705	4,605,122	(585,583)	-11.3%
Suicide Prevention	24,128	21,431	(2,696)	-11.2%
Waste Tire Recycling Fees	3,482,181	3,739,201	257,020	7.4%

Transportation Fund

Motor Vehicle Rental Tax	7,003,667	6,114,774	(888,893)	-12.7%
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Special Fuel Tax

Total Special Fuel Tax	142,332,016	153,380,202	11,048,187	7.8%
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Transportation Fund

Special Fuel Tax	141,380,429	152,251,851	10,871,422	7.7%
Special Fuel Tax-CNG/LNG	951,587	1,128,351	176,765	18.6%

State Sales and Use Tax

Total State Sales and Use Tax	2,806,861,877	3,080,291,553	273,429,676	9.7%
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General Fund Restricted

Water Infrastructure Restricted 1/16% Sales Tax Diversion	16,254,409	26,097,068	9,842,659	60.6%
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General Fund Unrestricted

Dedicated Credits-DNR Plants/Animal Protect-Sales	2,450,000	2,450,000	0	0%
Dedicated Credits-DNR Watershed Rehabilitation/Cloud Seed	650,000	650,000	0	0%
State Sales Tax	2,116,255,116	2,265,292,862	149,037,746	7.0%
Water & Wastewater Projects-Division of Water Rights	3,547,903	3,976,767	428,864	12.1%

	FY2019 Net Revenue	FY2020 Net Revenue	Net Amount Change	Net Change %
Proprietary Fund				
Water & Wastewater Projects-Sales	33,988,119	36,418,346	2,430,228	7.2%
Special Revenue				
Medicaid Expansion	11,480,221	94,686,327	83,206,106	724.8%
Qualified Emergency Food Agencies Fund	533,750	533,750	0	0%
Transportation Investment Fund				
Transit Transportation Investment Fund	0	6,199,480	6,199,480	NA
Transportation Investment Fund-30% Sales Growth Diversion	243,198,204	259,747,829	16,549,625	6.8%
Transportation Inv. Fund 0.05% Diversion	19,235,820	15,364,813	(3,871,007)	-20.1%
Transportation Inv. Fund 1/16% Sales Diversion	24,381,613	17,398,045	(6,983,568)	-28.6%
Transportation Investment Fund 3.68% Vehicle Related Products	102,870,045	103,670,866	800,821	0.8%
Transportation Investment Fund 8.3% Vehicle Related Products	232,016,677	247,805,400	15,788,722	6.8%
Tobacco Tax				
Total Tobacco Tax	21,483,265	21,181,399	(301,867)	-1.4%
General Fund Unrestricted				
Tobacco Products Tax	21,483,265	21,181,399	(301,867)	-1.4%
Net Revenue				
9,947,438,507	10,721,431,277	10,702,888,948	(18,542,329)	-0.2%

INCOME TAX

The Utah Constitution specifies that state individual income taxes and corporate franchise and income taxes be used strictly for public and higher education.

The state income tax rate under the “single rate” was lowered from 5 percent to 4.95 percent beginning in tax year 2018. Most taxpayers are able to claim one or more nonrefundable credits, including a taxpayer tax credit and retirement tax credit. Some taxpayers may also be eligible for other refundable or nonrefundable credits.

The taxpayer credit calculation incorporates a taxpayer’s federal standard deduction or itemized deductions and a Utah personal exemption for qualifying dependents. The retirement tax applies to those born on or before December 31, 1952. These credits phase out as income increases above certain income levels.

Corporate Income Tax

The state corporate franchise and income tax rate was lowered from 5 percent to 4.95 percent beginning in tax year 2018. There is a minimum \$100 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 Utah that are not otherwise required to pay state income or franchise taxes. The Legislature also imposes the gross receipts tax on electrical corporations whose property tax liability was decreased as a result of property tax reductions authorized by the 1995 Legislature.

The radioactive waste tax is assessed on facilities that store, process or recycle radioactive waste in Utah. The tax is a percentage of gross receipts, ranging from 5 to 12 percent depending on the specific type of waste received.

Individual Income Tax Withholding

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

1. pays wages to any employee for work done in Utah, or
2. pays wages to Utah resident employees for work done outside Utah.

Individual Income Tax

2020	\$3,985,400,426
2019	\$4,320,042,492
2018	\$3,998,995,761
2017	\$3,609,453,719
2016	\$3,370,322,037
2015	\$3,157,668,910
2014	\$2,889,791,901
2013	\$2,852,022,185
2012	\$2,459,432,168
2011	\$2,298,175,190
2010	\$2,104,592,129
2009	\$2,319,572,086
2008	\$2,593,170,632
2007	\$2,561,398,155
2006	\$2,277,611,642
2005	\$1,926,595,614
2004	\$1,692,276,664

Corporate Franchise Tax

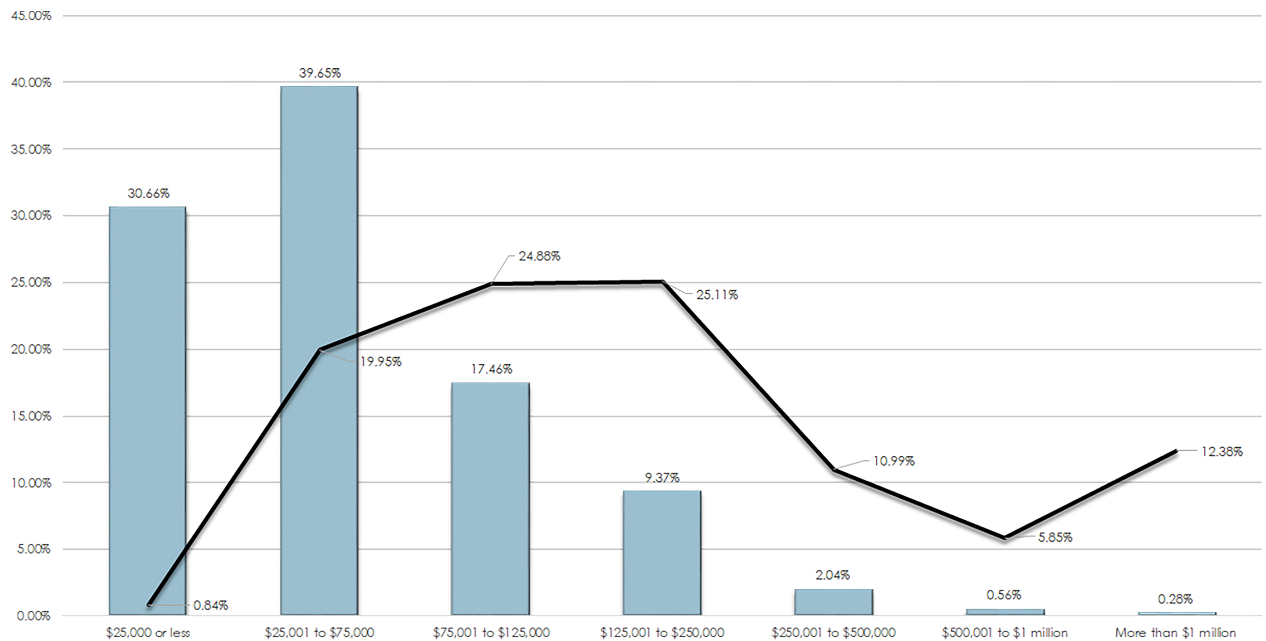
2020	\$355,874,698
2019	\$520,917,624
2018	\$447,934,375
2017	\$328,468,046
2016	\$338,333,794
2015	\$373,938,199
2014	\$313,536,797
2013	\$338,173,415
2012	\$268,893,788
2011	\$260,739,149
2010	\$258,444,866
2009	\$255,406,131
2008	\$404,017,558
2007	\$414,129,718
2006	\$366,625,805
2005	\$204,186,981
2004	\$158,151,733

Mineral Withholding Tax

2020	\$26,034,216
2019	\$28,752,885
2018	\$21,564,072
2017	\$15,110,562
2016	\$15,585,002
2015	\$27,145,522
2014	\$32,361,752
2013	\$26,075,556
2012	\$28,342,125
2011	\$26,691,525
2010	\$24,556,444
2009	\$32,479,957
2008	\$23,381,590
2007	\$23,056,151
2006	\$22,734,690
2005	\$16,736,761
2004	\$17,266,409

Find additional information about Utah income tax at tax.utah.gov/econstats/income

State Income Tax Data (Based on 2018 Tax Year)



This chart compares the percentage of taxpayers in adjusted gross income (AGI) groups with the percentage of the total amount of Utah state income tax paid in the 2018 tax year. For example, 30.66% of taxpayers earned \$25,000 or less; however they only paid 0.84% of total state income taxes. Only 0.28% of Utah taxpayers earned more than \$1 million; however, they paid 12.38% of the total state income taxes.

Adjusted Gross Income Group	No. of Returns	Adjusted Gross Income	Taxes Paid	% of Returns	% of Total Taxes Paid
\$10,000 or LESS	160,808	-969,224,618	271,592	12.74%	0.01%
\$10,001-25,000	226,237	3,918,866,291	30,517,943	17.92%	0.83%
\$25,001-50,000	304,886	11,106,567,911	290,171,227	24.15%	7.91%
\$50,001-75,000	195,651	12,071,589,720	441,821,195	15.50%	12.04%
\$75,001-100,000	133,727	11,595,393,057	479,540,225	10.59%	13.06%
\$100,001-125,000	86,802	9,674,286,027	433,824,784	6.87%	11.82%
\$125,001-150,000	50,494	6,881,932,438	323,650,147	4.00%	8.82%
\$150,001-250,000	67,750	12,590,072,586	598,179,354	5.37%	16.30%
\$250,001-500,000	25,766	8,610,217,206	403,469,979	2.04%	10.99%
\$500,001-1,000,000	7,058	4,734,100,090	214,771,747	0.56%	5.85%
\$1,000,000+	3,473	11,022,295,986	454,416,351	0.28%	12.38%
Total	1,262,652	\$91,236,096,694	\$3,670,634,544	100.00%	100.00%

State Income Tax Contributions

Category	2014		2015		2016		2017		2018	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Homeless Assistance	2,179	\$58,572	2,555	\$69,573	2,740	\$74,102	2,561	\$71,740	2,333	\$55,642
Children's Organ Transplant	1,782	\$32,421	2,002	\$38,042	2,301	\$44,850	2,765	\$54,847	2,068	\$38,983
School District Foundations	951	\$27,248	1,014	\$24,921	1,180	\$30,090	1,590	\$46,178	1,410	\$35,139
Spay and Neuter	1,515	\$26,347	1,586	\$27,715						
Canine Body Armor	740	\$10,868	898	\$15,364	1,381	\$24,336				
Invest More for Education	695	\$8,083	701	\$9,868	1,000	\$15,013				
Youth Development	210	\$3,360	250	\$3,860	312	\$5,477				
Youth Character	112	\$1,905	151	\$1,786	188	\$2,352				
Clean Air							2,457	\$42,559	2,337	\$39,399
Suicide Prevention									1,673	\$26,184
Totals	8,184	\$168,804	9,157	\$191,129	9,102	\$196,220	9,373	\$215,324	9,821	\$195,347

Find additional information about Utah income tax contributions at tax.utah.gov/ecostats/income/statereturns

State Corporate Taxable Income Groups (Non-minimum taxpayers*)

Taxable Income Group	Returns	% of Total Returns	Tax Amount	% of Total Corporate Tax Paid	Net Taxable Income
Under \$10,000	1,211	19.16%	\$319,581	0.07%	\$6,440,535
\$10,000 - \$50,000	1,794	28.38%	\$2,241,630	0.47%	\$45,169,792
\$50,001 - \$100,000	765	12.10%	\$2,719,969	0.57%	\$54,799,019
\$100,001 - \$1,000,000	1,699	26.88%	\$28,707,801	5.99%	\$578,418,518
\$1,000,001 - \$10,000,000	683	10.81%	\$109,009,121	22.75%	\$2,196,637,439
Over \$10,000,000,	169	2.67%	\$336,176,818	70.16%	\$6,779,378,510
Total	6,321	100.00%	\$479,174,920	100.00%	\$9,660,843,813

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

State Corporate Taxes Paid by Industry Groups

Industry (NAICS)	Returns	Franchise Tax	Share
Agriculture, Forestry, Fishing and Hunting	120	222,394	0.0%
Mining	349	1,903,601	0.4%
Utilities	64	151,459	0.0%
Construction	1,094	5,519,627	1.1%
Manufacturing	2,444	147,850,138	30.7%
Wholesale Trade	1,627	20,448,793	4.2%
Retail Trade	1,194	45,895,775	9.5%
Transportation and Warehousing	409	14,711,335	3.1%
Information	1,013	31,067,838	6.5%

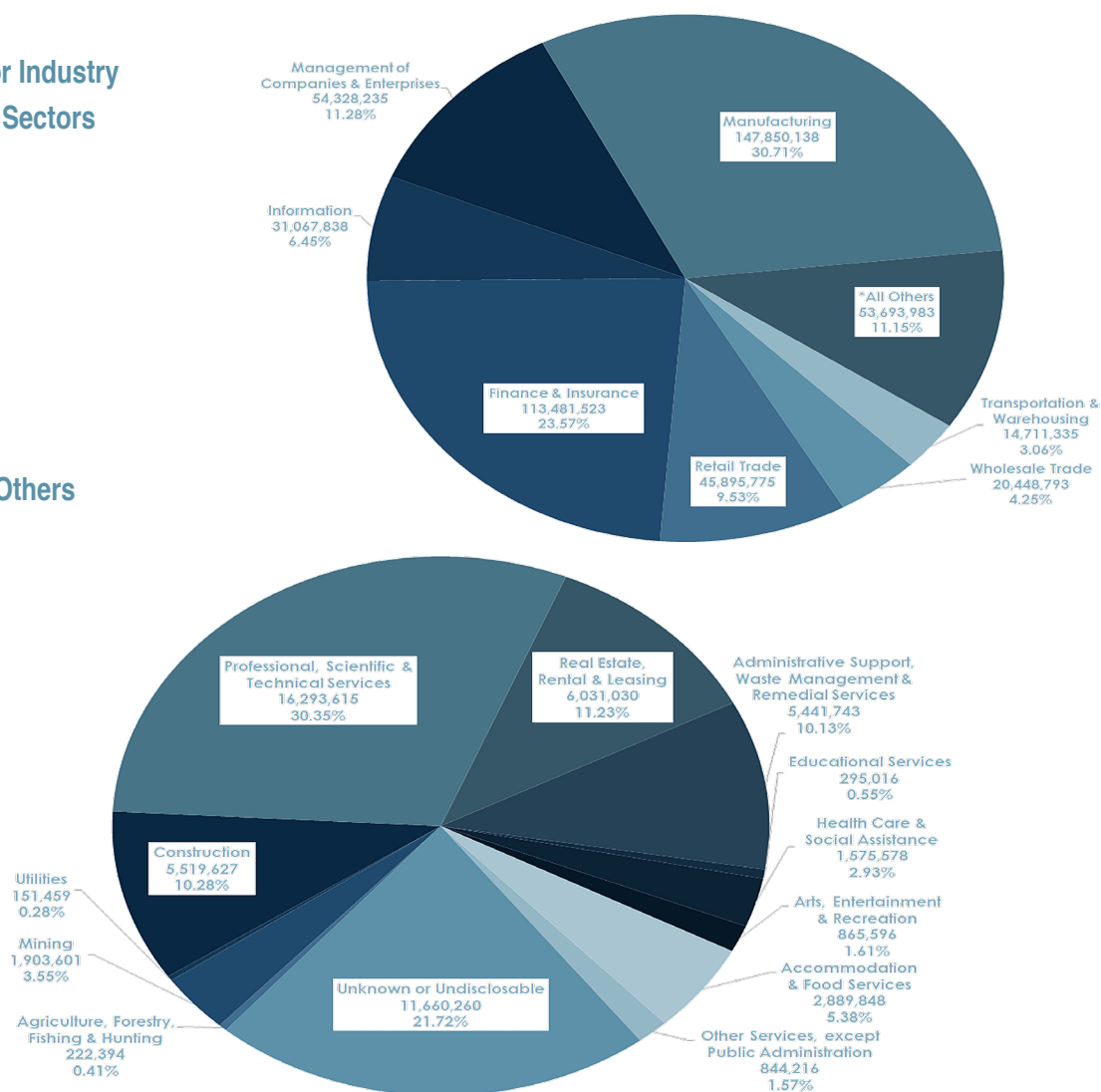
Finance and Insurance	2,543	113,481,523	23.6%
Real Estate and Rental and Leasing	947	6,031,030	1.3%
Professional, Scientific and Technical Services	3,466	16,293,615	3.4%
Management of Companies and Enterprises	1,473	54,328,235	11.3%
Administrative and Support and Waste Management and Remediation Services	694	5,441,743	1.1%
Educational Services	153	295,016	0.1%
Healthcare and Social Assistance	666	1,575,578	0.3%
Arts, Entertainment and Recreation	188	865,596	0.2%
Accommodation and Food Services	375	2,889,848	0.6%
Other Services (except Public Administration)	430	844,216	0.2%
Unknown or Undisclosable	3,061	11,660,260	2.4%
Total	22,310	\$481,477,620	100.0%

The amounts in this table reflect the tax liabilities shown on 2018 returns which do not equal the tax amounts received in 2018. Returns are generally filed on a calendar year basis, but receipts reported in this report are based on the State's fiscal year.

Corporate Franchise Taxes by Industry

Major Industry Sectors

*All Others



Federal Income Tax Data

Select Return Data

	2014	2015	2016	2017	2018	% Change 2017-2018
Returns	1,209,223	1,253,304	1,272,765	1,308,980	1,344,675	2.73%
Adjusted Gross Income (in \$million)	\$72,789	\$78,594	\$82,267	\$88,198	\$95,389	8.15%
Personal Exemptions	2,780,303	2,840,337	2,852,954	2,892,737	2,911,340	0.64%
Federal Taxes	\$8,441	\$9,436	\$9,981	\$10,990	\$10,875	-1.04%
Itemized Deductions (\$)	\$11,612	\$11,683	\$12,246	\$13,847	\$8,258	-40.36%
Itemized Deductions (#)	434,086	447,039	461,882	477,342	215,343	-54.89%
Share Itemized	35.90%	35.67%	36.29%	36.47%	16.01%	-56.08%
Itemized/AGI	15.95%	14.86%	14.89%	15.70%	8.66%	-44.85%
AGI/ Return	\$60,195	\$62,709	\$64,636	\$67,379	\$70,938	5.28%

Sources of Income (in millions of dollars)

Wages	53,597	57,319	59,832	63,390	67,894	7.11%
Interest	653	670	707	752	849	12.89%
Dividends	1,087	1,212	1,292	1,409	1,502	6.60%
Sole Proprietors	1,571	1,667	1,696	1,782	1,830	2.67%
Capital Gains	3,911	4,439	4,557	5,942	7,253	22.06%
Partnerships	6,131	7,110	7,558	8,111	8,324	2.63%
Taxable Pensions & IRAs	6,193	6,557	6,743	7,124	7,658	7.50%
Taxable Social Security	1,794	1,937	2,034	2,198	2,433	10.69%
Other	-1,148	-1,223	-1,016	-1,284	-1,230	4.26%
TOTAL INCOME	73,790	79,688	83,404	89,424	96,514	7.93%

Federal Income Taxes Paid by Adjusted Gross Income Group

Adjusted Gross Income Group	Number of Returns	Federal Adjusted Gross Income	Federal Tax Paid	Percent of Returns	Percent of Tax paid
\$25,000 or less	424,002	\$2,945,729,512	\$84,021,676	31.53%	0.77%
\$25,001 - \$75,000	527,525	\$24,403,040,924	\$1,223,997,175	39.23%	11.25%
\$75,001 - \$125,000	230,808	\$22,258,910,406	\$1,600,781,192	17.16%	14.72%
\$125,001 - \$250,000	124,123	\$20,466,983,411	\$2,370,847,196	9.23%	21.80%
\$250,001 - \$500,000	27,220	\$9,084,199,708	\$1,542,390,054	2.02%	14.18%
500,001 - \$1,000,000	7,447	\$4,973,417,755	\$1,125,500,853	0.55%	10.35%
Over \$1,000,000	3,550	\$11,256,407,734	\$2,927,757,403	0.26%	26.92%
Total	1,344,675	\$95,388,689,450	\$10,875,295,549	100%	100%

Federal Income Tax County Comparison

(Ranked by Adjusted Gross Income for 2018 tax year)

County	Number of Returns	Average Adjusted Gross Income	Average Federal Tax	Average Net Exemptions	Average AGI
Summit County	19,949	\$120,928	\$29,872	2.02	1
Morgan County	4,448	\$93,840	\$15,483	2.76	2
Wasatch County	11,628	\$79,191	\$13,694	2.5	3
Davis County	135,536	\$71,090	\$9,440	2.49	4
Salt Lake County	485,230	\$67,025	\$9,929	2.14	5
Utah County	222,868	\$64,186	\$8,822	2.62	6
Washington County	65,292	\$62,677	\$9,703	2.3	7
Tooele County	27,295	\$60,119	\$6,518	2.51	8
Weber County	110,179	\$59,565	\$7,322	2.24	9
Box Elder County	22,257	\$57,878	\$6,646	2.49	10
Duchesne County	7,351	\$57,408	\$6,887	2.64	11
Juab County	4,348	\$57,077	\$6,745	2.71	12
Uintah County	11,460	\$57,055	\$6,994	2.58	13
Cache County	47,726	\$55,936	\$6,974	2.45	14
Daggett County	361	\$55,493	\$6,239	2.31	15
Rich County	861	\$54,411	\$7,168	2.58	16
Grand County	4,736	\$53,827	\$7,508	1.87	17
Sevier County	7,951	\$53,799	\$6,888	2.5	18
Millard County	4,783	\$52,895	\$6,459	2.64	19
Emery County	3,714	\$52,267	\$5,695	2.51	20
Carbon County	7,689	\$51,575	\$6,223	2.27	21
Kane County	3,096	\$51,260	\$6,283	2.14	22
Beaver County	2,648	\$49,326	\$5,283	2.63	23
Wayne County	1,069	\$48,992	\$6,532	2.27	24
Sanpete County	9,392	\$48,415	\$5,508	2.67	25
Iron County	19,435	\$48,023	\$5,704	2.4	26
Garfield County	2,038	\$45,761	\$5,453	2.3	27
San Juan County	4,216	\$44,674	\$5,204	2.46	28
Piute County	510	\$36,386	\$4,073	2.36	29
Total	1,344,675	\$71,144	\$11,912	2.36	

The average amount of adjusted gross income (AGI) varies significantly among Utah's 29 counties. Historically, Summit County residents have the highest average AGI, and for the 2018 tax year it was more than \$27 million higher than Morgan County, the second highest. The five lowest AGI Counties are all located in rural Utah.

SALES TAX

In 1933, Utah sales tax was first introduced as a revenue source after property tax collections dropped dramatically during the Great Depression. Use tax was added in 1937 to compliment the sales tax. The state currently imposes a sales and use tax at a maximum rate of 4.85 percent. Fuel used for residential purposes and grocery food are taxed at a lower rate of 2.0 percent and 1.75 percent respectively. Revenues from this tax that are not earmarked to other funds or purposes are deposited into the General Fund.

Utah Code §59-12-103

FY2020 Revenues \$3,080,291,553

State Sales and Use Tax (Net FY00 - FY20)

Fiscal Year	Unrestricted General Fund Revenue	Earmarked Revenue	Total State Sales and Use Tax Revenues
2020	\$2,265,292,862	\$814,998,690	\$3,080,291,553
2019	\$2,116,255,116	\$690,606,760	\$2,806,861,876
2018	\$2,018,746,777	\$643,533,215	\$2,662,279,992
2017	\$1,856,753,521	\$585,363,441	\$2,442,116,962
2016	\$1,778,524,230	\$543,076,307	\$2,321,600,537
2015	\$1,714,954,376	\$495,752,517	\$2,210,706,893
2014	\$1,656,806,222	\$452,477,897	\$2,109,284,119
2013	\$1,615,936,497	\$422,118,587	\$2,038,055,084
2012	\$1,582,530,206	\$332,063,112	\$1,914,593,318
2011	\$1,601,399,490	\$189,166,700	\$1,790,566,190
2010	\$1,402,670,262	\$300,666,300	\$1,703,336,562
2009	\$1,547,472,747	\$276,544,200	\$1,824,016,947
2008	\$1,739,384,630	\$328,745,800	\$2,068,130,430
2007	\$1,857,813,410	\$246,902,200	\$2,104,715,610
2006	\$1,806,264,423	\$102,094,400	\$1,908,358,823
2005	\$1,634,522,084	\$41,761,700	\$1,676,283,784
2004	\$1,501,937,738	\$40,817,200	\$1,542,754,938
2003	\$1,443,974,180	\$31,038,715	\$1,475,012,895
2002	\$1,441,318,271	\$44,257,448	\$1,485,575,719
2001	\$1,431,419,465	\$45,175,346	\$1,476,594,811
2000	\$1,369,637,021	\$21,473,892	\$1,391,110,913

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 way as the state sales tax.

Utah Code §59-12-204

FY2020 Revenues / \$698,191,329

Local Sales and Use Tax Collected

(Net FY04 - FY20)

2020.	\$698,191,329
2019.	\$641,500,179
2018.	\$603,237,404
2017.	\$568,616,649
2016.	\$539,831,566
2015.	\$514,958,652
2014.	\$496,435,229
2013.	\$474,430,572
2012.	\$441,463,572
2011.	\$415,441,413
2010.	\$398,888,385
2009.	\$425,127,553
2008.	\$469,428,948
2007.	\$463,310,356
2006.	\$415,904,148
2005.	\$361,096,500
2004.	\$331,554,140

Local Sales Tax Distribution

	FY 2018 July '17 - Jun '18	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change
Beaver County					
Beaver City	605,373	628,210	3.8%	672,329	7.0%
Milford	233,773	264,264	13.0%	288,117	9.0%
Minersville	102,942	109,307	6.2%	117,754	7.7%
Total Cities and Towns	942,088	1,001,782	6.3%	1,078,200	7.6%
Beaver County	184,529	189,557	2.7%	207,656	9.5%
Total County, Cities and Towns	1,126,617	1,191,338	5.7%	1,285,855	7.9%

	FY 2018 July '16 - Jun '17	FY 2019 July '17 - Jun '18	FY18 - FY19 % Change	FY 2020 July '18 - Jun '19	FY19 - FY20 % Change
Box Elder County					
Bear River	153,044	115,569	-24.5%	121,727	5.3%
Brigham	3,372,781	3,426,805	1.6%	3,618,951	5.6%
Corinne	194,872	204,074	4.7%	193,451	-5.2%
Deweyville	44,591	47,292	6.1%	52,523	11.1%
Elwood	147,679	156,661	6.1%	225,138	43.7%
Fielding	54,560	57,913	6.1%	67,545	16.6%
Garland	297,027	315,570	6.2%	338,241	7.2%
Honeyville	204,848	216,856	5.9%	235,341	8.5%
Howell	27,005	28,046	3.9%	30,613	9.2%
Mantua	92,532	100,987	9.1%	115,022	13.9%
Perry	996,919	1,061,178	6.4%	1,196,043	12.7%
Plymouth	103,184	181,575	76.0%	88,254	-51.4%
Portage	28,588	30,624	7.1%	32,567	6.3%
Snowville	46,631	45,972	-1.4%	50,207	9.2%
Tremonton	1,715,449	1,765,592	2.9%	1,856,273	5.1%
Willard	263,665	279,606	6.0%	306,439	9.6%
Total Cities and Towns	7,743,375	8,034,318	3.8%	8,528,334	6.1%
Box Elder County	1,365,016	1,525,676	11.8%	1,601,868	5.0%
Total County, Cities and Towns	9,108,391	9,559,994	5.0%	10,130,203	6.0%

Cache County					
Amalga	73,342	77,527	5.7%	82,099	5.9%
Clarkston	77,573	85,218	9.9%	87,164	2.3%
Cornish	34,687	36,491	5.2%	40,084	9.8%
Hyde Park	774,995	819,907	5.8%	926,266	13.0%
Hyrum	1,113,751	1,166,328	4.7%	1,285,754	10.2%
Lewiston	241,686	245,537	1.6%	260,770	6.2%
Logan	10,964,784	11,488,952	4.8%	12,113,629	5.4%
Mendon	163,471	165,462	1.2%	182,794	10.5%
Millville	235,635	248,887	5.6%	274,164	10.2%
Newton	91,232	96,172	5.4%	103,165	7.3%
North Logan	2,281,770	2,374,278	4.1%	2,586,380	8.9%
Paradise	110,492	115,967	5.0%	130,147	12.2%
Providence	1,018,541	1,097,475	7.7%	1,207,748	10.0%
Richmond	375,310	377,545	0.6%	408,829	8.3%
River Heights	238,840	243,401	1.9%	256,075	5.2%
Smithfield	1,559,914	1,656,938	6.2%	1,809,147	9.2%
Wellsville	449,865	473,951	5.4%	517,684	9.2%
Trenton	56,130	60,376	7.6%	64,476	6.8%
Nibley	805,236	859,182	6.7%	919,966	7.1%
Total Cities and Towns	20,667,255	21,689,593	4.9%	23,256,339	7.2%
Cache County	861,406	914,952	6.2%	1,006,784	10.0%
Total County, Cities and Towns	21,528,661	22,604,545	5.0%	24,263,123	7.3%

	FY 2018 July '16 - Jun '17	FY 2019 July '17 - Jun '18	FY18 - FY19 % Change	FY 2020 July '18 - Jun '19	FY19 - FY20 % Change
Carbon County					
Helper	308,713	322,711	4.5%	341,859	5.9%
Price	2,149,615	2,203,220	2.5%	2,323,692	5/5%
Schofield	8,052	7,917	-1.7%	4,290	-45.8%
Wellington	328,236	306,168	-6.7%	314,403	2.7%
East Carbon	205,822	198,100	-3.8%	216,103	9.1%
Total Cities and Towns	3,000,438	3,038,116	1.3%	3,200,346	5.3%
Carbon County	1,079,429	1,199,146	11.1%	1,201,502	0.2%
Total County, Cities and Towns	4,079,868	4,237,261	3.9%	4,401,849	3.9%
Daggett County					
Dutch John	35,014	37,735	7.8%	39,052	3.5%
Manila	55,241	60,702	9.9%	63,389	4.4%
Total Cities and Towns	90,255	98,437	9.1%	102,441	4.1%
Daggett County	121,152	105,113	-13.2%	113,893	8.4%
Total County, Cities and Towns	211,407	203,550	-3.7%	216,334	6.3%
Davis County					
Bountiful	7,403,306	7,680,616	3.7%	8,067,562	5.0%
Centerville	3,982,774	4,202,650	5.5%	4,424,540	5.3%
Clearfield	4,426,621	4,618,625	4.3%	4,981,824	7.9%
Fruit Heights	714,008	750,966	5.2%	796,370	6.0%
Farmington	4,728,420	5,025,175	6.3%	5,271,094	4.9%
Kaysville	4,846,018	4,839,773	-0.1%	5,446,378	12.5%
Layton	15,169,732	15,911,338	4.9%	16,562,126	4.1%
North Salt Lake	4,261,683	4,438,501	4.1%	4,467,981	0.7%
South Weber	913,776	965,681	5.7%	1,078,870	11.7%
Sunset	731,915	768,145	4.9%	815,165	6.1%
Syracuse	4,023,618	4,295,873	6.8%	4,703,339	9.5%
West Point	1,388,426	1,456,853	4.9%	1,592,987	9.3%
Woods Cross	2,772,038	2,886,972	4.1%	3,081,170	6.7%
Clinton	3,392,857	3,610,101	6.4%	3,851,107	6.7%
West Bountiful	2,036,045	2,007,938	-1.4%	2,150,281	7.1%
Falcon Hill Davis	20,119	20,635	2.6%	23,541	14.1%
Total Cities and Towns	60,811,357	63,479,842	4.4%	67,314,336	6.0%
Davis County	647,915	666,935	2.9%	773,293	15.9%
Total County, Cities and Towns	61,459,271	64,146,777	4.4%	68,087,630	6.1%

	FY 2018 July '16 - Jun '17	FY 2019 July '17 - Jun '18	FY18 - FY19 % Change	FY 2020 July '18 - Jun '19	FY19 - FY20 % Change
Duchesne County					
Altamont	95,414	98,600	3.3%	122,118	23.9%
Duchesne	324,174	326,773	0.8%	371,894	13.8%
Myton	119,353	144,790	21.3%	132,042	-8.8%
Roosevelt	1,788,977	1,973,999	10.3%	1,942,661	-1.6%
Tabiona	22,355	21,532	-3.7%	23,934	11.2%
Total Cities and Towns	2,350,273	2,565,694	9.2%	2,592,648	1.1%
Duchesne County	2,137,012	2,141,008	0.2%	2,192,933	2.4%
Total County, Cities and Towns	4,487,285	4,706,702	4.9%	4,785,582	1.7%
Emery County					
Castle Dale	273,411	277,318	1.4%	313,778	13.1%
Clawson	20,892	20,573	-1.5%	24,131	17.3%
Cleveland	58,500	61,310	4.8%	64,581	5.3%
Elmo	44,889	46,166	2.8%	49,381	7.0%
Emery City	38,262	40,183	5.0%	46,511	15.7%
Ferron	186,522	190,341	2.0%	200,842	5.5%
Green River	255,468	256,963	0.6%	259,379	0.9%
Huntington	382,874	422,181	10.3%	469,049	11.1%
Orangeville	175,497	178,919	1.9%	175,781	-1.8%
Total Cities and Towns	1,436,315	1,493,952	4.0%	1,603,433	7.3%
Emery County	363,315	411,362	13.2%	365,069	-11.2%
Total County, Cities and Towns	1,799,630	1,905,315	5.9%	1,968,501	3.3%
Garfield County					
Antimony	23,469	24,591	4.8%	23,866	-2.9%
Boulder	58,150	55,980	-3.7%	56,823	1.5%
Bryce Canyon	255,827	240,335	-6.1%	224,220	-6.7%
Cannonville	30,335	31,437	3.6%	32,123	2.2%
Escalante	147,939	152,787	3.3%	162,263	6.2%
Hatch	28,829	32,743	13.6%	39,017	19.2%
Henrieville	24,474	26,128	6.8%	27,901	6.8%
Panguitch	298,457	312,848	4.8%	356,862	14.1%
Tropic	107,519	120,635	12.2%	124,072	2.8%
Total Cities and Towns	974,998	997,484	2.3%	1,047,147	5.0%
Garfield County	338,376	336,337	-0.6%	337,169	0.2%
Total County, Cities and Towns	1,313,375	1,333,821	1.6%	1,384,317	3.8%

	FY 2018 July '16 - Jun '17	FY 2019 July '17 - Jun '18	FY18 - FY19 % Change	FY 2020 July '18 - Jun '19	FY19 - FY20 % Change
Grand County					
Castle Valley	48,950	48,575	-0.8%	61,249	26.1%
Moab	2,083,268	2,181,297	4.7%	2,163,749	-0.8%
Total Cities and Towns	2,132,218	2,229,871	4.6%	2,224,997	-0.2%
Grand County	952,646	1,015,289	6.6%	1,036,311	2.1%
Total County, Cities and Towns	3,084,864	3,245,160	5.2%	3,261,309	0.5%

Iron County

Cedar City	6,793,309	7,284,124	7.2%	7,912,651	8.6%
Enoch	727,764	774,714	6.5%	859,142	10.9%
Kanarraville	48,557	67,279	38.6%	59,743	-11.2%
Paragonah	62,243	68,026	9.3%	72,041	5.9%
Parowan	436,041	453,192	3.9%	484,588	6.9%
Brian Head	127,363	153,024	20.1%	148,469	-3.0%
Cedar Highlands ¹	862	11,939	1,285.1%	8,117	-32.0%
Total Cities and Towns	8,196,139	8,812,297	7.5%	9,544,752	8.3%
County	1,030,418	1,100,034	6.8%	1,273,765	15.6%
Total County, Cities and Towns	9,226,557	9,912,331	7.4%	10,818,516	9.1%

¹Incorporated April 1, 2018

Juab County

Eureka	81,980	82,849	1.1%	90,157	8.8%
Levan	109,882	109,347	-0.5%	119,703	9.5%
Mona	224,269	248,950	11.0%	275,764	10.8%
Nephi	993,760	1,051,530	5.8%	1,122,067	6.7%
Rocky Ridge	112,313	120,573	7.4%	135,396	12.3%
Total Cities and Towns	1,522,205	1,613,248	6.0%	1,743,086	6.7%
Juab County	164,110	201,153	22.6%	222,661	10.7%
Total County, Cities and Towns	1,686,315	1,814,401	7.6%	1,965,747	8.3%

Kane County

Alton	18,825	19,915	5.8%	22,956	15.3%
Glendale	47,114	50,166	6.5%	55,803	11.2%
Kanab	953,804	1,005,836	5.5%	1,070,262	6.4%
Orderville	131,876	137,902	4.6%	144,015	4.4%
Big Water	208,612	201,671	-3.3%	81,569	-59.6%
Total Cities and Towns	1,360,231	1,415,491	4.1%	1,374,605	-2.9%
Kane County	461,875	570,882	23.6%	720,851	26.3%
Total County, Cities and Towns	1,822,106	1,986,372	9.0%	2,095,457	5.5%

	FY 2018 July '16 - Jun '17	FY 2019 July '17 - Jun '18	FY18 - FY19 % Change	FY 2020 July '18 - Jun '19	FY19 - FY20 % Change
Millard County					
Delta	755,742	786,475	4.1%	838,596	6.6%
Fillmore	490,160	508,323	3.7%	561,035	10.4%
Hinckley	76,239	79,407	4.2%	83,984	5.8%
Holden	44,324	45,799	3.3%	51,844	13.2%
Kanosh	55,391	57,844	4.4%	63,193	9.2%
Lemington	25,976	30,830	18.7%	32,450	5.3%
Lynndyl	12,774	13,102	2.6%	14,143	7.9%
Meadow	42,773	71,034	66.1%	49,215	-30.7%
Oak City	72,148	74,821	3.7%	81,037	8.3%
Scipio	67,691	67,333	-0.5%	67,144	-0.3%
Total Cities and Towns	1,643,218	1,734,967	5.6%	1,842,640	6.2%
Millard County	541,255	551,472	1.9%	608,390	10.3%
Total County, Cities and Towns	2,184,472	2,286,439	4.7%	2,451,030	7.2%

Morgan County

Morgan	811,667	832,683	2.6%	904,633	8.6%
Total Cities and Towns	811,667	832,683	2.6%	904,633	8.6%
Morgan County	932,365	1,013,681	8.7%	1,117,518	10.2%
Total County, Cities and Towns	1,744,033	1,846,364	5.9%	2,022,151	9.5%

Piute County

Circleville	62,897	64,005	1.8%	68,395	6.9%
Junction	23,544	24,348	3.4%	26,620	9.3%
Kingston	16,811	17,261	2.7%	18,283	5.9%
Marysville	58,254	64,560	10.8%	67,947	5.2%
Total Cities and Towns	161,505	170,175	5.4%	181,246	6.5%
Piute County	30,146	36,204	20.1%	44,670	23.4%
Total County, Cities and Towns	191,651	206,378	7.7%	225,916	9.5%

Rich County

Garden City	215,694	242,365	12.4%	260,199	7.4%
Lake Town	40,400	42,121	4.3%	49,409	17.3%
Randolph	62,497	69,755	11.6%	78,002	11.8%
Woodruff	31,754	49,786	56.8%	38,681	-22.3%
Total Cities and Town	350,346	404,026	15.3%	426,292	5.5%
Rich County	117,317	142,799	21.7%	141,770	-0.7%
Total County, Cities and Towns	467,663	545,825	16.9%	568,062	3.9%

	FY 2018 July '16 - Jun '17	FY 2019 July '17 - Jun '18	FY18 - FY19 % Change	FY 2020 July '18 - Jun '19	FY19 - FY20 % Change
Salt Lake County					
Alta	307,560	359,427	16.9%	348,868	-2.9%
Brighton ¹			NA	219,987	NA
Bluffdale	1,929,308	2,335,947	21.1%	2,714,904	16.2%
Cottonwood Heights	6,048,504	6,300,874	4.2%	6,686,339	6.1%
Draper	12,815,441	13,357,893	4.2%	14,102,032	5.6%
Herriman	4,549,664	5,196,185	14.2%	6,337,541	22.0%
Holladay	4,380,984	4,599,541	5.0%	4,869,655	5.9%
Midvale	7,357,973	7,605,064	3.4%	8,214,628	8.0%
Millcreek	9,689,175	10,478,475	8.1%	11,053,204	5.5%
Murray	15,948,743	16,255,271	1.9%	16,480,026	1.4%
Riverton	6,774,989	7,474,603	10.3%	8,163,838	9.2%
Salt Lake City	61,012,067	64,449,802	5.6%	66,964,338	3.9%
Sandy	21,613,868	22,370,166	3.5%	22,941,579	2.6%
South Jordan	15,217,899	15,325,282	0.7%	16,600,261	8.3%
South Salt Lake	10,910,206	11,832,479	8.5%	12,997,906	9.8%
Taylorsville	8,640,836	9,095,309	5.3%	9,542,497	4.9%
West Jordan	19,640,065	20,800,697	5.9%	22,240,551	6.9%
West Valley	26,272,916	27,482,187	4.6%	29,125,597	6.0%
Utah Data Center SL Co.	4,715	2,659	-43.6%	11,969	350.2%
Copperton Township	75,132	93,818	24.9%	109,839	17.1
Emigration Canyon Township	160,265	205,267	28.1%	231,791	12.9%
Kearns Township	3,603,875	4,324,558	20.0%	4,561,062	5.5%
Magna Township	3,017,595	3,623,732	20.1%	3,931,825	8.5%
White City Township	530,542	621,765	17.2%	653,875	5.2%
Total Cities and Towns	240,502,322	254,191,001	5.7%	269,104,112	5.9%
Salt Lake County	7,950,755	5,282,600	-33.6%	4,788,962	-9.3%
Total County, Cities and Towns	248,453,077	259,473,601	4.4%	273,893,074	5.6%

¹Incorporated January 1, 2020

San Juan County

Blanding	619,358	604,411	-2.4%	644,603	6.6%
Bluff ¹	0	4,874	NA	71,950	1376.3%
Monticello	355,652	352,967	-0.8%	391,016	10.8%
Total Cities and Towns	975,010	962,251	-2.4%	1,107,569	15.1%
San Juan County	1,491,686	1,485,874	6.4%	1,492,900	-5.9%
Total County, Cities and Towns	2,466,696	2,549,125	3.3%	2,600,469	2.0%

¹Incorporated April 1, 2019

	FY 2018 July '16 - Jun '17	FY 2019 July '17 - Jun '18	FY18 - FY19 % Change	FY 2020 July '18 - Jun '19	FY19 - FY20 % Change
Sanpete County					
Centerfield	185,890	190,938	2.7%	206,537	8.2%
Ephraim	1,290,440	1,345,300	4.3%	1,403,602	4.3%
Fairview	208,416	212,763	2.1%	233,460	9.7%
Fayette	28,101	29,792	6.0%	34,718	16.5%
Fountain Green	125,098	133,231	6.5%	142,589	7.0%
Gunnison	502,132	530,170	5.6%	573,817	8.2%
Manti	432,355	457,639	5.8%	492,306	7.6%
Mayfield	59,553	61,865	3.9%	68,411	10.6%
Moroni	206,812	220,044	6.4%	237,866	8.1%
Mount Pleasant	532,812	556,050	4.4%	620,091	11.5%
Spring City	119,096	124,832	4.8%	143,076	14.6%
Sterling	37,422	39,205	4.8%	44,525	13.6%
Wales	40,611	41,586	2.4%	45,013	8.2%
Total Cities and Town	3,768,739	3,943,417	4.6%	4,246,012	7.7%
County	557,893	592,916	6.3%	646,330	9.0%
Total County, Cities and Towns	4,326,632	4,536,333	4.8%	4,892,342	7.8%
Sevier County					
Annabella	94,173	95,417	1.3%	103,739	8.7%
Aurora	142,439	143,457	0.7%	155,038	8.1%
Central Valley	61,313	66,408	8.3%	68,849	3.7%
Elsinore	115,817	119,251	3.0%	130,087	9.1%
Glenwood	54,799	57,516	5.0%	61,456	6.9%
Joseph	40,163	42,827	6.6%	45,589	6.4%
Koosharem	38,861	40,349	3.8%	43,397	7.6%
Monroe	275,824	294,736	6.9%	322,585	9.4%
Redmond	100,939	104,412	3.4%	113,053	8.3%
Richfield	2,099,422	2,210,123	5.3%	2,339,281	5.8%
Salina	551,948	574,754	4.1%	614,840	7.0%
Sigurd	58,849	61,327	4.2%	63,120	2.9%
Total Cities and Towns	3,634,546	3,810,579	4.8%	4,061,035	6.6%
Sevier County	507,961	565,321	11.3%	536,630	-5.1%
Total County, Cities and Towns	4,142,507	4,375,899	5.6%	4,597,665	5.1%

	FY 2018 July '16 - Jun '17	FY 2019 July '17 - Jun '18	FY18 - FY19 % Change	FY 2020 July '18 - Jun '19	FY19 - FY20 % Change
Summit County					
Coalville	267,009	281,906	5.6%	307,464	9.1%
Francis	200,381	222,492	11.0%	210,552	-5.4%
Henefer	107,768	116,730	8.3%	129,016	10.5%
Kamas	538,705	574,186	6.6%	634,231	10.5%
Oakley	211,814	227,409	7.4%	249,301	9.6%
Park City	5,869,946	6,341,089	8.0%	6,522,527	2.9%
Total Cities and Towns	7,195,623	7,763,812	7.9%	8,053,092	3.7%
Summit County	6,977,241	7,387,362	5.9%	7,678,751	3.9%
Total County, Cities and Towns	14,172,864	15,151,174	6.9%	15,731,843	3.8%
Tooele County					
Grantsville	1,411,961	1,522,355	7.8%	1,700,633	11.7%
Stockton	78,718	89,224	13.3%	93,397	4.7%
Tooele	5,834,833	6,141,300	5.3%	6,783,385	10.5%
Vernon	34,029	38,403	12.9%	42,502	10.7%
Wendover	216,033	226,242	4.7%	246,239	8.8%
Rush Valley	69,599	57,489	-17.4%	61,153	6.4%
Total Cities and Towns	7,645,173	8,075,013	5.6%	8,927,309	10.6%
Tooele County	2,650,771	2,890,037	9.0%	3,282,799	13.6%
Total County, Cities and Towns	10,295,945	10,965,051	6.5%	12,210,108	11.4%
Uintah County					
Naples	1,098,952	1,109,282	0.9%	959,144	-13.5%
Vernal	3,662,954	3,550,401	-3.1%	3,479,468	-2.0%
Ballard	342,812	329,112	-4.0%	334,957	1.8%
Total Cities and Towns	5,104,717	4,988,795	-2.3%	4,773,569	-4.3%
Uintah County	3,182,493	3,153,902	-0.9%	3,312,102	5.0%
Total County, Cities and Towns	8,287,210	8,142,697	-1.7%	8,085,671	-0.7%

	FY 2018 July '16 - Jun '17	FY 2019 July '17 - Jun '18	FY18 - FY19 % Change	FY 2020 July '18 - Jun '19	FY19 - FY20 % Change
Utah County					
Alpine	1,350,201	1,375,973	1.9%	1,518,315	10.3%
American Fork	8,047,350	8,725,122	8.4%	9,803,748	12.4%
Cedar Fort	53,631	56,464	5.3%	57,112	1.1%
Eagle Mountain	3,556,800	4,193,445	17.9%	5,111,257	21.9%
Fairfield	20,594	23,126	12.3%	27,903	20.7%
Genola	199,190	226,551	13.7%	266,050	17.4%
Goshen	105,343	107,739	2.3%	112,440	4.4%
Lehi	12,023,422	12,962,444	7.8%	14,430,859	11.3%
Lindon	4,205,611	4,392,353	4.4%	4,552,566	3.6%
Mapleton	1,165,487	1,260,851	8.2%	1,406,286	11.5%
Orem	21,995,287	22,643,920	2.9%	23,550,807	4.0%
Payson	3,355,693	3,474,452	3.5%	3,771,906	8.6%
Pleasant Grove	5,755,469	6,089,204	5.8%	6,552,733	7.6%
Provo	18,820,190	19,466,027	3.4%	20,585,336	5.8%
Salem	1,058,291	1,135,127	7.3%	1,244,527	9.6%
Santaquin	1,345,017	1,466,725	9.0%	1,646,451	12.3%
Saratoga Springs	4,036,523	4,608,808	14.2%	5,332,941	15.7%
Highland	2,360,877	2,472,734	4.7%	2,691,778	8.9%
Spanish Fork	7,434,913	7,975,128	7.3%	8,850,164	11.0%
Springville	5,635,142	5,872,100	4.2%	6,267,947	6.7%
Vineyard	692,149	1,016,578	46.9%	1,659,957	6.7%
Cedar Hills	1,385,185	1,446,431	4.4%	1,520,064	5.1%
Elk Ridge	387,862	436,219	12.5%	496,591	13.8%
Woodland Hills	175,259	185,058	5.6%	197,384	6.7%
Total Cities and Towns	105,165,486	111,612,579	6.1%	121,655,123	9.0%
Utah County	1,641,314	1,778,206	8.3%	1,996,641	12.3%
Total County, Cities and Towns	106,806,800	113,390,785	6.2%	123,651,764	9.0%
Wasatch County					
Charleston	129,155	126,753	-1.9%	141,959	12.0%
Daniel	119,333	128,442	7.6%	137,184	6.8%
Heber	3,462,071	3,817,427	10.3%	4,232,933	10.9%
Independence	44,541	49,061	10.1%	56,672	15.5%
Interlaken	22,033	24,881	12.9%	28,186	13.3%
Midway	794,489	879,367	10.7%	949,049	7.9%
Wallsburg	46,224	49,867	7.9%	53,937	8.2%
Hideout	95,553	108,061	13.1%	118,334	9.5%
Total Cities and Towns	4,713,399	5,183,859	10.0%	5,718,353	10.3%
Wasatch County	1,146,803	1,227,698	7.1%	1,406,866	14.6%
Total County, Cities and Towns	5,860,202	6,411,557	9.4%	7,125,219	11.1%

	FY 2018 July '16 - Jun '17	FY 2019 July '17 - Jun '18	FY18 - FY19 % Change	FY 2020 July '18 - Jun '19	FY19 - FY20 % Change
Washington County					
Apple Valley	91,702	104,466	13.9%	117,238	12.2%
Enterprise	240,629	250,995	4.3%	278,768	11.1%
Hurricane	3,225,726	3,500,946	8.5%	3,869,519	10.5%
Ivins	1,093,637	1,186,647	8.5%	1,279,495	7.8%
La Verkin	601,947	648,684	7.8%	684,374	5.5%
Leeds	104,376	112,393	7.7%	120,588	7.3%
New Harmony	37,642	65,493	74.0%	43,028	-34.3%
Rockville	33,296	34,203	2.7%	36,917	7.9%
St. George	20,732,663	22,094,745	6.6%	23,828,283	7.8%
Santa Clara	971,763	1,066,816	9.8%	1,218,069	14.2%
Springdale	620,586	657,698	6.0%	615,536	-6.4%
Toquerville	177,030	192,364	8.7%	214,638	11.6%
Virgin	94,572	103,577	9.5%	127,476	23.1%
Washington	4,807,747	5,258,677	9.4%	5,709,400	8.6%
Hildale	368,297	353,366	-4.1%	366,943	3.8%
Total Cities and Towns	33,201,615	35,631,070	7.3%	38,510,272	8.1%
Washington County	1,170,097	1,207,503	3.2%	1,307,168	8.3%
Total County, Cities and Towns	34,371,711	36,838,573	7.2%	39,817,440	8.1%
Wayne County					
Bicknell	62,886	64,498	2.6%	68,394	6.0%
Hanksville	47,713	47,502	-0.4%	51,020	7.4%
Loa	142,738	152,730	7.0%	162,513	6.4%
Lyman	28,623	30,429	6.3%	32,624	7.2%
Torrey	61,363	68,198	11.1%	72,214	5.9%
Total Cities and Towns	343,323	363,357	5.8%	386,765	6.4%
Wayne County	210,325	207,024	-1.5%	205,610	-0.8%
Total County, Cities and Towns	553,648	570,632	3.1%	592,375	3.8%

	FY 2018 July '16 - Jun '17	FY 2019 July '17 - Jun '18	FY18 - FY19 % Change	FY 2020 July '18 - Jun '19	FY19 - FY20 % Change
Weber County					
Farr West	1,191,195	1,264,753	6.2%	1,404,468	11.0%
Harrisville	1,373,902	1,427,189	3.9%	1,549,910	8.6%
Hooper	999,184	1,054,762	5.6%	1,162,658	10.2%
Huntsville	100,735	103,013	2.3%	116,386	13.0%
Marriott-Slaterville	668,995	616,048	-7.9%	737,875	19.8%
North Ogden	2,712,317	2,847,222	5.0%	3,141,234	10.3%
Ogden	17,578,222	18,689,382	6.3%	19,329,679	3.4%
Plain City	754,631	879,703	16.6%	980,895	11.5%
Pleasant View	1,263,684	1,394,107	10.3%	1,540,873	10.5%
Riverdale	4,897,852	5,148,115	5.1%	5,273,519	2.4%
Roy	5,345,705	5,553,956	3.9%	5,894,601	6.1%
South Ogden	3,601,045	3,801,438	5.6%	4,062,177	6.9%
Uintah	198,137	201,548	1.7%	229,810	14.0%
Washington Terrace	1,088,595	1,115,246	2.4%	1,190,474	6.7%
West Haven	2,503,193	2,732,025	9.1%	3,192,370	16.8%
Total Cities and Towns	44,277,390	46,828,508	5.8%	49,806,932	6.4%
Weber County	2,343,805	2,463,910	5.1%	2,682,035	8.9%
Total County, Cities and Towns	46,621,195	49,292,418	5.7%	52,488,967	6.5%
Grand Total, Cities and Towns	570,721,227	602,966,219	5.6%	643,315,620	6.7%
Grand Total, Counties, Cities and Towns	611,880,655	643,431,420	5.2%	685,618,517	6.6%

As used above, "County" refers to only the unincorporated area of the county.

County Option Sales Tax

All counties in Utah have adopted ordinances to impose a 0.25 percent optional sales and use tax. This tax applies to the same transactions as the state sales and use tax and is collected in the same way.

Utah Code §59-12-1102

FY 2020 Revenues / \$175,746,247

Tax Collected

(Net FY09 - FY20)

2020.....	\$175,746,247
2019.....	\$161,033,594
2018.....	\$150,809,281
2017.....	\$142,152,579
2016.....	\$134,955,425
2015.....	\$128,721,260
2014.....	\$124,399,383
2013.....	\$118,619,602
2012.....	\$110,320,024
2011.....	\$104,012,820
2010.....	\$99,858,519
2009.....	\$106,801,736

	FY 2018 July '17 - Jun '18	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change
Beaver County	281,768	299,408	6.3%	324,560	8.4%
Box Elder County	2,278,030	2,402,957	5.5%	2,558,422	6.5%
Cache County	5,384,344	5,681,077	5.5%	6,125,439	7.8%
Carbon County	988,897	1,032,870	4.4%	1,078,844	4.5%
Daggett County	76,369	72,646	-4.9%	76,076	4.7%
Davis County	15,368,158	16,117,539	4.9%	17,184,376	6.6%
Duchesne County	1,122,221	1,181,640	5.3%	1,206,127	2.1%
Emery County	423,101	451,845	6.8%	470,036	4.0%
Garfield County	318,025	326,972	2.8%	336,889	3.0%
Grand County	771,217	813,465	5.5%	819,802	0.8%
Iron County	2,305,368	2,490,272	8.0%	2,721,491	9.3%
Juab County	422,511	457,008	8.2%	497,973	9.0%
Kane County	455,617	498,345	9.4%	527,420	5.8%
Millard County	546,346	574,703	5.2%	618,920	7.7%
Morgan County	436,200	464,380	6.5%	511,166	10.1%
Piute County	74,232	76,062	2.5%	75,386	-0.9%
Rich County	116,936	132,905	13.7%	143,132	7.7%
Salt Lake County	62,057,287	65,003,461	4.7%	68,804,929	5.8%
San Juan County	616,944	641,358	4.0%	657,841	2.6%
Sanpete County	1,077,905	1,137,003	5.5%	1,233,175	8.5%
Sevier County	1,014,570	1,077,711	6.2%	1,136,417	5.4%
Summit County	3,486,209	3,733,604	7.1%	3,892,875	4.3%
Tooele County	2,575,092	2,757,081	7.1%	3,084,503	11.9%
Uintah County	2,072,033	2,044,121	-1.3%	2,035,783	-0.4%
Utah County	26,781,585	28,564,002	6.7%	31,274,309	9.5%
Wasatch County	1,523,099	1,674,151	9.9%	1,855,958	10.9%
Washington County	8,595,851	9,223,027	7.3%	9,994,485	8.4%
Wayne County	138,516	143,328	3.5%	149,400	4.2%
Weber County	11,661,548	12,365,589	6.0%	13,205,652	6.8%

Total					
County Option	152,969,979	161,438,527	5.5%	172,601,387	6.9%

Municipal Highways Sales Tax

A municipality that does not levy the public transit tax may impose a sales and use tax of up to 0.30 percent 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. Currently, 26 cities and towns have imposed the tax.

Utah Code §59-12-2215

FY 2020 Revenues / \$18,182,946

Highways Tax Collected

(Net FY07 - FY20)

2020.....	\$18,182,946
2019.....	\$17,049,196
2018.....	\$15,903,959
2017.....	\$14,537,212
2016.....	\$13,440,559
2015.....	\$14,077,645
2014.....	\$13,734,847
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

	FY 2018 July '17 - Jun '18	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change
Mantua			NA	1,212	NA
Price	662,982	679,570	2.5%	717,316	5.6%
Wellington	64,748	48,950	-24.4%	48,436	-1.1%
Roosevelt	582,319	681,913	17.1%	625,478	-8.3%
Green River	89,889	89,068	-0.9%	83,432	-6.3%
Moab	813,332	856,019	5.2%	825,344	-3.6%
Brian Head	64,241	83,757	30.4%	80,989	-3.3%
Nephi	213,742	224,607	5.1%	235,345	4.8%
Blanding	106,594	109,518	2.7%	122,119	11.5%
Monticello	67,185	73,759	9.8%	89,950	22.0%
Ephraim	282,440	294,306	4.2%	299,559	1.8%
Fairview	47,108	46,671	-0.9%	51,829	11.1%
Gunnison	85,578	84,909	-0.8%	97,196	14.5%
Mt. Pleasant	93,712	95,959	2.4%	116,228	21.1%
Richfield	683,617	730,657	6.9%	762,098	4.3%
Salina	159,470	166,221	4.2%	181,299	9.1%
Naples	526,844	533,247	1.2%	436,059	-18.2%
Vernal	1,356,676	1,283,189	-5.4%	1,175,432	-8.4%
Heber	998,624	1,122,525	12.4%	1,276,317	13.7%
Midway	168,390	198,342	17.8%	215,536	8.7%
Hurricane	835,193	896,034	7.3%	980,610	9.4%
Ivins	159,723	164,619	3.1%	183,299	11.3%
La Verkin	81,624	94,893	16.3%	98,932	4.3%
St. George	6,663,625	7,106,792	6.7%	7,581,675	6.7%
Santa Clara	105,708	122,076	15.5%	154,778	26.8%
Washington	1,173,690	1,319,434	12.4%	1,407,064	6.6%
Total Highway	16,087,053	17,107,036	6.3%	17,847,431	4.3%

Mass Transit Tax

A county, city or town may impose mass transit taxes of up to 0.80 percent to fund statutorily specific transit needs.

	FY 2018 July '17 - Jun '18	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change
Brigham	1,434,778	1,407,487	-1.9%	1,493,371	6.1%
Perry	426,745	451,203	5.7%	518,126	14.8%
Willard	81,136	87,347	7.7%	100,861	15.5%
Cache County	4,021,512	4,239,419	5.4%	4,598,617	8.5%
Hyde Park	159,197	170,842	7.3%	207,179	21.3%
Hyrum	164,490	171,078	4.0%	207,340	21.2%
Lewiston	25,897	24,639	-4.9%	27,537	11.8%
Logan	3,097,297	3,268,201	5.5%	3,426,385	4.8%
Millville	18,221	19,583	7.5%	25,088	28.1%
North Logan	616,242	634,393	2.9%	675,716	6.5%
Providence	113,964	140,908	23.6%	169,525	20.3%
Richmond	61,314	52,623	-14.2%	61,277	16.4%
River Heights	25,366	23,209	-8.5%	22,641	-2.4%
Smithfield	201,954	215,420	6.7%	259,055	20.3%
Nibley	75,252	84,196	11.9%	92,078	9.4%
Davis County	23,849,370	24,816,963	4.1%	37,398,966	50.7%
Salt Lake County	168,324,871	175,950,645	4.5%	184,181,846	4.7%
Summit County	11,263,733	12,089,611	7.3%	12,391,218	2.5%
Park City	2,919,587	3,172,497	8.7%	3,239,698	2.1%
Tooele County	524,233	1,520,784	190.1%	2,674,650	75.9%
Tooele	1,218,855	1,257,185	3.1%	1,483,590	18.0%
Utah County ¹	20,809,462	22,274,149	7.0%	24,789,582	11.3%
Alpine ¹	0	0	-100.0%	2	NA
American Fork ¹	793	114	-85.6%	115	0.8%
Eagle Mountain ¹	53	0	-100.0%	0	N.A.
Lehi ¹	1,088	883	-18.8%	239	-72.9%
Lindon ¹	981	478	-51.2%	196	-59.1%
Mapleton ¹	3	0.00	-100.0%	1	N.A.
Orem ¹	3,159	1,191	-62.3%	1,165	-2.2%
Payson ¹	136	88	-35.7%	41	-52.9%
Pleasant Grove ¹	260	1,521	483.8%	0	-100.0%
Provo ¹	6,954	0	-100.0%	0	NA
Salem ¹			NA	241	NA
Santaquin ¹	1,5150	1,636	8.0%	2,319	41.8%
Highland ¹	123	370	199.4%	3	-99.2%
Spanish Fork ¹	1,331	162	-87.8%	190	17.0%
Springville ¹	646	246	-61.9%	168	-31.8%
Cedar Hills ¹	2	33	2,046.8%	40	19.1%
Weber County	26,309,343	27,953,443	6.2%	29,691,363	6.2%
Total Mass Transit	265,759,863	280,032,548	5.4%	307,740,428	9.9%

¹Utah County imposes the mass transit tax county-wide effective 10/01/2011

Arts and Zoological Sales Tax

The botanical, cultural, recreational and zoological tax, often called “ZAP” (zoo arts and parks), “RAP” and various other acronyms, may be imposed at a rate of 0.10 percent on transactions taxed under the state’s sales and use tax law.

This tax may be adopted by any county or city in which voters have approved the tax to fund recreational facilities and botanical, cultural and zoological organizations.

Utah Code §59-12-703 and 59-12-1402

FY 2020 Revenues / \$54,417,567

Arts & Zoo Tax Collected

(Net FY09 - FY20)

2020.....	\$54,417,567
2019.....	\$49,481,204
2018.....	\$46,289,158
2017.....	\$43,490,906
2016.....	\$39,258,967
2015.....	\$34,097,604
2014.....	\$32,550,438
2013.....	\$30,696,717
2012.....	\$28,834,681
2011.....	\$26,787,519
2010.....	\$25,850,763
2009.....	\$27,065,125

	FY 2018 July '17- Jun '18	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change
Cache County	1,605,306	1,694,006	5.5%	1,836,897	8.4%
Helper	14,326	16,070	12.2%	17,854	11.1%
Price	221,097	226,574	2.5%	239,148	5.5%
Bountiful	539,324	566,972	5.1%	602,036	6.2%
Centerville	389,872	412,998	5.9%	435,070	5.3%
Clearfield	249,375	255,465	2.4%	289,605	13.4%
Farmington	432,373	456,622	5.6%	471,429	3.2%
Layton	1,348,716	1,422,785	5.5%	1,456,318	2.4%
North Salt Lake	428,891	447,975	4.4%	426,752	-4.7%
Syracuse ¹	18,804	197,308	949.3%	223,059	13.1%
Woods Cross	297,372	311,661	4.8%	339,115	8.8%
West Bountiful	219,977	208,155	-5.4%	222,099	6.7%
Duchesne City	22,575	21,961	-2.7%	29,074	32.4%
Roosevelt	194,201	227,361	17.1%	208,494	-8.3%
Green River	29,801	30,055	0.9%	27,814	-7.5%
Bryce Canyon ⁴			NA	292	NA
Cedar City	632,919	690,795	9.1%	739,365	7.0%
Brian Head	21,426	27,929	30.3%	27,007	-3.3%
Nephi ³	0	5,265	NA	78,223	1386%
Fillmore ⁴			NA	4,193	NA
Morgan County ³	0	9,486	NA	131,606	1387.3%
Salt Lake County	24,490,670	25,601,148	4.5%	26,794,936	4.7%
Blanding	35,547	36,515	2.7%	40,713	11.5%
Monticello	22,405	24,591	9.8%	29,989	22.0%
Centerfield	8,801	8,383	-4.9%	9,477	13.2%
Fairview ¹	842	15,309	1,719.2%	17,187	12.3%
Gunnison	28,539	28,307	-0.8%	32,403	14.5%
Mayfield	1,263	1,219	-3.5%	1,803	47.9%
Aurora	7,596	7,176	-5.5%	8,462	17.9%
Redmond	5,254	5,475	4.2%	6,600	20.5%
Richfield	227,788	243,401	6.9%	254,071	4.4%
Salina	53,182	55,418	4.2%	60,443	9.1%

Summit County	1,839,443	1,983,104	7.8%	2,035,624	2.6%
Tooele City	406,322	419,041	3.1%	494,501	18.0%
Uintah County	857,988	827,168	-3.6%	767,461	-7.2%
American Fork	961,509	1,056,424	9.9%	1,171,274	10.9%
Lindon	590,941	618,501	4.7%	633,322	2.4%
Orem	2,139,148	2,199,745	2.8%	2,265,810	3.0%
Payson	213,051	224,677	5.5%	255,310	13.6%
Pleasant Grove ³	0	28,521	NA	394,027	1281.5%
Provo	1,265,413	1,329,663	5.1%	1,435,707	8.0%
Santaquin ³	0	3,775	NA	58,242	1442.8%
Spanish Fork ³	0	53,852	NA	742,078	1278.0%
Vineyard			NA	11,219	NA
Cedar Hills ²	4,853	55,338	1,040.3%	60,066	8.5%
Washington County	3,237,441	3,475,196	7.3%	3,722,921	7.1%
Weber County	3,826,056	4,065,501	6.3%	4,317,622	6.2%
Total Arts & Zoo Tax	46,890,407	49,596,884	5.8%	53,426,718	7.7%

¹Tax imposed effective 4/1/2018

²Tax imposed effective 4/1/2018

³Tax re-imposed effective 4/1/2019

⁴Tax imposed effective 4/1/2020

Tourism-Related Sales Taxes (TRCC)

Under the tourism, recreation, cultural, convention and airport facilities tax law, counties to impose any or all of the following options:

1. Restaurant - A tax of up to 1 percent on sales of prepared foods and beverages by a restaurant for immediate consumption.
2. Motor Vehicle Leasing - A tax of up to 3 percent on all short-term leases and rentals of motor vehicles not exceeding 30 days. There is an exception when the rental vehicle replaces a motor vehicle that is being repaired under an insurance agreement. Counties that have imposed the motor vehicle short-term lease and rental tax may also impose an additional 4 percent tax on these transactions.
3. Room Rental - A tax of up to 0.50 percent of the rent for every occupancy of a suite, room or rooms in motels or similar public accommodations. Currently, only Salt Lake County imposes this tax.

Utah Code §59-12-603

FY 2020 Revenues / \$76,753,886

Tourism Tax Collected

(Net FY09 - FY20)

2020.....	\$76,753,886
2019.....	\$78,905,465
2018.....	\$73,083,512
2017.....	\$71,042,885
2016.....	\$66,854,270
2015.....	\$61,871,642
2014.....	\$58,305,231
2013.....	\$53,125,383
2012.....	\$50,134,347
2011.....	\$47,351,230
2010.....	\$45,258,481
2009.....	\$45,251,119

Motor Vehicle Leasing Tax

	FY 2018 July '17 - Jun '18	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change
Davis County	616,078	662,031	7.5%	604,360	-8.7%
Duchesne County	780	654	-16.2%	189	-71.0%
Grand County	164,867	349,657	112.1%	334,416	-4.4%
Morgan County	13,852	14,951	7.9%	14,093	-5.7%
Salt Lake County	14,549,293	15,314,093	5.3%	14,344,994	-6.3%
Sevier County	36,047	41,666	15.6%	38,732	-7.0%
Uintah County	11,714	14,631	24.9%	15,834	8.2%
Utah County	1,139,937	1,221,608	7.2%	1,220,633	-0.1%
Washington County	567,041	617,519	8.9%	544,447	-11.8%
Weber County	491,325	518,048	5.4%	504,656	-2.6%
Total Leasing	17,590,933	18,754,859	6.6%	17,622,354	-6.0%

Room Rental Tax

Salt Lake County	2,764,377	2,825,529	2.2%	2,616,687	-7.4%
Total Tourism Transient	2,764,377	2,825,529	2.2%	2,616,687	-7.4%

Restaurant Sales Tax

Beaver County	116,795	132,465	13.4%	140,942	6.4%
Box Elder County	594,816	613,969	3.2%	662,883	8.0%
Cache County	1,479,569	1,592,486	7.6%	1,670,445	4.9%
Carbon County	246,499	255,658	3.7%	253,099	-1.0%
Daggett County	21,829	19,323	-11.5%	22,103	14.4%
Davis County	4,528,685	4,853,818	7.2%	5,055,194	4.1%
Duchesne County	178,821	193,540	8.2%	200,473	3.6%
Emery County	71,599	86,357	20.6%	76,051	-11.9%
Garfield County	327,682	286,783	-12.5%	262,315	-8.5%
Grand County	603,867	626,938	3.8%	635,116	1.3%
Iron County	784,476	843,619	7.5%	884,521	4.8%
Juab County	137,680	130,255	-5.4%	124,069	-4.7%
Kane County	274,243	280,508	2.3%	271,535	-3.2%
Millard County	119,896	117,723	-1.8%	118,427	0.6%
Morgan County	51,212	55,476	8.3%	52,631	-5.1%
Rich County	66,711	84,496	26.7%	118,324	40.0%
Salt Lake County	24,197,593	25,621,786	5.9%	25,262,936	-1.4%
San Juan County	109,127	118,557	8.6%	115,579	-2.5%
Sanpete County	165,514	169,320	2.3%	172,397	1.8%
Sevier County	300,321	313,745	4.5%	317,140	1.1%
Summit County	3,037,094	3,212,772	5.8%	3,031,981	-5.6%
Tooele County	598,998	656,281	9.6%	705,182	7.5%
Uintah County	423,036	448,232	6.0%	482,232	7.6%
Utah County	8,215,965	8,762,222	6.6%	9,193,494	4.9%
Wasatch County	654,635	690,026	5.4%	699,892	1.4%
Washington County	3,170,481	3,384,201	6.7%	3,466,406	2.4%
Wayne County	77,846	78,169	0.4%	71,665	-8.3%
Weber County	3,519,448	3,718,740	5.7%	3,900,203	4.9%
Total Restaurant	54,074,437	57,347,467	6.1%	57,967,235	1.1%

Rural Hospital Sales Tax

A county of the third, fourth, fifth or sixth class (or cities located within those counties) may impose a sales tax of up to 1 percent to fund rural county or city health care facilities. Cities located in counties of the third, fourth, fifth or sixth class that are not in standard metropolitan areas may also impose the tax. Daggett, Garfield, Grand and Kane counties, and Beaver City impose this tax.

Utah Code §59-12-802

FY 2020 Revenues \$6,349,636

Rural Hospitals Tax Collected

(Net FY10 - FY20)

2020.	\$6,349,636
2019.	\$5,977,640
2018.	\$4,112,471
2016.	\$3,443,599
2015.	\$3,177,859
2014.	\$3,101,405
2013.	\$2,951,635
2012.	\$2,827,025
2011.	\$2,404,742
2010.	\$5,670,159

	FY 2018 July '17 - Jun '18	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change
Beaver City	488,380	521,816	6.8%	533,479	2.2%
Daggett County	194,086	179,027	-7.8%	210,321	17.5%
Garfield County	1,433,559	1,437,840	0.3%	1,460,858	1.6%
Grand County	1,899,253	2,021,483	6.4%	1,969,572	-2.6%
Kane County	1,981,076	2,201,334	11.1%	2,300,892	4.5%
Uintah County ¹	1,090	767	-29.7%	995	29.8%
Total Hospital	5,997,442	6,362,267	6.1%	6,476,116	1.8%

¹Effective 4/1/10, Uintah County repealed the Rural Hospital Tax.

Resort Communities Sales Tax

A municipality may levy a resort communities tax if its transient room capacity 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 on transactions subject to the state sales tax. An additional 0.5 percent may be imposed upon voter approval, or if a municipality imposed a license fee or tax based on gross receipts under §10-1-203 on or before Jan. 1, 1996. Those municipalities may impose the additional 0.5 percent with voter approval if they meet certain statutory criteria. Retailers are liable for the collection of the taxes. The Tax Commission collects and distributes the tax for local governments.

Utah Code §59-12-401

FY 2020 Revenues /\$27,974,966

Resort Tax Collected

(Net FY09 - FY20)

2020.....	\$27,974,966
2019.....	\$28,198,858
2018.....	\$25,559,888
2017.....	\$24,576,754
2016.....	\$22,251,055
2015.....	\$20,436,237
2014.....	\$18,900,246
2013.....	\$14,388,889
2012.....	\$13,485,629
2011.....	\$12,691,911
2010.....	\$11,826,984
2009.....	\$11,675,733

	FY 2018 July '17 - Jun '18	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change
Dutch John	40,280	42,964	6.7%	47,441	10.4%
Green River	448,309	439,259	-2.0%	411,236	-6.4%
Boulder	66,457	57,523	-13.4%	56,636	-1.5%
Bryce Canyon	483,020	447,467	-7.4%	413,282	-7.6%
Escalante	133,327	135,036	1.3%	145,174	7.5%
Panguitch	216,556	230,439	6.4%	300,029	30.2%
Tropic	107,303	118,897	10.8%	117,827	-0.9%
Moab	4,194,325	4,380,605	4.4%	4,223,615	-3.6%
Brian Head	342,098	444,538	29.9%	430,638	-3.1%
Kanab	828,729	848,027	2.3%	895,083	5.5%
Orderville	124,933	129,015	3.3%	134,644	4.4%
Garden City	463,616	527,144	13.7%	566,824	7.5%
Alta	787,904	951,769	20.8%	916,743	-3.7%
Brighton ²			NA	11,140	NA
Bluff ¹			NA	64,308	NA
Park City	15,459,748	16,735,446	8.3%	17,101,811	2.2%
Independence	51,459	57,748	12.2%	73,027	26.5%
Midway	596,031	685,877	15.1%	749,721	9.3%
Springdale	1,719,324	1,826,001	6.2%	1,676,675	-8.2%
Virgin ²			NA	6,365	NA
Total Resort Tax	26,063,419	28,057,753	7.7%	28,342,220	1.0%

¹Tax imposed 7/1/2019

²Tax imposed 4/1/2020

County Transient Room Tax

The country 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 §59-12-301

FY 2020 Revenues / \$62,981,267

County Transient Room Tax Collected

(Net FY10 - FY20)

2020.	\$62,981,267
2019.	\$68,146,437
2018.	\$64,165,599
2017.	\$60,453,328
2016.	\$53,229,020
2015.	\$47,587,384
2014.	\$43,211,743
2013.	\$39,226,854
2012.	\$34,937,494
2011.	\$26,893,159
2010.	\$26,007,496

	FY 2018 July '17 - Jun '18	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change
Beaver County	260,974	279,830	7.2%	260,609	-6.9%
Box Elder County	387,986	409,600	5.6%	425,021	3.8%
Cache County	807,561	854,622	5.8%	874,023	2.3%
Carbon County	265,849	291,339	9.6%	308,842	6.0%
Daggett County	147,388	140,450	-4.7%	163,889	16.7%
Davis County	1,851,525	1,860,699	0.5%	1,864,636	0.2%
Duchesne County	85,676	76,250	-11.0%	87,401	14.6%
Emery County	446,847	431,519	-3.4%	388,086	-10.1%
Garfield County	2,174,144	2,201,682	1.3%	2,018,821	-8.3%
Grand County	5,135,475	5,476,311	6.6%	4,781,867	-12.7%
Iron County	1,422,512	1,419,137	-0.2%	1,409,269	-0.7%
Juab County	91,279	79,520	-12.9%	87,688	10.3%
Kane County	2,850,045	2,984,805	4.7%	2,864,376	-4.0%
Millard County	146,047	139,821	-4.3%	133,892	-4.2%
Morgan County	13,549	15,700	15.9%	20,857	32.8%
Piute County	34,742	60,037	72.8%	48,585	-19.1%
Rich County	304,411	378,009	24.2%	424,649	12.3%
Salt Lake County	19,972,624	20,414,447	2.2%	18,905,561	-7.4%
San Juan County	996,693	1,081,029	8.5%	1,232,876	14.0%
Sanpete County	137,373	138,254	0.6%	138,128	-0.1%
Sevier County	606,343	544,741	-10.2%	548,662	0.7%
Summit County	9,938,825	10,399,529	4.6%	10,863,580	4.5%
Tooele County	447,348	453,915	1.5%	451,372	-0.6%
Uintah County	498,088	565,944	13.6%	592,568	4.7%
Utah County	3,700,203	3,908,181	5.6%	3,902,108	-0.2%
Wasatch County	1,975,345	2,459,545	24.5%	2,262,115	-8.0%
Washington County	8,097,512	8,703,887	7.5%	7,912,180	-9.1%
Wayne County	558,189	562,214	0.7%	531,990	-5.4%
Weber County	1,654,994	1,744,982	5.4%	1,825,312	-4.0%

Total County Transient Room Tax	65,009,543	68,075,996	4.7%	65,328,974	-4.0%
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Municipality Transient Room Tax

The municipal 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 1.50 percent is in addition to the applicable sales tax.

Utah Code §59-12-352 and 59-12-353

FY 2020 Revenues / \$13,998,716

Municipality Transient Room Tax Collected

(Net FY12 - FY20)

2020.....	\$13,998,716
2019.....	\$14,853,007
2018.....	\$13,144,047
2017.....	\$10,875,481
2016.....	\$9,600,278
2015.....	\$8,718,456
2014.....	\$7,773,552
2013.....	\$7,017,949
2012.....	\$6,142,971

	FY 2018 July '17 - Jun '18	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change
Beaver ⁷			NA	34,602	NA
Milford	3,247	4,285	32.0%	4,825	12.6%
Brigham	41,946	48,927	16.6%	49,432	1.0%
Perry	10,162	9,341	-8.1%	9,866	5.6%
Tremonton	32,109	30,275	-5.7%	31,905	5.4%
Logan	166,011	161,909	-2.5%	169,265	4.5%
North Logan	23,826	25,199	5.8%	20,879	-17.1%
Helper	405	798	96.9%	2,266	183.9%
Price	56,005	60,726	8.4%	62,234	2.5%
Manila ⁷			NA	4,978	NA
Clearfield	7,722	8,024	3.9%	10,278	28.1%
Farmington	63,800	66,612	4.4%	67,249	1.0%
Layton	233,213	246,792	5.8%	228,657	-7.3%
North Salt Lake	40,905	30,392	-25.7%	38,459	26.5%
South Weber ⁶	0	106	NA	2,218	1986.1%
Sunset	4,617	4,621	0.1%	5,309	14.9%
Woods Cross	52,745	48,080	-8.8%	50,346	4.7%
West Bountiful	20,510	19,855	-3.2%	21,527	8.4%
Roosevelt	7,591	7,136	-6.0%	8,444	18.3%
Castle Dale ⁹	0	0	NA	139	NA
Green River	97,554	94,790	-2.8%	82,775	-12.7%
Boulder ⁷	0	0	NA	7,095	NA
Bryce Canyon ⁷	0	0	NA	136,078	NA
Cannonville ⁷	0	0	NA	5,669	NA
Escalante	33,981	36,761	8.2%	34,927	-5.0%
Hatch ⁹	0	0	NA	1,294	NA
Panguitch ⁹	0	0	NA	4,437	NA
Tropic ⁵	0	19,268	NA	50,346	NA
Moab	1,245,585	1,247,628	0.2%	1,097,968	-12.0%
Cedar City	263,001	243,725	-7.3%	235,299	-3.5%
Brian Head	62,658	80,231	28.0%	86,109	7.3%
Nephi ³	0	17,069	NA	23,430	37.3%

	FY 2018 July '16 - Jun '17	FY 2019 July '17 - Jun '18	FY18 - FY19 % Change	FY 2020 July '18 - Jun '19	FY19 - FY20 % Change
Glendale	7,694	9,953	29.4%	9,150	-8.1%
Kanab	247,361	240,614	-2.7%	210,887	-12.4%
Big Water ⁷	0	0	NA	3,535	NA
Delta	14,511	15,029	3.6%	16,076	7.0%
Fillmore	26,075	27,042	3.7%	25,980	-3.9%
Morgan City	248	561	126.4%	508	-9.4%
Marysville ¹⁰	0	0	NA	30	NA
Garden City ⁸	0	0	NA	24,319	NA
Brighton ¹⁰	0	0	NA	162	NA
Bluffdale ⁴	0	636	NA	1,435	125.6%
Cottonwood Heights	38,031	51,598	35.7%	58,714	13.8%
Draper	125,606	119,892	-4.5%	126,423	5.4%
Holladay	101,541	126,857	24.9%	113,147	-10.8%
Midvale	175,760	171,153	-2.6%	159,581	-6.8%
Millcreek	1,059	2,725	157.3%	3,097	13.7%
Murray	218,354	221,732	1.5%	196,803	-11.2%
Salt Lake City	3,610,573	3,643,179	0.9%	3,343,849	-8.2%
Sandy	475,145	450,584	-5.2%	395,888	-12.1%
South Jordan	109,555	159,502	45.6%	159,064	-0.3%
South Salt Lake	43,537	39,979	-8.2%	40,332	0.9%
Taylorsville ⁹	0	0	NA	5,470	NA
West Jordan	56,108	64,713	15.3%	64,523	-0.3%
West Valley City	446,183	432,422	-3.1%	398,351	-7.9%
Blanding	35,853	38,491	7.4%	48,325	25.5%
Bluff ⁷	0	0	NA	26,915	NA
Monticello	37,991	36,102	-5.0%	73,208	102.8%
Spring City ²	263	1,254	376.1%	1,270	1.3%
Joseph	651	450	-30.9%	618	37.3%
Richfield	106,232	91,946	-13.4%	88,853	-3.4%
Salina	19,809	19,530	-1.4%	18,005	-7.8%
Coalville ⁵	0	2,244	NA	16,775	647.5%
Henefer ⁵	0	10	NA	989	9506.0%
Park City ²	1,452,093	2,724,915	87.7%	2,801,937	2.8%
Tooele	48,021	47,633	-0.8%	43,106	-9.5%
Naples	10,819	2,883	-73.4%	12,751	342.3%
Vernal	71,772	90,839	26.6%	95,976	5.7%
Ballard	33,112	30,066	-9.2%	26,122	-13.1%
Lehi	213,814	210,107	-1.7%	224,740	7.0%
Lindon	486	747	53.7%	2,024	171.0%
Orem	165,166	172,482	4.4%	159,050	-7.8%
Payson	11,114	11,463	3.1%	12,057	5.2%
Pleasant Grove ⁵	0	3,950	NA	24,490	520.0%
Provo	443,099	502,334	13.4%	471,996	-6.0%
Spanish Fork ²	1,276	8,160	539.7%	9,180	12.5%
Springville	91,678	84,433	-7.9%	84,790	0.4%
Vineyard ¹⁰	0	0	NA	52	NA
Heber	65,772	91,421	39.0%	82,548	-9.7%
Midway	91,289	121,513	33.1%	100,387	-17.4%
Apple Valley ¹	557	1,999	258.8%	1,961	-1.9%
Hurricane	159,743	168,982	5.8%	163,135	-3.5%
Ivins	135,311	125,521	-7.2%	107,368	-14.5%

	FY 2018 July '16 - Jun '17	FY 2019 July '17 - Jun '18	FY18 - FY19 % Change	FY 2020 July '18 - Jun '19	FY19 - FY20 % Change
La Verkin	60,040	83,280	38.7%	69,436	-16.6%
Rockville	2,025	4,430	118.8%	5,558	25.5%
St. George	778,702	793,926	2.0%	697,378	-12.2%
Santa Clara	33,599	50,453	50.2%	55,167	9.3%
Springdale	523,702	573,130	9.4%	500,275	-12.7%
Toquerville	3,381	4,002	18.4%	3,277	-18.1%
Virgin	28,162	9,292	-67.0%	37,589	304.5%
Washington ⁵	0	32,502	NA	93,103	186.5%
Hildale	530	2,580	387.3%	2,229	-13.6%
Hanksville	8,871	10,377	17.0%	9,824	-5.3%
Farr West	11,046	11,790	6.7%	10,931	-7.3%
Marriott-Slaterville	34,554	33,860	-2.0%	37,569	11.0%
Ogden	185,016	198,449	7.3%	200,695	1.1%
Riverdale	14,787	15,383	4.0%	15,466	0.5%
Uintah	12,035	12,572	4.5%	13,212	5.1%
West Haven	61,736	61,179	-0.9%	56,977	-6.9%
Total Municipal					
Transient Room Tax	13,119,039	14,777,405	12.6%	14,452,932	-2.2%

¹Tax imposed 10/1/2017

²Tax imposed 1/1/2018

³Tax imposed 1/1/2018

⁴Tax imposed 7/1/2018

⁵Tax imposed 1/1/2019

⁶Tax imposed 4/1/2019

⁷Tax imposed 7/1/2019

⁸Tax imposed 10/1/2019

⁹Tax imposed 1/1/2020

¹⁰Tax imposed 4/1/2020

Statewide Motor Vehicle Rental Tax

The Statewide Motor Vehicle Rental Tax is applied to short-term leases and rentals of motor vehicles for fewer than 30 consecutive days, unless the vehicle 1) temporarily replaces a motor vehicle being repaired under a repair of insurance agreement, 2) is registered for a gross laden weight of 12,001 or more pounds, 3) is a moving van for personal household goods. A tax of 2.50 percent is in addition to the applicable sales tax.

Utah Code §59-12-1201

FY 2020 Revenues / \$6,114,774

Motor Vehicle Tax Collected	
(Net FY13 - FY20)	
2020.....	\$6,114,774
2019.....	\$7,003,667
2018.....	\$6,690,297
2017.....	\$6,317,931
2016.....	\$5,896,589
2015.....	\$5,409,519
2014.....	\$5,295,219
2013.....	\$4,730,995

	FY 2018 July '17 - Jun '18	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change
Statewide Motor Vehicle Rental	6,594,367	6,943,647	5.3%	6,553,411	-5.6%
Total MV Rental Tax	6,594,367	6,943,647	5.3%	6,553,411	-5.6%

County Highways and Public Transit

A county may impose a sales and use tax of 0.25 percent increase to fund highways and public transit. Revenues from this tax are distributed to cities, counties and local transit districts based on formulas found in Utah code.

Utah Code §59-12-2219

FY 2020 Revenues / \$143,832,575

County Highways Tax Collected

(Net FY16 - FY20)

2020.....	\$143,832,575
2019.....	\$82,669,474
2018.....	\$28,113,657
2017.....	\$27,525,028
2016.....	\$3,205,723

	FY 2018 July '17 - Jun '18	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change
Beaver County ⁵	0	67,942	NA	179,545	164.3%
Beaver City ⁵			NA	47,361	NA
Milford ⁵			NA	21,550	NA
Minersville ⁵			NA	8,654	NA
Cache County ⁴	0	2,428,672	NA	2,584,538	6.4%
Amalga ⁵			NA	6,308	NA
Clarkston ⁵			NA	6,728	NA
Cornish ⁵			NA	3,078	NA
Hyde Park ⁵			NA	89,326	NA
Hyrum ⁵			NA	110,266	NA
Lewiston ⁵			NA	21,210	NA
Logan ⁵			NA	1,076,108	NA
Mendon ⁵			NA	14,102	NA
Millville ⁵			NA	22,839	NA
Newton ⁵			NA	221,078	NA
North Logan ⁵			NA	7,797	NA
Paradise ⁵			NA	221,078	NA
Providence ⁵			NA	10,069	NA
Richmond ⁵			NA	95,426	NA
River Heights ⁵			NA	34,060	NA
Smithfield ⁵			NA	20,914	NA
Wellsville ⁵			NA	39,377	NA
Trenton ⁵			NA	4,946	NA
Nibley ⁵			NA	75,163	NA
Carbon County	575,888	621,892	8.0%	656,337	5.5%
Helper	22,138	23,685	7.0%	28,747	21.4%
Price	169,498	174,784	3.1%	197,518	13.0%
Scofield	714	705	-1.3%	377	-46.6%
Wellington	19,186	20,174	5.1%	23,274	15.4%
East Carbon	14,067	14,215	1.1%	18,384	29.3%
Daggett County ⁹			NA	4,201	NA
Dutch John ⁹			NA	408	NA
Manila ⁹			NA	879	NA
Davis County	7,206,636	7,492,798	4.0%	8,043,275	7.3%
Bountiful	584,899	612,690	4.8%	717,988	17.2%
Centerville	318,607	338,381	6.2%	384,847	13.7%
Clearfield	347,328	362,779	4.4%	448,346	23.6%
Fruit Heights	53,761	57,447	6.9%	71,589	24.6%
Farmington	382,323	408,034	6.7%	468,738	14.9%
Kaysville	370,260	367,668	-0.7%	475,167	29.2%

	FY 2018 July '16 - Jun '17	FY 2019 July '17 - Jun '18	FY18 - FY19 % Change	FY 2020 July '18 - Jun '19	FY19 - FY20 % Change
Layton	1,216,635	1,284,784	5.6%	1,461,363	13.7%
North Salt Lake	360,272	377,078	4.7%	425,054	12.7%
South Weber	70,301	75,047	6.8%	97,403	29.8%
Sunset	51,043	54,301	6.4%	66,511	22.5%
Syracuse	296,577	319,920	7.9%	400,739	25.3%
West Point	94,716	99,567	5.1%	127,596	28.2%
Woods Cross	228,779	239,994	4.9%	276,842	15.4%
Clinton	255,719	276,518	8.1%	331,068	19.7%
West Bountiful	149,714	146,331	-2.3%	165,434	13.1%
Duchesne County	868,717	922,975	6.2%	938,456	1.7%
Altamont	7,794	8,146	4.5%	10,720	31.6%
Duchesne City	23,773	24,260	2.0%	31,242	28.8%
Myton	9,694	12,283	26.7%	12,011	-2.2%
Roosevelt	146,261	164,689	12.6%	171,393	4.1%
Tabiona	1,671	1,637	-2.0%	2,101	28.3%
Emery County ³	123,410	238,944	98.6%	241,153	0.9%
Castle Dale ³	14,069	20,973	49.1%	26,489	26.3%
Clawson ³	1,108	1,531	38.2%	2,176	42.1%
Cleveland ³	3,231	4,826	49.4%	5,815	20.5%
Elmo ³	2,431	3,465	42.5%	4,430	27.9%
Emery City ³	1,977	2,934	48.4%	3,988	35.9%
Ferron ³	9,938	14,193	42.8%	17,627	24.2%
Green River ³	12,113	22,066	82.2%	22,769	3.2%
Huntington ³	17,403	31,272	79.7%	38,622	23.5%
Orangeville ³	9,103	13,547	48.8%	15,883	17.2%
Grand County	654,216	696,595	6.5%	690,565	-0.9%
Castle Valley	3,904	3,855	-1.3%	5,680	47.4%
Moab	172,461	182,062	5.6%	187,770	3.1%
Millard County ²	280,149	294,974	5.3%	330,492	12.0%
Delta ²	58,783	62,161	5.7%	72,327	16.4%
Fillmore ²	37,339	39,054	4.6%	47,575	21.8%
Hinckley ²	5,628	5,934	5.4%	7,504	26.5%
Holden ²	3,300	3,494	5.9%	4,662	33.4%
Kanosh ²	4,135	4,384	6.0%	5,608	27.9%
Leamington ²	2,287	2,424	6.0%	2,943	21.4%
Lynndyl ²	955	986	3.2%	1,270	28.8%
Meadow ²	3,134	5,697	81.7%	4,180	-26.6%
Oak City ²	5,370	5,658	5.4%	7,275	28.8%
Scipio ²	4,790	4,901	2.3%	5,398	10.1%
Rich County	75,106	90,993	21.2%	97,725	7.4%
Garden City	18,715	20,981	12.1%	23,614	12.5%
Laketown	3,119	3,313	6.2%	4,387	32.4%
Randolph	4,734	5,480	15.8%	7,003	27.8%
Woodruff	2,580	2,632	2.0%	3,532	34.2%
Salt Lake County ²	0	36,899,405	NA	44,801,807	21.4%
Alta ⁵	0	0	NA	32,012	NA
Brighton ⁵	0	0	NA	21,888	NA
Bluffdale ⁵	0	0	NA	213,370	NA
Cottonwood Heights ⁵	0	1	NA	487,965	NA
Draper ⁵	0	2	NA	1,085,590	NA
Herriman ⁵	0	1	NA	474,744	NA

	FY 2018 July '16 - Jun '17	FY 2019 July '17 - Jun '18	FY18 - FY19 % Change	FY 2020 July '18 - Jun '19	FY19 - FY20 % Change
Holladay ⁵	0	2	NA	365,971	NA
Midvale ⁵	0	0	NA	604,743	NA
Millcreek ⁵	0	2	NA	801,062	NA
Murray ⁵	0	2	NA	1,271,587	NA
Riverton ⁵	0	0	NA	605,008	NA
Salt Lake City ⁵	0	15	NA	5,109,107	NA
Sandy ⁵	0	1	NA	1,722,937	NA
South Jordan ⁵	0	2	NA	1,189,195	NA
South Salt Lake ⁵	0	1	NA	1,026,378	NA
Taylorsville ⁵	0	0	NA	710,811	NA
West Jordan ⁵	0	2	NA	1,638,216	NA
West Valley City ⁵	0	1	NA	2,171,164	NA
Copperton Township ⁵	0	0	NA	8,433	NA
Emigration Canyon Township ⁵	0	0	NA	18,036	NA
Kearns Township ⁵	0	0	NA	336,055	NA
Magna Township ⁵	0	0	NA	289,433	NA
White City Township ⁵	0	0	NA	49,829	NA
San Juan County	331,007	394,006	19.0%	392,350	-0.4%
Blanding	46,292	45,959	-0.7%	55,322	20.4%
Bluff ⁷	0	416	NA	6,597	1485.5%
Monticello	26,642	26,500	-0.5%	33,131	25.0%
Sanpete County	389,093	409,156	5.2%	461,386	12.8%
Centerfield	14,542	14,993	3.1%	18,711	24.8%
Ephraim	97,184	102,552	5.5%	119,028	16.1%
Fairview	17,071	17,474	2.4%	21,349	22.2%
Fayette	2,097	2,254	7.5%	3,139	39.3%
Fountain Green	9,235	10,103	9.4%	12,745	26.2%
Gunnison	38,159	40,388	5.8%	49,670	23.0%
Manti	32,640	34,875	6.8%	43,480	24.7%
Mayfield	4,434	4,648	4.8%	6,129	31.9%
Moroni	15,651	16,975	8.5%	21,170	24.7%
Mt. Pleasant	39,629	41,508	4.7%	52,017	25.3%
Spring City	8,953	9,440	5.4%	12,855	36.2%
Sterling	2,848	3,040	6.8%	4,047	33.1%
Wales	3,046	3,129	2.7%	4,027	28.7%
Sevier County	539,117	588,121	9.1%	617,542	5.0%
Annabella	7,112	7,257	2.0%	9,342	28.7%
Aurora	11,225	11,383	1.4%	14,158	5.0%
Central Valley	4,530	5,047	11.4%	6,178	22.4%
Elsinore	8,814	9,238	4.8%	11,660	26.2%
Glenwood	4,131	4,413	6.8%	5,547	25.7%
Joseph	2,964	3,221	8.7%	4,077	26.6%
Koosharem	2,861	3,021	5.6%	3,832	26.9%
Monroe	20,589	22,009	6.9%	28,218	28.2%
Redmond	7,917	8,282	4.6%	10,312	24.5%
Richfield	167,942	179,605	6.9%	201,676	12.3%
Salina	44,590	46,826	5.0%	54,531	16.5%
Sigurd	4,634	4,929	6.4%	5,754	16.7%
Summit County ²	0	3,296,768	NA	2,976,533	-9.7%
Coalville ⁵	0	0	NA	23,041	NA
Francis ⁵	0	0	NA	16,250	NA

■ SALES TAX

	FY 2018 July '16 - Jun '17	FY 2019 July '17 - Jun '18	FY18 - FY19 % Change	FY 2020 July '18 - Jun '19	FY19 - FY20 % Change
Henefer ⁵	0	0	NA	10,033	NA
Kamas ⁵	0	0	NA	45,486	NA
Oakley ⁵	0	0	NA	19,291	NA
Park City ⁵	0	1	NA	1,438,317	NA
Tooele County	1,180,877	1,254,070	6.2%	1,505,017	20%
Grantsville	106,486	116,822	9.7%	150,424	28.8%
Stockton	5,854	6,843	16.9%	8,411	22.9%
Tooele City	443,940	467,725	5.4%	581,308	24.3%
Vernon	2,506	2,882	15.0%	3,764	30.6%
Wendover	16,600	17,954	8.2%	21,913	22.0%
Rush Valley	5,597	4,374	-21.8%	5,492	25.6%
Uintah County ⁸	0	0	NA	393,972	NA
Naples ⁸	0	0	NA	30,590	NA
Vernal ⁸	0	0	NA	99,684	NA
Ballard ⁸	0	0	NA	11,981	NA
Utah County ⁴	0	1,853,670	NA	16,484,580	789.3%
Alpine ⁵	0	0	NA	117,671	NA
American Fork ⁵	0	1	NA	750,936	NA
Cedar Fort ⁵	0	0	NA	4,362	NA
Draper City South ⁵	0	0	NA	430	NA
Eagle Mountain ⁵	0	14	NA	391,239	NA
Fairfield ⁵	0	0	NA	2,105	NA
Genola ⁵	0	0	NA	20,546	NA
Goshen ⁵	0	0	NA	8,605	NA
Lehi ⁵	0	2	NA	1,054,349	NA
Lindon ⁵	0	0	NA	350,329	NA
Mapleton ⁵	0	0	NA	108,730	NA
Orem ⁵	0	3	NA	1,750,397	NA
Payson ⁵	0	0	NA	26 5,248	NA
Pleasant Grove ⁵	0	1	NA	479,624	NA
Provo ⁵	0	3	NA	1,538,338	NA
Salem ⁵	0	0	NA	91,436	NA
Santaquin ⁵	0	0	NA	124,672	NA
Saratoga Springs ⁵	0	1	NA	373,400	NA
Highland ⁵	0	0	NA	201,057	NA
Spanish Fork ⁵	0	0	NA	640,727	NA
Springville ⁵	0	1	NA	455,313	NA
Vineyard ⁵	0	0	NA	129,684	NA
Cedar Hills ⁵	0	0	NA	108,282	NA
Elk Ridge ⁵	0	0	NA	38,092	NA
Woodland Hills ⁵	0	0	NA	15,174	NA
Washington County ⁶	0	0	NA	1,634,915	NA
Apple Valley ⁶	0	0	NA	6,317	NA
Enterprise ⁶	0	0	NA	14,179	NA
Hurricane ⁶	0	0	NA	201,981	NA
Ivins ⁶	0	0	NA	104,873	NA
La Verkin ⁶	0	0	NA	33,944	NA
Leeds ⁶	0	0	NA	6,410	NA
New Harmony ⁶	0	0	NA	2,239	NA
Rockville ⁶	0	0	NA	1,954	NA
St. George ⁶	0	0	NA	2,720,727	NA

■ SALES TAX

	FY 2018 July '16 - Jun '17	FY 2019 July '17 - Jun '18	FY18 - FY19 % Change	FY 2020 July '18 - Jun '19	FY19 - FY20 % Change
Santa Clara ⁶	0	0	NA	61,300	NA
Springdale ⁶	0	0	NA	25,263	NA
Toquerville ⁶	0	0	NA	11,800	NA
Virgin ⁶	0	0	NA	6,200	NA
Washington City ⁶	0	0	NA	456,749	NA
Hildale ⁶	0	0	NA	19,185	NA
Weber County	5,927,076	6,296,101	6.2%	6,720,933	6.7%
Farr West	97,481	104,307	7.0%	128,963	23.6%
Harrisville	101,432	105,612	4.1%	124,680	18.1%
Hooper	75,359	80,567	6.9%	104,531	29.7%
Huntsville	8,092	8,504	5.1%	10,779	26.7%
Marriott-Slaterville	60,326	54,746	-9.2%	69,649	27.2%
North Ogden	189,873	201,487	6.1%	257,867	28.0%
Ogden	1,433,584	1,528,277	6.6%	1,716,825	12.3%
Plain City	55,389	61,890	11.7%	82,741	33.7%
Pleasant View	97,316	109,064	12.1%	139,294	27.7%
Riverdale	427,181	450,101	5.4%	470,952	4.6%
Roy	386,071	404,638	4.8%	495,045	22.3%
South Ogden	255,439	273,539	7.1%	319,519	16.8%
Uintah	15,918	16,269	2.2%	21,211	30.4%
Washington Terrace	81,950	84,738	3.4%	107,389	26.7%
West Haven	212,099	231,717	9.2%	297,715	28.5%
Total	28,473,860	74,791,621	162.7%	139,340,836	86.3%

¹Tax imposed 7/1/2016

²Tax imposed 4/1/2017

³Tax imposed 10/1/2017

⁴Tax imposed 10/1/2018

⁵Tax imposed 1/1/2019

⁶Tax imposed 4/1/2019

⁷Incorporated 4/1/2019

⁸Unincorporated 4/1/2017

Other Local Sales Tax Options

	FY 2018 July '17 - Jun '18	FY 2019 July '18 - Jun '19	FY18 - FY19 % Change	FY 2020 July '19 - Jun '20	FY19 - FY20 % Change
Fixed Guideway Sales Tax					
Utah County	22,985,186	24,592,591	7.0%	27,373,548	11.3%
Total Fixed Guideway	22,985,186	24,592,591	7.0%	27,373,548	11.3%
County of the 2nd Class Airport, Highway & Transit					
Utah County	20,813,007	22,272,755	7.0%	24,788,438	11.3%
Total Airport, Highway Public Transit	20,813,007	22,272,755	7.0%	24,788,438	11.3%
Supplemental State Sales and Use Tax					
Davis County	2,384,131	2,481,081	4.1%	2,643,221	6.5%
Weber County	1,912,740	2,032,461	6.3%	2,158,698	6.2%
Total Supp. State	4,296,872	4,513,542	5.0%	4,801,918	6.4%
City or Town Option Sales Tax					
Murray	4,078,157	4,139,777	1.5%	4,128,516	-0.3%
South Salt Lake	3,294,786	3,582,916	8.7%	3,963,541	10.6%
Naples	350,849	355,434	1.3%	290,127	-18.4%
Vernal	884,852	856,652	-3.2%	782,437	-8.7%
Riverdale	1,460,338	1,538,377	5.3%	1,550,517	0.8%
Total City/Town Option	10,068,982	10,473,156	4.0%	10,715,139	2.3%
Town Option Sales Tax					
Snowville	44,341	41,638	-6.1%	49,202	18.2%
Total Town Option	44,341	41,638	-6.1%	49,202	18.2%
Correctional Facility					
Salt Lake City ¹	0.00	21,550,831.48	NA	38,721,076.53	79.7%
Total Correctional Facility	0.00	21,550,831.48	NA	38,721,076.53	79.7%

¹Tax imposed effective 10/1/2018

Taxable Sales & Purchases by Industry

	CY 2018 Taxable Sales	CY 2019 Taxable Sales	Percent Change
General			
Agriculture, Forest, Fishing, Hunting (110000-119999)	21,658,625	22,535,497	4.1%
Mining, Quarrying, Oil & Gas Extraction (210000-219999)	606,778,440	320,753,413	-47.1%
Utilities (220000-229999)	2,301,039,878	2,281,045,112	-0.9%
Construction (230000-239999)	1,092,390,481	1,147,118,520	5.0%
Manufacturing (310000-339999)	2,812,533,091	2,942,959,266	4.6%
Wholesale			
Durable Goods (423000-423999)	4,691,330,180	4,861,453,546	3.6%
Non-Durable Goods (424000-42499)	825,843,556	869,312,703	5.3%
Electronic Markets (435000-425999)	49,026,761	43,869,892	-10.5%
Retail			
Miscellaneous Retail Trade	1,841,381,590	1,868,068,965	1.5%
Motor Vehicles & Parts Dealers (441000-442999)	7,138,112,551	7,584,459,764	6.3%
Furniture & Home Furnishings Stores (442000-442999)	1,096,757,157	1,134,360,708	3.4%
Electronics & Appliance Stores (443000-443999)	1,242,880,965	1,297,394,334	4.4%
Bldg. Material, Garden Equipment & Supplies Dealers (444000-444999)	3,852,771,383	3,970,619,420	3.1%
Food & Beverage Stores (445000-445999)	4,934,732,668	5,098,982,321	3.3%
Health & Personal Care (446000-44699)	592,186,604	619,720,377	4.7%
Gasoline Stations (447000-447999)	1,295,546,436	1,354,747,916	4.6%
Clothing & Clothing Accessories Stores (448000-448999)	1,998,661,346	2,041,549,215	2.2%
Sporting Goods, Hobby, Music & Book Stores (451000-451999)	1,109,888,339	1,146,398,455	3.3%
General Merchandise Stores (452000-452999)	7,085,977,162	7,352,084,313	3.8%
Nonstore Retailers (454000-454999)	2,030,699,217	3,316,957,667	63.3%
Transportation			
Transportation & Warehousing (480000-4899999)	136,930,329	150,514,993	9.9%
Finance and Real Estate			
Finance & Insurance (520000-529999)	365,160,236	363,687,185	-0.4%
Real Estate, Rental & Leasing (520000-539999)	1,170,841,942	1,808,029,730	5.7%
Professional, Scientific & Technical Services (540000-549999)	940,210,492	1,165,920,476	24.0%
Management of Companies & Enterprises (550000-559999)	19,618,569	26,684,209	36.0%
Services			
Information (510000-519999)	2,509,131,941	2,516,234,781	0.3%
Admin. & Support & Waste Mngmt & Remed. Svcs. (560000-569999)	263,132,736	301,901,300	14.7%
Educational Services (610000-619999)	123,308,339	125,139,460	1.5%
Healthcare & Social Asst. (620000-629999)	140,120,253	145,880,072	4.1%
Arts, Entertainment & Recreation (710000-719999)	923,989,740	988,430,104	7.0%
Accommodation (7210000-721999)	2,023,382,472	2,182,979,498	7.9%
Food Services & Drinking Places (722000-722999)	5,129,818,334	5,474,927,271	6.7%
Other Services-Except Public Administration (810000-819999)	1,665,530,333	1,726,289,297	3.7%
Miscellaneous			
Public Administration(920000-929999)	276,481,672	272,758,835	-1.4%
Private Motor Vehicle Sales	1,402,299,121	1,369,491,013	-2.3%
Special Event Sales	93,191,381	101,830,153	9.3%
Occasional/Nonclassifiable	5,207,650	4,550,070	-12.6%
Prior-Period Payments & Refunds	614,897,958	923,492,217	50.2%
Total	64,963,449,928	68,923,140,068	6.1 %

Additional details of taxable purchases by industry can be found at <https://tax.utah.gov/econstats/sales/yearly>

Taxable Sales & Purchases by County

County	CY 2018 Taxable Sales	CY 2019 Taxable Sales	Percent Change
Beaver	104,457,576	114,805,870	9.9%
Box Elder	791,127,781	828,515,335	4.7%
Cache	1,955,020,249	2,090,900,566	6.9%
Carbon	411,285,152	420,111,703	2.2%
Daggett	21,188,064	21,641,266	2.1%
Davis	5,703,852,529	6,028,609,340	5.7%
Duchesne	531,071,306	537,205,700	1.2%
Emery	153,519,948	153,977,693	0.3%
Garfield	157,366,491	168,602,559	7.1%
Grand	451,045,916	485,468,695	7.6%
Iron	921,940,858	995,364,213	8.0%
Juab	128,187,107	142,064,232	10.8%
Kane	239,931,302	264,331,135	10.2%
Millard	195,035,879	201,938,882	3.5%
Morgan	122,473,465	139,896,267	14.2%
Piute	10,978,434	14,338,097	30.6%
Rich	54,291,530	62,663,272	15.4%
Salt Lake	28,846,015,064	30,093,152,430	4.3%
San Juan	189,269,950	198,462,669	4.9%
Sanpete	285,264,514	305,127,799	6.96%
Sevier	417,407,050	435,243,223	4.3%
Summit	2,102,254,130	2,286,859,442	8.8%
Tooele	799,153,060	895,263,594	12.0%
Uintah	941,136,603	895,690,582	-4.8%
Utah	10,164,378,046	11,242,703,087	10.6%
Wasatch	666,967,428	738,419,860	10.7%
Washington	3,946,514,735	4,204,644,068	6.5%
Wayne	59,595,369	63,112,007	5.9%
Weber	4,654,408,467	4,923,265,368	5.8%
Out of State	-61,688,075	-29,238,886	-52.6%
Total	64,963,449,928	68,923,140,068	6.10%

Taxable Sales & Purchases by Select Cities

City	CY 2018 Taxable Sales	CY 2019 Taxable Sales	Percent Change
American Fork	1,126,024,993	1,248,325,145	10.9%
Beaver	63,618,712	67,649,717	6.3%
Blanding	44,787,224	50,662,127	13.1%
Bountiful	633,467,221	670,040,787	5.8%
Brigham	288,527,874	303,844,983	5.3%
Cedar City	796,068,380	842,567,515	5.8%
Centerville	473,300,816	505,867,076	6.9%
Clearfield	273,362,743	301,995,920	10.5%
Cottonwood Heights	556,230,704	605,791,130	8.9%
Delta	86,625,484	87,417,542	0.9%
Draper	1,701,783,578	1,789,707,004	5.2%
Eagle Mountain	148,960,555	230,655,451	54.8%
Farmington	508,172,311	553,027,348	8.8%
Heber	436,389,164	481,311,685	10.3%
Herriman	219,593,107	262,296,643	19.5%
Holladay	286,075,507	310,795,512	8.6%
Hurricane	347,921,292	370,538,745	6.5%
Kanab	105,378,175	112,495,575	6.8%
Kaysville	337,954,435	368,112,173	8.92%
Kearns Township	129,772,762	140,926,498	8.6%
Layton	1,610,148,135	1,656,701,924	2.9%
Lehi	1,274,285,775	1,440,714,424	13.1%
Lindon	655,306,429	669,836,453	2.2%
Logan	1,249,738,929	1,309,352,886	4.8%
Magna Township	154,143,651	175,804,769	14.1%
Midvale	847,362,728	903,431,431	6.6%
Millcreek	845,437,648	885,848,154	49.0%
Moab	327,778,825	350,634,019	7.0%
Monticello	29,318,527	33,859,078	15.5%
Morgan City	77,474,936	87,079,626	12.4%
Murray	2,278,218,258	2,332,893,270	2.4%
Nephi	88,953,216	90,897,018	2.2%
North Salt Lake	467,852,422	457,694,890	-2.1%
Ogden	1,927,965,683	1,994,165,686	3.4%
Orem	2,535,256,485	2,647,149,955	4.4%
Park City	1,017,905,887	1,143,154,109	12.3%
Payson	291,751,223	316,395,431	8.5%
Pleasant Grove	406,175,274	467,808,892	15.2%
Price	274,758,847	286,295,240	4.2%
Provo	1,482,490,492	1,621,552,604	9.4%
Richfield	281,516,389	292,215,477	3.8%
Riverdale	851,578,437	887,083,452	4.1%
Riverton	577,146,354	661,394,451	14.6%
Roosevelt	252,935,681	245,153,662	-3.1%
Roy	318,880,941	333,128,089	4.5%
Salt Lake City	8,862,086,472	9,178,096,008	3.6%
Salt Lake County (unincorporated)	1,068,223,803	803,934,074	-24.7%
Sandy	2,530,170,958	2,568,399,137	1.5%
Saratoga Springs	300,836,783	365,494,797	21.5%
South Jordan	1,622,372,994	1,717,107,951	5.8%
South Ogden	402,819,153	439,915,779	9.2%
South Salt Lake	1,843,907,546	2,017,227,461	9.4%
Spanish Fork	774,456,814	879,478,062	13.6%
Springdale	120,097,157	124,713,392	3.8%
Springville	490,967,336	526,433,227	7.2%
St. George	2,682,153,607	2,840,431,208	5.9%
Syracuse	249,999,864	277,967,928	11.2%

Taylorsville	592,964,997	616,840,268	4.0%
Tooele City	518,508,419	573,562,987	10.6%
Tremonton	177,992,166	176,129,969	-1.1%
Vernal	519,208,931	488,209,154	-6.0%
Washington City	499,820,473	534,692,303	7.0%
West Bountiful	294,691,896	306,193,604	3.9%
West Jordan	1,791,443,652	1,931,147,884	-6.0%
West Valley City	2,688,686,176	2,890,464,711	7.5%
Woods Cross	345,220,282	367,295,545	6.4%

Sales Tax Exemptions

Utah law exempts certain purchases from the sales and use tax. The following presents fiscal year 2020 estimated state revenue impacts for each of the sales tax exemptions under Utah Code §59-12-104. These estimates are based on the best information available; however, in some cases data is limited or unavailable. Exceptions are grouped into the same categories identified in the joint report from the Utah State Tax Commission and the Legislative Fiscal Analyst's Office on fiscal year 2017 sales tax exemption revenue impacts.

Exemption are grouped into two major categories: 1) business inputs and 2) non-business inputs. Non-business inputs are further categorized into charitable/government, economic development, economic efficiency, healthcare and other.

Business Inputs

Exemptions for purchases that are primarily made by or limited to businesses

Brief description of sales tax exemption	FY 2020 State Revenue Impact
Certain products purchased by airlines for in-flight use or consumption	\$1,800,000
Aircraft parts and equipment for installation in certain aircraft	\$8,500,000
Commercials, films and other audio/video sold to broadcasters and others	\$7,100,000
Pollution control equipment (includes consumables)	\$7,300,000
Machinery, equipment or parts to manufacturers and others	\$179,900,000
Certain equipment under certain aerospace or electronics contracts with the federal government	\$8,300,000
Certain products primarily used in farming operations	\$74,800,000
Hay	\$16,400,000
Non-returnable containers, labels, casing for use in packaging TPP	Insufficient Data
Property stored in state for resale	Insufficient Data
Product purchased for resale in its original form or as a component part of a manufactured good	Insufficient Data
Intrastate telecommunications services or fuel for use in compounding a taxable service	\$8,600,000
Certain products used by a steel mill.	\$241,000
Telecommunications service for purposes of providing telecommunications service	\$4,300,000
Vehicle or products installed on a vehicle used by an authorized carrier	\$17,400,000
Electricity to ski resorts for lifts	\$290,000
Ski resort equipment and parts	\$82,000
Natural gas, electricity, coal, fuel oil and other fuels for industrial use	\$45,500,000
Semiconductor fabricating, processing, research or development materials	\$8,000,000
Vehicles used for temporary sporting events.	Less than \$1,000
Sale-leaseback transactions	Insufficient Data
Machinery or equipment purchased by the film industry and used to produce certain media.	\$4,000,000
Certain machinery, equipment, etc., for or by alternative energy electricity production facility	Insufficient Data
Certain machinery, equipment, etc., for or by a waste energy production facility	Insufficient Data

Certain purchases for or by a facility that produces fuel from alternative energy	Insufficient Data
Building materials shipped out of state and incorporated in to real property.	Insufficient Data
Address list or database used to send direct mail.	\$1,800,000
Certain machinery, equipment or software purchased by or for a telecom service provider.	\$13,600,000
Products used in the research and development of alternative energy technology	Insufficient Data
Business property purchased outside the state and brought into the state after first use.	Insufficient Data
Construction materials for Salt Lake International Airport (material converted to real property only)	\$2,740,000
Construction materials for new airport in 2nd class country (material converted to real property only)	\$0*
Fuel sold to a common carrier railroad and used in a locomotive engine	\$3,150,000
Products to an aircraft repair provider if used to repair aircraft not registered in Utah	\$283,000
Construction materials for life science research facility (material converted to real property only)	\$750,000
Machinery, equipment or parts used in qualified research (three-year life).	\$15,800,000
Product used in preparation of food if seller and purchaser are the same (seller already paid sales tax)	Insufficient Data
Amusement and recreation machinery or equipment (three-year life; business must charge fee to use)	\$550,000
Short-term lodging consumables.	\$2,150,000
Database access (viewing or retrieval of information).	\$1,260,000
Machinery, equipment or parts used for electronic financial payment services (three-year life)	\$1,900,000
Business property temporarily brought into the state by an out-of-state business for disaster-related work	\$0*
Molten magnesium	\$700,000
Machinery, equipment or parts used for electronic financial payment services (three-year life)	\$0*
Machinery, equipment, etc., purchased by a refinery and used in a specified activity	\$2,270,000
Medical Laboratories	\$200,000

Non-Business Inputs - Charitable/Government

Brief description of sales tax exemption	FY 2020 State Revenue Impact
State and local government purchases except for certain construction materials.	\$54,800,000
Sales to or by religious or charitable organizations.	\$13,600,000
Certain food or alcohol served by religious, charitable, medical or higher education	\$1,950,000
Food stamp purchases	\$4,100,000
WIC purchases	\$349,000
Sales relating to schools and fundraising sales.	\$170,000
Copies and publications by a government entity.	\$520,000
Sales to a public transit district (includes construction materials converted to real property)	\$356,000
Sales to or by Heber Valley Railroad.	\$110,000
Sales of goods and services at a National Guard morale, welfare and recreation facility.	\$23,000

Non-Business Inputs - Economic Development

Aircraft manufactured in Utah	\$0*
Certain electricity produced from a new alternative energy source.	\$118,400
Fuel cell.	\$54,000

Non-Business Inputs - Economic Efficiency

Aviation, motor, special fuels (jet, gas, diesel, etc.)	\$207,200,000
Vending machine food sold for \$1 or less under certain circumstances	\$97,000
Primarily unassisted cleaning of property (coin operated laundry, etc.)	\$3,510,000
Non-resident vehicle that is not registered or used in Utah except under specified circumstances	\$8,900,000
Isolated or occasional sales if not regularly engaged in business.	Insufficient Data
Vehicle trade-ins or other trades as part payment for a purchase.	\$79,700,000
Exclusive sale of seasonal crops and plants if sold during the harvest season by the producer	\$583,000
Product brought in by a nonresident for use (product may not be used for business in the state)	Insufficient Data
Product for which sales tax was paid to another state (must pay difference if Utah tax is greater)	Insufficient Data
Non-resident boat that is not registered or used in the state except under specified circumstances	\$128,000
45% of a new and 100% of a used manufactured home (based on sales price)	\$4,200,000
Use of unassisted amusement device.	\$760,000
Hotel accommodations and services taxed by the Navajo Nation.	\$63,000
Currency or coinage that is legal tender	Insufficient Data
Gold, silver, platinum (bars, coins, etc., not legal tender; content 50%+ gold, silver or platinum).	Insufficient Data
Pawnbroker repurchases or redemptions	\$1,400,000
Municipal taxes or fees levied on purchaser for enhanced level of municipal service	\$10,000
Car wash that does not include cleaning the interior of the vehicle.	\$9,000
MIDA accommodations and services	\$0*

Non-business Inputs - Healthcare

Prescription drugs, syringes and stoma supplies	\$177,200,000
Prescribed durable medical equipment for home use	\$4,950,000
Sales to or by a nonprofit that provides certain services to persons age 60+	\$1,610,000
Prescribed mobility enhancing equipment.	\$1,220,000
Prosthetic device (prescribed or purchased by medical facility)	\$910,000
Prescribed disposable home medical supplies	\$2,390,000
Medical Cannabis	\$940,000

Non-business Inputs/Other

Newspapers or newspaper subscriptions	\$2,040,000
Admissions to college athletic events	\$1,220,000
Water in a pipe, conduit, ditch or reservoir	\$24,800,000
Textbooks purchased by a student (not including a college book store; seller sales primarily textbooks)	\$220,000

**There is no known state revenue impact from these exemptions in FY 2020. However, there could be exempt amounts in other years depending on taxpayer behavior.*

PROPERTY TAX

Property taxes are levied in Utah at the local level based on valuations set by county assessors and — in the case of certain properties — by the State Tax Commission.

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

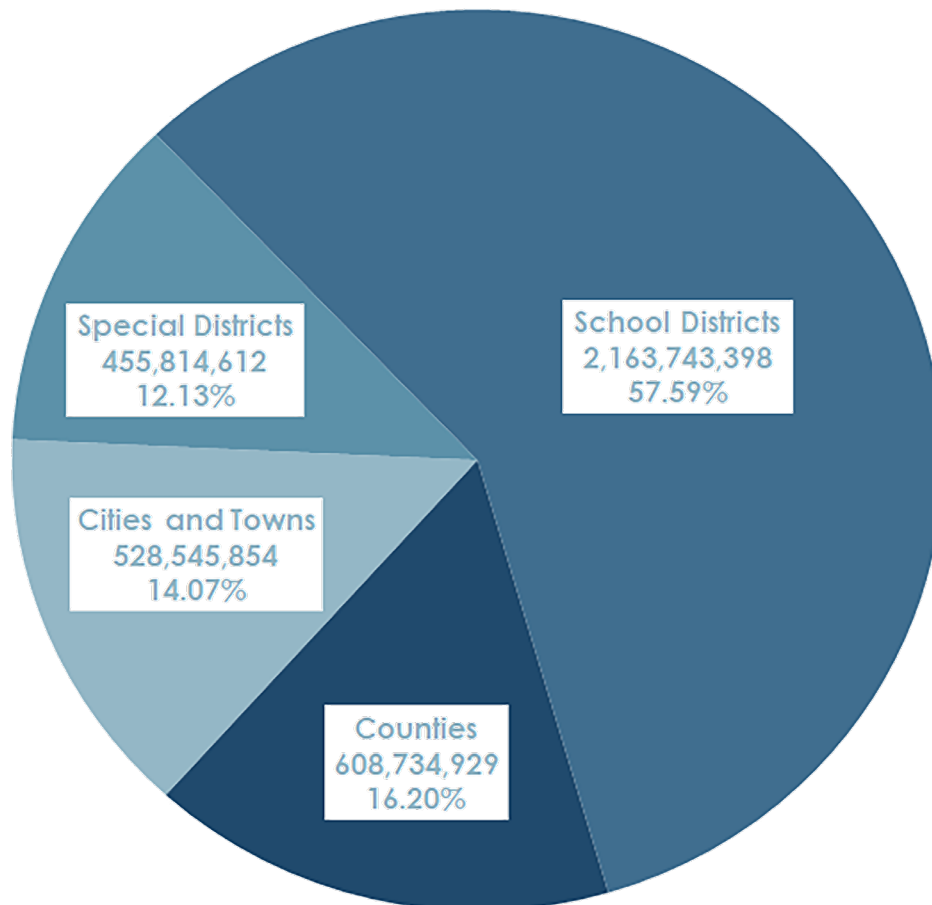
Real and Personal Property Taxes

Property tax rates are set by local entities, such as counties, cities, towns, school districts and special taxing districts. A statewide rate is also levied to help finance Utah schools.

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 2019 Property Taxes Charged



Total Charged - \$3,758,108,102

Property Tax Values and Rates

With the exception of state-assessed properties, county assessors value all taxable real property and personal property which are referred to collectively as “locally 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.

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.

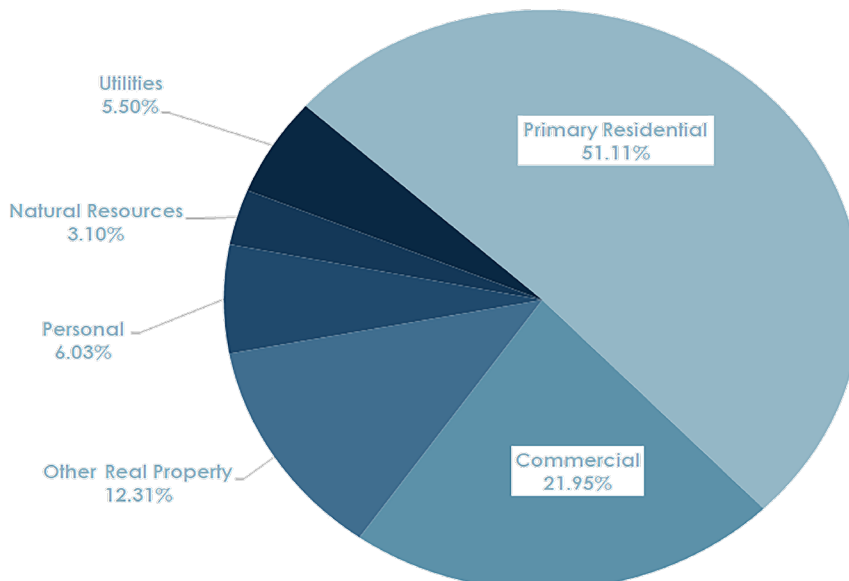
Utah motor vehicles are charged a fee-in-lieu of property taxes based on the age of a vehicle.

Statewide Valuation by Class of Property

Class of Property	Taxable Value	Market Value	Taxes Charged	Tax Rates	
				Actual	Effective
Primary Residential	161,294,773,746	293,263,224,993	1,956,197,396	1.21%	0.67%
Commercial & Industrial	69,264,564,495	69,264,564,495	849,388,884	1.23%	1.23%
Other Real*	38,860,173,312	38,860,173,312	384,607,904	0.99%	0.99%
Personal	19,035,345,753	19,035,345,753	236,864,691	1.24%	1.24%
Natural Resources	9,778,940,171	9,778,940,171	124,461,153	1.27%	1.27%
Utilities	17,342,823,185	17,342,823,185	206,768,074	1.19%	1.19%
Statewide (without MV)	315,576,620,662	447,545,071,909	3,758,108,102	1.19%	0.84%
Motor Vehicles	13,519,278,213	13,519,278,213	202,789,173	1.50%	1.50%
Statewide (with MV)	329,095,898,875	461,064,350,122	3,960,897,275	1.20%	NA

*Other Real includes agricultural land assessed under the Farmland Assessment Act (FAA), and is included in the FAA Taxable Value.

Taxable Values by Class of Property



Property Taxes Charged by Entity and County

	General County	%	Schools	%	Cities & Towns	%	Special Districts	%	Total Taxes Charged
Beaver	2,989,378	20%	10,125,157	68%	230,623	2%	1,531,851	10%	14,877,009
Box Elder	11,023,453	19%	38,315,175	64%	5,941,569	10%	4,231,429	7%	59,511,627
Cache	17,617,855	17%	71,110,144	70%	12,292,195	12%	640,901	1%	101,661,095
Carbon	6,803,395	28%	13,824,159	57%	1,993,188	8%	1,468,606	6%	24,089,347
Daggett	1,345,163	43%	1,603,381	52%	93,812	3%	69,502	2%	3,111,857
Davis	52,619,470	16%	209,452,125	62%	36,481,814	11%	39,312,233	12%	337,865,643
Duchesne	8,577,929	24%	23,739,761	66%	1,254,477	3%	2,530,188	7%	36,102,355
Emery	9,931,542	36%	12,645,711	46%	601,628	2%	4,088,403	15%	27,267,285
Garfield	1,006,399	17%	4,358,874	73%	369,742	6%	266,010	4%	6,001,026
Grand	4,679,474	22%	14,728,671	70%	134,105	1%	1,512,514	7%	21,054,764
Iron	8,131,069	15%	31,625,801	58%	8,142,371	15%	6,536,193	12%	54,435,435
Juab	3,331,831	22%	9,786,362	65%	543,014	4%	1,403,668	9%	15,064,876
Kane	5,746,001	37%	7,783,198	51%	910,065	6%	901,364	6%	15,340,629
Millard	8,915,756	32%	16,756,862	60%	612,140	2%	1,595,093	6%	27,879,851
Morgan	3,891,316	24%	11,431,193	70%	428,534	3%	570,777	4%	16,330,821
Piute	482,562	35%	726,027	52%	159,729	11%	26,481	2%	1,394,798
Rich	1,646,928	21%	5,488,980	69%	240,527	3%	538,771	7%	7,915,205
Salt Lake	259,575,345	16%	797,469,895	50%	285,875,429	18%	253,384,098	16%	1,596,304,768
San Juan	3,078,538	26%	6,587,320	56%	529,472	5%	1,477,908	13%	11,673,328
Sanpete	5,371,328	25%	13,087,529	62%	1,604,875	8%	1,141,759	5%	21,205,492
Sevier	7,673,404	33%	13,422,147	58%	1,874,229	8%	0	0%	22,969,780
Summit	20,129,042	11%	101,012,731	57%	21,980,152	12%	35,004,150	20%	178,128,074
Tooele	10,173,796	14%	47,874,269	66%	8,139,766	11%	5,993,820	8%	72,181,651
Uintah	15,726,569	28%	34,416,962	61%	782,981	1%	5,617,343	10%	56,543,854
Utah	41,963,396	8%	358,247,268	70%	81,056,395	16%	27,678,841	5%	508,945,900
Wasatch	12,397,115	16%	53,837,382	69%	3,706,359	5%	7,610,875	10%	77,551,731
Washington	23,882,483	13%	123,811,966	66%	22,432,548	12%	16,234,813	9%	186,361,809
Wayne	750,685	30%	1,722,598	68%	36,232	1%	9,981	0%	2,519,496
Weber	59,273,705	23%	128,751,752	51%	30,097,882	12%	34,428,041	14%	252,551,380
Statewide	608,734,929	16%	2,163,743,398	58%	528,545,854	14%	455,814,612	12%	3,756,838,793

Property Taxes Charged by Class

Prior to 1930, property tax served as the major source of revenue for both state and local governments 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 property tax. After a property is valued for tax purposes either by the State Tax Commission or the local county assessor, local governments, using the value, establish the rate to be applied to the property. Thus, property taxes imposed on specific properties are the result of the following 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 local governments units that levy the tax.

Locally Assessed

County	Real Property	Personal Property	Total Locally Assessed
Beaver	4,392,447	3,497,940	7,890,387
Box Elder	38,423,034	7,971,431	46,394,465
Cache	89,911,622	7,897,465	97,809,087
Carbon	14,531,362	1,383,341	15,914,703
Daggett	1,726,613	27,016	1,753,629
Davis	298,476,082	29,659,379	328,135,461
Duchesne	17,880,282	1,638,895	19,519,177
Emery	4,220,763	590,882	4,811,645
Garfield	5,213,661	119,521	5,333,182
Grand	15,932,272	616,892	16,549,164
Iron	39,506,993	9,559,650	49,066,643
Juab	7,799,738	618,460	8,481,198
Kane	14,414,235	331,865	14,746,101
Millard	7,258,424	2,215,736	9,474,160
Morgan	12,846,597	570,207	13,416,804
Piute	1,165,557	9,481	1,175,038
Rich	6,609,441	254,473	6,863,914
Salt Lake	1,387,423,799	102,876,334	1,490,300,132
San Juan	5,783,732	1,155,870	6,939,602
Sanpete	18,807,636	656,456	19,464,092
Sevier	14,017,426	884,083	14,901,509
Summit	171,150,204	2,167,235	173,317,439
Tooele	57,666,997	3,685,175	61,352,172
Uintah	23,035,265	1,864,719	24,899,984
Utah	454,772,799	32,337,719	487,110,517
Wasatch	75,167,503	937,408	76,104,911
Washington	175,554,216	5,581,076	181,135,292
Wayne	2,359,314	61,776	2,421,090
Weber	224,146,170	17,451,206	241,597,377
Statewide	3,190,194,184	236,684,691	3,426,878,875

Centrally Assessed and Totals

County	Total Utilities	Total Natural Resources	Total Centrally Assessed	Total Locally & Centrally Assessed
Beaver	6,017,000	969,596	6,986,596	14,876,983
Box Elder	11,028,924	2,091,057	13,119,982	59,514,447
Cache	3,678,233	173,893	3,852,126	101,661,213
Carbon	4,021,988	4,172,617	8,194,605	24,109,308
Daggett	1,256,617	101,611	1,358,228	3,111,857
Davis	9,181,816	580,932	9,762,748	337,898,210
Duchesne	2,252,822	14,686,918	16,939,740	36,458,917
Emery	21,357,379	1,100,447	22,457,826	27,269,470
Garfield	475,880	193,412	669,291	6,002,473
Grand	3,448,069	1,051,555	4,499,624	21,048,788
Iron	4,796,903	591,640	5,388,544	54,455,187
Juab	5,976,384	607,035	6,583,420	15,064,618
Kane	434,187	160,379	594,527	15,340,627
Millard	14,034,215	4,371,609	18,405,825	27,879,984
Morgan	2,627,332	286,680	2,914,012	16,330,816
Piute	188,931	30,818	219,749	1,394,787
Rich	1,046,386	3,710	1,050,096	7,914,010
Salt Lake	57,386,093	48,755,035	106,141,128	1,596,441,260
San Juan	2,362,493	2,370,987	4,733,480	11,673,082
Sanpete	980,585	749,406	1,729,991	21,194,083
Sevier	1,754,200	6,314,073	8,068,273	22,969,782
Summit	4,044,149	764,653	4,808,801	178,126,240
Tooele	7,079,616	3,794,863	10,829,479	72,181,651
Uintah	6,368,690	25,275,180	31,643,870	56,543,854
Utah	20,175,257	1,651,017	21,826,274	508,936,792
Wasatch	1,088,473	358,347	1,446,820	77,551,731
Washington	5,491,635	355,712	5,847,347	186,982,638
Wayne	87,285	11,273	98,558	2,519,648
Weber	8,126,569	2,931,699	11,058,268	252,655,645
Statewide	206,768,074	124,461,153	331,229,227	3,758,108,102

Centrally Assessed Property

The State Tax Commission's Property Tax Division is responsible for the valuation, appraisal and audit of mines, oil and gas, pipelines, power, airlines, motor carriers, 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 county where a 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 2019 assessment year based on values established by the State of Utah. The rankings and values may change following an appeal.

Utah's 20 Largest Centrally Assessed Companies

- | | |
|--|--------------------------------------|
| 1. Pacificorp | 14. Mid American Pipeline Co |
| 2. Kennecott Utah Copper Corp | 15. Deseret Generation/Trans Coop |
| 3. Questar Gas | 16. Crescent Point Energy US Corp |
| 4. Union Pacific Railroad Co | 17. Staker & Parson Companies |
| 5. Intermountain Power Agency | 18. Compass Minerals Ogden Inc |
| 6. Verizon Wireless | 19. Graymont Western US IN |
| 7. Ruby Pipeline LLC | 20. Delta Airlines |
| 8. Centurylink Inc | 21. Unev Pipeline LLC |
| 9. Kern River Gas Trans CP | 22. Kerr-McGee Oil & Gas Onshore |
| 10. First Wind Energy - Milford, Utah | 23. EP Energy E&P Company |
| 11. Wolverine Fuel Company LLC - SUFCO | 24. Newfield Production Company (SA) |
| 12. Questar Pipeline Company | 25. Andeavor Field Services LLC |
| 13. AT&T Inc | |

Largest Centrally Assessed Companies by County

Beaver	First Wind Energy	Piute	Pacificorp
Box Elder	Ruby Pipeline LLC	Rich	Ruby Pipeline LLC
Cache	Pacificorp	Salt Lake	Kennecott Utah Copper Corp
Carbon	Wolverine Fuel Company	San Juan	Elk Operating Services
Daggett.	Questar Pipelines	Sanpete	Redmond Minerals
Davis	Pacificorp	Sevier.	Pacificorp
Duchesne.	EP Energy E&P Company LP	Summit.	Pacificorp
Emery.	Pacificorp	Tooele.	Pacificorp
Garfield.	Garkane Energy	Uintah.	Kerr/McGee Oil & Gas Onshore LP
Grand	Mid America Pipeline	Utah	Pacificorp
Iron.	Pacificorp	Wasatch	Pacificorp
Juab	Pacificorp	Washington	Pacificorp
Kane.	Garkane Energy Coop Inc	Wayne	Garkane Energy Coop
Millford	Intermountain Power Agency	Weber.	Compass Minerals Ogden Inc
Morgan.	SLC Pipeline LLC		

Property Tax Relief

The State of Utah and county governments provided \$39,794,687 in property tax relief to 40,593 individuals in 2019. Tax relief is administered by county governments.

County governments provide tax relief to the indigent, blind and veterans. The state funds property tax relief through the Circuit Breaker program. In 2019 the state provided \$5,772,396 in property tax relief.

Brief summaries of the property tax relief categories are discussed on this page. Details of the law are found in various parts of Utah Code §§59-2.

Military Service

An exemption of up to \$266,670 (2020) in taxable value on a primary residence or non-business personal property may be granted to a disabled veteran, to an 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.

Tax relief is given to active duty or reserve military members who have been deployed outside of Utah for at least 200 days.

Blind

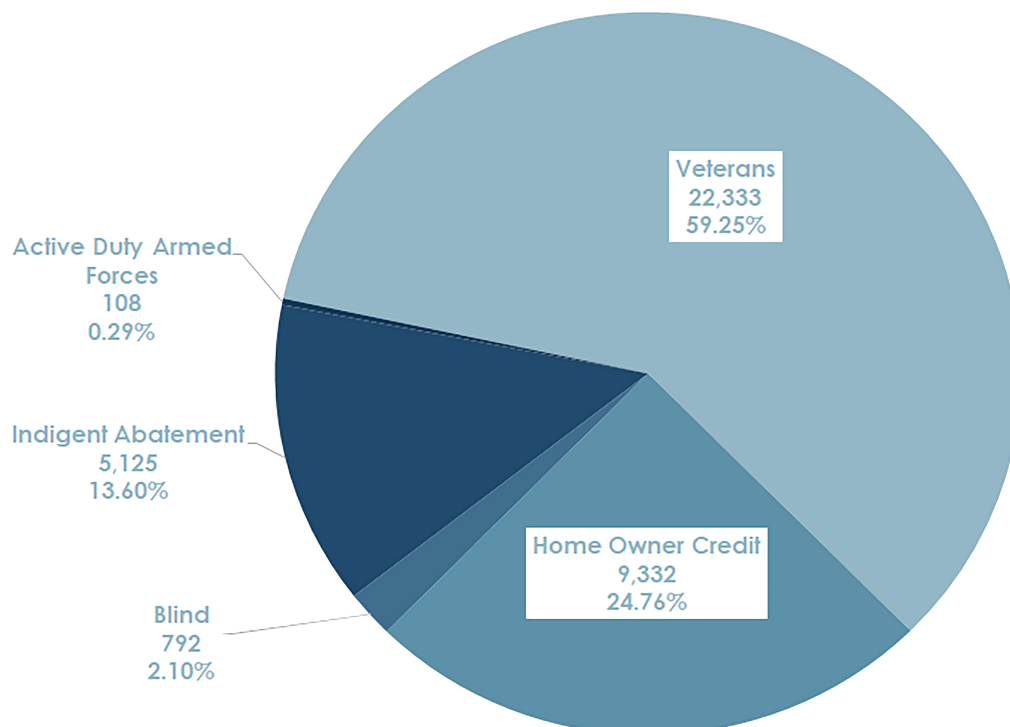
For 2020, up to \$11,500 taxable value of real and/or personal property owned by a blind person, their unmarried widow, widower or minor orphan is exempt from property taxation.

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 \$1,015 for 2020. Elderly, low income renters may also be eligible and may apply for relief to the State Tax Commission.

Indigent

An indigent abatement may be granted in an amount of 50 percent of taxes levied, not to exceed \$1,015 for 2019 or 2020. An indigent deferral may also be granted for all or any portion of the tax; however, interest accrues.



Property Tax Relief by County

	Active Duty Armed Forces	Veterans with Disabilities	Blind	Homeowners Credit	Indigent Abatement	Total
Beaver	0	40	0	24	12	76
Box Elder	3	407	22	262	231	925
Cache	4	541	15	234	11	805
Carbon	0	192	12	192	128	524
Daggett	0	12	1	1	2	16
Davis	16	4,263	103	871	117	5,370
Duchesne	0	86	7	172	46	311
Emery	0	47	3	78	2	130
Garfield	0	48	6	64	14	132
Grand	0	73	5	157	90	325
Iron	0	492	17	313	290	1,111
Juab	0	70	0	58	5	133
Kane	0	97	5	98	58	258
Millard	1	72	2	91	9	175
Morgan	2	168	3	24	23	220
Piute	0	14	0	52	24	90
Rich	0	16	1	13	1	31
Salt Lake	32	7,645	302	2,578	971	11,528
San Juan	0	55	0	51	28	134
Sanpete	4	184	6	200	132	526
Sevier	0	167	3	258	364	832
Summit	1	143	10	104	75	333
Tooele	7	706	10	274	267	1,264
Uintah	0	131	14	268	11	422
Utah	22	1,924	68	916	243	3,173
Wasatch	0	0	0	0	0	0
Washington	0	1,663	54	978	1,694	4,389
Wayne	0	11	0	44	7	62
Weber	16	3,067	123	919	270	4,395
TOTAL	108	22,333	792	9,332	5,125	37,690

Average Property Tax Rates

County	Number of Tax Areas	Minimum	Range of Rates Maximum	Average Tax Rates ¹
Beaver	15	0.008469	0.010882	0.009175
Box Elder	71	0.010276	0.013348	0.011247
Cache	54	0.009779	0.013757	0.011596
Carbon	18	0.012827	0.019876	0.014586
Daggett	8	0.009559	0.011488	0.010449
Davis	123	0.010088	0.013698	0.012370
Duchesne	28	0.013011	0.015658	0.014037
Emery	25	0.010312	0.014668	0.013161
Garfield	28	0.007991	0.010897	0.008753
Grand	13	0.010011	0.012423	0.010526
Iron	30	0.009334	0.012746	0.010636
Juab	15	0.011663	0.015398	0.013189
Kane	14	0.009526	0.013976	0.010865
Millard	19	0.010593	0.013975	0.011517
Morgan	7	0.012140	0.013684	0.013076
Piute	5	0.008906	0.011213	0.010365
Rich	17	0.005975	0.008096	0.006760
Salt Lake	364	0.011166	0.017113	0.013582
San Juan	12	0.012555	0.015810	0.013425
Sanpete	22	0.011426	0.016186	0.013595
Sevier	14	0.010899	0.014908	0.012416
Summit	62	0.014466	0.006305	0.008812
Tooele	37	0.012323	0.015950	0.014073
Uintah	22	0.011716	0.014611	0.012734
Utah	136	0.008639	0.014552	0.010421
Wasatch	38	0.011084	0.013751	0.011876
Washington	53	0.008224	0.011913	0.009641
Wayne	7	0.006472	0.007196	0.006712
Weber	259	0.010208	0.016421	0.012586
Statewide	1516			0.011437

¹"Average Tax Rates" are computed by dividing total local and centrally assessed taxes charged by total taxable value, excluding motor vehicle fee-in-lieu value.

House Bills

HB 47 Property Tax Amendments

Rep. Steve Eliason

*(effective May 12, 2020,
retrospective to Jan. 1, 2020)*

- Modifies the definition of incremental value consistent with current practice to include project areas created under Title 11, Chapter 58, Utah Inland Port Authority Act; Title 63H, Chapter 1, Military Installation Development Authority Act; and Title 63N, Chapter 2, Part 5, New Convention Facility Development Incentives;
- Effective January 1, 2021, modifies the definitions of “charitable purposes,” “educational purposes,” and “exclusive use” for purposes of claiming a property tax exemption and specifies activities that exclude a person from claiming a property tax exemption for charitable purposes, educational purposes, or religious purposes; and changes the effective date of the amendments to Section 59-2-1101 under S.B. 263, Property Tax Definition Amendment passed during the 2019 General Session from July 1, 2020 to January 1, 2021.

HB 48 Acquisition Cost Definition

Rep. Robert M Spendlove

(effective May 1, 2020)

- Removes the definition of “acquisition cost” from Sections 59-2-108 and 59-2-1115 of the property tax code and places that definition in Section 59-2-102 with the general property tax definitions for all of Title 59, Chapter 2.

HB 49 Sales Tax on Motor Vehicles

Rep. Norman K. Thurston

(effective May 12, 2020)

- Provides that when a dealer does not have a business location in Utah and sells an aircraft, manufactured home, mobile home, modular home, motor vehicle, or watercraft, the location of the transaction is where the purchaser takes receipt of the property.

HB 50 Tax Exemption for Construction or Unoccupied Property

Rep. Douglas V. Sagers

(effective May 12, 2020)

- Modifies the definition of “residential property” for purposes of the Property Tax Act to include property that is under construction or unoccupied that the county assessor determines will be used as a primary residence;
- Provides that before a county assessor may apply the primary residential exemption to a property that is under construction or unoccupied, the county assessor must receive from the owner a signed declaration on a form prescribed by the commission declaring that the property will be used as primary residence when completed or occupied.

HB 51 Property Assessment Procedure Amendments

Rep. Steve Eliason

(effective May 12, 2020)

- Repeals Section 59-2-212 which authorized the Tax Commission to adjust and equalize the valuation of taxable property in any county that one or more members of the commission determined was over-assessed, under-assessed, or was not assessed.

HB 53 Tangible Personal Property Tax Revisions

Rep. Karianne Lisonbee

(multiple effective dates)

- Beginning January 1, 2021, exempts all business personal property from property taxation if the item is owned by a business and has an acquisition cost of less than \$500 (currently the property must not be critical to business operations. Must have an acquisition cost of less than \$150); and retrospective to January 1, 2020, changes the base year for purposes of calculating the inflation adjustment that applies to the property tax exemption for tangible personal property that has an aggregate taxable value of \$15,000 or less from 2013 to 2019.

HB 56 Fuel Sales Tax Amendments

Rep. Rex P. Shipp

(effective May 12, 2020)

- Clarifies for purposes of sales and use tax, that when fuel is furnished through a single meter for a combination of commercial, industrial, or residential uses, the applicable rate shall be based on the predominant use of the fuel through the meter.

HB 60 Corporate Income Tax Credit Amendments

Rep. Stewart E. Barlow

(retrospective to a taxable year beginning on or after Jan. 1, 2020)

- Provides that a corporate contributor to an Achieving a Better Life Experience Program account may claim the corporate tax credit for the 2020 taxable year only;
- Repeals the corporate Achieving a Better Life Experience Program corporate tax credit on December 31, 2021.

HB 138 Transportation Corridor Preservation Amendments

Rep. Kyle R. Anderson

(effective May 12, 2020)

- Establishes that greenbelt property that is voluntarily sold to a governmental entity for corridor preservation is subject to the rollback tax but is not subject to rollback tax if the land is acquired under eminent domain or the threat of eminent domain.

HB 164 Property Tax Modifications

Rep. Jefferson Moss

(effective May 12, 2020)

- Requires that when an ownership interest in residential property changes, the county assessor shall provide the new owner a form prescribed by statute on which the new owner may declare that the residential property qualifies for the primary residential exemption
- Prohibits counties that require resident to file an application of primary residence from requesting more information on the application than is requested on the primary residential declaration form

- Retrospective to January 1, 2020, provides that a property tax notice shall include additional information, including the taxable value of the property, the deadline to appeal the valuation or equalization of the property, a statement that the taxpayer may not appeal the valuation of centrally assessed property to the county board of equalization, information related to the residential exemption, and if there is a change in state law that increases a tax rate stated on the notice, the percentage increase and the actual tax liability difference resulting from the change in rate.

HB 179 Recycling Market Development Zone Tax Credit Amendments

Rep. Kay J. Christofferson

(retrospective to a taxable year beginning on or after Jan. 1, 2019)

- Modifies the carry forward provisions of the recycling market development zone corporate and individual income tax credits by allowing a carry forward of the amount of the credit that the claimant did not use during the taxable year instead of limiting the carry forward to the amount of the credit that exceeds the claimant's tax liability
- Limits the carry forward of the credit to purchases of machinery and equipment, (previously allowed the carryforward for other expenditures.)

HB 180 Emission Inspection Revisions

Rep. Cory A. Maloy

(effective Jan. 1, 2021)

- Exempts electric motor vehicles from the emissions inspection program and local emissions compliance fees.

HB 185 Tax Restructuring Revisions - REPEAL

Rep. Francis D. Gibson

(effective Jan. 29, 2020)

- Repeals S.B. 2001, Tax Restructuring Revisions, which was passed by the Utah Legislature during the 2019 Second Special Session

HB 192 Property Tax Assessment Amendments

Rep. Mark Strong

(effective Jan. 1, 2021)

- Defines the term “multi-tenant residential property;” authorizes a county assessor to assess multi-tenant residential property using an income approach if the county assessor finds that the income approach is a valid indicator of FMV for that class of property in the county and the income approach is used to value all property of that class within the county
- Requires a county assessor who begins or ceases using the income approach to value multi-tenant residential property to notify the commission on or before May 1 of the current tax year
- Authorizes a county assessor who uses the income approach to value multi-tenant residential property to relieve owners of the requirement to file a signed personal property statement for the property
- Requires the county assessor who relieves or ceases relieving property owners of the requirement to file a signed personal property statement to notify owners of the change on or before May 1 of the current tax year
- Requires an owner who was relieved of the requirement to file a signed personal property statement to file such statement in the event that the owner appeals to the BOE or the commission.

HB 200 Addition to Income Revisions

Rep. Robert Spendlove

(Retrospective for a taxable year
beginning on or after Jan. 1, 2020)

- Expands the corporate addition to income for royalties or expenses paid to a captive insurance company to royalties or expenses paid to an entity that is related to the corporation by common ownership
- Provides exceptions to the addition to income if the corporation can show that the related entity is subject to income taxes in the same taxable year on the royalties or expenses in Utah, another state, or a foreign country that has an income tax treaty with the U.S., or if the corporation paying the royalty has never owned the intangible asset.

HB 212 Vehicle Sales Tax Exemption Modifications

Rep. Bradley G. Last

(effective May 12, 2020)

- Amends provisions of the sales tax exemption related to vehicles bought outside of the state and used inside the state to conduct business to include only those vehicles registered outside of the state and not required to be registered in this state based on residency under Sections 41-1a-202 or 73-18-9.

HB 255 Boat Fees Amendments

Rep. Steve Waldrip

(effective July. 1, 2020)

- Redirects the deposit of the \$10 aquatic invasive species fee, which is imposed on the registration of motorboats and sailboats, to the newly created “Aquatic Invasive Species Interdiction Account.”

HB 268 Property Tax Notice Amendments

Rep. Steve Eliason

(effective May 12, 2020)

- Allows a person entitled to receive property tax information or notices from a governmental entity to designate an additional person to receive the information or notices
- Provides that a person entitled to receive property tax information or notices from a governmental entity under Sections 59-2-919, 59-2-919.1, and 59-2-1317, may only designate themselves or one alternative person to receive the information or notices under those sections
- Allows designations to be made or revoked by filing a form prescribed by the commission with the governmental entity.

HB 280 Transient Room Tax Provisions

Rep. Carl R. Albrecht

(effective May 12, 2020)

- Allows a county auditor to coordinate with the commission in determining whether to audit individual taxpayers for transient room tax
- Removes the time limitation applicable to a qualified municipality's authority to impose the additional municipal transient room tax

- Appropriates \$140,000 for the auditing division and \$124,000 for the taxpayer services division to employ staff or purchase resources to ensure taxpayers in counties of the fourth, fifth, and sixth class comply with transient room tax collection and remittance requirements.

HB 318 Martin Luther King, Jr. Special License Plate Rep. Sandra Hollins (effective Oct. 15, 2020)

- Creates a recognition special group license plate for an individual supporting the recognition and continuation of the work and life of Dr. Martin Luther King, Jr.
- Repeals the Martin Luther King, Jr. Civil Rights support special group license plate.

HB 339 Clean Air Special Group License Plate Rep. Stephen G. Handy (effective Oct. 15, 2020)

- Creates the Clean Air support special group license plate; requires a donation of \$25 or more by recipients of the license plate

Senate Bills

SB 2 Public Education Budget Adjustments Sen. Lyle W. Hillyard (effective July 1, 2020)

- Provides that the minimum basic local amount for the fiscal year 2021 is \$547,952,600 (up from \$490,684,600). Sets the preliminary estimate for the minimum basic tax rate for fiscal year 2021 at .001576 (down from .001588)
- Sets the WPU value amount for fiscal year 2021 at \$20,600,000 in statewide revenue (up from \$18,800,000)
- Sets the preliminary estimate for the WPU value rate for fiscal year 2021 at 0.000060 (down from 0.000061).

- Directs 50% of donations to be deposited into the Clean
- Air Fund and 50% of donations to be deposited into the Clean Air Support Restricted Account.

HB 357 Public Education Funding Stabilization Rep. Robert Spendlove (effective Jan. 21, 2021 if S.J.R. 9, Proposal to Amend the Utah Constitution - Use of Tax Revenue is approved by a majority of those voting in the next general election)

- Directs the commission to at least quarterly divide income tax revenue generated under Chapters 7 and 10 between the Education Fund and the Uniform School Fund based on a pro-rata share of Education Fund and Uniform School Fund appropriations for the current fiscal year
- Authorizes the commission to annually credit to or draw from the Education Fund and the Uniform School Fund to reconcile differences between estimates and actual amounts.

SB 35 Circuit Breaker Amendments Sen. Gene Davis (retrospective to Jan. 1, 2020)

- Modifies the definition of “homeowner,” for purposes of property tax relief to exclude any residences that are owned in whole or part by any type of entity other than an individual or a qualifying trust
- Clarifies the formula for determining the amount of allowable property tax relief by including 3rd party payments in the calculation.

SB 36 Non-Resident Income Amendments

Sen. Curtis S. Bramble

(retrospective to a taxable year beginning on or after Jan. 1, 2020)

- Provides that salaries, wages, commissions, or other compensation received for personal services rendered within the state is deemed to be derived from Utah sources
- Excludes salaries, wages, commissions, or other compensation received for personal services rendered from being subject to UDITPA apportionment or being considered business income
- Clarifies that an employer's exemption from the withholding requirement is not an individual's exemption from the obligation to pay income taxes.

SB 37 Electronic Cigarette and Other Nicotine Product Amendments

Sen. Allen Christensen

(effective July 1, 2020)

- Beginning July 1, 2020, imposes a tax equal to .56 multiplied by the manufacturer's sales price on electronic cigarette substance and pre-filled electronic cigarettes
- Beginning July 1, 2021, imposes a tax equal to .56 multiplied by the manufacturer's sales price on nontherapeutic nicotine device substances and pre-filled nontherapeutic nicotine devices
- Beginning July 1, 2021 imposes a tax equal to \$1.83 per ounce and fractional part thereof on the sale of alternative nicotine products
- Beginning July 1, 2021, authorizes a tax rate reduction equal to 25% or 50% on products that receive a federal modified risk tobacco product order from the U.S. Food and Drug Administration
- Specified that the 25% or 50% rate reduction is effective on the first day of a calendar quarter after 90 days notice to the commission from the manufacturer of the product that a federal modified risk tobacco product order has been issued
- Imposes the tax on the manufacturer, jobber, distributor, wholesaler, retailer, consumer, or user at the time the item is first received in the state and the item may not be resold in the state until the tax is paid
- Creates the Electronic Cigarette Substance and Nicotine Product Tax Restricted Account and directs the commission to deposit all revenue generated under this tax
- Provides for quarterly returns remitted to the commission in an approved electronic format.

SB 39 Affordable Housing Amendments

Sen. Jacob L. Anderegg

(effective May 12, 2020)

- Allows the corporate or individual Utah low-income housing tax credit to be assigned by a qualified taxpayer to another person if the qualified taxpayer provides written notice to the Utah Housing Corporation on a form prescribed by the Utah Housing Corporation that includes: that the assignor of the credit irrevocably elects not to claim the credit, and the contact information of the assignee
- A qualified assignee will be issued a tax credit certificate by the Utah Housing Corporation and may claim the tax credit as if the assignee had met the requirements to claim the credit
- Beginning on or after January 1, 2021 authorizes a nonrefundable Utah low-income housing tax credit against insurance premium tax equal to the amount specified on a tax credit certificate issued by the Utah Housing Corporation if the taxpayer has not claimed the income or corporate tax credit.

SB 56 Public Safety and Firefighter Tier II Retirement Enhancements

Sen. Wayne A. Harper

(effective to July 1, 2020)

- This bill creates the new Public Safety and Firefighter Tier 11 Retirement Benefits Restricted Account; for a fiscal year beginning on or after July 1, 2021, provides that the New Public Safety and Firefighter Tier II Retirement Benefits Restricted Account shall be funded annually in an amount equal to the growth in collection from the tax on admitted insurers, after all statutorily required transfers, over the amount collected and deposited into the General Fund from that tax for the 2015-16 fiscal year, after all statutorily required transfers, not to exceed an amount appropriated by the Legislature.

SB 95 Economic Development Amendments

Sen. Scott D. Sundwall

(effective July 1, 2020)

- Shifts administrative responsibilities for the Recycling Market Development Zone tax credit from the Governor's Office of Economic Development to the Department of Environmental Quality

- Modifies the carry forward provisions of the recycling market development zone individual income tax credit by allowing a carry forward for the amount of the credit that the claimant did not use during the taxable year instead of the amount that exceeds the taxpayer's tax liability
- Repeals the corporate and individual nonrefundable nonprofit contribution tax credits for tax years beginning on or after January 1, 2020
- Prohibits new enterprise zones from being established on or after January 1, 2021.

SB 97 Personal License Plate Amendments Sen. Luz Escamilla

(effective May 12, 2020)

- Allows the Motor Vehicle Division to deny a personalized license plate request if the Motor Vehicle Division determines that the requested combination of letters, numbers, or both disparages a group based on race, color, national origin, religion, age, sex, gender identity, sexual orientation, citizenship status, physical disability, or mental disability
- Prohibits the Motor Vehicle Division from denying a personalized license plate request if the requested combination of letters, numbers, or both refer to an official state symbol under 63G-1-601.

SB 114 Sales and Use Tax Exemption Amendments Sen. Kirk A. Cullimore

(effective July 1, 2020)

- Modifies the definition of a "qualifying data center"
- Expands the sales and use tax exemption for a qualifying data center to include any occupant of a qualifying data center
- Defines "lesson" and modifies the definition of "admission or user fees" to exclude a lesson even if that lesson includes access to equipment or a facility
- Modifies the definition of "marketplace facilitator" to exclude a person to the extent the person is facilitating a sale for a seller that is a restaurant.

SB 120 Vehicle Repair and Notification Amendments Sen. Curtis S. Bramble

(effective May 12, 2020)

- Requires disclosure to the vehicle purchaser and in an advertisement for the sale of a vehicle, if the vehicle has been declared a total loss by an insurance company unless the vehicle has been stolen, recovered and declared a total loss by an insurance company and does not meet the definition of a salvage vehicle
- Specifies disclosure language to be included on the bill of sale, contract, lease, or any other document that transfers title to a salvage or total-loss vehicle.

SB 125 Single Sign-on Portal Amendments Sen. Curtis S. Bramble

(effective Dec. 1, 2020)

- Requires the single sign-on business portal and the single sign-on citizen portal to contain links to the State Tax Commission website
- Repeals the requirement that the single sign-on citizen portal allows access to an individual's previous years' tax filing information
- Beginning December 1, 2020, requires the single sign-on business portal to include information related to business tax liability and payment and requires the single sign-on citizen portal to allow an individual the ability to file individual income taxes.

SB 128 Non-Vehicle Franchise Agreement Amendments - Sen. Curtis S. Bramble

(effective Oct. 15, 2020)

- Modifies the definition of "franchise" for purposes of the Motor Vehicle Business Regulation Act to include a contract or agreement between a dealer and a manufacturer of new motor vehicles or a manufacturer's distributor or factory branch authorizing the dealer to sell any specified makes of new motor vehicles regardless of whether the contract or agreement is subject the New Automobile Franchise Act, Title 13, Chapter 14, or the Powersport Vehicle Franchise Act Title 13, Chapter 35, or neither.

SB 141 Multicounty Assessing and Collecting Levy Amendments

Sen. Daniel Hemmert

(retrospective to Jan. 1, 2020)

- Establishes the tax rate for the multicounty assessing and collecting levy for a calendar year beginning on or after January 1, 2020 and before January 1, 2025 at .000012; for a calendar year beginning on or after January 1, 2025 sets the multicounty assessing and collecting levy equal to the certified revenue levy.

SB 150 Transportation Governance and Funding Amendments

Sen. Wayne A. Harper

(effective May 12, 2020)

- Eliminates the requirement that a city or town must submit an opinion question to the voters prior to imposing the .30% city or town option sales and use tax for highways or to fund a system for public transit
- Effective October 1, 2020, amends odometer disclosure requirements to exclude a vehicle 20 years old or older in compliance with federal law.

SB 152 Search and Rescue Funding Amendments

Sen. Kathleen Riebe

(effective May 12, 2020)

- Beginning in fiscal year 2021, provides for an annual \$200,000 deposit of sales and use tax revenues into the General Fund as a dedicated credit solely for use by the Search and Rescue Financial Assistance Program.

SB 178 Administrative Security Amendments

Sen. Curtis S. Bramble

(effective May 12, 2020)

- Authorizes a person in charge of the State Tax Commission to establish secure areas within the commission facility and prohibit or control by rule any firearm, ammunition, dangerous weapon, or explosive
- Directs the administrator of the motor vehicle enforcement division to provide security in an area designated as secure.

SB 194 Special Events Sales Tax Obligations

Sen. Jacob L. Anderegg

(effective July 1, 2020)

- Defines “special event” as an event that lasts six months or less where taxable sales occur
- Provides that a sales tax license is not required for any person conducting business at a special event if that person is exempt from collecting sales tax
- Requires a specified statement to be included on the application for a temporary sales tax license and special event sales tax return that explains that a person who not regularly engaged in selling the items being offered at the special event or that sells only exempt items is not required to complete the form or to collect sales and use tax.

SB 212 Special Group License Plate Amendments

Sen. Luz Escamilla

(effective Oct. 15, 2020)

- Creates the Latino Community support special group license plate to support programs dedicated to strengthening the state’s Latino community through education, mentoring and leadership opportunities
- Requires a donation of \$25 or more by recipients of the license plate
- Creates the Latino Community Support Restricted Account administered by the Department of Commerce and authorizes distributions to pay for issuing or reordering Latino Community support special group license plate decals.

SB 216 Recreational Vehicle Tax Amendments

Sen. Ralph Okerlund

(effective May 12, 2020)

- Beginning January 1, 2021, authorizes a county legislative body to impose a tax not to exceed 7% on short-term rentals of off-highway vehicles and recreational vehicles
- Allows sellers who monthly file and pay the tax collected to retain 1% of the tax imposed under Subsection 59-12-603(1)(a)(ii) and collected on rentals of off-highway vehicles and recreational vehicles.

SB 225 Prepaid Wireless Telecommunication Service Amendments

Sen. Curtis S. Bramble
(effective Jan. 1, 2021)

- Imposes a prepaid wireless telecommunications service charge equal to an additional 1.2% of the sales price per prepaid wireless transaction
- Provides that the seller in a transaction for prepaid wireless telecommunications service shall collect and remit the charge to the commission
- Directs the commission to deposit 100% of prepaid wireless telecommunications services charge revenue into the Universal Public Telecommunications Service Support Fund
- Allows the commission to share the seller's identity and collection information related to charges on prepaid wireless telecommunications service with the Public Service Commission or the Division of Public Utilities.

SB 239 Refinery Sales Tax Exemption

Sen. Ralph Okerlund
(effective May 12, 2020)

- Beginning July 1, 2021, requires a refiner to annually obtain a tax exemption certificate from the Office of Energy Development on a form prescribed by the commission to qualify for the sales and use tax exemption for amounts paid or charged for a purchase or lease of refinery equipment, parts, and supplies.

SCR 6 Concurrent Resolution for Study of Local Option Sales Tax

Sen. Curtis S. Bramble
(effective May 14, 2020)

- Highlights the changes in retail practices and market conditions that have emerged since the establishment of various local option sales and use taxes, rates, and distribution formulas

- Requests that the Utah Association of Counties and the Utah League of Cities and Towns, working with the Utah Transit Authority and other local transit districts, provide the Legislature with research on the impacts of e-commerce and possible recommendations regarding changes related to point-of sale and distribution.

SJR 3 Proposal to Amend the Utah Constitution-Annual General Sessions of the Legislature

Sen. Ann Millner
(effective Jan. 1, 2021 subject to approval by a majority of those voting in the next regular general election)

- Amends the Utah Constitution to move the beginning date of annual general sessions of the Legislature from the fourth Monday in January to a day in January designated by statute and provide that state holidays, in addition to federal holidays, are excluded from the limit on the number of days of annual general sessions of the Legislature.

SJR 9 Proposal to Amend the Utah Constitution-Use of Tax Revenue

Sen. Daniel McCay
(effective Jan. 1, 2021 subject to approval by a majority of those voting in the next regular general election)

- Amends the Utah Constitution to allow revenue from taxes on intangible property and income to be used to support children and individuals with a disability.

Special Session Bills

HB 3003 Income Tax Revisions

Rep. Robert M. Spendlove

(effective May 16, 2020, some retrospective operation)

- Links the Utah corporate and partnership income tax due dates to the federal corporate and partnership income tax due dates. (Individual and Trust due dates are already linked to the federal date in Utah law).
- Defines “taxpayer” to include a pass-through entity and a pass-through entity taxpayer.
- Clarifies that a pass-through entity may receive an income tax extension without penalty if the pass-through entity pays 100% of the tax that the pass-through entity pays or withholds on behalf of a pass-through entity taxpayer on or before the 15th day of the fourth month following the end of the pass-through entity’s taxable year.
- Creates a new individual income tax subtraction from adjusted gross income for distributions from a qualified retirement plan under IRC 401(a) if: the amount of the distribution is included in adjusted gross income in the current taxable year, and for the taxable year when the amount of the distribution was contributed to the qualified retirement plan, the amount of the distribution was not included in adjusted gross income but was taxed by another state, the District of Columbia, or a possession of the United States.
- Clarifies that IRC 965 repatriation installment payments are due on the due date of the return without extensions.

HB 4002 Rail Fuel Sales Tax Amendments

Rep. Joel Ferry

(effective January 1, 2021)

- Repeals the state sales and use tax exemption for sales of fuel to a rail carrier for use in a locomotive engine and deposits the resulting revenue into the General Fund.
- It creates the Rail Transportation Restricted Account and provides the purposes for which the Department of Transportation may use money in the account.

- These purposes are: performing environmental impact studies in connection with construction, reconstruction, or renovation projects related to railroad crossings on class A, class B, or class C roads; and the costs of construction, reconstruction, or renovation projects related to railroad crossings on class A, class B, or class C roads, or debt service related to these projects.

HB 5011 WPU Value Increase Guarantee

Rep. Mike Schultz

(effective June 29, 2020)

- Provides for an annual increase in the value of the WPU in the Public Education Base Budget that is greater than or equal to 10% of the difference between the estimated amount of ongoing Education Fund and Uniform School Fund revenue available for the Legislature to appropriate for the next fiscal year, and the amount of ongoing appropriations from the Education Fund and Uniform School Fund in the current fiscal year.
- If an appropriation to increase the value of the WPU would cause the cumulative amount of increases to the value of the WPU, beginning for fiscal year 2022, to exceed \$140,500,000, the Public Education Base Budget is exempt from future application of the cumulative increase.

HB 5012 Public Education Budget Amendments

Rep. Steve Eliason

(effective July 1, 2020)

- Supplements or reduces appropriations otherwise provided for the support and operation of public education for the fiscal year beginning July 1, 2019, and ending June 30, 2020, and for the fiscal year beginning July 1, 2020, and ending June 30, 2021.
- Provides that the minimum basic local amount for the fiscal year 2021 is \$547,951,600.
- Sets the preliminary estimate for the minimum basic tax rate for fiscal year 2021 at .001576.
- Sets the WPU value amount for fiscal year 2021 at \$9,300,000 in statewide revenue.
- Sets the preliminary estimate for the WPU value rate for fiscal year 2021 at 0.000027.

HB 6013 Corporate Net Loss Amendments

Rep. Robert M. Spendlove

(retrospective operation for a taxable year beginning on or after January 1, 2018)

- Removes the 80% limitation on a Utah net loss carry forward for the 2018 through 2020 income tax years.

SB 6005 Income Tax Amendments

Sen. Wayne A. Harper

(retrospective operation for a taxable year beginning on or after January 1, 2020)

- Provides that certain amounts received from a forgiven loan under the CARES Act Paycheck Protection Program or similar program are exempt from state corporate franchise and income tax by modifying the definition of “unadjusted income” and creating a subtraction from unadjusted income.

- Maintains this subtraction for future, similar programs that may be implemented by the federal government in response to COVID-19.
- Provides a separate subtraction that applies to similar programs in response to COVID-19 implemented by the state, or a county or municipality within the state that uses federal funds.
- Excludes forgiven PPLs from the definition of “adjusted gross income”.
- Excludes the CARES Act individual payments from the definition of “Adjusted Gross Income” for the 2020 tax year.

This annual report was prepared by the following Tax Commission employees:

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