



**2018**  
Fiscal Year

# Annual Report

## On the Cover

Four 11-foot bronze sculptures, collectively called “The Great Utahns” grace Utah State Capitol rotunda. Artists Eugene Daub, Robert Firmin, and Jonah Hendrickson created the unique pieces of art.

**Arts and Education** (*top left*) focuses on artistic and intellectual development in Utah. The adult muse offers educational guidance to the child, who represents the youth of Utah. **Immigration and Settlement** (*top right*) symbolizes the value of welcoming new Utah citizens from all backgrounds. The spirit barely touches the girl’s shoulder, providing loving encouragement but leaving the girl to decide for herself whether she will settle in Utah. **Science and Technology** (*bottom left*) reminds us of the importance of past, present, and future scientific and technological growth in Utah. **Land and Community** (*bottom right*) is unique among the niche sculptures as the youth is represented by a Rocky Mountain elk calf. The composition suggests that a community filled with the strength of industry and wisdom will be up to the task.

*(Photos courtesy of Utah Capitol Preservation Board)*

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## State of Utah

GARY R. HERBERT  
*Governor*

SPENCER J. COX  
*Lieutenant Governor*

## Utah State Tax Commission

JOHN L. VALENTINE  
*Commission Chair*

MICHAEL J. CRAGUN  
*Commissioner*

REBECCA L. ROCKWELL  
*Commissioner*

LAWRENCE C. WALTERS  
*Commissioner*

SCOTT W. SMITH  
*Executive Director*

January 15, 2019

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

On behalf of the Utah State Tax Commission, we are pleased to submit to you the annual report for the fiscal year ending June 30, 2018.

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

Total collections from all sources administered by the Tax Commission during the 2018 fiscal year totaled \$10,204,689,481. This represents an increase of \$858,146,132 or 9.2 percent increase in total collections from fiscal year 2017. The Education Fund increased \$518,587,747 or 13 percent; the Transportation Fund unrestricted revenues increased \$11,235,443 or 1.8 percent; and the General Fund (not including restricted amounts) increased \$180,571,855 or 8.3 percent.

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

Sincerely,

John L. Valentine  
Tax Commission Chair

Scott W. Smith  
Executive Director



# Commission Office



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.

## Utah State Tax Commissioners

The Governor, with the consent of the State Senate, appoints four state tax commissioners. The Constitution of Utah directs the Tax Commissioners to administer and supervise the state's tax laws.

To separate tax appeals and agency oversight from agency functions, the Tax Commissioners, in consultation with the Governor and with the consent of the State Senate, appoint an executive director to oversee the agency's day-to-day operations.

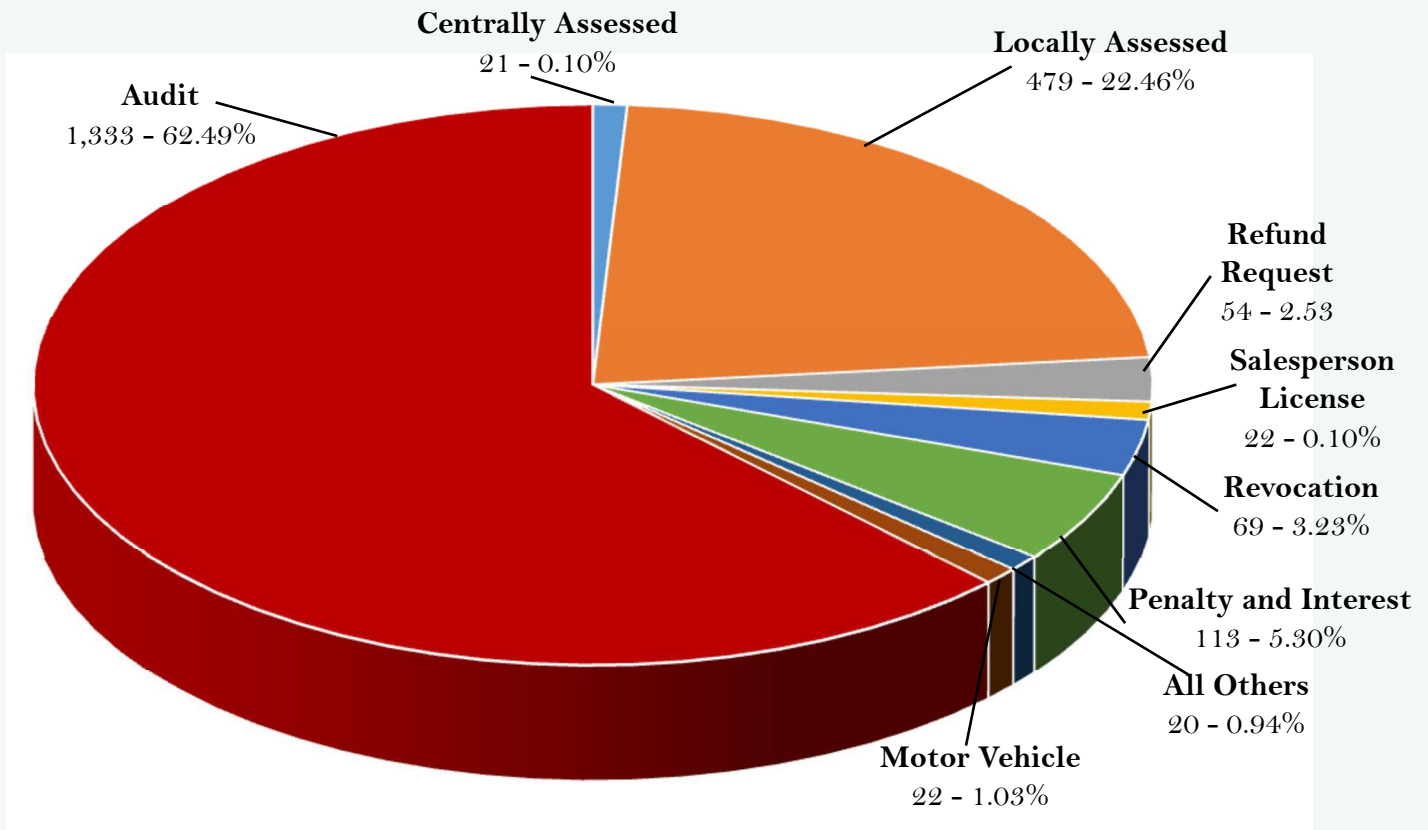
The Tax Commissioners primarily hear appeals on 37 different tax types. With the assistance of administrative law judges and the appeals support staff, the Tax Commissioners hold hearings and

issue orders or final rulings on the various appeals before them.

Tax Commissioners hear 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.

By statute, the Tax Commissioners also manage several other functions. These include the economic and statistical unit, internal auditing, and public information. Other commitments include coordination with the Utah State Legislature, local governments and participating in national organizations.

# Appealed Cases by Type



# Administration

The Utah State Tax Commission collects and distributes over \$10.2 billion in state and local revenues. The primary Tax Commission responsibilities include the following:

- 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 752 people in seven divisions to carry out these responsibilities.

## # 1 Timely Service

### A. Revenue Deposits

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

**Action:** State guidelines require all deposits of funds within 72 hours of receipt. Our goal is to deposit funds within 24 hours 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 the taxpayer files the 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 Vehicles 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. Charts on this and succeeding pages 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. Wait times vary significantly from office to office depending on the day of the week, day of the month, and the time of day. Due to these considerations, the Division of Motor Vehicles' focus continues to be on wait time trends rather than specific daily wait times.

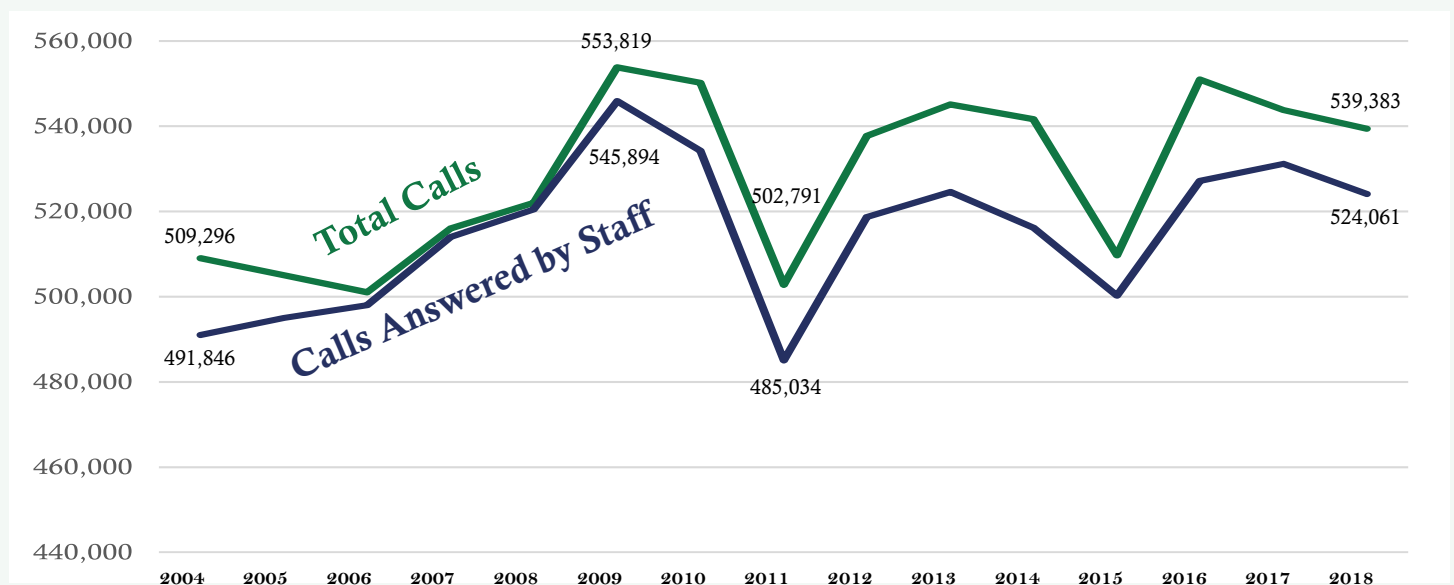
**Action:** The Division of Motor Vehicles' goal is to keep the average wait time shorter than 20 minutes and no longer than 30 minutes during peak periods. To reach this goal, the division utilizes seasonal employees to meet customer service demands during peak periods. Monthly wait times recorded by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

## 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 Telephone Assistance



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



## #2 Electronic Filing and Payment Options

### A. Income Tax Returns

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

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

The chart below shows changes in these three options over the past 12 years.

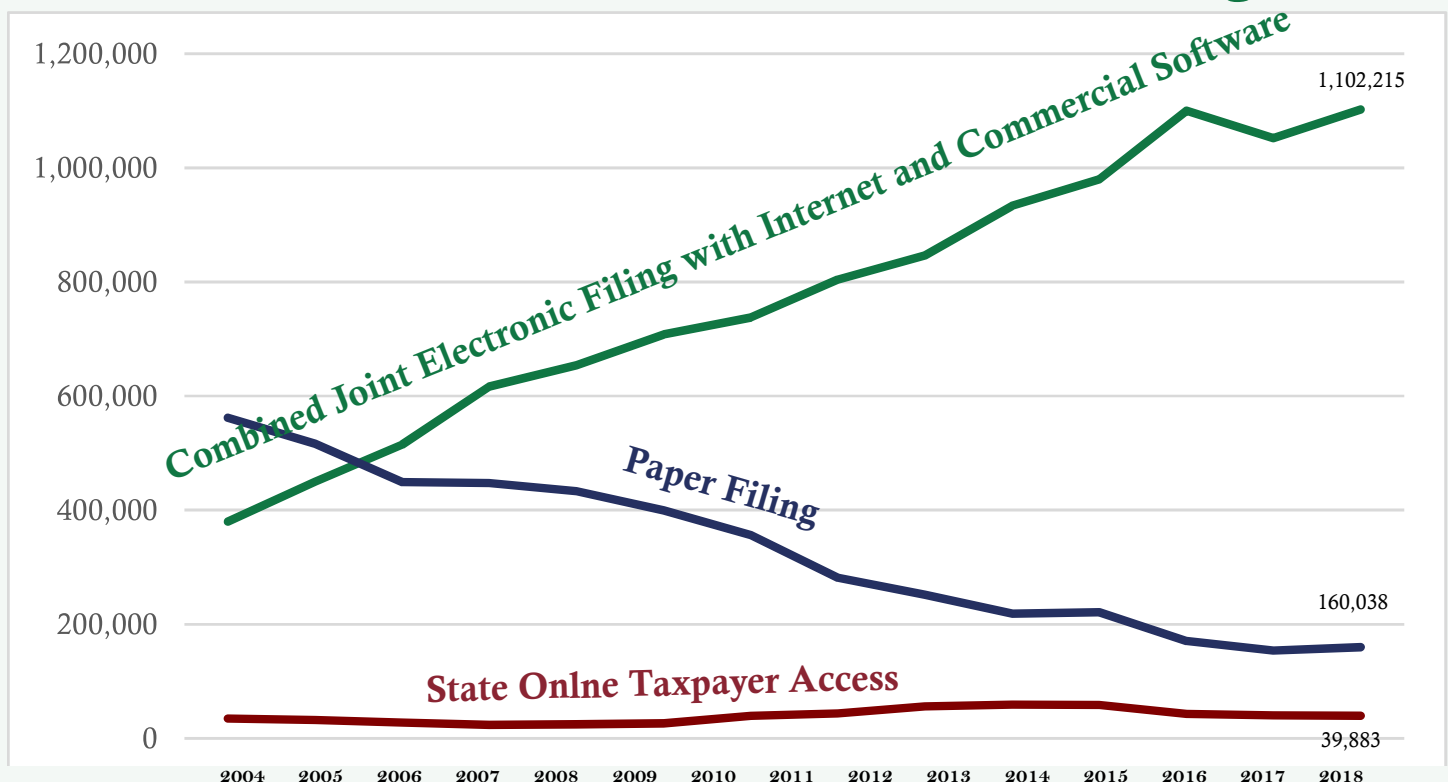
**Action:** We continue to promote the use of electronic filing options and expect the increased popularity of these options to continue. This helps offset the increase in the number of taxpayers filing returns due to Utah's population growth and other factors.

### B. Motor Vehicle Transactions

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

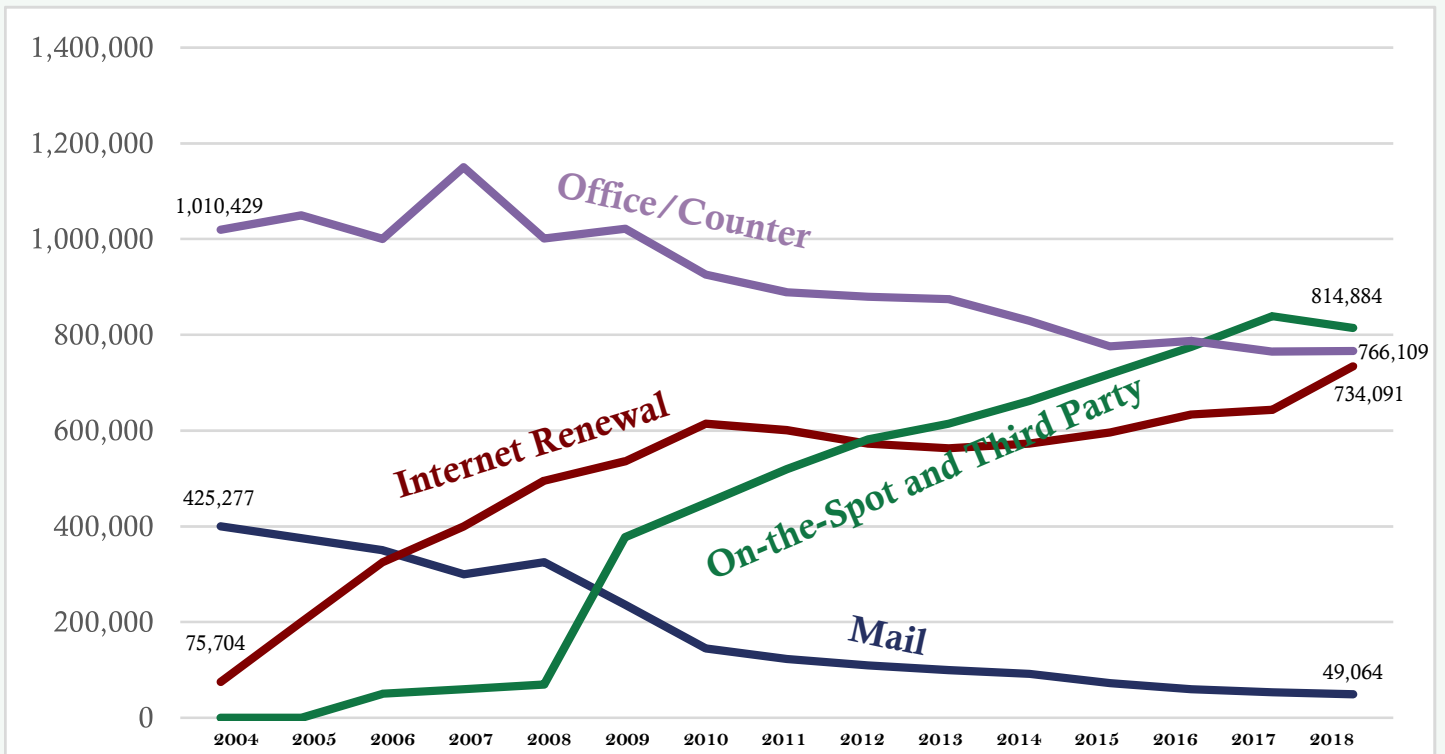
**Action:** We encourage citizens to complete renewal transactions through the Internet, mail and authorized inspection stations. Use of these options has allowed the division to meet the demands of the growing population for a number of years. The charts on the following pages show growth in different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

## Income Tax Returns Electronic Filing



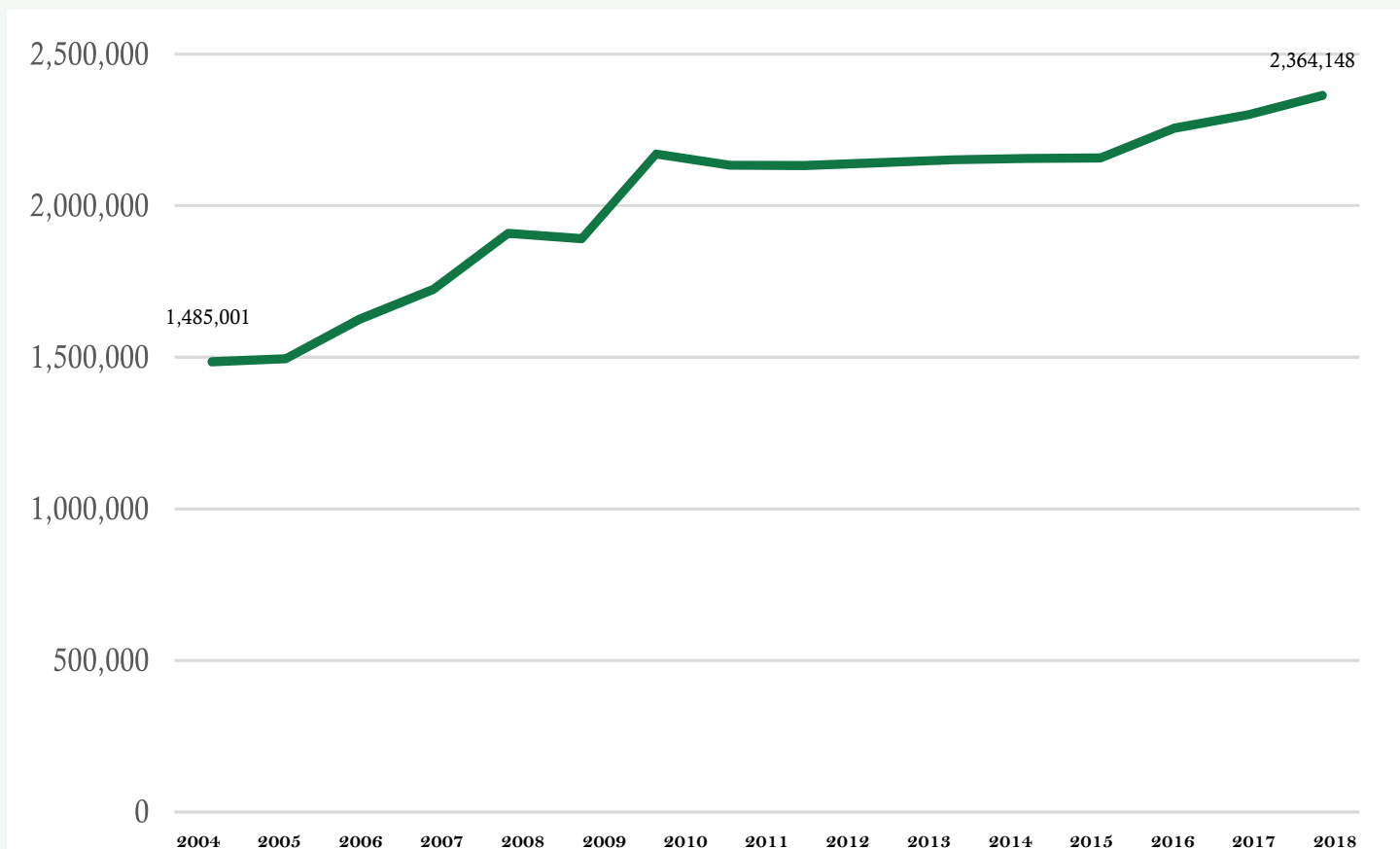
This chart compares the trends of the various filing options for State income tax filers.

# DMV Renewal Transactions



This chart shows the trends in various DMV renewal options over the past 15 years.

# DMV Renewal Trends



This chart shows the trends in total number of renewals over the past 15 years.

### #3 Quality Systems and Business Processes

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

**Action** - With the support of the Governor and Legislature, the Tax Commission began a long-term project in 2006 to systematically replace its many old individually developed computer systems. This multi-year project has integrated agency systems using one core processing program, benefiting from use of the same core functionality as each of the systems is converted. The time line above shows the progress of the project.

This resulted in improved agency efficiency, improved customer service, enhanced citizen compliance and more flexibility to make system changes as the state's tax and motor vehicle system laws are modified. Imaging and payment processing updates and several property tax systems were updated during recent years.

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

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

#### **Citizen and Business Benefits**

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

# Operating Divisions

The Utah State Tax Commission collected over \$10.2 billion from a wide range of taxes of individuals and businesses in FY2018. The taxes include the following:

- 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 of all other divisions
- Collects and distributes revenue to state and local governments in Utah
- Develops and manages budgeting and accounting functions of the agency
- Coordinates with the Department of Human Resource Management and Department of Technology Services regarding Commission issues

## Auditing Division

- Audits all state and local taxes as 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

## Taxpayer Services Division

- 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 offers-in-compliance programs
- Offers tax education classes and workshops on state taxes to businesses and other state agencies

## **Processing Division**

- Designs all Tax Commission, publications, forms, and instructions for Internet
- Deposited over \$10 billion in gross revenues received by the Tax Commission
- Processed 2,074,975 electronic tax returns, 479,213 paper returns, and imaged 7,034,975 motor vehicle documents

## **Property Tax Division**

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

## **Division of Motor Vehicles**

- Collected \$486 million in taxes and fees
- Processed a total of 4,992,220 transactions which included 3,149,021 vehicle registrations
- Trains staff of contracted counties to administer motor vehicle programs state
- Provides vehicle identification services to law enforcement, financial institutions and individuals throughout the State

## **Motor Vehicle Enforcement**

- Investigates auto theft and other motor vehicle-related crimes throughout Utah
- Recovered 218 stolen vehicles, valued at \$1,605,702
- Handled 5,550 complaints and cases
- Protects Utah citizens from motor vehicle commerce fraud

## **Tax Commission Mission**

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

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

Effectively communicate and build  
working relationships with all customers

### **Better Tools for Better Results**

Deliver quality products and services

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

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





# Revenue

For the eighth consecutive year, Utah continued to post healthy revenue gains as most sectors of the economy continued to expand. Net revenue collections by the Tax Commission rose 9.2 percent in FY 2018, from \$9.35 billion to \$10.2 billion. Major economic indicators such as personal income, wages, and employment remained positive in FY2018.<sup>1</sup>

## General and Education Fund

Major sources of unrestricted tax revenue in the General and Education funds rose 11.4 percent in FY 2018, exceeding the February forecast of 7.4 percent. The nine major tax revenue sources within the General and Education Funds are sales, income, corporate franchise, insurance, beer, cigarette and tobacco, oil and gas, and mining severance taxes. They comprise 95 percent of revenue (excluding federal funds) in the General and Education Funds.

## Individual and Corporate Income Taxes

Revenue from individual income taxes increased 10.8 percent, or \$389.5 million, to \$3,999 million in FY 2018. Withholding revenues, which totaled \$3,225.9 million, grew by 8.4 percent in FY 2018 reflecting Utah's strong labor market. Gross final payments, which are a function of non-wage income, increased 16 percent to \$1,277.7 million. Corporate tax revenues, which tend to be volatile, jumped 36.4 percent to \$447.9 million in FY 2018. Corporate before-tax profits were up 3.2 percent in 2017. However, other factors may have influenced income tax collections including the uncertain impacts of federal tax reform (H.R. 1, Tax Cuts and Jobs Act, enacted on December 22, 2017). This may have led to increased business activity and taxes in the short-term, although it is difficult to isolate this impact from underlying economic conditions. Mineral production withholding revenues rose 42.7 percent as a result of a rebound in Utah's extractive industries.

## Sales Tax

State sales and use tax unrestricted General Fund revenue increased 8.7 percent to \$2,018.75 million in FY 2018. Growth in sales tax revenue has been tempered by growth in earmarks including those used to fund transportation, water, and natural resources projects.<sup>2</sup> Total state sales tax revenue, before earmarks were taken out, rose 9.0 percent, from \$2,442.1 to \$2,662.3 million in FY 2018. This was fueled by total calendar year 2017 gross taxable sales growth of 8 percent. Taxable business equipment purchases and sales, excluding utility sales (which are largely residential energy sales), were particularly strong, increasing 10 percent in calendar

year 2017. The retail trade sector rose 8.4 percent in calendar year 2017, enhanced by revenue collections from online retailers. Taxable services rose 4.4 percent, assisted by robust growth in accommodations, and arts, entertainment and recreation.

## Severance and Excise Taxes

The recovery in Utah's oil, gas, and mining industry led to a 55.1 percent jump in General Fund unrestricted severance tax revenue for FY 2018 as prices and production rebounded. Total unrestricted beer, cigarette, and tobacco tax revenue fell 3.5 percent in FY 2018. Beer and cigarette tax revenues, not including earmarks, dropped 9.5 and 4.5 percent, respectively, as consumption of these products decline, and consumer preferences shift to other products such as e-cigarettes. Revenues from tobacco products, however, grew 2.8 percent.

## Transportation Fund

Utah's major unrestricted Transportation Fund revenues edged up 1.4 percent in FY 2018. While motor fuel taxes increased 1.5 percent, special fuel taxes, including CNG and LNG, were flat. Legislation (House Bill 362) from the 2015 General Session changed the rate from a flat 24.5 cents per gallon to a percentage of the average statewide rack price of a gallon of motor fuel, with the tax rate changed at the beginning of each calendar year. Motor vehicle registration fee revenue rose 4.5 percent in FY 2018.

In addition to the unrestricted revenue mentioned above, the Transportation Fund receives significant revenue from earmarks and other restricted funds. Transportation Fund revenues, including sales tax earmarks, increased 5.1 percent to \$1,275.7 million. In the 2011 General Legislative Session, Senate Bill 229 was passed which earmarked 30 percent of future growth in sales tax revenue for transportation (subject to a cap of 17 percent) starting in FY 2013. In FY 2018, revenue from this earmark totaled \$231.6 million compared with \$195.6 million in FY 2017, an increase of 18.4 percent. In FY 2018 a total of \$569.5 million in sales tax revenue was earmarked for transportation.<sup>3</sup> Transportation Fund earmarks accounted for 88.5 percent of all sales tax earmarks in FY 2018, down from an 89.4 percent share in FY 2017.

<sup>1</sup>Revenue Assumptions Working Group, October 2018

<sup>2,3</sup>Consensus Revenue Estimating Committee, November 2018

# Major Revenue Sources

(In Millions of Dollars)

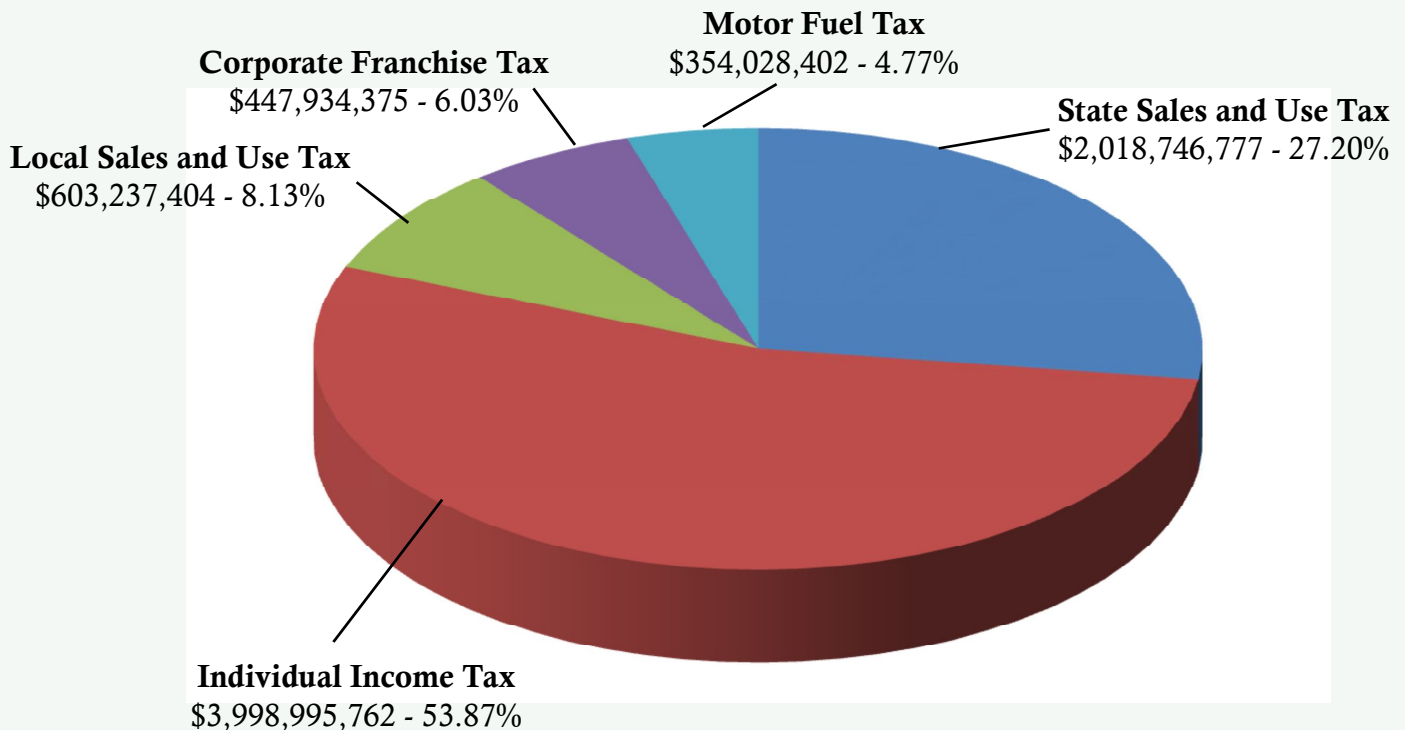
<b>Fiscal Year</b>	<b>State Sales and Use Tax<sup>1</sup></b>	<b>Individual Income Tax<sup>2</sup></b>	<b>Local Sales And Use Tax</b>	<b>Motor Fuel Tax</b>	<b>Corporate Franchise Tax<sup>3,4</sup></b>
<b>2018</b>	<b>\$2018.0</b>	<b>\$3999.0</b>	<b>\$603.2</b>	<b>\$354.0</b>	<b>\$447.9</b>
2017	1,856.8	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
2010	1,402.7	2,114.4	398.9	243.3	273.2
2009	1,547.5	2,332.6	425.1	235.5	274.9
2008	1,739.4	2,602.7	469.4	244.7	418.3
2007	1,857.8	2,570.6	463.3	254.7	428.0
2006	1,806.3	2,286.7	415.9	240.4	380.3
2005	1,634.5	1,933.3	361.1	241.5	214.2
2004	1,501.9	1,699.2	331.6	239.9	155.4

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

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

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

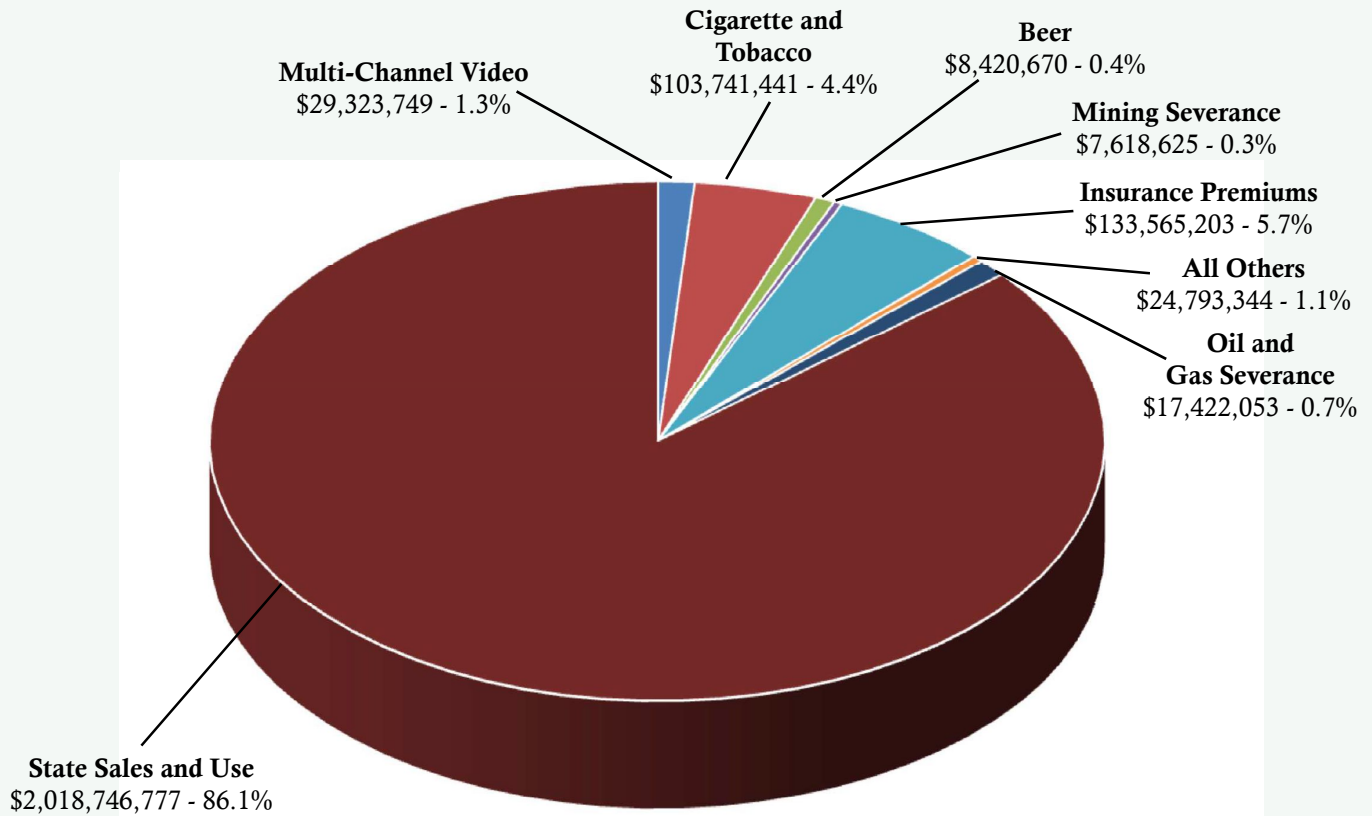
<sup>4</sup> FY2005 to FY2018 include radioactive waste and gross receipts taxes.



# General Fund

Total Collected - \$2,343,631,862

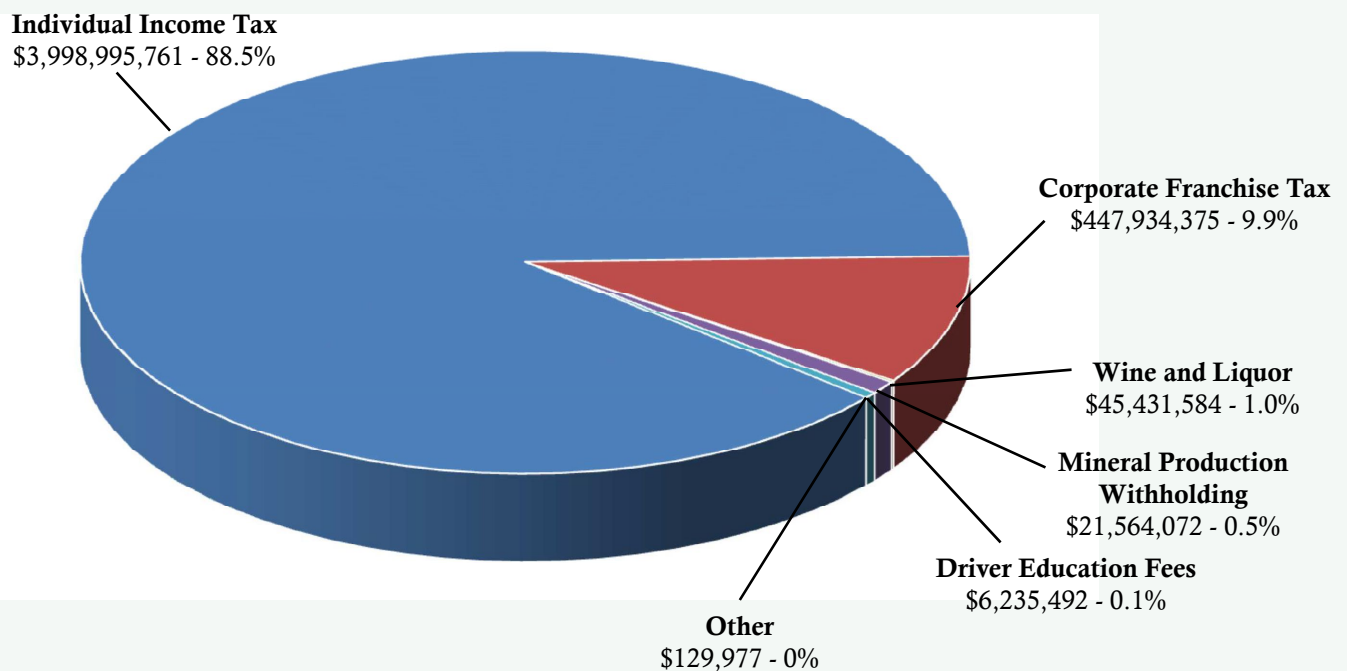
The Legislature appropriates monies for general state government and high education from the General Fund. Some General Fund revenue is also used to fund the public school system. The largest source of revenue comes from the state sales and use tax.



# Education Fund

Total Collected - \$4,520,291,261

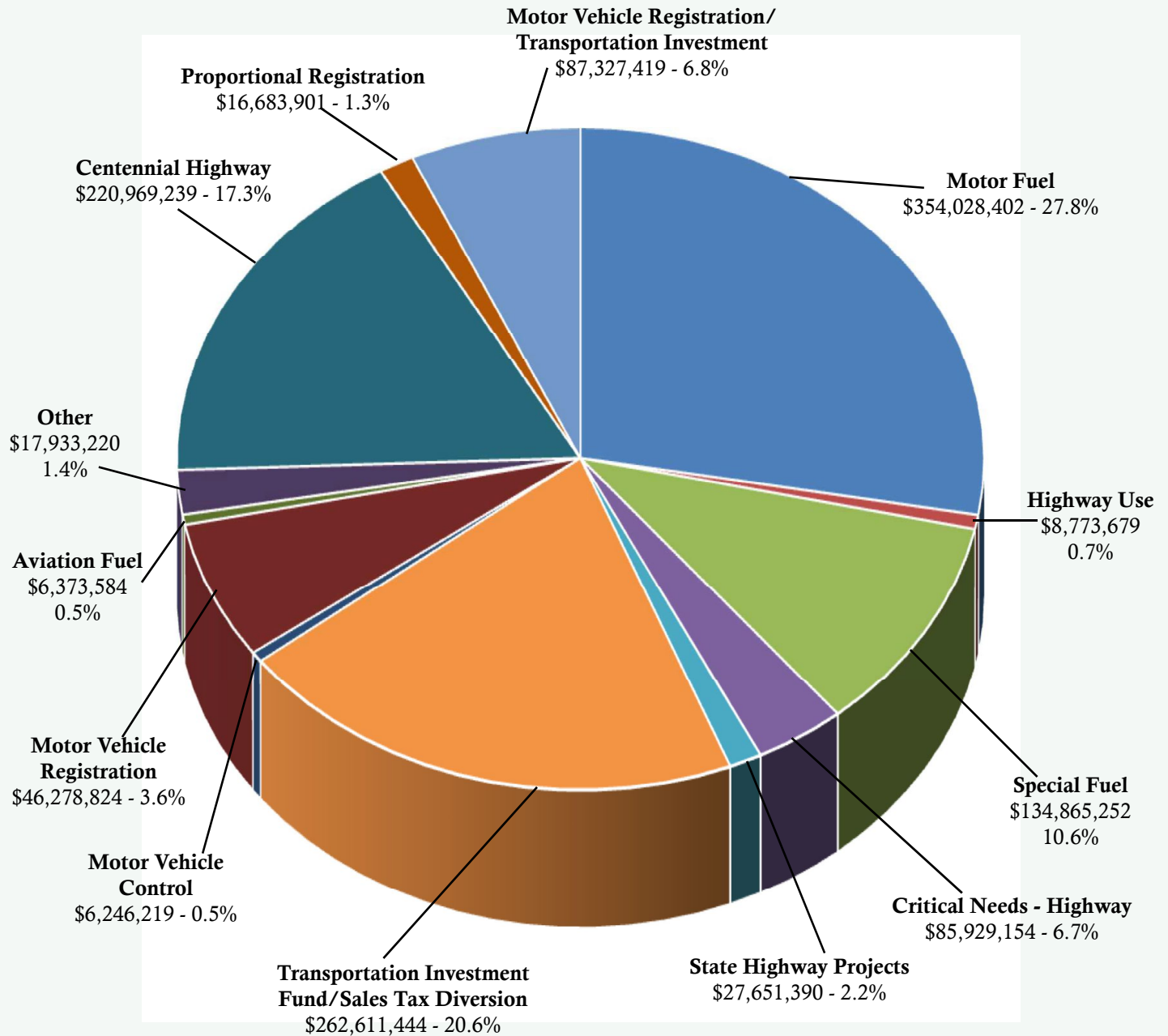
The Utah Constitution requires that state income tax be used only to fund the state's public and higher education systems. The Education Fund is largely composed of revenues generated by individual income and corporate franchise taxes.



# Transportation Fund

Total Collected - \$1,275,671,725

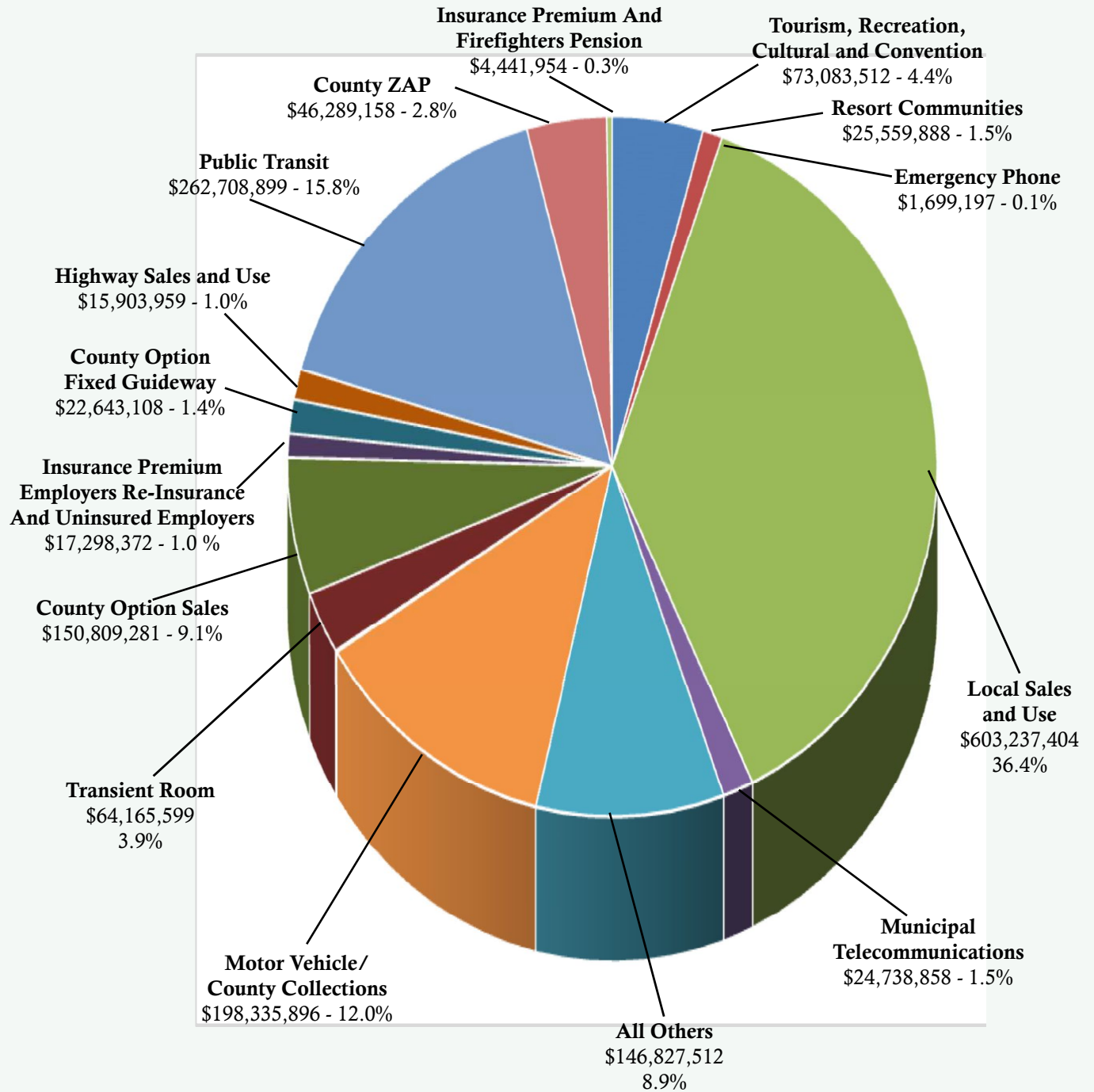
The Utah Constitution requires taxes imposed on sales of motor fuel to be used only for specific highway and road-related projects.



# Fiduciary Fund

Total Collected - \$1,657,742,597

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





# Revenue Collection

(Fiscal Years 2017 and 2018/TC-23 Report)

## Categorized by Fund Type

	2017	2018	Net Amount	Net
	<u>Net Revenue</u>	<u>Net Revenue</u>	<u>Change</u>	<u>Change %</u>
Clearing	-9,422	9,420	18,842	-200.00%
Education/Uniform School	4,001,703,514	4,520,291,261	518,587,747	13.00%
Fiduciary Fund	1,589,951,652	1,657,742,596	67,790,943	4.30%
General Fund Restricted	71,109,344	86,944,227	15,834,883	22.30%
General Fund Unrestricted	2,163,060,007	2,343,631,862	180,571,855	8.30%
Proprietary Fund	283,923,981	269,703,286	-14,220,696	-5.00%
Special Revenue	23,065,473	50,695,104	27,629,631	119.80%
Transportation Fund	607,599,026	618,834,469	11,235,443	1.80%
Transportation Investment Fund	606,139,773	656,837,256	50,697,483	8.40%
<b>Total</b>	<b>9,346,543,349</b>	<b>10,204,689,481</b>	<b>858,146,132</b>	<b>9.2%</b>

## Revenue by Source and Fund

### 911 Telephone Charge

Categorized by Revenue Source / Fund Type / Tax or Fee	Net Revenue	Net Revenue	Net Amount	Net
			<u>Change</u>	<u>Change%</u>
<b>Total 911 Emergency Services Telephone Charge</b>	<b>27,531,992</b>	<b>38,554,893</b>	<b>11,022,901</b>	<b>40.0%</b>
<b>Fiduciary Fund</b>				
Emergency Services Phone Charge	22,236,775	1,699,197	(20,537,578)	-92.4%
<b>General Fund Restricted</b>				
Computer Aided Dispatch	2,136,289	254,663	(1,881,625)	-88.1%
Statewide Unified E-911 Emergency Services	3,158,928	3,278,763	119,835	3.8%
Utah Statewide Radio System - Emergency Services	-	10,359,771	10,359,771	
<b>General Fund Unrestricted</b>				
Public Safety Answering Point - Public Safety	-	1,343,174	1,343,174	
<b>Special Revenue</b>				
Public Safety Answering Point - Local Dispatch	-	21,619,324	21,619,324	

### Aviation Fuel Tax

<b>Total Aviation Fuel Tax</b>	<b>6,628,497</b>	<b>6,373,584</b>	<b>(254,913)</b>	<b>-3.8%</b>
<b>Transportation Fund</b>				
Aviation Fuel Tax	6,628,497	6,373,584	(254,913)	-3.8%

### Beer Tax

<b>Total Beer Tax:</b>	<b>14,715,108</b>	<b>14,018,070</b>	<b>(697,038)</b>	<b>-4.7%</b>
<b>General Fund Restricted</b>				
Alcohol Beverage Enforcement & Treatment Account	5,406,400	5,597,400	191,000	3.5%
<b>General Fund Unrestricted</b>				
Beer Tax	9,308,708	8,420,670	(888,038)	-9.5%

### Cable/Satellite Excise Tax

<b>Total Cable/Satellite Excise Tax</b>	<b>31,292,863</b>	<b>29,323,749</b>	<b>(1,969,115)</b>	<b>-6.3%</b>
<b>General Fund Unrestricted</b>				
Multi-Channel Video or Audio Service	31,292,863	29,323,749	(1,969,115)	-6.3%

### Cigarette Tax

<b>Total Cigarette Tax:</b>	<b>93,470,535</b>	<b>89,648,009</b>	<b>(3,822,526)</b>	<b>-4.1%</b>
<b>General Fund Restricted</b>				
Cigarette Tax - Tobacco Prevention	7,950,000	7,950,000	-	0.0%
<b>General Fund Unrestricted</b>				
Cigarette Stamp Tax	85,520,535	81,698,009	(3,822,526)	-4.5%

### Corporate Tax

<b>Total Corporate Tax</b>	<b>328,468,046</b>	<b>447,934,375</b>	<b>119,466,328</b>	<b>36.4%</b>
<b>Education/Uniform School</b>				
Corporate Tax	328,468,046	447,934,375	119,466,328	36.4%



# Revenue Collection

(Fiscal Years 2017 and 2018/TC-23 Report)

<b>Individual Income Tax</b>	<b>2017 Net Revenue</b>	<b>2018 Net Revenue</b>	<b>Net Amount Change</b>	<b>Net Change %</b>
<b>Total Individual Income Tax</b>	<b>3,609,453,719</b>	<b>3,998,995,761</b>	<b>389,542,042</b>	<b>10.8%</b>
<b>Education/Uniform School</b>				
Individual Income Tax - Final Payments	632,670,293	773,097,348	140,427,055	22.2%
Individual Income Tax - Withholding	2,976,783,426	3,225,898,414	249,114,987	8.4%
<b>Insurance Premium Tax</b>				
<b>Total Insurance Premium Tax</b>	<b>153,278,687</b>	<b>161,576,660</b>	<b>8,297,973</b>	<b>5.4%</b>
<b>Fiduciary Fund</b>				
Employers Reinsurance & Uninsured Employers	19,017,279	17,298,372	(1,718,906)	-9.0%
Fireman's Pension Fund	5,310,847	4,441,954	(868,893)	-16.4%
<b>General Fund Restricted</b>				
Fire Academy Support Fund	2,655,423	2,220,978	(434,445)	-16.4%
Industrial Accident Fund	2,763,978	2,609,912	(154,066)	-5.6%
Relative Value Study Fund	125,493	135,287	9,794	7.8%
Workplace Safety Account	1,381,998	1,304,953	(77,045)	-5.6%
<b>General Fund Unrestricted</b>				
Insurance Premium Tax	122,023,670	133,565,203	11,541,534	9.5%
<b>Local Option Sales and Use Tax</b>				
<b>Total Local Option Sales and Use Taxes</b>	<b>1,329,403,132</b>	<b>1,413,089,795</b>	<b>83,686,662</b>	<b>6.3%</b>
<b>Fiduciary Fund</b>				
County of the 2nd Class State Hwys Projects	19,094,987	20,517,724	1,422,738	7.5%
County Option Fixed Guideway Tax	21,110,310	22,643,108	1,532,798	7.3%
County Option Sales & Use Tax	142,152,579	150,809,281	8,656,702	6.1%
County Option Sales/Use for Highways/Pub. Transit	27,525,028	28,113,657	588,628	2.1%
County Option Zoo, Arts Parks	43,490,906	46,289,158	2,798,252	6.4%
Highways Sales & Use Tax	14,537,212	15,903,959	1,366,747	9.4%
Local Sales And Use Tax	568,616,649	603,237,404	34,620,755	6.1%
Local Trans. Corridor Preservation - 2nd Class County	1,558	(165)	(1,723)	
Local Trans. Corridor Preservation - Public Transit	2,249,936	2,371,797	121,861	5.4%
Municipal Energy Sales & Use Tax	6,130,069	6,143,306	13,237	0.2%
Municipal Telecommunications License Tax	28,799,724	24,738,858	(4,060,866)	-14.1%
Public Transit Tax	240,163,261	262,708,899	22,545,638	9.4%
Resort Communities Tax	24,576,754	25,559,888	983,134	4.0%
Rural County Hospital Tax	4,112,471	5,977,640	1,865,169	45.4%
State Highways Projects - Fixed Guideway	1,817,992	1,984,601	166,609	9.2%
Town Option Sales & Use Tax	9,508,850	9,941,803	432,953	4.6%
Transient Room Tax - County	60,453,328	64,165,599	3,712,272	6.1%
Transient Room Tax - First Class County Fund	3,258,974	3,494,152	235,178	7.2%
Transient Room Tax - Municipality	10,875,481	13,144,047	2,268,566	20.9%
TRCC Restaurant Tax	51,602,234	52,823,437	1,221,204	2.4%
TRCC Short Term Leasing Tax - Tourism	16,873,546	17,525,908	652,362	3.9%
TRCC Transient Room Tax - Tourism	2,567,105	2,734,167	167,062	6.5%
<b>Special Revenue</b>				
Qualified Emergency Food Agencies Fund	381,252	381,252	-	0.0%
State Imposed Mass Transit Tax	4,067,406	4,228,925	161,520	4.0%
<b>Transportation Fund</b>				
Local Trans. Corridor Preservation - 2nd Class County	(2,523)	-	2,523	
Local Trans. Corridor Preservation - Public Transit	2,523	-	(2,523)	
State Highways Projects - 2nd Class County	(1,967)	(316)	1,651	-83.9%
State Highways Projects - Public Transit Tax	25,437,489	27,651,706	2,214,217	8.7%

# Revenue Collection

(Fiscal Years 2017 and 2018/TC-23 Report)

## Liquor Markup

	2017 <u>Net Revenue</u>	2018 <u>Net Revenue</u>	Net Amount <u>Change</u>	Net <u>Change %</u>
<b>Total Liquor Mark Up</b>	<b>273,522,713</b>	<b>260,302,499</b>	<b>(13,220,214)</b>	<b>-4.8%</b>
Education/Uniform School				
Liquor Mark Up - School Lunch	42,723,171	45,431,584	2,708,413	6.3%
Proprietary Fund				
Liquor Mark Up	226,527,225	210,327,753	(16,199,472)	-7.2%
Special Revenue				
Liquor Mark Up - Public Safety	4,272,317	4,543,162	270,845	6.3%

## Local Transportation Corridor Preservation

<b>Total Local Transportation Corridor Preservation</b>	<b>22,208,034</b>	<b>23,191,352</b>	<b>983,318</b>	<b>4.4%</b>
Fiduciary Fund				
County of the 1st Class State Highways Projects	4,672,251	4,786,457	114,206	2.4%
Local Trans. Corridor Preservation - 1st Class City	1,867,480	1,903,385	35,905	1.9%
Local Transportation Corridor Preservation - MV	15,668,303	16,501,510	833,207	5.3%

## Mineral Production Withholding Tax

<b>Total Mineral Production Withholding</b>	<b>15,110,562</b>	<b>21,564,072</b>	<b>6,453,510</b>	<b>42.7%</b>
Education/Uniform School				
Mineral Production Tax Withholding	15,110,562	21,564,072	6,453,510	42.7%

## Mining Severance Tax

<b>Total Mining Severance Tax</b>	<b>9,126,671</b>	<b>10,158,166</b>	<b>1,031,495</b>	<b>11.3%</b>
General Fund Unrestricted				
Mining Severance Tax	6,845,003	7,618,625	773,621	11.3%
Special Revenue				
Mining Severance Tax Permanent State Trust Fund	2,281,668	2,539,542	257,874	11.3%

## Motor Fuel Tax

<b>Total Motor Fuel Tax</b>	<b>353,435,637</b>	<b>358,790,455</b>	<b>5,354,817</b>	<b>1.5%</b>
General Fund Restricted				
Boat Fuel Tax	2,961,549	3,013,818	52,269	1.8%
Off Highway Vehicle Fuel Tax	1,718,904	1,748,235	29,331	1.7%
Transportation Fund				
Motor Fuel Tax	348,755,184	354,028,402	5,273,218	1.5%

## Motor Vehicle Registration Fees

<b>Total Motor Vehicle Registration Fees</b>	<b>137,141,289</b>	<b>144,978,894</b>	<b>7,837,605</b>	<b>5.7%</b>
General Fund Restricted				
Boat Registration Fees	2,527,980	2,544,119	16,139	0.6%
Motor Vehicle Safety Impact Restricted Account	-	1,229,600	1,229,600	
Off Highway Vehicle Registration Fees	2,749,943	2,765,525	15,581	0.6%
OHV Registration Fees	209,691	207,381	(2,310)	-1.1%
Snowmobile Registration Fees	372,764	305,031	(67,733)	-18.2%
Proprietary Fund				
Land Grant Management Fund Registration Fees	62,802	(2,120)	(64,923)	-103.4%
Transportation Fund				
Aircraft Registration Fees	1,120,171	1,334,900	214,729	19.2%
Motor Vehicle Registration Fees	44,304,508	46,278,824	1,974,317	4.5%
Motorcycle Safety Fees - Dedicated Credit	488,609	536,418	47,809	9.8%
MV Public Safety for Highway Patrol	2,335,213	2,451,798	116,584	5.0%
Transportation Investment Fund				
Transportation Investment Fund - Registration Fees	82,969,607	87,327,419	4,357,812	5.3%

# Revenue Collection

(Fiscal Years 2017 and 2018/TC-23 Report)

## Oil and Gas Conservation

	2017 <u>Net Revenue</u>	2018 <u>Net Revenue</u>	Net Amount <u>Change</u>	Net <u>Change %</u>
<b>Total Oil and Gas Conservation Fee</b>	<b>3,337,883</b>	<b>3,467,648</b>	<b>129,765</b>	<b>3.9%</b>
<b>General Fund Restricted</b>				
Oil & Gas Conservation Fee	3,337,883	3,467,648	129,765	3.9%

## Oil and Gas Severance Tax

<b>Total Oil and Gas Severance Tax</b>	<b>17,123,551</b>	<b>28,075,894</b>	<b>10,952,343</b>	<b>64.0%</b>
<b>General Fund Unrestricted</b>				
Oil & Gas Severance Tax	9,294,919	17,422,053	8,127,134	87.4%
<b>Special Revenue</b>				
Oil & Gas Severance Tax Permanent State Trust Fund	3,098,306	5,807,351	2,709,045	87.4%
Revitalization Fund - Navajo	1,253,374	472,336	(781,038)	-62.3%
Revitalization Fund - Uintah Basin	3,476,952	4,374,154	897,202	25.8%

## Other Motor Vehicle Taxes and Fees

<b>Total Other Motor Vehicle Taxes and Fees</b>	<b>278,020,295</b>	<b>285,830,904</b>	<b>7,810,609</b>	<b>2.8%</b>
<b>Education/Uniform School</b>				
Driver Education Fees - Dedicated Credits	5,933,747	6,235,492	301,745	5.1%
<b>Fiduciary Fund</b>				
Collegiate License Plate Fees	1,009,388	1,055,581	46,194	4.6%
Motor Vehicle Blindness Prevention Checkoff	22,507	25,386	2,879	12.8%
MV County Collections	190,472,777	198,335,896	7,863,119	4.1%
Other License Plate and Contributions	123,676	122,310	(1,366)	-1.1%
Tax Commission Suspense	16,205,399	15,151,097	(1,054,303)	-6.5%
<b>General Fund Restricted</b>				
Electronic Payments Fee	7,875,020	6,588,987	(1,286,034)	-16.3%
MV Automobile 45-Day Permits	4,215,990	4,332,307	116,317	2.8%
MV Contrib - Special Group License Plates	453,251	489,215	35,964	7.9%
MV Contrib - Voluntary Checkoffs	34,507	39,161	4,654	13.5%
Other License Plate and Contributions	220,225	245,575	25,350	11.5%
<b>General Fund Unrestricted</b>				
DUI Impound Fees	1,474,795	1,578,572	103,776	7.0%
Misc. Dedicated Credits - Other Agencies	3,347,743	4,606,386	1,258,643	37.6%
Misc. Dedicated Credits - Tax Comm.	2,103,594	2,218,496	114,902	5.5%
MV Regist/Plate Fees - Plate, Admin Fee	3,253,621	3,372,935	119,314	3.7%
MVED Business Regulation Fees	3,680,180	2,513,250	(1,166,929)	-31.7%
Other License Plate and Contributions	415	371	(45)	-10.7%
Search and Rescue - Dedicated Credits	148,364	139,814	(8,551)	-5.8%
<b>Special Revenue</b>				
Traumatic Head and Spinal Cord Injury Rehab	144,588	156,470	11,882	8.2%
<b>Transportation Fund</b>				
DUI Impound Fees	1,408,519	1,137,494	(271,025)	-19.2%
Motor Carrier Fee	2,660,217	2,364,613	(295,605)	-11.1%
Motor Vehicle Control Fees	6,026,939	6,246,219	219,280	3.6%
Proportional Registration - Highway Use Tax	8,275,176	8,773,679	498,502	6.0%
Proportional Registration Fees	15,622,972	16,683,901	1,060,929	6.8%
Temporary Permits	255,285	218,351	(36,934)	-14.5%
Uninsured Motorist Fees	3,051,400	3,199,349	147,949	4.8%

# Revenue Collection

(Fiscal Years 2017 and 2018/TC-23 Report)

Other Taxes and Fees	2017 <u>Net Revenue</u>	2018 <u>Net Revenue</u>	Net Amount <u>Change</u>	Net <u>Change %</u>
<b>Total Other Taxes and Fees</b>	<b>44,805,415</b>	<b>49,640,326</b>	<b>4,834,911</b>	<b>10.8%</b>
<b>Clearing</b>				
Clearing - Motor Vehicle Prepayments	(9,422)	9,422	18,844	-200.0%
Clearing - Insurance Premium	-	(2)	(2)	
<b>Education/Uniform School</b>				
IIT Contributions - Invest More for Education	14,268	727	(13,542)	-94.9%
State Transient Room Tax - Hospitality Tourism	-	129,250	129,250	
<b>Fiduciary Fund</b>				
Car and Bus Tax	9,124,041	10,021,005	896,964	9.8%
Environmental Assurance Fee	4,555,406	5,420,861	865,456	19.0%
Inc. Tax Contributions - Education	42,321	43,570	1,248	2.9%
Inc. Tax Contributions - Election Campaign	103,770	107,788	4,018	3.9%
Tax Cash Bonds	480	-	(480)	
<b>General Fund Restricted</b>				
Admin. Allowance Service Charge - Sales Tax & Misc	11,968,715	11,419,669	(549,045)	-4.6%
Brine Shrimp Royalty Tax	1,242,713	1,317,174	74,461	6.0%
Commerce Charges	443,239	434,911	(8,328)	-1.9%
Court Complex Fees	4,081,845	4,257,145	175,300	4.3%
Income Tax Contributions - Homeless, Organ, Etc.	177,417	177,843	426	0.2%
Lubricating Oil Fee - Used Oil	640,945	604,817	(36,127)	-5.6%
Other Miscellaneous	298,254	296,068	(2,185)	-0.7%
<b>General Fund Unrestricted</b>				
Cigarette/eCig Licenses and Fees	21,700	14,300	(7,400)	-34.1%
County Property Tax Transaction Fees	3,296,380	3,255,051	(41,330)	-1.3%
Court Fees	2,800,767	2,926,675	125,908	4.5%
Farm Tool Tax Credit	(13,447)	(1,738)	11,709	-87.1%
Federal Revenues and Grants	566,064	581,373	15,309	2.7%
Misc. Dedicated Credits - Electronic Convenience Fees	895,984	1,074,481	178,498	19.9%
Misc. Dedicated Credits - Motor Vehicle Sale of Info	202,664	202,325	(339)	-0.2%
Misc. Dedicated Credits - Tax Comm.	41,926	56,103	14,178	33.8%
Other Misc.	19,555	193,398	173,843	
Property Tax Relief Credits - Circuit Breaker	(5,583,962)	(5,631,025)	(47,063)	0.8%
<b>Special Revenue</b>				
Clean Air Fund Contributions	-	39,151	39,151	
Miscellaneous Special Revenues	170	19,247	19,077	
Private Organ Donation Contributions	105,030	37,141	(67,889)	-64.6%
Transient Room Tax - Outdoor Rec. Infrastructure	-	2,267,480	2,267,480	
Waste Tire Recycling Fees	3,450,661	3,675,819	225,158	6.5%
<b>Transportation Fund</b>				
Motor Vehicle Rental Tax	6,317,931	6,690,297	372,365	5.9%
<b>Special Fuel Tax</b>				
<b>Special Fuel Tax</b>	<b>134,912,882</b>	<b>134,865,252</b>	<b>(47,631)</b>	<b>0.0%</b>
<b>Transportation Fund</b>				
Special Fuel Tax	134,151,751	134,070,145	(81,606)	-0.1%
Special Fuel Tax - CNG / LNG	761,132	795,107	33,975	4.5%

# Revenue Collection by Source

(Fiscal Years 2017 and 2018/TC-23 Report)

<b>State Sales and Use Tax</b>	<b>2017 Net Revenue</b>	<b>2018 Net Revenue</b>	<b>Net Amount Change</b>	<b>Net Change %</b>
<b>Total State Sales and Use Tax</b>	<b>2,442,116,962</b>	<b>2,662,279,992</b>	<b>220,163,030</b>	<b>9.0%</b>
<b>General Fund Restricted</b>				
Water Infrstctr. Restricted 1/16% Sales Tax Diversion	-	7,748,271	7,748,271	
<b>General Fund Unrestricted</b>				
Dedicated Credits - DNR Plants/Animal Protect - Sales	2,450,000	2,450,000	-	-
Dedicated Credits - DNR Watershed Rehab/Cloud Seed	650,000	650,000	-	0.0%
State Sales Tax	1,856,753,521	2,018,746,777	161,993,257	8.7%
Water and Wastewater Projects - Div. of Water Rights	1,225,572	3,263,703	2,038,132	166.3%
<b>Proprietary Fund</b>				
Throughput Infrastructure Fund	26,000,000	27,000,000	1,000,000	3.8%
Water and Wastewater Projects - Sales	31,333,954	32,377,653	1,043,699	3.3%
<b>Special Revenue</b>				
Qualified Emergency Food Agencies Fund	533,750	533,750	-	0.0%
<b>Transportation Investment Fund</b>				
Centennial Highway 8.3% Vehicle Related Products	202,695,708	220,969,239	18,273,532	9.0%
Critical Highway Needs Fund	64,000,000	63,000,000	(1,000,000)	-1.6%
Critical Highway Needs Fund 0.025% Diversion	25,235,351	22,929,154	(2,306,198)	-9.1%
Transportation Inv. Fund-30% Sales Growth Diversion	195,579,581	231,618,359	36,038,778	18.4%
Transportation Inv. Fund 1/16% Sales Diversion	35,659,525	30,993,085	(4,666,440)	-13.1%
<b>Tobacco Tax</b>				
<b>Total Tobacco Tax</b>	<b>21,438,873</b>	<b>22,029,132</b>	<b>590,259</b>	<b>2.8%</b>
<b>General Fund Unrestricted</b>				
Tobacco Products Tax	21,438,873	22,029,132	590,259	2.8%
<b>Net Revenue</b>	<b>9,346,543,349</b>	<b>10,204,689,481</b>	<b>858,146,132</b>	<b>9.2%</b>

*The preparation of this report in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts. Actual results could differ from those estimates.*





# Income Tax

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

The state income tax rate under the “single rate” is 5 percent and drops to 4.95 percent beginning in tax year 2018. Most taxpayers are able to claim one or more non-refundable credits, including a taxpayer tax credit and retirement tax credit. In addition, some taxpayers may be eligible for other refundable or non-refundable tax credits.

The taxpayer credit calculation incorporates a taxpayer’s federal personal exemptions and standard deduction or itemized deductions. The retirement tax credit applies to those age 65 or older or those under age 65 with certain retirement incomes. These credits phase out as income increases above certain income levels.

## Corporate Income Tax

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

rate drops to 4.95 percent beginning tax year 2018.

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 income or franchise taxes. The Legislature also imposes the gross receipts tax on electrical corporations whose property tax liability was decreased as a result of property tax reductions authorized by the 1995 Legislature.

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

## Individual Income Tax Withholding

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

- 1) does business in Utah or obtains any income from Utah sources; and
- 2) pays wages to individuals who perform services for that employer in Utah.

### Individual Income Tax

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
2003 . . . . .	\$1,572,512,496

### Corporate Franchise Tax

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
2003 . . . . .	\$156,310,910

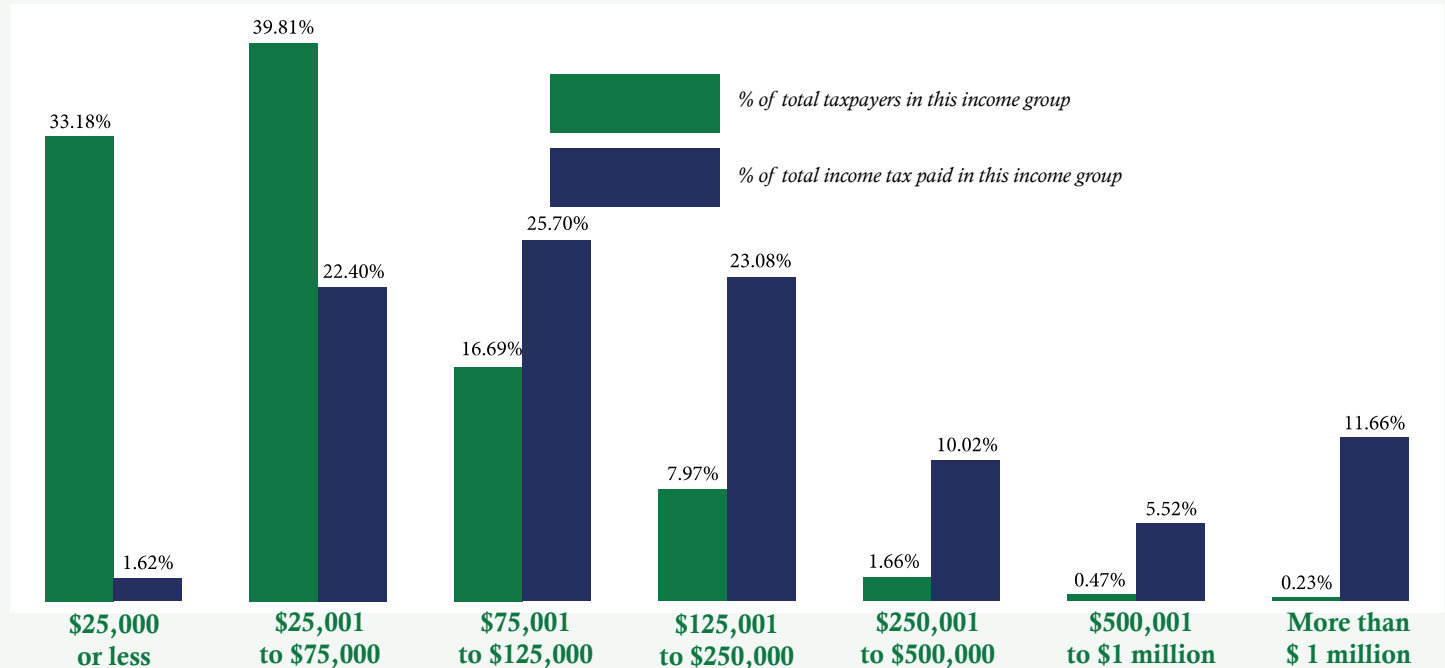
### Mineral Withholding Tax

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 . . . . .	\$23,831,590
2007 . . . . .	\$23,056,151
2006 . . . . .	\$22,734,690
2005 . . . . .	\$16,736,761
2004 . . . . .	\$17,266,409
2003 . . . . .	\$17,184,720

Additional information about Utah income tax statistics can be found at <https://tax.utah.gov/econstats/income>

# State Income Tax Data

(Based on 2016 Tax Year)



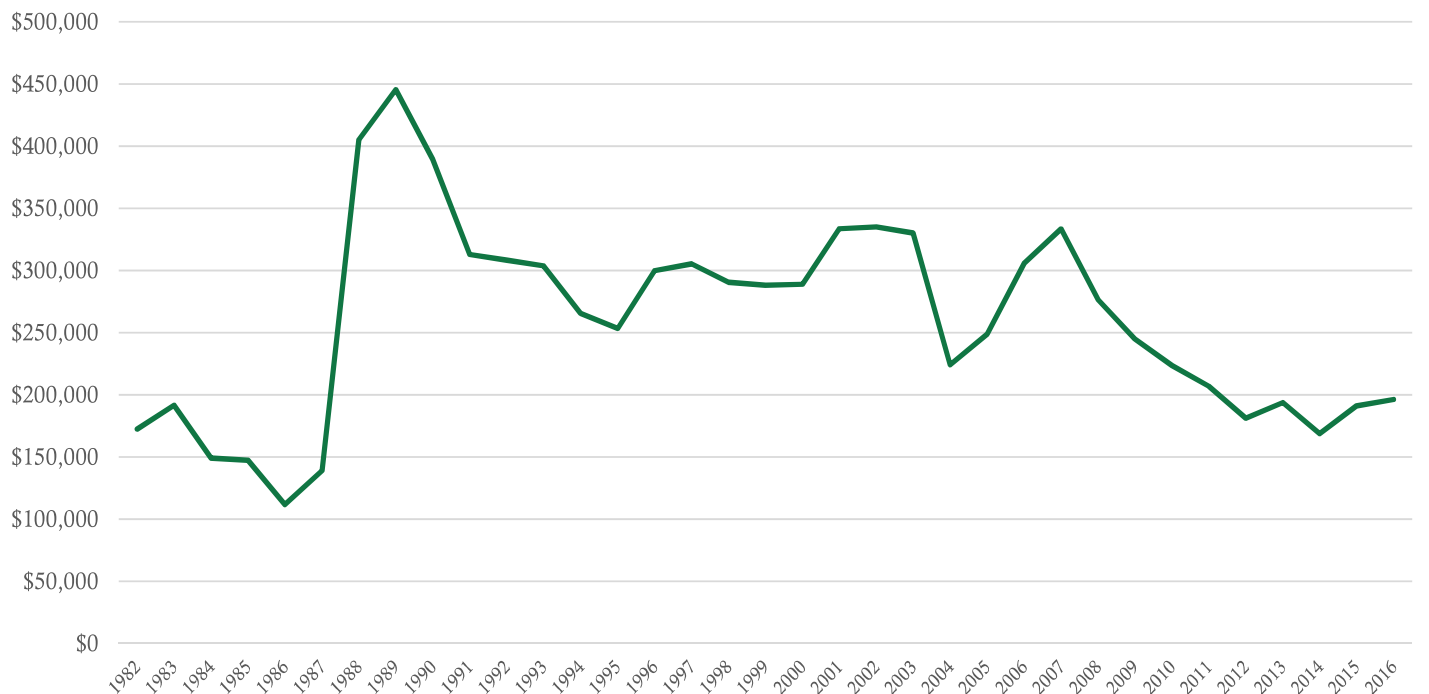
This chart compares the percentage of taxpayers in adjusted gross income (AGI) groups with the percentage of the total amount of Utah state income tax paid in the 2016 tax year. For example, 33.18 percent of taxpayers earned \$25,000 or less; however, they only paid 1.62 percent of total state income taxes. Only 0.23 percent of Utah taxpayers earned more than \$1 million; however, they paid 11.66 percent of the total state income taxes.

<u>Adjusted Gross Income Group</u>	<u>No. of Returns</u>	<u>Adjusted Gross Income</u>	<u>Taxes Paid</u>	<u>% of Returns</u>	<u>% of Total Taxes Paid</u>
\$10,000 or LESS	166,727	-1,079,505,116	955,168	13.96%	0.03%
\$10,001-25,000	229,558	3,994,780,623	49,469,698	19.22%	1.59%
\$25,001-50,000	291,222	10,590,894,301	287,848,485	24.38%	9.27%
\$50,001-75,000	184,209	11,368,749,817	407,386,887	15.42%	13.12%
\$75,001-100,000	123,264	10,681,747,342	429,744,294	10.32%	13.85%
\$100,001-125,000	76,046	8,469,814,127	367,849,857	6.37%	11.85%
\$125,001-150,000	41,690	5,679,918,016	255,813,964	3.49%	8.24%
\$150,001-250,000	53,466	9,926,689,234	460,504,449	4.48%	14.84%
\$250,001-500,000	19,821	6,640,025,888	310,959,108	1.66%	10.02%
\$500,001-1,000,000	5,632	3,758,206,519	171,460,224	0.47%	5.52%
Over \$1,000,000	2,745	8,646,922,676	361,950,561	0.23%	11.66%
TOTAL	1,194,380	78,678,243,427	3,103,942,695	100.00%	100.00%

# State Income Tax Contributions

Category	<u>2012</u>		<u>2013</u>		<u>2014</u>		<u>2015</u>		<u>2016</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Non-Game Wildlife	1,634	\$23,023	1,517	\$25,441	-	-	-	-	-	-
Homeless Assistance	2,299	\$48,844	1,947	\$48,413	2,179	\$58,572	2,555	\$69,573	2,740	\$74,102
Organ Transplant	2,230	\$37,842	1,881	\$32,191	1,782	\$32,421	2,002	\$38,042	2,301	\$44,850
School District Foundations	1,245	\$30,061	1,241	\$39,025	951	\$27,248	1,014	\$24,921	1,180	\$30,090
Spay and Neuter	1,766	\$26,870	1,595	\$27,037	1,515	\$26,347	1,586	\$27,715	-	-
Meth House Rehabilitation	276	\$3,693	-	-	-	-	-	-	-	-
Canine Body Armor	875	\$10,795	790	\$11,690	740	\$10,868	898	\$15,364	1,381	\$24,336
Invest More For Education	-	-	302	\$5,658	695	\$8,083	701	\$9,868	1,000	\$15,013
Youth Development	-	-	156	\$2,288	210	\$3,360	250	\$3,860	312	\$5,477
Youth Character	-	-	111	\$2,026	112	\$1,905	151	\$1,786	188	\$2,352
<b>TOTALS</b>	<b>10,325</b>	<b>\$181,128</b>	<b>9,540</b>	<b>\$193,769</b>	<b>8,184</b>	<b>\$168,804</b>	<b>9,157</b>	<b>\$191,929</b>	<b>9,102</b>	<b>\$196,220</b>

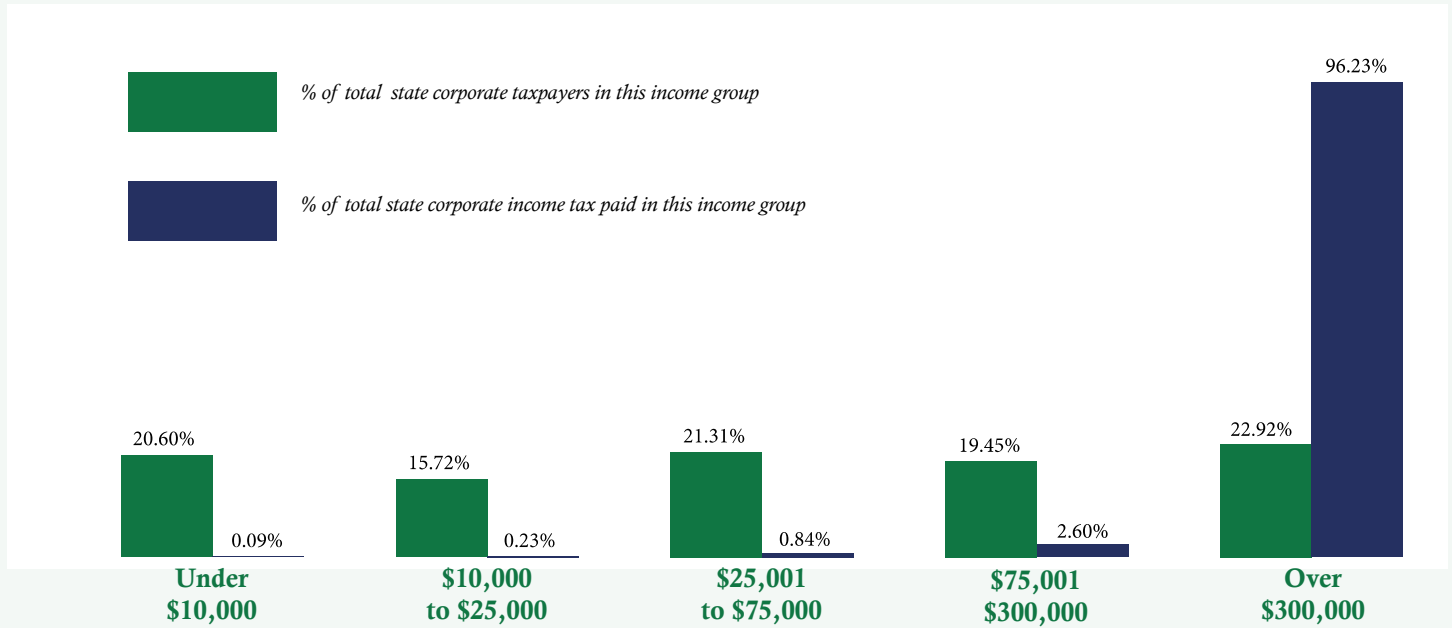
# Historical State Income Tax Contributions



This charts shows trends of the total amount of voluntary contributions made annually to approved charities when filing state income tax returns.

# Corporate Taxes Paid by Taxable Income Groups

(Non-minimum taxpayers)



This chart compares the percentage of corporate returns with the percentage of corporate franchise tax paid by non-minimum taxpayers for tax year 2016. The non-minimum corporate taxpayers pay over 99 percent of total corporate franchise tax. Companies with a net apportioned income larger than \$1 million paid nearly 91 percent of the tax and accounted for only 11.9 percent of total returns. Those with income \$100,000 or less paid 1.6 percent of the tax but accounted for 62.9 percent of the returns.

## State Corporate Taxable Income Groups

(Non-minimum taxpayers\*)

<u>Taxable Income Group</u>	<u>Returns</u>	<u>% of Total Returns</u>	<u>Tax Amount</u>	<u>% of Total Corporate Tax Paid</u>	<u>Net Taxable Income</u>
Under \$10,000	1,239	20.60%	\$325,144	0.09%	\$6,501,902
\$10,000 - \$50,000	1,767	29.37%	\$2,275,988	0.66%	\$45,519,087
\$50,001 - \$100,000	780	12.97%	\$2,771,751	0.81%	\$55,434,359
\$100,001 - \$1,000,000	1,513	25.15%	\$25,639,232	7.48%	\$512,783,723
\$1,000,001 - \$10,000,000	591	9.82%	\$93,965,004	27.42%	\$1,879,299,867
Over \$10,000,000	126	2.09%	\$217,750,881	63.53%	\$4,355,017,615
<b>TOTAL</b>	<b>6,016</b>	<b>100.00%</b>	<b>\$342,728,000</b>	<b>100.00%</b>	<b>\$6,854,556,553</b>

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

## Minimum Corporate Tax

For tax year 2016, the state corporate franchise and income tax rate is 5 percent of Utah apportioned net income, with a \$100 minimum tax per corporation.

For the 2016 tax year, approximately 71 percent of corporate returns paid the \$100 minimum tax. This accounted for less than 1 percent of total corporate tax paid.

# State Corporate Taxes Paid by Industry Groups

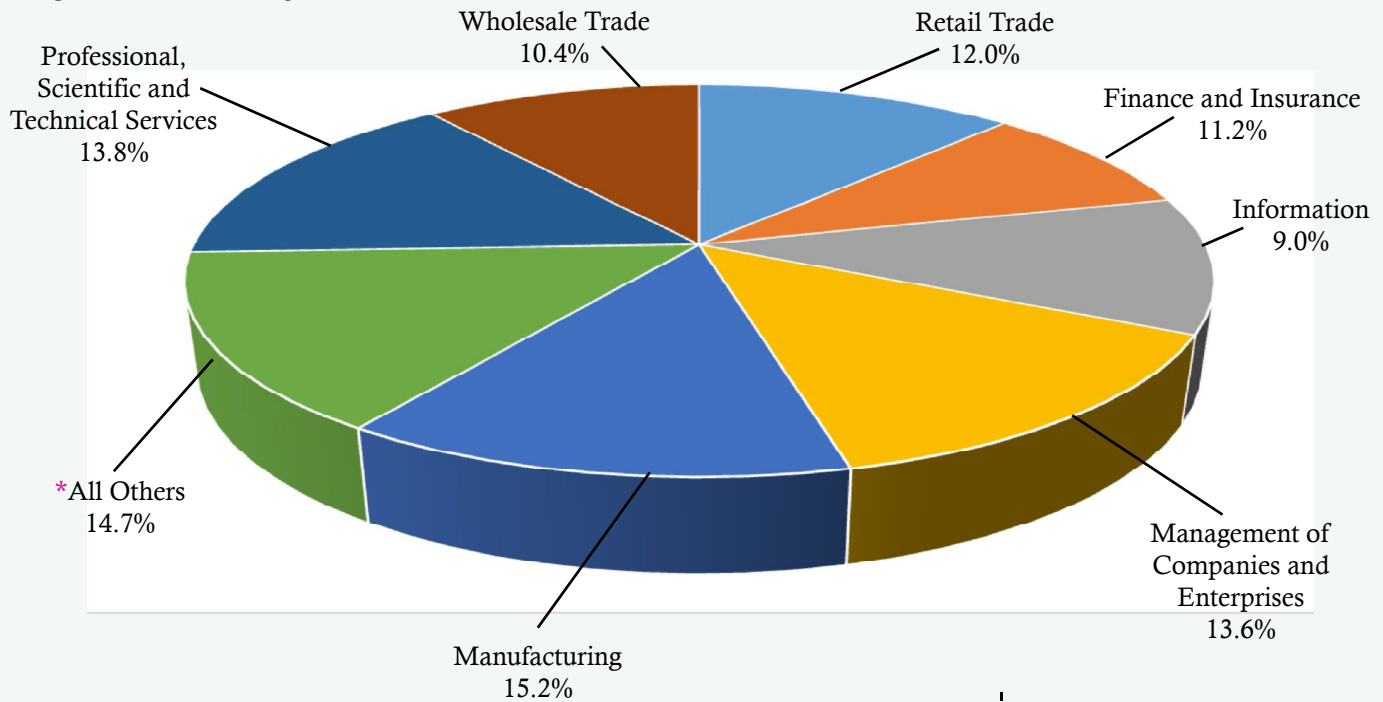
<u>Industry (NAICS)</u>	<u>Returns</u>	<u>Franchise Tax</u>	<u>Share</u>
Agriculture, Forestry, Fishing and Hunting	108	510,323	0.1%
Mining	353	5,558,755	1.6%
Utilities	50	2,715,732	0.8%
Construction	1,062	4,918,499	1.4%
Manufacturing	1,867	52,581,797	15.2%
Wholesale Trade	1,859	35,948,531	10.4%
Retail Trade	1,399	41,311,002	12.0%
Transportation and Warehousing	392	10,288,138	3.0%
Information	956	31,035,601	9.0%
Finance and Insurance	2,297	38,738,725	11.2%
Real Estate and Rental and Leasing	843	3,494,783	1.0%
Professional, Scientific, and Technical Services	3,026	47,669,757	13.8%
Management of Companies and Enterprises	1,204	46,980,932	13.6%
Administrative and Support and Waste Management and Remediation Services	721	6,541,451	1.9%
Educational Services	149	1,766,183	0.5%
Health Care and Social Assistance	684	1,543,362	0.4%
Arts, Entertainment, and Recreation	170	393,381	0.1%
Accommodation and Food Services	371	4,055,824	1.2%
Other Services (except Public Administration)	493	4,266,649	1.2%
Unknown or Undisclosable	3,212	4,620,893	1.3%
<b>Total</b>	<b>21,216</b>	<b>344,940,318</b>	<b>100.0%</b>

This table includes all corporate taxpayers with the number of returns and total tax for 2016. Manufacturing; management of companies and enterprises; and professional, scientific, and technical services are the largest taxpaying industries. Each paid over \$46 million in corporate franchise tax. See pie chart on following page for additional information.

These amounts reflect the tax liabilities shown on 2016 returns. Because of payment due dates, refunds, and other timing differences, these amounts do not equal the tax received in 2016. Returns are generally filed on a calendar year basis, whereas the receipts reported in this report are based on the State's fiscal year.

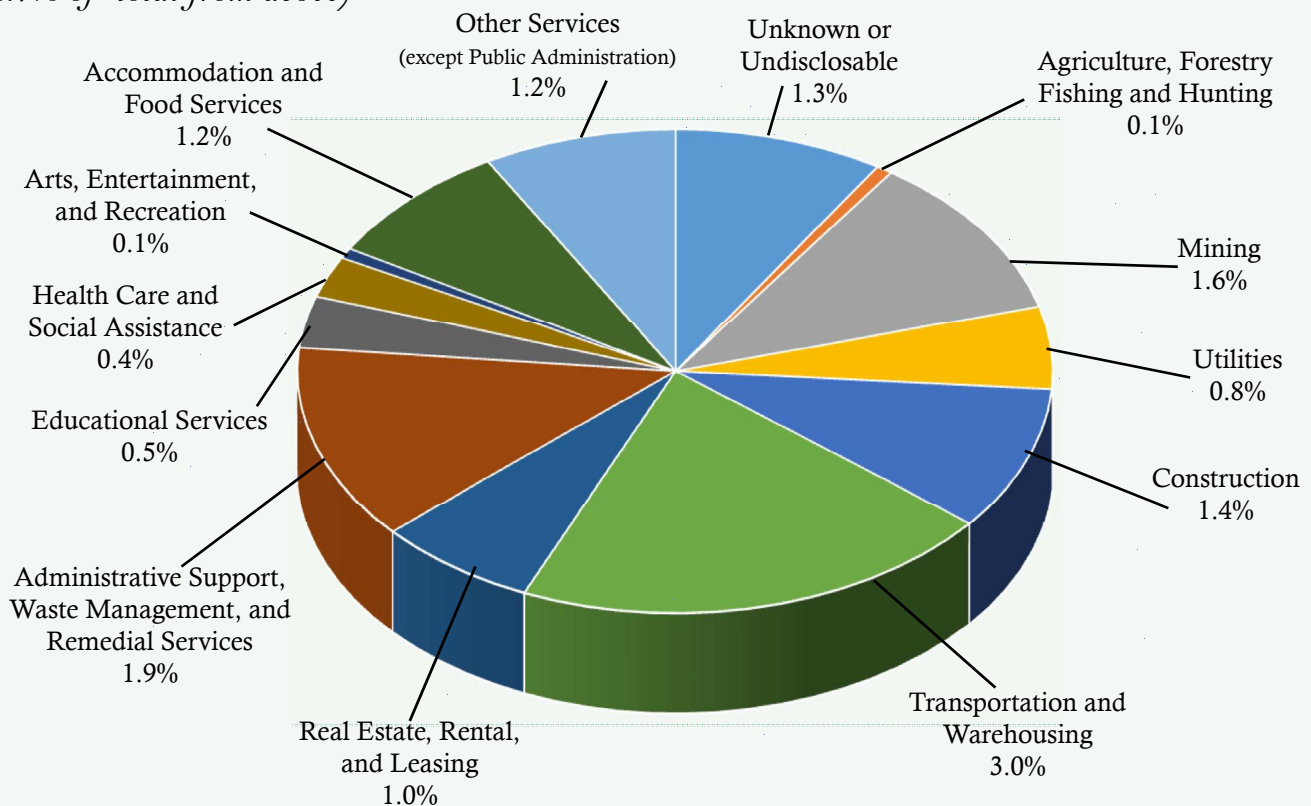
# Corporate Franchise Taxes by Industry

## Major Industry Sectors



## \*All Others

(14.7% of total from above)



Additional information about Utah income tax contributions can be found at <https://tax.utah.gov/econstats/income/state-returns>



# Federal Income Tax Data

## Select Return Data

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>% Change 2015 to 2016</u>
Returns (number)	1,159,189	1,184,408	1,209,223	1,253,304	1,272,765	1.55%
Adjusted Gross Income (in \$ million)	\$65,094	\$69,733	\$72,789	\$78,594	\$82,267	4.67%
Personal Exemptions	2,724,605	2,757,859	2,780,303	2,840,337	2,852,954	0.44%
Federal Taxes (in \$ million)	\$6,959	\$7,754	\$8,441	\$9,436	\$9,981	5.78%
Itemized Deductions (in \$ million)	\$12,865	\$12,154	\$11,612	\$11,683	\$12,246	4.82%
Itemized Deductions (number)	437,115	430,181	434,086	447,039	461,882	3.32%
Share Itemized	37.70%	36.32%	35.90%	35.67%	36.29%	1.74%
Itemized/Adjusted Gross Income	19.76%	17.43%	15.95%	14.86%	14.89%	0.14%
Adjusted Gross Income per return	\$56,136	\$58,876	\$60,195	\$62,709	\$64,636	3.07%

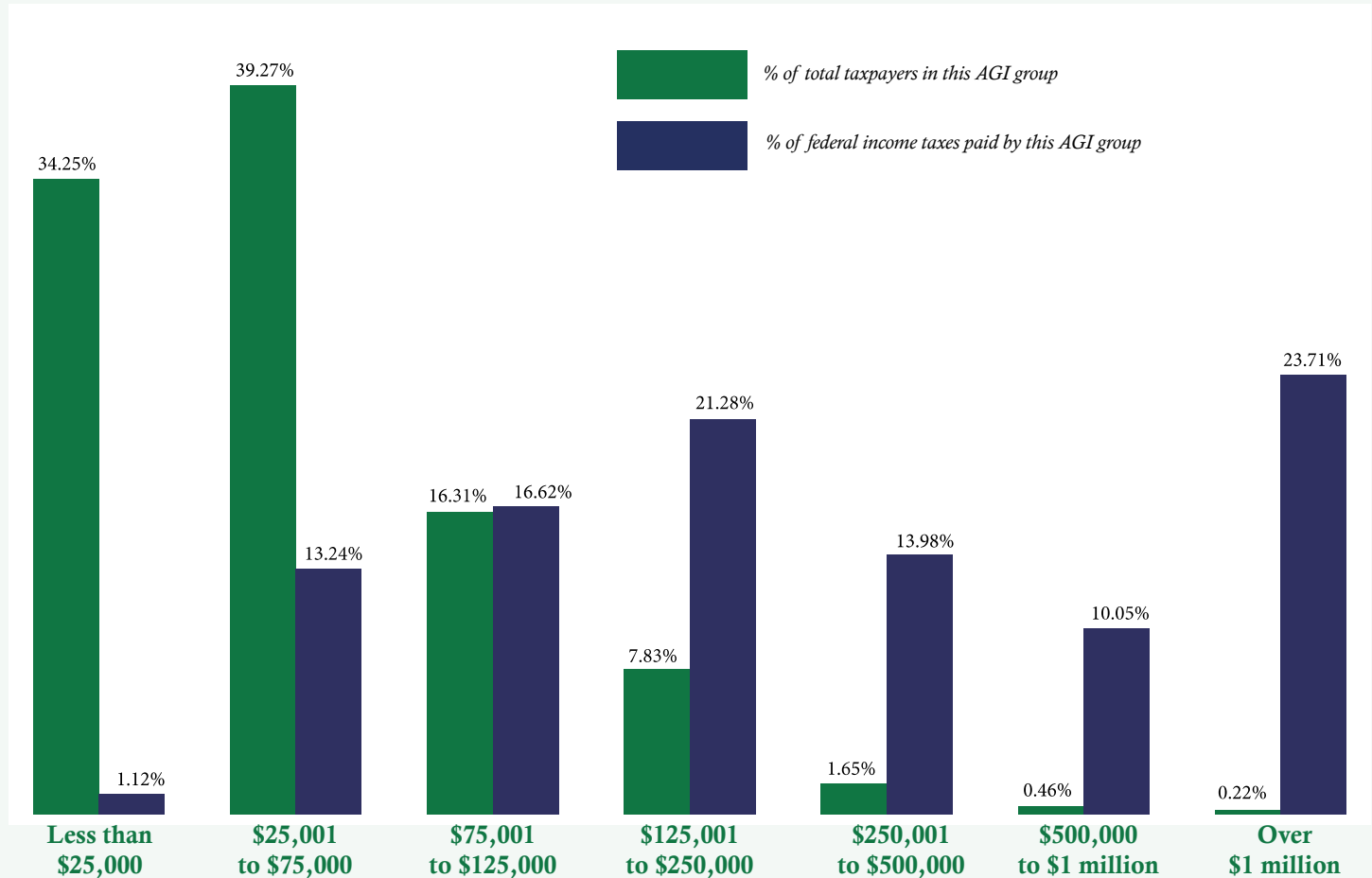
## Sources of Income *(in millions of dollars)*

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>% Change 2015 to 2016</u>
Wages	\$48,866	\$50,988	\$53,597	\$57,319	\$59,832	4.38%
Interest	696	669	653	670	707	5.41%
Dividends	999	1,035	1,087	1,212	1,292	6.60%
Sole Proprietors	1,456	1,494	1,571	1,667	1,696	1.76%
Capital Gains	3,043	4,466	3,911	4,439	4,557	2.67%
Partnerships	4,877	5,794	6,131	7,110	7,558	6.30%
Taxable Pensions	4,279	4,513	4,772	5,018	5,140	2.42%
Taxable IRA	1,364	1,360	1,421	1,538	1,604	4.23%
Taxable Social Security	1,482	1,635	1,794	1,937	2,034	5.03%
Other	-1,025	-1,287	-1,148	-1,223	-1,016	-16.94%
<b>TOTAL INCOME</b>	<b>\$66,037</b>	<b>\$70,666</b>	<b>\$73,790</b>	<b>\$79,688</b>	<b>\$83,404</b>	<b>4.66%</b>



# Federal Income Taxes Paid

(By Adjusted Gross Income groups for 2016 tax year)



This chart compares the percentage of Utah taxpayers in adjusted gross income groups with the percentage of the total amount of federal income tax paid in Utah for the 2016 tax year. For example, over 34 percent of total Utah federal income tax filers earned \$25,000 or less; however, they paid only 1.12 percent of the federal income taxes paid in Utah. Only 0.22 percent of total Utah federal tax filers earned over \$1 million; however, they paid 23.71 percent of the total federal income taxes paid in Utah.

## 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	435,952	\$3,430,046,235	\$112,283,723	34.25%	1.12%
\$25,001 - \$75,000	499,842	\$23,064,509,643	\$1,321,519,354	39.27%	13.24%
\$75,001 - \$125,000	207,547	\$19,936,313,400	\$1,658,976,053	16.31%	16.62%
\$125,001 - \$250,000	99,704	\$16,361,763,845	\$2,124,047,552	7.83%	21.28%
\$250,001 - \$500,000	20,999	\$7,025,391,460	\$1,395,309,158	1.65%	13.98%
\$500,001 - \$1,000,000	5,917	\$3,960,011,758	\$1,002,913,177	0.46%	10.05%
Over 1,000,000	2,804	\$8,488,807,785	\$2,366,064,647	0.22%	23.71%
<b>TOTAL</b>	<b>1,272,765</b>	<b>\$82,266,844,126</b>	<b>\$9,981,113,664</b>	<b>100%</b>	<b>100%</b>

# Federal Income Tax County Comparison

(By average Adjusted Gross Income groups for 2016 tax year)

<u>County</u>	<u>Number of Returns</u>	<u>Average Adjusted Gross Income</u>	<u>Average Federal Tax</u>	<u>Average Net Exemptions</u>	<u>Average AGI Rank</u>
Beaver County	2,499	\$45,858	\$5,141	2.65	23
Box Elder County	20,975	\$53,234	\$6,552	2.55	10
Cache County	45,268	\$52,757	\$7,319	2.51	11
Carbon County	7,478	\$48,280	\$6,344	2.3	18
Daggett County	383	\$50,329	\$6,732	2.28	14
Davis County	130,654	\$66,480	\$9,571	2.55	4
Duchesne County	7,095	\$51,090	\$6,757	2.72	13
Emery County	3,606	\$48,048	\$5,611	2.56	20
Garfield County	1,971	\$42,360	\$5,672	2.35	27
Grand County	4,463	\$50,227	\$8,218	1.98	15
Iron County	17,617	\$44,612	\$5,653	2.46	25
Juab County	4,061	\$50,021	\$5,736	2.73	16
Kane County	2,833	\$47,113	\$6,221	2.18	21
Millard County	4,733	\$48,627	\$6,046	2.68	17
Morgan County	4,290	\$83,476	\$13,883	2.8	2
Piute County	468	\$37,869	\$4,888	2.43	29
Rich County	852	\$47,094	\$6,308	2.6	22
Salt Lake County	466,817	\$61,968	\$9,936	2.24	5
San Juan County	3,936	\$41,962	\$5,266	2.56	28
Sanpete County	8,884	\$44,793	\$5,363	2.74	24
Sevier County	7,652	\$48,125	\$6,200	2.54	19
Summit County	19,073	\$99,078	\$23,708	2.16	1
Tooele County	25,163	\$55,487	\$6,459	2.58	7
Uintah County	10,849	\$52,524	\$6,714	2.65	12
Utah County	207,387	\$58,662	\$8,648	2.72	6
Wasatch County	10,739	\$69,716	\$11,924	2.65	3
Washington County	59,297	\$54,103	\$7,994	2.39	9
Wayne County	1,031	\$43,196	\$6,627	2.37	26
Weber County	<u>105,222</u>	<u>\$55,220</u>	<u>\$7,357</u>	<u>2.3</u>	8
<b>TOTAL</b>	<b>1,272,765</b>	<b>\$64,811</b>	<b>\$11,215</b>	<b>2.43</b>	

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 2016 tax year it was over \$15,000 higher than Morgan County, the second highest. The five lowest AGI Counties are all located in rural Utah.



# Sales Tax

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

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

Retailer licenses are issued with a fee. Retailers are required to collect the tax from customers and remit to the Tax Commission.

Charges for residential use of electricity and fuel are taxed at a rate of 2 percent. The state sales tax rate on food and food ingredients is 1.75 percent. The total sales tax on food, including local taxes is 3 percent.

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

Utah Code Ann §59-12-101

**FY2018 Revenues/\*\$2,018,746,777**

## Sales and Use Tax

(Net FY99 to FY18)

2018 . . . . .	<b>*\$2,018,746,777</b>
2017 . . . . .	\$1,856,753,521
2016 . . . . .	\$1,778,524,230
2015 . . . . .	\$1,714,954,376
2013 . . . . .	\$1,656,806,222
2014 . . . . .	\$1,615,936,497
2012 . . . . .	\$1,582,530,206
2011 . . . . .	\$1,601,399,490
2010 . . . . .	\$1,402,670,262
2009 . . . . .	\$1,547,472,747
2008 . . . . .	\$1,739,384,630
2007 . . . . .	\$1,857,813,410
2006 . . . . .	\$1,806,264,423
2005 . . . . .	\$1,634,522,084
2004 . . . . .	\$1,501,937,738
2003 . . . . .	\$1,443,974,180
2002 . . . . .	\$1,441,318,271
2001 . . . . .	\$1,431,419,465
2000 . . . . .	\$1,369,637,021
1999 . . . . .	\$1,316,403,921

\* The \$ 2,018,746,777 total is the General Fund unrestricted amount. State law earmarked an additional \$643,533,215 in revenues for natural resource protection, water, waste water, transportation, and other projects. The total reductions in unrestricted sales use tax ("earmarks") are reported in the Governor's Budget Recommendations Fiscal Year 2020.

## Local Sales and Use Tax

(Collected FY 2001 to FY 2018)

2018 . . . . .	<b>\$603,237,404</b>	2010 . . . . .	\$398,888,385
2017 . . . . .	\$568,616,649	2009 . . . . .	\$425,127,553
2016 . . . . .	\$539,831,566	2008 . . . . .	\$469,428,948
2015 . . . . .	\$514,958,652	2007 . . . . .	\$463,310,356
2014 . . . . .	\$496,435,229	2006 . . . . .	\$415,904,148
2013 . . . . .	\$474,430,572	2005 . . . . .	\$361,096,500
2012 . . . . .	\$441,463,572	2004 . . . . .	\$331,554,140
2011 . . . . .	\$415,441,413	2003 . . . . .	\$325,159,963

## Local Sales and Use Tax

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

Utah Code Ann §59-12-101 and 59-12-201

**FY2018 Revenues/\$603,237,404**

# Local Sales Tax Distribution

## Beaver County

	<i>FY 2016</i>	<i>FY 2017</i>	<i>FY 16 - FY 17</i>	<i>FY 2018</i>	<i>FY 17 - FY 18</i>
<b>Community</b>	<b><u>July '15 - June '16</u></b>	<b><u>Jul y '16 - Jun 17</u></b>	<b><u>% Change</u></b>	<b><u>July '17 - June 18</u></b>	<b><u>% Change</u></b>
Beaver City	544,361	565,050	3.8%	605,373	7.1%
Milford	272,371	249,702	-8.3%	233,773	-6.4%
Minersville	97,049	99,142	2.2%	102,943	3.8%
<b>Total Cities and Towns</b>	<b>913,781</b>	<b>913,894</b>	<b>0.0%</b>	<b>942,088</b>	<b>3.1%</b>
Beaver County	233,257	226,236	-3.0%	184,529	-18.4%
<b>Total County, Cities and Towns</b>	<b>1,147,037</b>	<b>1,140,130</b>	<b>-0.6%</b>	<b>1,126,617</b>	<b>-1.2%</b>

## Box Elder County

Bear River	87,912	107,611	22.4%	153,044	42.2%
Brigham	2,902,735	3,161,352	8.9%	3,372,781	6.7%
Corinne	174,414	174,042	-0.2%	194,872	12.0%
Deweyville	40,006	41,246	0	445,913	0
Elwood	123,924	136,612	10.2%	147,679	8.1%
Fielding	47,972	50,220	4.7%	54,560	8.6%
Garland	262,556	273,918	4.3%	297,027	8.4%
Honeyville	163,854	172,797	5.5%	204,848	18.5%
Howell	24,322	25,474	4.7%	27,005	6.0%
Mantua	71,934	80,772	12.3%	92,532	14.6%
Perry	873,736	940,971	7.7%	996,919	5.9%
Plymouth	89,348	91,163	2.0%	103,184	13.2%
Portage	24,965	26,226	5.0%	28,588	9.0%
Snowville	40,608	43,102	6.1%	46,631	8.2%
Tremonton	1,487,382	1,589,280	6.9%	1,715,449	7.9%
Willard	231,055	250,592	8.5%	263,665	5.2%
<b>Total Cities and Towns</b>	<b>6,646,722</b>	<b>7,165,376</b>	<b>7.8%</b>	<b>7,743,375</b>	<b>8.1%</b>
Box Elder County	1,271,130	1,296,140	2.0%	1,365,016	5.3%
<b>Total County, Cities and Towns</b>	<b>7,917,852</b>	<b>8,461,516</b>	<b>6.9%</b>	<b>9,108,391</b>	<b>7.6%</b>

## Cache County

Amalga	66,069	67,708	2.5%	73,342	8.3%
Clarkston	66,717	71,285	6.8%	77,573	8.8%
Cornish	30,447	33,227	9.1%	34,687	4.4%
Hyde Park	663,453	718,776	8.3%	774,995	7.8%
Hyrum	985,560	1,006,334	2.1%	1,113,751	10.7%
Lewiston	211,557	213,589	1.0%	241,686	13.2%
Logan	9,623,860	10,276,682	6.8%	10,964,784	6.7%
Mendon	137,667	145,891	6.0%	163,471	12.1%
Millville	203,993	217,533	6.6%	235,635	8.3%
Newton	78,413	84,189	7.4%	91,232	8.4%
North Logan	2,021,175	2,109,310	4.4%	2,281,770	8.2%
Paradise	96,624	103,905	7.5%	110,492	6.3%
Providence	912,820	955,710	4.7%	1,018,541	6.6%
Richmond	294,926	318,042	7.8%	375,310	18.0%
River Heights	194,759	244,976	25.8%	238,840	-2.5%
Smithfield	1,372,331	1,428,369	4.1%	1,559,914	9.2%
Wellsville	382,194	420,121	9.9%	449,865	7.1%
Trenton	49,816	52,039	4.5%	56,130	7.9%
Nibley	656,597	715,104	8.9%	805,236	12.6%
<b>Total Cities and Towns</b>	<b>18,048,978</b>	<b>19,182,790</b>	<b>6.3%</b>	<b>20,667,255</b>	<b>7.7%</b>
Cache County	788,781	847,673	7.5%	861,406	1.6%
<b>Total County, Cities and Towns</b>	<b>18,837,759</b>	<b>20,030,463</b>	<b>6.3%</b>	<b>21,528,661</b>	<b>7.5%</b>

# Local Sales Tax Distribution

## Carbon County

	<i>FY 2016</i>	<i>FY 2017</i>	<i>FY 16 - FY 17</i>	<i>FY 2018</i>	<i>FY 17 - FY 18</i>
<b>Community</b>	<b><u>July '15 - June '16</u></b>	<b><u>Jul y '16 - Jun 17</u></b>	<b><u>% Change</u></b>	<b><u>July '17 - June 18</u></b>	<b><u>% Change</u></b>
Helper	291,820	272,835	-6.5%	308,713	13.2%
Price	2,113,515	2,038,061	-3.6%	2,149,615	5.5%
Scofield	6,100	7,429	21.8%	8,052	8.4%
Wellington	276,589	215,628	-22.0%	328,236	52.2%
East Carbon	184,907	183,006	-1.0%	205,822	12.5%
<b>Total Cities and Towns</b>	<b>2,872,931</b>	<b>2,716,960</b>	<b>-5.4%</b>	<b>3,000,438</b>	<b>10.4%</b>
Carbon County	986,711	984,792	-0.2%	1,079,429	9.6%
<b>Total County, Cities and Towns</b>	<b>3,859,642</b>	<b>3,701,752</b>	<b>-4.1%</b>	<b>4,079,868</b>	<b>10.2%</b>

## Daggett County

Dutch John <sup>1</sup>	5,550	27,789	400.7%	35,014	26.0%
Manila	53,424	52,727	-1.3%	55,241	4.8%
<b>Total Cities and Towns</b>	<b>58,974</b>	<b>80,516</b>	<b>36.5%</b>	<b>90,255</b>	<b>12.1%</b>
<b>Daggett County</b>	<b>128,770</b>	<b>104,377</b>	<b>-18.9%</b>	<b>121,152</b>	<b>16.1%</b>
<b>Total County, Cities and Towns</b>	<b>187,744</b>	<b>184,894</b>	<b>-1.5%</b>	<b>211,407</b>	<b>14.3%</b>

*Note 1: Incorporated January 1, 2016*

## Davis County

Bountiful	6,850,710	7,100,903	3.7%	7,403,306	4.3%
Centerville	3,608,691	3,751,633	4.0%	3,982,774	6.2%
Clearfield	3,933,783	4,093,085	4.0%	4,426,621	8.1%
Fruit Heights	615,253	664,854	8.1%	714,008	7.4%
Farmington	3,794,674	4,279,787	12.8%	4,728,420	10.5%
Kaysville	3,992,564	4,391,141	10.0%	4,846,018	10.4%
Layton	13,507,680	14,355,214	6.3%	15,169,732	5.7%
North Salt Lake	3,621,750	3,746,838	3.5%	4,261,683	13.7%
South Weber	762,500	815,572	7.0%	913,776	12.0%
Sunset	774,545	680,305	-12.2%	731,915	7.6%
Syracuse	3,477,524	3,699,925	6.4%	4,023,618	8.7%
West Point	1,059,289	1,255,227	18.5%	1,388,426	10.6%
Woods Cross	2,351,709	2,510,592	6.8%	2,772,038	10.4%
Clinton	3,061,008	3,208,922	4.8%	3,392,857	5.7%
West Bountiful	1,905,184	1,983,062	4.1%	2,036,045	2.7%
Falcon Hill Davis	32,428	13,167	-59.4%	20,119	52.8%
<b>Total Cities and Towns</b>	<b>53,349,290</b>	<b>56,550,225</b>	<b>6.0%</b>	<b>60,811,357</b>	<b>7.5%</b>
Davis County	773,617	713,974	-7.7%	647,915	-9.3%
<b>Total County, Cities and Towns</b>	<b>54,122,907</b>	<b>57,264,199</b>	<b>5.8%</b>	<b>61,459,271</b>	<b>7.3%</b>

## Duchesne County

Altamont	78,780	84,012	6.6%	95,414	13.6%
Duchesne	305,813	305,877	0.0%	324,174	6.0%
Myton	130,768	112,375	-14.1%	119,353	6.2%
Roosevelt	1,547,262	1,693,669	9.5%	1,788,977	5.6%
Tabiona	20,796	20,449	-1.7%	22,355	9.3%
<b>Total Cities and Towns</b>	<b>2,083,419</b>	<b>2,216,382</b>	<b>6.4%</b>	<b>2,350,273</b>	<b>6.0%</b>
Duchesne County	1,734,330	1,741,170	0.4%	2,137,012	22.7%
<b>Total County, Cities and Towns</b>	<b>3,817,749</b>	<b>3,957,552</b>	<b>3.7%</b>	<b>4,487,285</b>	<b>13.4%</b>

# Local Sales Tax Distribution

## Community

### Emery County

	<u>FY 2016</u> <u>July '15 - June '16</u>	<u>FY 2017</u> <u>July '16 - Jun 17</u>	<u>FY 16 - FY 17</u> <u>% Change</u>	<u>FY 2018</u> <u>July '17 - June 18</u>	<u>FY 17 - FY 18</u> <u>% Change</u>
Castle Dale	268,296	274,066	2.2%	273,411	-0.2%
Clawson	19,305	19,526	1.1%	20,892	7.0%
Cleveland	58,788	56,240	-4.3%	58,500	4.0%
Elmo	41,305	42,900	3.9%	44,889	4.6%
Emery City	33,802	31,342	-7.3%	38,262	22.1%
Ferron	173,540	175,613	1.2%	186,522	6.2%
Green River	230,351	238,411	3.5%	255,468	7.2%
Huntington	361,479	308,881	-14.6%	382,874	24.0%
Orangeville	161,735	166,679	3.1%	175,497	5.3%
<b>Total Cities and Towns</b>	<b>1,348,602</b>	<b>1,313,659</b>	<b>-2.6%</b>	<b>1,436,315</b>	<b>9.3%</b>
Emery County	372,644	275,165	-26.2%	363,315	32.0%
<b>Total County, Cities and Towns</b>	<b>1,721,246</b>	<b>1,588,824</b>	<b>-7.7%</b>	<b>1,799,630</b>	<b>13.3%</b>

### Garfield County

Antimony	20,339	21,687	6.6%	23,469	8.2%
Boulder	41,241	45,463	10.2%	58,150	27.9%
Bryce Canyon	212,721	224,390	5.5%	255,827	14.0%
Cannonville	25,219	36,028	42.9%	30,335	-15.8%
Escalante	121,780	128,127	5.2%	147,939	15.5%
Hatch	23,444	26,739	14.1%	28,829	7.8%
Henrieville	21,617	22,774	5.4%	24,474	7.5%
Panguitch	249,887	265,654	6.3%	298,457	12.3%
Tropic	99,855	93,949	-5.9%	107,519	14.4%
<b>Total Cities and Towns</b>	<b>816,101</b>	<b>864,812</b>	<b>6.0%</b>	<b>974,998</b>	<b>12.7%</b>
Garfield County	347,807	337,949	-2.8%	338,376	0.1%
<b>Total County, Cities and Towns</b>	<b>1,163,908</b>	<b>1,202,760</b>	<b>3.3%</b>	<b>1,313,375</b>	<b>9.2%</b>

### Grand County

Castle Valley	43,815	45,970	4.9%	48,950	6.5%
Moab	1,781,343	1,928,286	8.2%	2,083,268	8.0%
<b>Total Cities and Towns</b>	<b>1,825,158</b>	<b>1,974,256</b>	<b>8.2%</b>	<b>2,132,218</b>	<b>8.0%</b>
Grand County	836,823	884,928	5.7%	952,646	7.7%
<b>Total County, Cities and Towns</b>	<b>2,661,982</b>	<b>2,859,183</b>	<b>7.4%</b>	<b>3,084,864</b>	<b>7.9%</b>

### Iron County

Cedar City	5,816,017	6,224,569	7.0%	6,793,309	9.1%
Enoch	611,118	651,148	6.6%	727,764	11.8%
Kanarraville	40,440	43,541	7.7%	48,557	11.5%
Paragonah	56,207	58,125	3.4%	62,243	7.1%
Parowan	374,611	410,451	9.6%	436,041	6.2%
Brian Head	129,455	134,323	3.8%	127,363	-5.2%
Cedar Highlands			N.A.	862	N.A.
<b>Total Cities and Towns</b>	<b>7,027,848</b>	<b>7,522,157</b>	<b>7.0%</b>	<b>8,195,277</b>	<b>8.9%</b>
Iron County	913,516	955,339	4.6%	1,030,418	7.9%
<b>Total County, Cities and Towns</b>	<b>7,941,364</b>	<b>8,477,496</b>	<b>6.8%</b>	<b>9,225,695</b>	<b>8.8%</b>

### Juab County

Eureka	72,188	75,397	4.4%	81,980	8.7%
Levan	90,693	94,022	3.7%	109,882	16.9%
<b>Mona</b>	203,219	202,011	-0.6%	224,269	11.0%
Nephi	864,935	898,688	3.9%	993,760	10.6%
Rocky Ridge	87,072	94,352	8.4%	112,313	19.0%
<b>Total Cities and Towns</b>	<b>1,318,107</b>	<b>1,364,470</b>	<b>3.5%</b>	<b>1,522,205</b>	<b>11.6%</b>
Juab County	165,080	167,066	1.2%	164,110	-1.8%
<b>Total County, Cities and Towns</b>	<b>1,483,187</b>	<b>1,531,536</b>	<b>3.3%</b>	<b>1,686,315</b>	<b>10.1%</b>



# Local Sales Tax Distribution

Community	FY 2016 July '15 - June '16	FY 2017 July '16 - Jun 17	FY 16 - FY 17 % Change	FY 2018 July '17 - June 18	FY 17 - FY 18 % Change
<b>Kane County</b>					
Alton	15,142	16,672	10.1%	18,825	12.9%
Glendale	40,922	43,085	5.3%	47,114	9.4%
Kanab	804,569	849,603	5.6%	953,804	12.3%
Orderville	114,329	123,373	7.9%	131,876	6.9%
Big Water	149,576	185,978	24.3%	208,612	12.2%
<b>Total Cities and Towns</b>	<b>1,124,539</b>	<b>1,218,712</b>	<b>8.4%</b>	<b>1,360,231</b>	<b>11.6%</b>
Kane County	416,375	445,653	7.0%	461,875	3.6%
<b>Total County, Cities and Towns</b>	<b>1,540,914</b>	<b>1,664,364</b>	<b>8.0%</b>	<b>1,822,106</b>	<b>9.5%</b>

## Millard County

Delta	697,446	734,724	5.3%	755,742	2.9%
Fillmore	440,747	471,088	6.9%	490,160	4.0%
Hinckley	69,521	71,953	3.5%	76,239	6.0%
Holden	40,651	41,376	1.8%	44,324	7.1%
Kanosh	49,767	51,842	4.2%	55,391	6.8%
Leamington	25,328	28,620	13.0%	25,976	-9.2%
Lynndyl	11,776	12,024	2.1%	12,774	6.2%
Meadow	38,874	40,397	3.9%	42,773	5.9%
Oak City	61,476	66,122	7.6%	72,148	9.1%
Scipio	60,978	59,726	-2.1%	67,691	13.3%
<b>Total Cities and Towns</b>	<b>1,496,563</b>	<b>1,577,874</b>	<b>5.4%</b>	<b>1,643,218</b>	<b>4.1%</b>
Millard County	532,035	527,716	-0.8%	541,255	2.6%
<b>Total County, Cities and Towns</b>	<b>2,028,598</b>	<b>2,105,590</b>	<b>3.8%</b>	<b>2,184,472</b>	<b>3.7%</b>

## Morgan County

Morgan	688,837	717,804	4.2%	811,667	13.1%
<b>Total Cities and Towns</b>	<b>688,837</b>	<b>717,804</b>	<b>4.2%</b>	<b>811,667</b>	<b>13.1%</b>
Morgan County	<b>787,200</b>	<b>867,073</b>	<b>10.1%</b>	<b>932,365</b>	<b>7.5%</b>
<b>Total County, Cities and Towns</b>	<b>1,476,037</b>	<b>1,584,877</b>	<b>7.4%</b>	<b>1,744,032</b>	<b>10.0%</b>

## Piute County

Circleville	59,674	63,005	5.6%	62,897	-0.2%
Junction	22,593	23,642	4.6%	23,544	-0.4%
Kingston	15,809	16,638	5.2%	16,811	1.0%
Marysvale	58,148	56,027	-3.6%	58,254	4.0%
<b>Total Cities and Towns</b>	<b>156,224</b>	<b>159,313</b>	<b>2.0%</b>	<b>161,505</b>	<b>1.4%</b>
Piute County	27,278	29,361	7.6%	30,146	2.7%
<b>Total County, Cities and Towns</b>	<b>183,501</b>	<b>188,674</b>	<b>2.8%</b>	<b>191,651</b>	<b>1.6%</b>

## Rich County

Garden City	166,193	185,209	11.4%	215,694	16.5%
Laketown	38,019	39,336	3.5%	40,400	2.7%
Randolph	58,868	58,317	2.5%	62,497	7.2%
Woodruff	29,613	28,552	-3.6%	31,754	11.2%
<b>Total Cities and Towns</b>	<b>290,692</b>	<b>311,414</b>	<b>7.1%</b>	<b>350,346</b>	<b>12.5%</b>
Rich County	101,777	103,941	2.1%	117,317	12.9%
<b>Total County, Cities and Towns</b>	<b>392,469</b>	<b>415,354</b>	<b>5.8%</b>	<b>467,663</b>	<b>12.6%</b>

# Local Sales Tax Distribution

## Community

### Salt Lake County

	<u>FY 2016</u> <u>July '15 - June '16</u>	<u>FY 2017</u> <u>July '16 - June 17</u>	<u>FY 16 - FY 17</u> <u>% Change</u>	<u>FY 2018</u> <u>July '17 - June 18</u>	<u>FY 17 - FY 18</u> <u>% Change</u>
Alta	307,644	320,668	4.2%	307,560	-4.1%
Bluffdale	1,319,396	1,569,517	19.0%	1,929,308	22.9%
Cottonwood Heights	5,563,025	5,768,654	3.7%	6,048,504	4.9%
Draper	10,468,953	11,417,575	9.1%	12,815,441	12.2%
Herriman	3,281,536	3,703,059	12.8%	4,549,664	22.9%
Holladay	3,965,205	4,162,424	5.0%	4,380,984	5.3%
Midvale	6,412,585	6,950,507	8.4%	7,357,973	5.9%
Millcreek <sup>1</sup>		716,545	N.A.	9,689,175	1252.2%
Murray	14,549,809	15,069,478	3.6%	15,948,743	5.8%
Riverton	5,864,692	6,246,267	6.5%	6,774,989	8.5%
Salt Lake City	53,175,550	56,215,516	5.7%	61,012,067	8.5%
Sandy	19,811,500	20,386,207	2.9%	21,613,868	6.0%
South Jordan	12,276,907	13,456,216	9.6%	15,217,899	13.1%
South Salt Lake	11,111,376	10,220,976	-8.0%	10,910,206	6.7%
Taylorsville	8,209,477	8,254,033	0.5%	8,640,836	4.7%
West Jordan	17,249,010	18,273,841	5.9%	19,640,065	7.5%
West Valley	23,772,372	24,804,975	4.3%	26,272,916	5.9%
Utah Data Center SL Co.	23,612	6,284	-73.4%	4,715	-25.0%
Copperton Township <sup>2</sup>			N.A.	75,132	N.A.
Emigration Canyon Township <sup>2</sup>			N.A.	160,265	N.A.
Kearns Township <sup>2</sup>			N.A.	3,603,875	N.A.
Magna Township <sup>2</sup>			N.A.	3,017,595	N.A.
White City Township <sup>2</sup>			N.A.	530,542	N.A.
<b>Total Cities and Towns</b>	<b>197,362,651</b>	<b>207,542,742</b>	<b>5.2%</b>	<b>240,502,322</b>	<b>15.9%</b>
Salt Lake County	23,039,119	22,759,846	-1.2%	7,950,755	-65.1%
<b>Total County, Cities and Towns</b>	<b>220,401,770</b>	<b>230,302,588</b>	<b>4.5%</b>	<b>248,453,077</b>	<b>7.9%</b>

### San Juan County

Blanding	524,825	564,555	7.6%	619,358	9.7%
Monticello	317,863	322,425	1.4%	355,652	10.3%
<b>Total Cities and Towns</b>	<b>842,688</b>	<b>886,981</b>	<b>5.3%</b>	<b>975,010</b>	<b>9.9%</b>
San Juan County	1,262,624	1,380,209	9.3%	1,491,686	8.1%
<b>Total County, Cities and Towns</b>	<b>2,105,312</b>	<b>2,267,190</b>	<b>7.7%</b>	<b>2,466,696</b>	<b>8.8%</b>

### Sanpete County

Centerfield	162,053	167,355	3.3%	185,890	11.1%
Ephraim	1,077,012	1,178,676	9.4%	1,290,440	9.5%
Fairview	184,454	186,629	1.2%	208,416	11.7%
Fayette	25,806	26,094	1.1%	28,101	7.7%
Fountain Green	111,824	116,877	4.5%	125,098	7.0%
Gunnison	446,184	459,870	3.1%	502,132	9.2%
Manti	384,934	400,550	4.1%	432,355	7.9%
Mayfield	53,458	56,323	5.4%	59,553	5.7%
Moroni	186,992	189,942	1.6%	206,812	8.9%
Mount Pleasant	467,043	484,619	3.8%	532,812	9.9%
Spring City	104,065	109,034	4.8%	119,096	9.2%
Sterling	32,596	35,149	7.8%	37,422	6.5%
Wales	32,383	37,116	14.6%	40,611	9.4%
<b>Total Cities and Towns</b>	<b>3,268,803</b>	<b>3,448,234</b>	<b>5.5%</b>	<b>3,768,739</b>	<b>9.3%</b>
Sanpete County	512,029	484,631	-5.4%	557,893	15.1%
<b>Total County, Cities and Towns</b>	<b>3,780,832</b>	<b>3,932,865</b>	<b>4.0%</b>	<b>4,326,632</b>	<b>10.0%</b>

# Local Sales Tax Distribution

## Community

### Sevier County

	<u>FY 2016</u> <u>July '15 - June '16</u>	<u>FY 2017</u> <u>July '16 - Jun 17</u>	<u>FY 16 - FY 17</u> <u>% Change</u>	<u>FY 2018</u> <u>July '17 - June 18</u>	<u>FY 17 - FY 18</u> <u>% Change</u>
Annabella	80,838	85,678	6.0%	94,173	9.9%
Aurora	130,857	130,340	-0.4%	142,439	9.3%
Central Valley	54,934	58,068	5.7%	61,313	5.6%
Elsinore	101,242	106,417	5.1%	115,817	8.8%
Glenwood	47,215	50,239	6.4%	54,799	9.1%
Joseph	36,605	37,589	2.7%	40,163	6.8%
Kooshaream	35,050	36,388	3.8%	38,861	6.8%
Monroe	245,273	253,626	3.4%	275,824	8.8%
Redmond	95,769	95,829	0.1%	100,939	5.3%
Richfield	1,919,803	1,973,975	2.8%	2,099,422	6.4%
Salina	484,602	510,354	5.3%	551,948	8.2%
Sigurd	49,435	51,184	3.5%	58,849	15.0%
<b>Total Cities and Towns</b>	<b>3,281,622</b>	<b>3,389,688</b>	<b>3.3%</b>	<b>3,634,546</b>	<b>7.2%</b>
Sevier County	469,092	404,339	-13.8%	507,961	25.6%
<b>Total County, Cities and Towns</b>	<b>3,750,714</b>	<b>3,794,027</b>	<b>1.2%</b>	<b>4,142,507</b>	<b>9.2%</b>

### Summit County

Coalville	232,016	239,343	3.2%	267,009	11.6%
Francis	148,976	196,307	31.8%	200,381	2.1%
Henefer	90,424	101,224	11.9%	107,768	6.5%
Kamas	448,480	493,305	10.0%	538,705	9.2%
Oakley	194,459	202,913	4.3%	211,814	4.4%
Park City	5,148,224	5,557,742	8.0%	5,869,946	5.6%
<b>Total Cities and Towns</b>	<b>6,262,579</b>	<b>6,790,833</b>	<b>8.4%</b>	<b>7,195,623</b>	<b>6.0%</b>
Summit County	6,331,688	6,634,777	4.8%	6,977,241	5.2%
<b>Total County, Cities and Towns</b>	<b>12,594,267</b>	<b>13,425,610</b>	<b>6.6%</b>	<b>14,172,864</b>	<b>5.6%</b>

### Tooele County

Grantsville	1,205,637	1,279,866	6.2%	1,411,961	10.3%
Ophir	4,948	4,498	-9.1%		-100.0%
Stockton	71,065	72,388	1.9%	78,718	8.7%
Tooele	5,203,885	5,389,051	3.6%	5,834,833	8.3%
Vernon	27,982	29,886	6.8%	34,029	13.9%
Wendover	201,805	203,290	0.7%	216,033	6.3%
Rush Valley	53,006	53,092	0.2%	69,599	31.1%
<b>Total Cities and Towns</b>	<b>6,768,328</b>	<b>7,032,072</b>	<b>3.9%</b>	<b>7,645,173</b>	<b>8.7%</b>
Tooele County	2,203,803	2,382,226	8.1%	2,650,771	11.3%
<b>Total County, Cities and Towns</b>	<b>8,972,130</b>	<b>9,414,298</b>	<b>4.9%</b>	<b>10,295,945</b>	<b>9.4%</b>

### Uintah County

Naples	944,902	857,576	-9.2%	1,098,952	28.1%
Vernal	3,268,742	3,283,023	0.4%	3,662,954	11.6%
Ballard	321,776	266,648	-17.1%	342,812	28.6%
<b>Total Cities and Towns</b>	<b>4,535,419</b>	<b>4,407,247</b>	<b>-2.8%</b>	<b>5,104,717</b>	<b>15.8%</b>
Uintah County	2,990,300	2,845,874	-4.8%	3,182,493	11.8%
<b>Total County, Cities and Towns</b>	<b>7,525,719</b>	<b>7,253,121</b>	<b>-3.6%</b>	<b>8,287,210</b>	<b>14.3%</b>

# Local Sales Tax Distribution

## Community

## Utah County

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 16 - FY 17</u>	<u>FY 2018</u>	<u>FY 17 - FY 18</u>
	<u>July '15 - June '16</u>	<u>July '16 - Jun 17</u>	<u>% Change</u>	<u>July '17 - June 18</u>	<u>% Change</u>
Alpine	1,098,894	1,187,067	8.0%	1,350,201	13.7%
American Fork	6,870,976	7,567,969	10.1%	8,047,350	6.3%
Cedar Fort	48,947	46,506	-5.0%	53,631	15.3%
Eagle Mountain	2,696,872	3,043,822	12.9%	3,556,800	16.9%
Fairfield	16,207	16,347	0.9%	20,594	26.0%
Genola	157,303	166,108	5.6%	199,190	19.9%
Goshen	92,947	97,280	4.7%	105,343	8.3%
Lehi	9,758,590	10,703,123	9.7%	12,023,422	12.3%
Lindon	3,610,542	3,771,738	4.5%	4,205,611	11.5%
Mapleton	996,568	1,062,911	6.7%	1,165,487	9.7%
Orem	19,250,700	20,394,987	5.9%	21,995,287	7.8%
Payson	2,939,352	3,110,056	5.8%	3,355,693	7.9%
Pleasant Grove	4,928,204	5,318,320	7.9%	5,755,469	8.2%
Provo	16,929,103	17,564,199	3.8%	18,820,190	7.2%
Salem	881,497	953,419	8.2%	1,058,291	11.0%
Santaquin	1,109,606	1,209,363	9.0%	1,345,017	11.2%
Saratoga Springs	3,160,780	3,542,268	12.1%	4,036,523	14.0%
Highland	2,018,764	2,156,585	6.8%	2,360,877	9.5%
Spanish Fork	6,183,282	6,633,219	7.3%	7,434,913	12.1%
Springville	4,601,539	5,071,221	10.2%	5,635,142	11.1%
Vineyard	251,181	566,174	125.4%	692,149	22.3%
Cedar Hills	1,244,158	1,291,065	3.8%	1,385,185	7.3%
Elk Ridge	308,197	337,760	9.6%	387,862	14.8%
Woodland Hills	148,842	157,241	5.6%	175,259	11.5%
<b>Total Cities and Towns</b>	<b>89,303,050</b>	<b>95,968,746</b>	<b>7.5%</b>	<b>105,165,486</b>	<b>9.6%</b>
Utah County	1,567,119	1,532,791	-2.2%	1,641,314	7.1%
<b>Total County, Cities and Towns</b>	<b>90,870,169</b>	<b>97,501,537</b>	<b>7.3%</b>	<b>106,806,800</b>	<b>9.5%</b>

## Wasatch County

Charleston	112,251	121,519	8.3%	129,154	6.3%
Daniel	105,054	110,707	5.4%	119,333	7.8%
Heber	2,756,189	3,090,856	12.1%	3,462,071	12.0%
Independence	32,988	37,652	14.1%	44,541	18.3%
Interlaken	9,649	17,475	81.1%	22,033	26.1%
Midway	634,496	726,989	14.6%	794,489	9.3%
Wallsburg	38,094	40,586	6.5%	46,224	13.9%
Hideout	71,047	76,669	7.9%	95,553	24.6%
<b>Total Cities and Towns</b>	<b>3,759,769</b>	<b>4,222,453</b>	<b>12.3%</b>	<b>4,713,399</b>	<b>11.6%</b>
Wasatch County	951,700	984,194	3.4%	1,146,803	16.5%
<b>Total County, Cities and Towns</b>	<b>4,711,469</b>	<b>5,206,647</b>	<b>10.5%</b>	<b>5,860,202</b>	<b>12.6%</b>

## Washington County

Apple Valley	79,435	86,426	8.8%	91,702	6.1%
Enterprise	217,564	225,181	3.5%	240,629	6.9%
Hurricane	2,585,826	2,815,288	8.9%	3,225,726	14.6%
Ivins	913,337	984,705	7.8%	1,093,637	11.1%
La Verkin	502,644	544,365	8.3%	601,947	10.6%
Leeds	89,808	94,881	5.6%	104,376	10.0%
New Harmony	31,465	32,911	4.6%	37,642	14.4%
Rockville	32,312	29,270	-9.4%	33,296	13.8%
St George	17,445,798	18,892,730	8.3%	20,732,663	9.7%
Santa Clara	743,057	860,562	15.8%	971,763	12.9%
Springdale	484,787	549,897	13.4%	620,586	12.9%
Toquerville	145,853	159,129	9.1%	177,030	11.2%
Virgin	77,575	80,480	3.7%	94,572	17.5%
Washington	4,015,552	4,297,019	7.0%	4,807,747	11.9%
Hildale	347,558	345,996	-0.4%	368,297	6.4%
<b>Total Cities and Towns</b>	<b>27,712,573</b>	<b>29,998,840</b>	<b>8.2%</b>	<b>33,201,615</b>	<b>10.7%</b>
Washington County	992,989	1,072,837	8.0%	1,170,097	9.1%
<b>Total County, Cities and Towns</b>	<b>28,705,563</b>	<b>31,071,677</b>	<b>8.2%</b>	<b>34,371,711</b>	<b>10.6%</b>

# Local Sales Tax Distribution

## Community

## Wayne County

	<i>FY 2016</i> <u>July '15 - June '16</u>	<i>FY 2017</i> <u>July '16 - Jun 17</u>	<i>FY 16 - FY 17</i> <u>% Change</u>	<i>FY 2018</i> <u>July '17 - June 18</u>	<i>FY 17 - FY 18</i> <u>% Change</u>
Bicknell	55,060	56,797	3.2%	62,886	10.7%
Hanksville	40,692	46,239	13.6%	47,713	3.2%
Loa	123,556	131,377	6.3%	142,738	8.6%
Lyman	25,691	26,635	3.7%	28,623	7.5%
Torrey	73,338	58,432	-20.3%	61,363	5.0%
<b>Total Cities and Towns</b>	<b>318,336</b>	<b>319,480</b>	<b>0.4%</b>	<b>343,323</b>	<b>7.5%</b>
Wayne County	144,005	180,072	25.0%	210,325	16.8%
<b>Total County, Cities and Towns</b>	<b>462,341</b>	<b>499,552</b>	<b>8.0%</b>	<b>553,648</b>	<b>10.8%</b>

## Weber County

Farr West	1,041,915	1,134,251	8.9%	1,191,195	5.0%
Harrisville	1,256,803	1,312,883	4.5%	1,373,902	4.6%
Hooper	852,112	904,813	6.2%	999,184	10.4%
Huntsville	89,232	90,467	1.4%	100,735	11.4%
Marriott-Slaterville	478,286	638,148	33.4%	668,995	4.8%
North Ogden	2,327,577	2,512,798	8.0%	2,712,317	7.9%
Ogden	15,250,325	16,296,374	6.9%	17,578,222	7.9%
Plain City	628,997	674,178	7.2%	754,631	11.9%
Pleasant View	1,065,083	1,123,585	5.5%	1,263,684	12.5%
Riverdale	4,678,985	4,688,638	0.2%	4,897,852	4.5%
Roy	4,837,316	5,033,252	4.1%	5,345,705	6.2%
South Ogden	3,245,975	3,427,841	5.6%	3,601,045	5.1%
Uintah	177,720	186,012	4.7%	198,137	6.5%
Washington Terrace	1,000,322	1,041,943	4.2%	1,088,595	4.5%
West Haven	2,089,020	2,261,609	8.3%	2,503,193	10.7%
<b>Total Cities and Towns</b>	<b>39,019,668</b>	<b>41,326,792</b>	<b>5.9%</b>	<b>44,277,390</b>	<b>7.1%</b>
Weber County	2,145,776	2,230,153	3.9%	2,343,805	5.1%
<b>Total County, Cities and Towns</b>	<b>41,165,444</b>	<b>43,556,944</b>	<b>5.8%</b>	<b>46,621,195</b>	<b>7.0%</b>
<b>Grand Total Cities and Towns</b>	<b>482,502,251</b>	<b>511,184,719</b>	<b>5.9%</b>	<b>570,720,365</b>	<b>11.6%</b>
<b>Grand Total Counties, Cities, Towns</b>	<b>535,529,625</b>	<b>564,585,221</b>	<b>5.4%</b>	<b>611,879,793</b>	<b>8.4%</b>

# Municipal Highways Sales Tax

A municipality that does not levy the public transit tax may impose a sales and use tax of 0.30 percent of the purchase price on transactions subject to the state sales tax. Voter approval may be required under certain circumstances. Revenues from this tax must be used for the construction and maintenance of highways under the jurisdiction of the municipality.

Retailers are responsible to collect the tax under the same conditions as the sales and use tax. The Tax Commission collects and distributes this tax for participating localities. Since this option tax was first approved in 1998, 25 cities and towns have imposed the tax.

*Utah Code Ann. §59-12-2215*  
**FY2019 Revenues/\$15,903,959**

## Highways Tax Collected

(Net Collected FY07 to FY18)

<b>2018</b> . . . . .	<b>\$15,903,959</b>
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

Community	FY 2016	FY 2017	FY 16 - FY 17	FY 2018	FY 17 - FY 18
	<u>July '15 - June '16</u>	<u>July '16 - Jun 17</u>	<u>% Change</u>	<u>July '17 - June 18</u>	<u>% Change</u>
Price	693,367	626,785	-9.6%	662,982	5.8%
Wellington	40,476	36,795	-9.1%	64,748	76.0%
Roosevelt	486,039	550,536	13.3%	582,319	5.8%
Green River	78,452	81,951	4.5%	89,889	9.7%
Moab	681,902	748,482	9.8%	813,332	8.7%
Brian Head	62,444	73,977	18.5%	64,241	-13.2%
Nephi	189,201	191,225	1.1%	213,742	11.8%
Blanding	92,569	100,576	8.6%	106,594	6.0%
Monticello	68,004	61,541	-9.5%	67,185	9.2%
Ephraim	230,445	252,565	9.6%	282,440	11.8%
Fairview	40,912	40,429	-1.2%	47,108	16.5%
Gunnison	75,512	78,020	3.3%	85,578	9.7%
Mt. Pleasant	78,144	80,951	3.6%	93,712	15.8%
Richfield	639,543	644,685	0.8%	683,617	6.0%
Salina	137,147	143,518	4.6%	159,470	11.1%
Naples	444,200	385,137	-13.3%	526,844	36.8%
Vernal	1,161,040	1,145,477	-1.3%	1,356,676	18.4%
Heber	763,788	888,264	16.3%	998,624	12.4%
Midway	127,144	159,331	25.3%	168,390	5.7%
Hurricane	628,209	693,056	10.3%	835,193	20.5%
Ivins	125,539	139,695	11.3%	159,723	14.3%
La Verkin	54,042	66,482	23.0%	81,624	22.8%
St George	5,486,014	6,035,156	10.0%	6,663,625	10.4%
Santa Clara	69,225	82,757	19.5%	105,708	27.7%
Washington	963,510	1,023,178	6.2%	1,173,690	14.7%
<b>Total Highway (amount distributed)</b>	<b>13,416,866</b>	<b>14,330,570</b>	<b>6.8%</b>	<b>16,087,053</b>	<b>12.3%</b>

# Mass Transit Sales Tax

Community	FY 2016	FY 2017	FY 16 - FY 17	FY 2018	FY 17 - FY 18
	<u>July '15 - June '16</u>	<u>Jul y '16 - Jun 17</u>	<u>% Change</u>	<u>July '17 - June 18</u>	<u>% Change</u>
Brigham	1,171,257	1,356,530	15.8%	1,434,778	5.8%
Perry	377,852	415,640	10.0%	426,745	2.7%
Willard	67,871	81,522	20.1%	81,136	-0.5%
Cache County	3,512,928	3,755,514	6.9%	4,021,512	7.1%
Hyde Park	136,014	150,350	10.5%	159,197	5.9%
Hyrum	144,178	131,908	-8.5%	164,490	24.7%
Lewiston	18,656	18,959	1.6%	25,897	36.6%
Logan	2,713,701	2,894,281	6.7%	3,097,297	7.0%
Millville	14,935	15,879	6.3%	18,221	14.7%
North Logan	567,666	574,541	1.2%	616,242	7.3%
Providence	102,450	107,746	5.2%	113,964	5.8%
Richmond	35,582	40,621	14.2%	61,314	50.9%
River Heights	13,747	37,164	170.3%	25,366	-31.7%
Smithfield	168,081	186,356	10.9%	201,954	8.4%
Nibley	55,453	61,046	10.1%	75,252	23.3%
Davis County	21,326,262	22,440,309	5.2%	23,849,370	6.3%
Salt Lake County	148,579,089	155,455,870	4.6%	168,324,872	8.3%
Summit County	1,957,489	2,510,819	28.3%	11,263,733	348.6%
Park City	2,540,304	2,763,445	8.8%	2,919,587	5.7%
Tooele County	382,896	462,911	20.9%	524,233	13.2%
Tooele	1,139,000	1,120,501	-1.6%	1,218,855	8.8%
Utah County <sup>1</sup>	17,488,350	18,842,271	7.7%	20,809,462	10.4%
Alpine <sup>1</sup>	41	0	-99.7%	0	-85.7%
American Fork <sup>1</sup>	1,332	2,023	51.9%	793	-60.8%
Eagle Mountain <sup>1</sup>	134	142	5.7%	54	-62.2%
Lehi <sup>1</sup>	1,436	16,568	1054.0%	1,088	-93.4%
Lindon <sup>1</sup>	297	642	116.5%	981	52.7%
Mapleton <sup>1</sup>	1,958	612	-68.7%	3	-99.6%
Orem <sup>1</sup>	9,451	7,651	-19.0%	3,159	-58.7%
Payson <sup>1</sup>	651	336	-48.3%	136	-59.6%
Pleasant Grove <sup>1</sup>	1,052	433	-58.9%	260	-39.8%
Provo <sup>1</sup>	7,610	3,938	-48.2%	6,954	76.6%
Salem <sup>1</sup>	86		-100.0%		N.A.
Santaquin <sup>1</sup>	712	891	25.1%	1,515	69.9%
Saratoga Springs <sup>1</sup>	16		-100.0%		N.A.
Highland <sup>1</sup>	223	529	137.1%	123	-76.7%
Spanish Fork <sup>1</sup>	1,775	1,922	8.3%	1,331	-30.7%
Springville <sup>1</sup>	1,892	1,054	-44.3%	646	-38.7%
Cedar Hills <sup>1</sup>	12		-100.0%	2	N.A.
Weber County	23,142,872	24,724,029	6.8%	26,309,343	6.4%
<b>Total Mass Transit (amount distributed)</b>	<b>225,685,308</b>	<b>238,184,955</b>	<b>5.5%</b>	<b>265,759,863</b>	<b>11.6%</b>

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



# County Option Sales Tax

All counties in Utah have adopted ordinances to enforce a .25 percent optional sales and use tax. This tax applies to the purchase price on the same transactions as the state sales and use tax and is collected in the same manner as the state sales tax.

*Utah Code Ann. §59-12-1102*

**FY2018 Revenues/\$150,809,281**

## County Option Tax Collected

(Net FY07 to FY18)

2018 . . . . .	<b>\$150,809,281</b>	2012 . . . . .	\$110,329,024
2017 . . . . .	\$142,152,579	2011 . . . . .	\$104,012,820
2016 . . . . .	\$134,955,425	2010 . . . . .	\$99,858,519
2015 . . . . .	\$128,721,260	2009 . . . . .	\$106,801,736
2014 . . . . .	\$124,399,383	2008 . . . . .	\$116,813,830
2013 . . . . .	\$118,619,062	2007 . . . . .	\$114,633,291

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 16 - FY 17</b>	<b>FY 2018</b>	<b>FY 17 - FY 18</b>
<b>Community</b>	<b><u>July '15 - June '16</u></b>	<b><u>Jul y '16 - Jun 17</u></b>	<b><u>% Change</u></b>	<b><u>July '17 - June 18</u></b>	<b><u>% Change</u></b>
Beaver County	287,734	284,944	-1.0%	281,768	-1.1%
Box Elder County	1,986,445	2,114,669	6.5%	2,278,030	7.7%
Cache County	4,725,917	5,005,980	5.9%	5,384,344	7.6%
Carbon County	935,408	925,132	-1.1%	988,897	6.9%
Daggett County	73,456	74,568	1.5%	76,369	2.4%
Davis County	13,575,214	14,310,569	5.4%	15,368,158	7.4%
Duchesne County	957,629	989,119	3.3%	1,122,221	13.5%
Emery County	404,077	397,199	-1.7%	423,101	6.5%
Garfield County	274,833	290,441	5.7%	318,025	9.5%
Grand County	666,063	714,653	7.3%	771,217	7.9%
Iron County	1,988,404	2,118,730	6.6%	2,305,368	8.8%
Juab County	372,474	383,192	2.9%	422,511	10.3%
Kane County	386,130	415,967	7.7%	455,617	9.5%
Millard County	508,559	526,176	3.5%	546,346	3.8%
Morgan County	370,336	396,066	6.9%	436,200	10.1%
Piute County	74,552	75,386	1.1%	74,232	-1.5%
Rich County	98,305	103,803	5.6%	116,936	12.7%
Salt Lake County	54,866,110	57,493,381	4.8%	62,057,287	7.9%
San Juan County	528,213	566,579	7.3%	616,944	8.9%
Sanpete County	943,999	982,798	4.1%	1,077,905	9.7%
Sevier County	919,096	948,179	3.2%	1,014,570	7.0%
Summit County	3,106,934	3,303,818	6.3%	3,486,209	5.5%
Tooele County	2,251,032	2,352,716	4.5%	2,575,092	9.5%
Uintah County	1,883,926	1,812,709	-3.8%	2,072,033	14.3%
Utah County	22,855,756	24,427,640	6.9%	26,781,585	9.6%
Wasatch County	1,229,101	1,353,331	10.1%	1,523,099	12.5%
Washington County	7,200,399	7,765,939	7.9%	8,595,851	10.7%
Wayne County	115,981	124,846	7.6%	138,516	10.9%
Weber County	10,299,000	10,886,471	5.7%	11,661,548	7.1%
<b>Total County Option Sales Tax (amount distributed)</b>	<b>133,885,084</b>	<b>141,145,002</b>	<b>5.4%</b>	<b>152,969,979</b>	<b>8.4%</b>

# Arts And Zoological Sales Tax

The botanical, cultural and zoological tax, often referred to as “ZAP” (zoo arts and parks), “RAP,” PAR,” and various other acronyms, may be imposed at the rate of 0.10 percent (1/10th of 1 percent) of the purchase price on transactions taxed under the state’s sales and use tax law.

This tax may be adopted in any county or city in which voters have approved the tax to fund recreational facilities, and botanical, cultural and zoological organizations. Retailers are liable to collect the tax under the same conditions as applicable for sales and use tax.

*Utah Code Ann. §59-12-703*

**FY2018 Revenues/\$46,289,158**

## Arts and Zoological

(Net FY09 to FY18)

<b>2018</b>	<b>\$46,289,158</b>
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

Community	FY 2016	FY 2017	FY 16 - FY 17	FY 2018	FY 17 - FY 18
	July '15 - June '16	Jul y '16 - Jun 17	% Change	July '17 - June 18	% Change
Cache County	1,403,780	1,494,301	6.4%	1,605,306	7.4%
Helper	13,737	13,042	-5.1%	14,326	9.8%
Price	231,377	209,182	-9.6%	221,097	5.7%
Bountiful	507,497	525,634	3.6%	539,324	2.6%
Centerville	359,559	371,602	3.3%	389,872	4.9%
Clearfield	209,675	218,621	4.3%	249,375	14.1%
Farmington <sup>1</sup>	251,234	382,354	52.2%	432,373	13.1%
Layton <sup>2</sup>	107,955	1,311,204	1114.6%	1,348,716	2.9%
North Salt Lake	365,217	364,082	-0.3%	428,891	17.8%
Syracuse <sup>5</sup>			N.A.	18,804	N.A.
Woods Cross	266,154	274,435	3.1%	297,372	8.4%
West Bountiful	210,667	219,767	4.3%	219,977	0.1%
Duchesne City	21,021	20,269	-3.6%	22,575	11.4%
Roosevelt	162,168	183,718	13.3%	194,201	5.7%
Green River <sup>2</sup>	2,268	27,206	1099.6%	29,801	9.5%
Cedar City	539,138	580,277	7.6%	632,919	9.1%
Brian Head	20,832	24,686	18.5%	21,426	-13.2%
Salt Lake County	21,609,446	22,607,949	4.6%	24,490,670	8.3%
Blanding	30,891	33,567	8.7%	35,547	5.9%
Monticello	22,690	20,536	-9.5%	22,405	9.1%
Centerfield	7,363	7,306	-0.8%	8,801	20.5%
Fairview <sup>5</sup>			N.A.	842	N.A.
Gunnison	25,193	26,015	3.3%	28,539	9.7%
Mayfield	1,498	1,393	-7.0%	1,263	-9.3%
Aurora	7,728	6,624	-14.3%	7,596	14.7%
Redmond	5,679	5,126	-9.7%	5,255	2.5%
Richfield	213,305	215,061	0.8%	227,788	5.9%
Salina	45,764	47,894	4.7%	53,182	11.0%
Summit County	1,642,778	1,759,541	7.1%	1,839,443	4.5%
Tooele City	380,505	374,150	-1.7%	406,322	8.6%
Uintah County	761,705	668,258	-12.3%	857,988	28.4%
American Fork	831,359	910,568	9.5%	961,509	5.6%
Lindon	499,337	521,964	4.5%	590,941	13.2%
Orem	1,918,263	2,007,023	4.6%	2,139,148	6.6%
Payson <sup>4</sup>		15,759	N.A.	213,051	1252.0%
Provo <sup>3</sup>		996,767	N.A.	1,265,413	27.0%
Cedar Hills <sup>6</sup>	44,200	41,846	-5.3%	4,853	-88.4%
Washington County	2,604,368	2,883,378	10.7%	3,237,441	12.3%
Weber County	3,366,043	3,595,428	6.8%	3,826,056	6.4%
<b>Total Arts and Zoological (amount distributed)</b>	<b>38,690,393</b>	<b>42,966,531</b>	<b>11.1%</b>	<b>46,890,407</b>	<b>9.1%</b>

Note 1: Tax imposed effective 07/01/2015

Note 2: Tax imposed effective 04/01/2016

Note 3: Tax imposed effective 07/01/2016

Note 4: Tax imposed effective 04/01/2017

Note 5: Tax imposed effective 04/01/2018

Note 6: Tax re-imposed effective 04/01/2018

# Tourism, Recreation, Cultural, Airport Facilities, and Convention Sales Tax

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

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

2) Motor Vehicle Leasing - A tax of up to 3 percent of all short-term leases and rentals of motor vehicles not exceeding 30 days. There is an exception when the rental vehicle replaces a motor vehicle that is being repaired due to a repair or insurance agreement. Counties that have imposed the motor vehicle short-term lease and rental tax may impose an additional 4 percent tax on these vehicles.

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

*Utah Code Ann. §59-12-601*

**FY2018 Revenues/\$73,083,512**

## Tourism Tax Collected

(Net FY10 to FY18)

<b>2018.....</b>	<b>\$73,083,512</b>
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
2008 . . . . .	\$48,002,666
2007 . . . . .	\$44,337,297
2006 . . . . .	\$45,401,207
2005 . . . . .	\$36,255,996

## Motor Vehicle Leasing Tax

	<i>FY 2016</i>	<i>FY 2017</i>	<i>FY 16 - FY 17</i>	<i>FY 2018</i>	<i>FY 17 - FY 18</i>
<b>Community</b>	<b><u>July '15 - June '16</u></b>	<b><u>July '16 - Jun 17</u></b>	<b><u>% Change</u></b>	<b><u>July '17 - June 18</u></b>	<b><u>% Change</u></b>
Davis County	591,404	602,039	1.8%	616,078	2.3%
Duchesne County		194	N.A.	780	302.8%
Grand County	118,417	136,489	15.3%	164,867	20.8%
Morgan County	12,191	12,984	6.5%	13,852	6.7%
Salt Lake County	12,964,218	13,879,909	7.1%	14,549,293	4.8%
Sevier County	24,548	29,539	20.3%	36,047	22.0%
Uintah County	6,874	8,235	19.8%	11,714	42.2%
Utah County	1,025,807	1,100,369	7.3%	1,139,937	3.6%
Washington County	489,361	543,967	11.2%	567,041	4.2%
Weber County	438,176	471,201	7.5%	491,325	4.3%
<b>Total Motor Vehicle Leasing (amount distributed)</b>	<b>15,670,996</b>	<b>16,784,927</b>	<b>7.1%</b>	<b>17,590,933</b>	<b>4.8%</b>

## Room Rental Tax

	<i>FY 2016</i>	<i>FY 2017</i>	<i>FY 16 - FY 17</i>	<i>FY 2018</i>	<i>FY 17 - FY 18</i>
<b>Community</b>	<b><u>July '15 - June '16</u></b>	<b><u>July '16 - Jun 17</u></b>	<b><u>% Change</u></b>	<b><u>July '17 - June 18</u></b>	<b><u>% Change</u></b>
Salt Lake County	2,291,708	2,535,762	10.6%	2,764,377	9.0%
<b>Total Room Rental (amount distributed)</b>	<b>2,291,708</b>	<b>2,535,762</b>	<b>10.6%</b>	<b>2,764,377</b>	<b>9.0%</b>

# Restaurant Sales Tax

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 16 - FY 17</b>	<b>FY 2018</b>	<b>FY 17 - FY 18</b>
<b>Community</b>	<b><u>July '15 - June '16</u></b>	<b><u>Jul y '16 - Jun 17</u></b>	<b><u>% Change</u></b>	<b><u>July '17 - June 18</u></b>	<b><u>% Change</u></b>
Beaver County	103,743	119,544	15.2%	116,795	-2.3%
Box Elder County	530,993	561,930	5.8%	594,815	5.9%
Cache County	1,389,064	1,433,177	3.2%	1,479,569	3.2%
Carbon County	230,088	232,911	1.2%	246,499	5.8%
Daggett County	20,483	17,949	-12.4%	21,829	21.6%
Davis County	4,084,410	4,265,152	4.4%	4,528,685	6.2%
Duchesne County	163,927	154,323	-5.9%	178,821	15.9%
Emery County	66,222	65,060	-1.8%	71,599	10.1%
Garfield County	241,708	282,247	16.8%	327,682	16.1%
Grand County	519,034	559,260	7.8%	603,867	8.0%
Iron County	684,917	746,117	8.9%	784,476	5.1%
Juab County	117,640	124,919	6.2%	137,680	10.2%
Kane County	200,510	229,795	14.6%	274,243	19.3%
Millard County	92,008	113,133	23.0%	119,896	6.0%
Morgan County	44,284	50,206	13.4%	51,212	2.0%
Rich County	41,383	57,676	39.4%	66,711	15.7%
Salt Lake County	22,010,261	23,166,381	5.3%	24,197,593	4.5%
San Juan County	99,111	127,820	29.0%	109,127	-14.6%
Sanpete County	152,535	149,533	-2.0%	165,514	10.7%
Sevier County	268,615	283,658	5.6%	300,321	5.9%
Summit County	2,700,852	2,921,999	8.2%	3,037,094	3.9%
Tooele County	543,276	575,666	6.0%	598,998	4.1%
Uintah County	404,610	400,422	-1.0%	423,036	5.6%
Utah County	7,149,472	7,720,282	8.0%	8,215,965	6.4%
Wasatch County	511,799	563,004	10.0%	654,636	16.3%
Washington County	2,737,778	2,940,887	7.4%	3,170,481	7.8%
Wayne County	62,008	78,827	27.1%	77,846	-1.2%
Weber County	3,275,503	3,386,216	3.4%	3,519,448	3.9%
<b>Total Restaurant (amount distributed)</b>	<b>48,446,234</b>	<b>51,328,095</b>	<b>5.9%</b>	<b>54,074,437</b>	<b>5.4%</b>

# Rural Hospital Sales Tax

A county of the fourth, fifth, or sixth class (or a city within those classes of counties) may impose a sales tax of up to 1 percent to fund rural county or city health care facilities. Facilities located in fourth (population 11,000 to 31,999), fifth (population 4,000 to 10,999), or sixth class (population less than 4,000) that are not in Standard Metropolitan Areas are eligible to impose the tax. Daggett, Garfileld, Grand, Kane counties, and Beaver City impose this tax.

*Utah Code Ann. §59-12-804*

**FY2018 Revenues/\$ 5,977,640**

## Rural Hospitals Tax Collected

(Net FY02 to FY18)

<b>2018 . . . . \$5,977,640</b>	2009 . . . . \$8,350,545
2017 . . . . \$4,112,471	2008 . . . . \$8,758,427
2016 . . . . \$3,443,599	2007 . . . . \$7,874,753
2015 . . . . \$3,177,859	2006 . . . . \$6,443,531
2014 . . . . \$3,101,405	2005 . . . . \$5,060,736
2013 . . . . \$2,951,635	2004 . . . . \$4,172,178
2012 . . . . \$2,827,025	2003 . . . . \$3,848,322
2011 . . . . \$2,404,742	2002 . . . . \$3,950,749
2010 . . . . \$5,670,159	

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 16 - FY 17</b>	<b>FY 2018</b>	<b>FY 17 - FY 18</b>
<b>Community</b>	<b><u>July '15 - June '16</u></b>	<b><u>Jul y '16 - Jun 17</u></b>	<b><u>% Change</u></b>	<b><u>July '17 - June 18</u></b>	<b><u>% Change</u></b>
Beaver City	435,769	457,968	5.1%	488,380	6.6%
Daggett County	160,174	151,147	-5.6%	194,086	28.4%
Garfield County	1,174,200	1,261,349	7.4%	1,433,559	13.7%
Grand County		191,007	N.A.	1,899,253	894.3%
Kane County	1,607,943	1,806,696	12.4%	1,981,076	9.7%
Uintah County <sup>1</sup>	1,753	356	-79.7%	1,090	206.2%
<b>Total Rural Hospital (amount distributed)</b>	<b>3,379,839</b>	<b>3,868,523</b>	<b>14.5%</b>	<b>5,997,442</b>	<b>55.0%</b>

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

# Resort Communities Sales Tax

## Resort Communities

(Net FY06 to FY18)

2018 .....	\$25,559,888
2017 .....	\$24,576,754
2016 .....	\$22,241,055
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
2008 .....	\$12,926,792
2007 .....	\$11,716,452
2006 .....	\$10,609,677

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

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

*Utah Code Ann. §59-12-401*

### FY2018 Revenues/\$25,559,888

Community	FY 2016	FY 2017	FY 16 - FY 17	FY 2018	FY 17 - FY 18
	July '15 - June '16	Jul y '16 - Jun 17	% Change	July '17 - June 18	% Change
Dutch John <sup>2</sup>	1,406	26,714	1799.7%	40,280	50.8%
Green River	390,909	409,557	4.8%	448,309	9.5%
Boulder	38,595	44,593	15.5%	66,457	49.0%
Bryce Canyon	391,033	411,745	5.3%	483,021	17.3%
Escalante	92,622	102,107	10.2%	133,327	30.6%
Panguitch	186,205	201,738	8.3%	216,556	7.3%
Tropic	91,383	87,156	-4.6%	107,303	23.1%
Moab	3,436,395	3,828,758	11.4%	4,194,325	9.5%
Brian Head	332,314	392,949	18.2%	342,098	-12.9%
Kanab	649,657	711,603	9.5%	828,729	16.5%
Orderville	105,128	117,047	11.3%	124,933	6.7%
Garden City	327,379	378,450	15.6%	463,616	22.5%
Alta	790,446	839,132	6.2%	787,904	-6.1%
Monticello <sup>1</sup>	20		-100.0%		N.A.
Park City	13,391,409	14,548,972	8.6%	15,459,748	6.3%
Independence	38,860	46,186	18.9%	51,459	11.4%
Midway	443,519	547,677	23.5%	596,031	8.8%
Springdale	1,318,293	1,515,909	15.0%	1,719,324	13.4%
<b>Total Resort Communities (amount distributed)</b>	<b>22,025,573</b>	<b>24,210,291</b>	<b>9.9%</b>	<b>26,063,419</b>	<b>7.7%</b>

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

Note 2: Tax imposed 04/01/2016

# County Transient Room Tax

The county transient room tax is applied to the rental charge for any suite, room, or rooms in a motel, motor court, inn, campground, or similar public accommodation for fewer than 30 consecutive days. A tax of up to 4.25 percent is in addition to the applicable sales tax.

*Utah Code Ann. §59-12-301*

**FY2018 Revenues/\$64,165,599**

## County Transient Room Tax Collected

(Net FY05 to FY18)

2018 . . . . .	\$64,165,599	2011 . . . . .	\$26,893,159
2017 . . . . .	\$60,453,328	2010 . . . . .	\$24,007,496
2016 . . . . .	\$53,229,020	2009 . . . . .	\$24,445,300
2015 . . . . .	\$47,587,384	2008 . . . . .	\$28,652,137
2014 . . . . .	\$43,211,743	2007 . . . . .	\$24,995,644
2013 . . . . .	\$39,226,854	2006 . . . . .	\$20,294,926
2012 . . . . .	\$34,937,494	2005 . . . . .	\$18,105,021

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 16 - FY 17</b>	<b>FY 2018</b>	<b>FY 17 - FY 18</b>
	<b>July '15 - June '16</b>	<b>Jul y '16 - Jun 17</b>	<b>% Change</b>	<b>July '17 - June 18</b>	<b>% Change</b>
<b>Community</b>					
Beaver County	266,638	263,990	-1.0%	260,974	-1.1%
Box Elder County	288,415	334,875	16.1%	387,986	15.9%
Cache County	535,198	587,185	9.7%	807,561	37.5%
Carbon County	248,768	240,846	-3.2%	265,849	10.4%
Daggett County	93,331	131,670	41.1%	147,388	11.9%
Davis County	1,478,698	1,635,939	10.6%	1,851,525	13.2%
Duchesne County	65,482	71,839	9.7%	85,676	19.3%
Emery County	401,344	441,016	9.9%	446,847	1.3%
Garfield County	1,673,708	1,890,975	13.0%	2,174,144	15.0%
Grand County	4,033,651	4,664,987	15.7%	5,135,475	10.1%
Iron County	1,226,917	1,439,944	17.4%	1,422,512	-1.2%
Juab County	83,648	88,600	5.9%	91,279	3.0%
Kane County	1,939,608	2,496,471	28.7%	2,850,045	14.2%
Millard County	154,551	138,630	-10.3%	146,047	5.4%
Morgan County	5,182	9,523	83.8%	13,549	42.3%
Piute County	25,892	21,430	-17.2%	34,742	62.1%
Rich County	236,573	270,259	14.2%	304,411	12.6%
Salt Lake County	16,557,592	18,320,878	10.6%	19,972,624	9.0%
San Juan County	719,941	886,186	23.1%	996,693	12.5%
Sanpete County	105,905	105,282	-0.6%	137,373	30.5%
Sevier County	517,052	540,200	4.5%	606,343	12.2%
Summit County	8,521,207	9,473,023	11.2%	9,938,825	4.9%
Tooele County	372,742	416,098	11.6%	447,348	7.5%
Uintah County	532,727	504,638	-5.3%	498,088	-1.3%
Utah County	3,022,713	3,367,105	11.4%	3,700,203	9.9%
Wasatch County	1,548,326	1,864,285	20.4%	1,975,345	6.0%
Washington County	6,058,978	7,141,002	17.9%	8,097,512	13.4%
Wayne County	340,292	456,139	34.0%	558,189	22.4%
Weber County	1,456,256	1,597,837	9.7%	1,654,994	3.6%
<b>Total County Transient (amount distributed)</b>	<b>52,511,338</b>	<b>59,400,852</b>	<b>13.1%</b>	<b>65,009,543</b>	<b>9.4%</b>



# Municipality Transient Room Tax

A city or town may impose a municipality transient room tax of up to 1 percent of the rent charged for any suite, room, or rooms in a motel, hotel, motor court, inn, or similar public accommodation for fewer than 30 days. An additional transient room tax of 0.50 percent may be imposed under certain circumstances to repay bonded or other indebtedness.

*Utah Code Ann. §59-12-353*

**FY2018 Revenues/\$13,144,047**

## Municipalities Transient Room

*(Net FY11 to FY18)*

<b>2018</b> . . . . .	<b>\$.13,144,047</b>
2017 . . . . .	\$10,875,481
2016 . . . . .	\$9,600,278
2015 . . . . .	\$8,718,456
2014 . . . . .	\$7,773,552
2013 . . . . .	\$7,017,949
2012 . . . . .	\$6,142,971

Community	FY 2016	FY 2017	FY 16 - FY 17	FY 2018	FY 17 - FY 18
	July '15 - June '16	Jul y '16 - Jun 17	% Change	July '17 - June 18	% Change
Milford	6,785	3,042	-55.2%	3,247	6.7%
Brigham	25,842	32,066	24.1%	41,946	30.8%
Perry	8,467	8,584	1.4%	10,162	18.4%
Tremonton	26,742	31,819	19.0%	32,109	0.9%
Logan	147,480	162,877	10.4%	166,011	1.9%
North Logan	22,215	22,745	2.4%	23,826	4.8%
Helper	49	94	93.1%	405	329.7%
Price	54,717	50,837	-7.1%	56,005	10.2%
Clearfield	6,613	7,360	11.3%	7,722	4.9%
Farmington	28,549	46,825	64.0%	63,800	36.3%
Layton	209,355	224,172	7.1%	233,213	4.0%
North Salt Lake	26,499	29,410	11.0%	40,905	39.1%
Sunset	3,426	3,403	-0.7%	4,617	35.6%
Woods Cross	47,712	46,293	-3.0%	52,745	13.9%
West Bountiful	20,950	19,721	-5.9%	20,510	4.0%
Roosevelt	3,876	8,182	111.1%	7,591	-7.2%
Green River	87,671	97,339	11.0%	97,554	0.2%
Escalante	19,922	22,820	14.5%	33,981	48.9%
Moab	974,203	1,143,399	17.4%	1,245,585	8.9%
Cedar City	227,363	252,669	11.1%	263,001	4.1%
Brian Head	55,439	76,285	37.6%	62,658	-17.9%
Glendale	4,091	6,733	64.6%	7,694	14.3%
Kanab	161,449	219,710	36.1%	247,361	12.6%
Delta	17,403	16,253	-6.6%	14,511	-10.7%
Fillmore	26,881	26,406	-1.8%	26,075	-1.3%
Morgan City <sup>1</sup>		404	N.A.	248	-38.7%
Cottonwood Heights	32,462	38,087	17.3%	38,031	-0.1%
Draper	76,077	91,900	20.8%	125,606	36.7%
Holladay	82,911	94,790	14.3%	101,541	7.1%
Midvale	134,419	165,133	22.8%	175,760	6.4%
Millcreek <sup>2</sup>		84	N.A.	1,059	1168.2%
Murray	185,508	202,285	9.0%	218,354	7.9%
Salt Lake City	3,063,810	3,336,790	8.9%	3,610,573	8.2%
Sandy	435,434	459,492	5.5%	475,145	3.4%
South Jordan	66,510	65,333	-1.8%	109,555	67.7%
South Salt Lake	36,650	41,726	13.9%	43,537	4.3%
West Jordan	30,941	31,659	2.3%	56,108	77.2%
West Valley City	346,973	420,944	21.3%	446,183	6.0%
Blanding	30,055	30,622	1.9%	35,853	17.1%
Monticello	31,543	34,756	10.2%	37,991	9.3%
Spring City <sup>4</sup>			N.A.	263	N.A.
Joseph <sup>2</sup>			N.A.	651	N.A.
Richfield	90,244	92,336	2.3%	106,232	15.0%
Salina	20,459	21,145	3.3%	19,809	-6.3%
Park City <sup>4</sup>			N.A.	1,452,093	N.A.
Tooele	35,409	40,263	13.7%	48,021	19.3%

*(Continues on following page)*



# Municipality Transient Room Tax

(Continues from preceeding page)

Community	FY 2016	FY 2017	FY 16 - FY 17	FY 2018	FY 17 - FY 18
	July '15 - June '16	Jul y '16 - Jun 17	% Change	July '17 - June 18	% Change
Naples	9,500	10,622	11.8%	10,819	1.9%
Vernal	94,490	83,417	-11.7%	71,772	-14.0%
Ballard	20,538	23,745	15.6%	33,112	39.4%
Lehi	145,341	173,451	19.3%	213,814	23.3%
Lindon	111	306	174.7%	486	59.0%
Orem	130,422	149,712	14.8%	165,166	10.3%
Payson	9,196	11,351	23.4%	11,114	-2.1%
Provo	408,998	437,766	7.0%	443,099	1.2%
Spanish Fork <sup>4</sup>			N.A.	1,276	N.A.
Springville	65,150	76,903	18.0%	91,678	19.2%
Heber	48,784	55,409	13.6%	65,772	18.7%
Midway	59,230	103,417	74.6%	91,289	-11.7%
Apple Valley <sup>3</sup>			N.A.	557	N.A.
Hurricane	85,738	120,632	40.7%	159,743	32.4%
Ivins	112,518	126,207	12.2%	135,311	7.2%
LaVerkin	22,050	30,060	36.3%	60,040	99.7%
Rockville	1,874	1,727	-7.9%	2,025	17.3%
St George	642,307	748,671	16.6%	778,702	4.0%
Santa Clara	9,492	20,099	111.8%	33,599	67.2%
Springdale	402,068	440,562	9.6%	523,702	18.9%
Toquerville	1,029	2,830	175.0%	3,381	19.5%
Virgin	16,420	17,375	5.8%	28,162	62.1%
Hildale <sup>1</sup>		60	N.A.	530	783.6%
Hanksville	5,189	9,536	83.8%	8,871	-7.0%
Farr West	9,944	11,114	11.8%	11,046	-0.6%
Marriott-Slaterville	31,858	35,944	12.8%	34,554	-3.9%
Ogden	159,655	169,584	6.2%	185,016	9.1%
Riverdale	12,400	14,230	14.8%	14,787	3.9%
Uintah	11,088	11,586	4.5%	12,035	3.9%
West Haven	61,563	64,795	5.2%	61,736	-4.7%
<b>Total Municipality Transient (amount distributed)</b>	<b>9,490,056</b>	<b>10,677,903</b>	<b>12.5%</b>	<b>13,119,039</b>	<b>22.9%</b>

Note 1: Tax imposed 04/01/2016

Note 2: Tax imposed 04/01/2017

Note 3: Tax imposed 10/01/2017

Note 4: Tax imposed 10/01/2018

## Statewide Motor Vehicle Rental Tax

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

Utah Code Ann. §59-12-1201

**FY2018 Revenues/\$6,690,297**

### Motor Vehicle Rental Tax

(Net FY10 to FY18)

2018 .....	\$6,690,297
2017 .....	\$6,317,931
2016 .....	\$5,896,589
2015 .....	\$5,409,519
2014 .....	\$5,285,219
2013 .....	\$4,720,995
2010 .....	\$4,148,663

Community	FY 2016	FY 2017	FY 16 - FY 17	FY 2018	FY 17 - FY 18
	July '15 - June '16	Jul y '16 - Jun 17	% Change	July '17 - June 18	% Change
State-Wide Motor Vehicle Rental	5,856,145	6,311,478	7.8%	6,594,367	4.5%
<b>Total Statewide Motor Vehicle (amount distributed)</b>	<b>5,856,145</b>	<b>6,311,478</b>	<b>7.8%</b>	<b>6,594,367</b>	<b>4.5%</b>

# County Highways and Public Transit

In 2015, the Legislature passed a bill raising the state gas tax by five cents per gallon. They also gave authority to local governments to hold an election for voter input on whether cities and counties should enact a quarter-cent sales tax increase for local transportation projects and transit.

In November 2015, voters of Carbon, Davis, Duchesne, Grand, Rich, San Juan, Sevier, Tooele, and Weber approved the measure. The tax was implemented in all those counties - with the exception of

Tooele - on April 1, 2016. Tooele County imposed this tax beginning July 1, 2016.

In Davis, Weber, and Tooele, of the 0.25 percent increase, 0.1 percent goes to cities, 0.1 percent to the Utah Transit Authority, and 0.05 percent to the respective county. In counties that do not have a transit district, 0.1 percent goes to the cities and 0.15 goes to the counties.

*Utah Code Ann. §59-12-2203*

## FY2018 Revenues/\$28,113,657

Community	FY 2016	FY 2017	FY 16 - FY 17	FY 2018	FY 17 - FY 18
	<u>July '15 - June '16</u>	<u>July '16 - Jun '17</u>	<u>% Change</u>	<u>July '17 - June '18</u>	<u>% Change</u>
Carbon County <sup>1</sup>	48,929	544,302	1012.4%	575,888	5.8%
Helper <sup>1</sup>	1,664	20,940	1158.8%	22,138	5.7%
Price <sup>1</sup>	14,693	161,408	998.6%	169,498	5.0%
Scofield <sup>1</sup>	38	657	1608.0%	714	8.7%
Wellington <sup>1</sup>	1,435	16,662	1061.2%	19,186	15.1%
East Carbon <sup>1</sup>	1,073	13,209	1131.6%	14,067	6.5%
Davis County <sup>1</sup>	536,855	6,783,026	1163.5%	7,206,636	6.2%
Bountiful <sup>1</sup>	45,814	560,944	1124.4%	584,899	4.3%
Centerville <sup>1</sup>	25,707	301,143	1071.4%	318,607	5.8%
Clearfield <sup>1</sup>	25,633	318,883	1144.1%	347,328	8.9%
Fruit Heights <sup>1</sup>	4,119	50,726	1131.4%	53,761	6.0%
Farmington <sup>1</sup>	25,698	346,056	1246.6%	382,323	10.5%
Kaysville <sup>1</sup>	27,712	336,644	1114.8%	370,260	10.0%
Layton <sup>1</sup>	96,891	1,164,862	1102.2%	1,216,635	4.4%
North Salt Lake <sup>1</sup>	25,445	326,195	1181.9%	360,272	10.4%
South Weber <sup>1</sup>	5,386	63,038	1070.4%	70,301	11.5%
Sunset <sup>1</sup>	5,145	47,269	818.8%	51,043	8.0%
Syracuse <sup>1</sup>	23,990	274,558	1044.5%	296,577	8.0%
West Point <sup>1</sup>	7,744	88,378	1041.2%	94,716	7.2%
Woods Cross <sup>1</sup>	16,094	214,140	1230.6%	228,779	6.8%
Clinton <sup>1</sup>	20,323	243,524	1098.2%	255,719	5.0%
West Bountiful <sup>1</sup>	11,161	145,472	1203.4%	149,714	2.9%
Duchesne County <sup>1</sup>	49,218	702,012	1326.3%	868,717	23.7%
Altamont <sup>1</sup>	315	6,735	2039.2%	7,794	15.7%
Duchesne City <sup>1</sup>	1,731	22,671	1209.7%	23,773	4.9%
Myton <sup>1</sup>	704	9,274	1218.0%	9,694	4.5%
Roosevelt <sup>1</sup>	9,668	138,036	1327.8%	146,261	6.0%
Tabiona <sup>1</sup>	122	1,542	1166.6%	1,671	8.4%
Emery County <sup>4</sup>			N.A.	123,410	N.A.
Castle Dale <sup>4</sup>			N.A.	14,069	N.A.
Clawson <sup>4</sup>			N.A.	1,108	N.A.
Cleveland <sup>4</sup>			N.A.	3,231	N.A.
Elmo			N.A.	2,431	N.A.
Emery City <sup>4</sup>			N.A.	1,977	N.A.
Ferron <sup>4</sup>			N.A.	9,938	N.A.
Green River <sup>4</sup>			N.A.	12,113	N.A.
Huntington <sup>4</sup>			N.A.	17,403	N.A.
Orangeville <sup>4</sup>			N.A.	9,103	N.A.
Grand County <sup>1</sup>	54,293	592,690	991.6%	654,216	10.4%
Castle Valley <sup>1</sup>	353	3,676	942.8%	3,904	6.2%
Moab <sup>1</sup>	14,894	159,994	974.2%	172,461	7.8%
Millard County <sup>3</sup>		32,122	N.A.	280,149	772.1%
Delta <sup>3</sup>		9,059	N.A.	58,783	548.9%
Fillmore <sup>3</sup>		5,502	N.A.	37,339	578.6%
Hinckley <sup>3</sup>		1,205	N.A.	5,628	367.2%
Holden <sup>3</sup>		684	N.A.	3,300	382.7%
Kanosh <sup>3</sup>		823	N.A.	4,135	402.6%
Leamington <sup>3</sup>		486	N.A.	2,287	371.1%
Lynndyl <sup>3</sup>		194	N.A.	956	391.6%
Meadow <sup>3</sup>		593	N.A.	3,134	428.2%

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# County Highways and Public Transit

(Continues from previous page)

Community	FY 2016	FY 2017	FY 16 - FY 17	FY 2018	FY 17 - FY 18
	July '15 - June '16	Jul y '16 - Jun 17	% Change	July '17 - June 18	% Change
Scipio <sup>3</sup>		767	N.A.	4,790	524.7%
Rich County <sup>1</sup>	3,234	63,175	1853.3%	75,106	18.9%
Garden City <sup>1</sup>	729	15,987	2093.0%	18,715	17.1%
Laketown <sup>1</sup>	272	3,090	1036.9%	3,119	0.9%
Randolph <sup>1</sup>	379	4,451	1074.0%	4,734	6.4%
Woodruff <sup>1</sup>	194	2,313	1092.8%	2,580	11.5%
San Juan County <sup>1</sup>	24,220	322,442	1231.3%	331,007	2.7%
Blanding <sup>1</sup>	3,242	42,556	1212.6%	46,292	8.8%
Monticello <sup>1</sup>	1,884	24,273	1188.1%	26,643	9.8%
Sanpete County <sup>2</sup>		279,827	N.A.	389,093	39.0%
Centerfield <sup>2</sup>		10,638	N.A.	14,542	36.7%
Ephraim <sup>2</sup>		73,969	N.A.	97,184	31.4%
Fairview <sup>2</sup>		12,729	N.A.	17,071	34.1%
Fayette <sup>2</sup>		1,652	N.A.	2,097	26.9%
Fountain Green <sup>2</sup>		7,276	N.A.	9,235	26.9%
Gunnison <sup>2</sup>		28,110	N.A.	38,159	35.7%
Manti <sup>2</sup>		24,843	N.A.	32,640	31.4%
Mayfield <sup>2</sup>		3,488	N.A.	4,434	27.1%
Moroni <sup>2</sup>		11,849	N.A.	15,651	32.1%
Mt. Pleasant <sup>2</sup>		29,676	N.A.	39,629	33.5%
Spring City <sup>2</sup>		6,847	N.A.	8,953	30.8%
Sterling <sup>2</sup>		2,246	N.A.	2,848	26.8%
Wales <sup>2</sup>		2,329	N.A.	3,046	30.8%
Sevier County <sup>1</sup>	39,452	506,369	1183.5%	539,117	6.5%
Annabella <sup>1</sup>	519	6,509	1153.4%	7,112	9.3%
Aurora <sup>1</sup>	884	10,280	1063.6%	11,225	9.2%
Central Valley <sup>1</sup>	359	4,376	1119.9%	4,530	3.5%
Elsinore <sup>1</sup>	672	7,926	1079.7%	8,814	11.2%
Glenwood <sup>1</sup>	303	3,804	1154.3%	4,132	8.6%
Joseph <sup>1</sup>	227	2,817	1141.3%	2,964	5.2%
Koosharem <sup>1</sup>	223	2,716	1118.4%	2,861	5.3%
Monroe <sup>1</sup>	1,547	19,136	1136.7%	20,589	7.6%
Redmond <sup>1</sup>	681	7,595	1015.2%	7,917	4.2%
Richfield <sup>1</sup>	12,468	159,123	1176.2%	167,942	5.5%
Salina <sup>1</sup>	3,590	40,793	1036.1%	44,590	9.3%
Sigurd <sup>1</sup>	303	3,998	1218.2%	4,634	15.9%
Tooele County <sup>2</sup>		780,620	N.A.	1,180,877	51.3%
Grantsville <sup>2</sup>		97,425	N.A.	106,486	9.3%
Ophir <sup>2</sup>		275	N.A.		-100.0%
Stockton <sup>2</sup>		4,531	N.A.	5,854	29.2%
Tooele City <sup>2</sup>		437,248	N.A.	443,940	1.5%
Vernon <sup>2</sup>		1,830	N.A.	2,506	36.9%
Wendover <sup>2</sup>		12,713	N.A.	16,600	30.6%
Rush Valley <sup>2</sup>		3,633	N.A.	5,597	54.1%
Weber County <sup>1</sup>	461,425	5,557,137	1104.3%	5,927,076	6.7%
Farr West <sup>1</sup>	8,537	94,227	1003.8%	97,481	3.5%
Harrisville <sup>1</sup>	7,727	97,632	1163.6%	101,432	3.9%
Hooper <sup>1</sup>	5,880	68,639	1067.3%	75,359	9.8%
Huntsville <sup>1</sup>	528	7,366	1295.1%	8,092	9.9%
Marriott-Slaterville <sup>1</sup>	4,408	57,204	1197.8%	60,326	5.5%
North Ogden <sup>1</sup>	14,255	176,943	1141.3%	189,873	7.3%
Ogden <sup>1</sup>	109,324	1,330,892	1117.4%	1,433,584	7.7%
Plain City <sup>1</sup>	4,344	50,724	1067.7%	55,389	9.2%
Pleasant View <sup>1</sup>	8,152	88,551	986.2%	97,316	9.9%
Riverdale <sup>1</sup>	35,810	409,568	1043.7%	427,181	4.3%
Roy <sup>1</sup>	31,883	368,170	1054.8%	386,071	4.9%
South Ogden <sup>1</sup>	19,213	245,429	1177.4%	255,439	4.1%
Uintah <sup>1</sup>	1,262	15,093	1096.0%	15,918	5.5%
Washington Terrace <sup>1</sup>	6,439	78,836	1124.3%	81,950	3.9%
West Haven <sup>1</sup>	15,699	192,073	1123.5%	212,099	10.4%
<b>Total Mass Transit (amount distributed)</b>	<b>1,933,116</b>	<b>25,637,177</b>	<b>1226.2%</b>	<b>28,473,860</b>	<b>11.1%</b>

Note 1: Tax imposed 04/01/2016

Note 2: Tax imposed 07/01/2016

Note 3: Tax imposed 04/01/2017

Note 4: Tax imposed 10/01/2017

# Other Local Sales Tax Options

## Fixed Guideway Sales Tax

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 16 - FY 17</u>	<u>FY 2018</u>	<u>FY 17 - FY 18</u>
<b>Community</b>	<b><u>July '15 - June '16</u></b>	<b><u>Jul y '16 - Jun 17</u></b>	<b><u>% Change</u></b>	<b><u>July '17 - June 18</u></b>	<b><u>% Change</u></b>
Utah County	19,326,679	20,837,555	7.8%	22,985,186	10.3%
<b>Total Fixed Guideway (amount distributed)</b>	<b>19,326,679</b>	<b>20,837,555</b>	<b>7.8%</b>	<b>22,985,186</b>	<b>10.3%</b>

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

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 16 - FY 17</u>	<u>FY 2018</u>	<u>FY 17 - FY 18</u>
<b>Community</b>	<b><u>July '15 - June '16</u></b>	<b><u>Jul y '16 - Jun 17</u></b>	<b><u>% Change</u></b>	<b><u>July '17 - June 18</u></b>	<b><u>% Change</u></b>
Utah County	17,504,210	18,859,920	7.7%	20,813,007	10.4%
<b>Total County of 2nd Class (amount distributed)</b>	<b>17,504,210</b>	<b>18,859,920</b>	<b>7.7%</b>	<b>20,813,007</b>	<b>10.4%</b>

## Supplemental State Sales and Use Tax

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 16 - FY 17</u>	<u>FY 2018</u>	<u>FY 17 - FY 18</u>
<b>Community</b>	<b><u>July '15 - June '16</u></b>	<b><u>Jul y '16 - Jun 17</u></b>	<b><u>% Change</u></b>	<b><u>July '17 - June 18</u></b>	<b><u>% Change</u></b>
Davis County	2,131,153	2,243,253	5.3%	2,384,131	6.3%
Weber County	1,682,606	1,797,352	6.8%	1,912,740	6.4%
<b>Total Supplemental State Sales (amount distributed)</b>	<b>3,813,758</b>	<b>4,040,605</b>	<b>5.9%</b>	<b>4,296,872</b>	<b>6.3%</b>

## City or Town Option Sales Tax

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 16 - FY 17</u>	<u>FY 2018</u>	<u>FY 17 - FY 18</u>
<b>Community</b>	<b><u>July '15 - June '16</u></b>	<b><u>Jul y '16 - Jun 17</u></b>	<b><u>% Change</u></b>	<b><u>July '17 - June 18</u></b>	<b><u>% Change</u></b>
Murray <sup>1</sup>	2,172,163	3,850,108	77.2%	4,078,157	5.9%
South Salt Lake	2,962,151	3,102,883	4.8%	3,294,786	6.2%
Naples <sup>3</sup>		215,539	N.A.	350,849	62.8%
Vernal <sup>2</sup>	52,279	755,989	1346.1%	884,852	17.0%
Riverdale	1,375,845	1,400,755	1.8%	1,460,338	4.3%
<b>Total City or Town Option (amount distributed)</b>	<b>6,562,438</b>	<b>9,325,273</b>	<b>42.1%</b>	<b>10,068,982</b>	<b>8.0%</b>

Note 1: Tax imposed effective 10/01/2015

Note 2: Tax imposed effective 04/01/2016

Note 3: Tax imposed effective 07/01/2016

## Town Option Sales Tax

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 16 - FY 17</u>	<u>FY 2018</u>	<u>FY 17 - FY 18</u>
<b>Community</b>	<b><u>July '15 - June '16</u></b>	<b><u>Jul y '16 - Jun 17</u></b>	<b><u>% Change</u></b>	<b><u>July '17 - June 18</u></b>	<b><u>% Change</u></b>
Snowville	37,357	39,244	5.1%	44,341	13.0%
<b>Total Town Option (amount distributed)</b>	<b>37,357</b>	<b>39,244</b>	<b>5.1%</b>	<b>44,341</b>	<b>13.0%</b>

# Taxable Purchases by Industry

General	Taxable Sales CY 2014	Taxable Sales CY 2015	Taxable Sales CY 2016	Taxable Sales CY 2017	Pct. Change
Ag, Forest, Fish, Hunt (110000-119999)	\$16,721,098	\$15,399,982	\$16,790,045	\$19,437,636	15.77%
Mining, Oil, Utilities (210000-219999)	\$842,836,844	\$606,128,842	\$473,020,601	\$555,332,297	17.40%
Utilities (220000-229999)	\$2,315,267,455	\$2,295,009,337	\$2,332,191,877	\$2,296,246,073	-1.54%
Construction (230000-239999)	\$718,876,957	\$719,198,990	\$793,331,823	\$930,707,204	17.32%
Manufacturing (310000-339999)	\$2,439,018,915	\$2,394,889,415	\$2,334,180,065	\$2,500,509,783	7.13%
<b>Wholesale</b>					
Durable Goods (423000-423999)	\$3,727,662,512	\$3,754,347,371	\$3,731,767,831	\$4,115,673,978	10.29%
Non-Durable Goods (424000-424999)	\$785,220,904	\$738,396,959	\$725,670,671	\$755,930,651	4.17%
Electronic Markets (425000-425999)	\$51,478,181	\$51,927,264	\$51,020,929	\$50,735,367	-0.56%
<b>Retail</b>					
Miscellaneous Retail Trade	\$1,655,380,208	\$1,662,937,354	\$1,641,251,090	\$1,677,835,530	2.23%
Motor Vehicle and Parts (441000-441999)	\$5,486,218,826	\$5,990,305,487	\$6,407,160,595	\$6,956,049,222	8.57%
Furniture, Furnishings (442000-442999)	\$846,750,260	\$932,675,718	\$996,895,260	\$1,043,910,899	4.72%
Electronics and Appliances (443000-443999)	\$837,680,738	\$894,978,983	\$953,046,105	\$1,053,361,738	10.53%
Building and Garden (444000-444999)	\$2,454,881,646	\$2,666,310,506	\$2,989,015,764	\$3,406,347,219	13.96%
Food and Beverage Stores (445000-445999)	\$4,030,052,165	\$4,272,743,048	\$4,488,828,478	\$4,687,114,427	4.42%
Health and Personal Care (446000-446999)	\$483,019,702	\$500,447,746	\$556,366,229	\$572,478,868	2.90%
Gasoline Stations (447000-447999)	\$1,000,861,630	\$1,064,032,602	\$1,142,302,265	\$1,229,257,350	7.61%
Clothing and Accessories (448000-448999)	\$1,673,184,535	\$1,780,660,441	\$1,834,748,366	\$1,851,168,529	0.90%
Sporting, Music, Books (451000-451999)	\$994,815,438	\$1,049,015,484	\$1,093,520,223	\$1,081,311,296	-1.12%
General Merchandise (452000-452999)	\$6,157,381,674	\$6,408,100,919	\$6,545,724,852	\$6,790,493,115	3.74%
Non-Store Retailers (454000-454999)	\$572,470,470	\$579,038,135	\$653,986,347	\$1,429,550,519	118.59%
<b>Transportation</b>					
Transport/Warehousing (480000-499999)	\$116,776,480	\$119,529,580	\$129,325,791	\$150,783,478	16.59%
<b>Finance and Real Estate</b>					
Information (510000-519999)	\$2,448,816,576	\$2,345,305,471	\$2,271,508,764	\$2,278,772,912	0.32%
Finance and Insurance (520000-529999)	\$227,667,714	\$230,399,271	\$239,444,099	\$263,040,209	9.86%
Real Estate, Rent, Leasing (530000-539999)	\$1,214,273,437	\$1,288,330,032	\$1,322,807,021	\$1,452,772,439	9.83%
<b>Services</b>					
Professional, Science, Tech (540000-549999)	\$669,329,653	\$649,525,899	\$663,573,445	\$657,436,858	-0.93%
Management of Companies (550000-559999)	\$15,989,694	\$15,774,715	\$15,230,620	\$17,487,614	14.82%
Waste Management (560000-569999)	\$197,151,444	\$223,217,510	\$236,474,565	\$235,762,242	-0.30%
Educational Services (610000-619999)	\$146,030,699	\$112,031,461	\$119,650,765	\$118,946,772	-0.59%
Hlth Care & Social Assist (620000-629999)	\$114,300,904	\$133,506,818	\$133,306,573	\$136,828,564	2.64%
Arts, Entertainment, Rec (710000-719999)	\$620,113,065	\$721,256,846	\$821,811,340	\$879,716,610	7.05%
Accommodations (721000-721999)	\$1,405,650,827	\$1,571,142,780	\$1,731,999,038	\$1,932,456,215	11.57%
Food & Drink (722000-722999)	\$4,008,993,555	\$4,391,132,509	\$4,641,760,989	\$4,908,402,550	5.74%
Others, Exct Public Adm. (810000-819999)	\$1,418,276,453	\$1,472,162,513	\$1,572,527,215	\$1,638,580,861	4.20%
<b>Miscellaneous</b>					
Public Administration (920000-929999)	\$262,249,694	\$254,336,718	\$256,124,261	\$265,677,973	3.73%
Private Motor Vehicle Sales	\$968,053,872	\$1,046,479,688	\$1,155,285,997	\$1,251,102,878	8.29%
Special Event Sales	\$100,527,486	\$94,159,379	\$122,645,049	\$111,189,244	-9.34%
Occasional/Non-Classifiable	\$785,349,059	\$908,067,093	\$1,174,773,154	\$1,567,592,207	33.44%
Prior Period Payments and Refunds	\$-100,168,176	\$-19,625,834	\$133,366,043	\$161,690,510	21.24%
<b>TOTAL</b>	<b>\$51,709,162,594</b>	<b>\$53,933,277,032</b>	<b>\$56,502,434,145</b>	<b>\$61,031,691,837</b>	<b>8.02%</b>

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

# Taxable Purchases by County

<u>County</u>	<u>Taxable Sales CY 2014</u>	<u>Taxable Sales CY 2015</u>	<u>Taxable Sales CY 2016</u>	<u>Taxable Sales CY 2017</u>	<u>Pct . Change</u>
Beaver	\$105,333,033	\$108,620,696	\$119,784,887	\$99,637,223	-16.82%
Box Elder	\$565,787,560	\$642,185,735	\$705,401,151	\$769,248,990	9.05%
Cache	\$1,514,747,630	\$1,631,257,122	\$1,726,745,135	\$1,874,279,240	8.54%
Carbon	\$425,133,011	\$390,436,973	\$362,103,733	\$382,963,320	5.76%
Daggett	\$16,446,258	\$18,339,391	\$16,665,640	\$19,516,433	17.11%
Davis	\$4,550,828,027	\$4,897,829,423	\$5,141,617,253	\$5,483,477,603	6.65%
Duchesne	\$895,537,223	\$443,743,252	\$370,862,264	\$480,475,114	29.56%
Emery	\$139,401,187	\$127,622,504	\$135,430,202	\$129,591,707	-4.31%
Garfield	\$120,704,435	\$128,864,253	\$139,280,084	\$154,474,763	10.91%
Grand	\$390,269,774	\$367,744,486	\$389,675,738	\$424,549,600	8.95%
Iron	\$656,571,519	\$723,480,965	\$784,554,500	\$842,145,958	7.34%
Juab	\$96,864,627	\$107,045,763	\$108,559,672	\$116,804,450	7.60%
Kane	\$164,657,451	\$180,636,603	\$195,528,350	\$216,416,073	10.68%
Millard	\$193,271,119	\$169,013,078	\$181,638,033	\$189,621,734	4.40%
Morgan	\$93,314,785	\$104,374,370	\$107,105,454	\$120,168,302	12.20%
Piute	\$9,987,638	\$9,949,817	\$9,107,209	\$9,562,606	5.00%
Rich	\$19,625,846	\$36,525,557	\$39,811,992	\$46,908,069	17.82%
Salt Lake	\$22,940,972,955	\$24,256,514,564	\$25,415,491,168	\$27,084,520,651	6.57%
San Juan	\$184,644,166	\$150,443,970	\$156,523,067	\$158,328,160	1.15%
Sanpete	\$228,738,493	\$237,462,276	\$246,424,550	\$272,806,432	10.71%
Sevier	\$376,419,822	\$366,257,640	\$364,971,770	\$390,501,732	7.00%
Summit	\$1,570,919,880	\$1,743,686,508	\$1,869,419,736	\$2,002,071,615	7.10%
Tooele	\$633,731,346	\$701,818,672	\$694,345,369	\$767,810,112	10.58%
Uintah	\$1,470,012,013	\$974,471,427	\$725,506,477	\$909,586,333	25.37%
Utah	\$7,555,120,301	\$8,151,075,563	\$8,679,093,435	\$9,556,494,262	10.11%
Wasatch	\$429,459,722	\$474,044,344	\$524,992,666	\$595,132,804	13.36%
Washington	\$2,733,717,746	\$2,970,923,979	\$3,247,051,108	\$3,608,645,109	11.14%
Wayne	\$39,518,587	\$43,552,637	\$47,835,270	\$54,977,984	14.93%
Weber	\$3,719,454,179	\$3,926,991,552	\$4,115,415,693	\$4,387,044,445	6.60%
Out of State	\$-132,027,739	\$-151,636,088	\$-118,507,461	\$-116,068,987	-2.06%
<b>Total</b>	<b>\$51,709,162,594</b>	<b>\$53,933,277,032</b>	<b>\$56,502,434,145</b>	<b>\$61,031,691,837</b>	<b>8.02%</b>

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



# Taxable Purchases by Select Cities

<u>City</u>	<u>CY2014</u>	<u>CY2015</u>	<u>CY2016</u>	<u>CY2017</u>	<u>% Change</u>
American Fork	829,133,509	879,160,271	981,364,692	\$1,042,266,657	6.21%
Beaver City	54,082,126	53,858,704	57,483,938	\$60,508,077	5.26%
Blanding	41,658,688	39,652,177	41,939,274	\$43,001,208	2.53%
Bountiful	527,955,304	582,387,917	613,233,836	\$602,080,796	-1.82%
Brigham	218,526,520	237,591,103	274,687,705	\$303,832,957	10.61%
Cedar City	573,247,875	622,690,625	678,406,875	\$732,127,298	7.92%
Centerville	400,967,898	424,610,167	439,808,397	\$456,144,598	3.71%
Clearfield	223,976,505	244,855,566	245,385,913	\$267,137,308	8.86%
Cottonwood Heights	467,695,844	493,973,586	518,793,560	\$531,431,352	2.44%
Delta	81,594,271	73,236,849	82,322,036	\$81,962,574	-0.44%
Draper	1,123,819,327	1,259,524,067	1,359,850,062	\$1,585,384,976	16.59%
Eagle Mountain	\$59,942,661	\$86,257,486	\$120,388,021	\$120,388,021	39.57%
Farmington	299,275,281	350,953,919	419,392,009	\$476,249,469	13.56%
Heber	264,658,156	300,746,118	339,451,496	\$384,458,584	13.26%
Herriman	117,335,055	152,326,228	187,393,358	\$187,393,358	23.02%
Holladay	223,239,995	234,993,935	253,177,036	\$259,494,046	2.50%
Hurricane	217,863,195	238,965,948	267,545,068	\$309,327,507	15.62%
Kanab	74,772,099	81,781,593	85,409,324	\$99,441,113	16.43%
Kaysville	221,056,615	256,259,149	300,815,387	\$339,131,809	12.74%
Kearns Township				\$57,394,681	
Layton	1,335,994,038	1,416,759,759	1,471,997,203	\$1,555,900,866	5.70%
Lehi	787,622,912	939,516,746	1,012,154,323	\$1,173,156,757	15.91%
Lindon	489,198,631	542,082,936	544,063,636	\$629,573,876	15.72%
Logan	967,576,081	1,043,444,247	1,103,869,432	\$1,195,035,868	8.26%
Magna Township				\$72,813,052	
Midvale	695,597,515	721,015,580	767,156,271	\$813,835,133	6.09%
Millcreek				\$566,897,108	
Moab	250,562,830	263,442,586	286,336,833	\$312,974,926	9.30%
Monticello	23,557,056	26,837,887	26,412,168	\$27,901,487	5.64%
Morgan City	54,730,687	67,401,008	67,440,885	\$78,832,726	16.89%
Murray	1,949,419,246	2,040,797,234	2,113,739,667	\$2,207,223,471	4.42%

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



# Taxable Purchases by Select Cities

<u>City</u>	<u>CY2014</u>	<u>CY2015</u>	<u>CY2016</u>	<u>CY2017</u>	<u>% Change</u>
Nephi	65,566,973	73,444,216	75,781,579	\$81,754,359	7.88%
North Salt Lake	363,932,185	379,088,040	373,093,077	\$446,497,636	19.68%
Ogden	1,495,305,081	1,570,168,784	1,626,547,267	1,770,565,918	8.85%
Orem	2,146,605,910	2,242,207,061	2,319,230,219	2,450,409,560	5.66%
Park City	746,910,145	824,238,423	884,379,755	969,124,140	9.58%
Payson	227,733,258	241,964,483	254,743,440	269,683,574	5.87%
Pleasant Grove	252,661,934	306,837,631	335,222,685	387,986,488	15.74%
Price	303,393,343	285,982,046	258,573,983	265,265,458	2.59%
Provo	1,296,485,237	1,315,292,261	1,367,509,828	1,444,887,615	5.66%
Richfield	247,104,743	251,943,914	254,732,757	270,144,310	6.05%
Riverdale	727,004,009	768,968,828	792,691,046	810,167,577	2.21%
Riverton	395,577,613	419,383,225	454,137,385	500,391,095	10.19%
Roosevelt	326,642,831	220,598,892	199,027,821	217,245,553	9.15%
Roy	269,242,333	285,153,570	295,576,105	308,431,602	4.35%
Salt Lake City	6,960,089,276	7,342,163,585	7,622,308,738	8,230,626,156	7.98%
Salt Lake County (unincorporated)			2,082,633,112	1,395,509,097	-32.99%
Sandy	2,289,394,068	2,348,978,850	2,382,463,106	2,421,220,730	1.63%
Saratoga Springs	176,039,155	218,267,157	260,889,032	260,889,032	19.53%
South Jordan	1,065,444,589	1,264,423,913	1,445,542,098	1,674,245,750	15.82%
South Ogden	328,350,502	349,701,251	367,431,324	387,091,412	5.35%
South Salt Lake	1,408,932,036	1,519,218,373	1,597,231,472	1,681,408,256	5.27%
Spanish Fork	440,137,296	558,559,505	606,002,062	691,175,046	14.06%
Springdale	76,109,062	85,613,245	101,087,105	111,573,167	10.37%
Springville	395,776,081	356,010,557	396,562,532	461,496,967	16.37%
St George	1,904,035,126	2,059,614,969	2,239,438,432	2,470,705,812	10.33%
Syracuse	\$204,517,650	\$225,731,549	\$235,918,945	235,918,945	4.51%
Taylorsville	520,195,593	547,972,206	561,321,072	492,674,862	-12.23%
Tooele City	429,049,512	459,556,702	454,600,488	496,863,921	9.30%
Tremonton	135,373,709	150,344,639	160,547,196	175,675,530	9.42%
Vernal	691,753,307	\$355,007,921	440,566,112	512,919,327	16.42%
Washington City	355,007,921	\$401,118,810	446,429,175	446,429,175	11.30%
West Bountiful	292,728,484	292,308,081	298,622,827	300,853,083	0.75%
West Jordan	1,415,668,971	1,480,823,532	1,528,486,262	1,660,230,503	8.62%
West Valley City	2,190,871,707	2,378,568,036	2,418,361,103	2,541,662,791	5.10%
Woods Cross	254,449,573	274,178,013	285,222,246	323,031,184	13.26%

# Sales Tax Exemptions

Utah law exempts certain purchases from the sales and use tax. The following presents fiscal year 2018 estimated state revenue impacts for each of the sales tax exemptions under Utah Code Ann. §59-12-104. These estimates are based on the best information available; however, in some cases data is limited or unavailable. Exemptions 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.

Exemptions 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 businesses or limited to businesses.*

<b><u>Brief description of sales tax exemption</u></b>	<b><u>FY2018 State Revenue Impact</u></b>
Certain products purchased by airlines for in-flight use or consumption	\$2,000,000
Aircraft parts and equipment for installation in certain aircraft	\$7,700,000
Commercials, films, and other audio / video sold to broadcasters and others	\$6,400,000
Pollution control equipment (includes consumables)	\$6,600,000
Machinery, equipment, or parts to manufacturers and others (three-year economic life)	\$141,800,000
Certain equipment under certain aerospace or electronics contracts with the federal government	\$7,500,000
Certain products primarily used in farming operations	\$67,900,000
Hay	\$10,700,000
Non-returnable containers, labels, casings for use in packaging TPP	Insufficient Data
Property stored in the 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	\$7,800,000
Certain products used by a steel mill	\$218,000
Telecommunications service for purposes of providing telecommunications service	\$3,900,000
Vehicle or products installed on a vehicle used by an authorized carrier	\$15,800,000
Electricity to ski resorts for lifts	\$260,000
Ski resort equipment and parts	\$74,000
Natural gas, electricity, coal, fuel oil, and other fuels for industrial use	\$43,500,000
Semiconductor fabricating, processing, research, or development materials	\$7,300,000
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	\$3,700,000
Certain machinery, equipment, etc. for or by an 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

*(Continued on following page )*

## Business Inputs

*(Continued from previous page)*

<b><u>Brief description of sales tax exemption</u></b>	<b><u>FY2018 State Revenue Impact</u></b>
Building materials shipped out of state and incorporate into real property	Insufficient Data
Address list or database used to send direct mail	\$1,600,000
Certain machinery, equipment, or software purchased by or for a telecommunications service provider	\$12,300,000
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)	\$13,320,000
Construction materials for new airport in 2nd class county (material converted to real property only)	\$0*
Fuel sold to a common carrier railroad and used in a locomotive engine	\$2,670,000
Products to an aircraft repair provider if used to repair aircraft not registered in Utah	\$257,000
Construction materials for life science research facility (material converted to real property only)	\$680,000
Machinery, equipment, or parts used in qualified research (three-year life)	\$14,300,000
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)	\$499,000
Short-term lodging consumables	\$2,240,000
Database access (viewing or retrieval of information)	\$1,140,000
Machinery, equipment, or parts used for electronic financial payment services (three-year life)	\$1,730,000
Business property temporarily brought into the state by an out-of-state business for disaster-related work	\$0*
Molten magnesium	\$640,000
Machinery, equipment, parts, and materials to a drilling equipment manufacturer	\$1,918,000
Machinery, equipment, or parts purchased by certain data centers (one-year economic life)	\$0*
Machinery, equipment, or parts purchased by an automobile manufacturer	\$0**
Equipment or parts to industrial gas manufacturers to manufacture hydrogen (< three-year economic life)	\$0**
Machinery, equipment, etc. purchased by a refinery and used in a specified activity	\$855,500

*(Continued on following page)*

## Non-Business Inputs/Charitable and Government

*(Continued from previous page)*

<b><u>Brief description of sales tax exemption</u></b>	<b><u>FY2018 State Revenue Impact</u></b>
State and local government purchases except for certain construction materials	\$49,700,000
Sales to or by religious or charitable organizations	\$12,400,000
Certain food or alcohol served by religious, charitable, medical or higher education	\$1,770,000
Food stamp purchases	\$4,600,000
WIC purchases	\$396,000
Sales relating to schools and fundraising sales	\$150,000
Copies and publications by a government entity	\$470,000
Sales to a public transit district (includes construction materials converted to real property)	\$323,000
Sales to or by Heber Valley Railroad	\$230,000
Sales of goods and services at a National Guard morale, welfare, and recreation facility	\$21,000

## Non-Business Inputs/Economic Development

Aircraft manufactured in Utah	\$0*
Certain electricity produced from a new alternative energy source	\$115,000
Fuel cell	49,000

## Non-Business Inputs/Economic Efficiency

Aviation, motor, special fuels (jet, gas, diesel, etc.)	\$223,400,000
Vending machine food sold for \$1 or less under certain circumstances	\$88,000
Primarily unassisted cleaning of property (coin operated laundry, etc.)	\$3,180,000
Non-resident vehicle that is not registered or used in the state except under specified circumstances	\$8,100,000
Isolated or occasional sales if not regularly engaged in business	Insufficient Data
Vehicle trade-ins and other trades as part payment for a purchase	\$72,400,000
Exclusive sale of seasonal crops and plants if sold during the harvest season by the producer	\$529,000
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	\$116,000
45% of a new and 100% of a used manufactured home (based on sales price)	\$3,800,000
Use of unassisted amusement device	\$690,000
Hotel accommodations and services taxed by the Navajo Nation	\$66,000
Currency or coinage that is legal tender	Insufficient Data

*(Continued on following page)*

## Non-Business Inputs/Economic Efficiency

(Continued from previous page)

<u>Brief description of sales tax exemption</u>	<u>FY2018 State Revenue Impact</u>
Gold, silver, platinum (bars, coins, etc.; not legal tender; content 50%+ gold, silver, or platinum)	Insufficient Data
Pawnbroker repurchases or redemptions	\$1,270,000
Municipal taxes or fees levied on purchaser for enhanced level of municipal service	\$9,000
Car wash that does not include cleaning the interior of the vehicle	\$8,400
MIDA accommodations and services	\$0*

## Non-Business Inputs/Healthcare

Prescription drugs, syringes, and stoma supplies	\$160,800,000
Prescribed durable medical equipment for home use	\$4,490,000
Sales to or by a nonprofit that provides certain services to persons age 60+	\$1,460,000
Prescribed mobility enhancing equipment	\$1,110,000
Prosthetic device (prescribed or purchased by medical facility)	\$830,000
Prescribed disposable home medical supplies	\$2,170,000

## Non-Business Inputs/Other

Newspapers or newspaper subscriptions	\$1,850,000
Admissions to college athletic events	\$1,360,000
Water in a pipe, conduit, ditch or reservoir	\$22,500,000
Textbooks purchased by a student (not including a college book store; seller sales primarily textbooks)	\$200,000

\* There is no known state revenue impact from these exemptions in FY 2018. However, there could be exempt amounts in other years depending on taxpayer behavior.

\*\* These exemptions were passed in the 2017 General Session. These exemptions have no impact on state revenues in FY 2018. The fiscal note estimates that combined state revenue impact from these two exemptions is \$10 million in 2020.

# 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

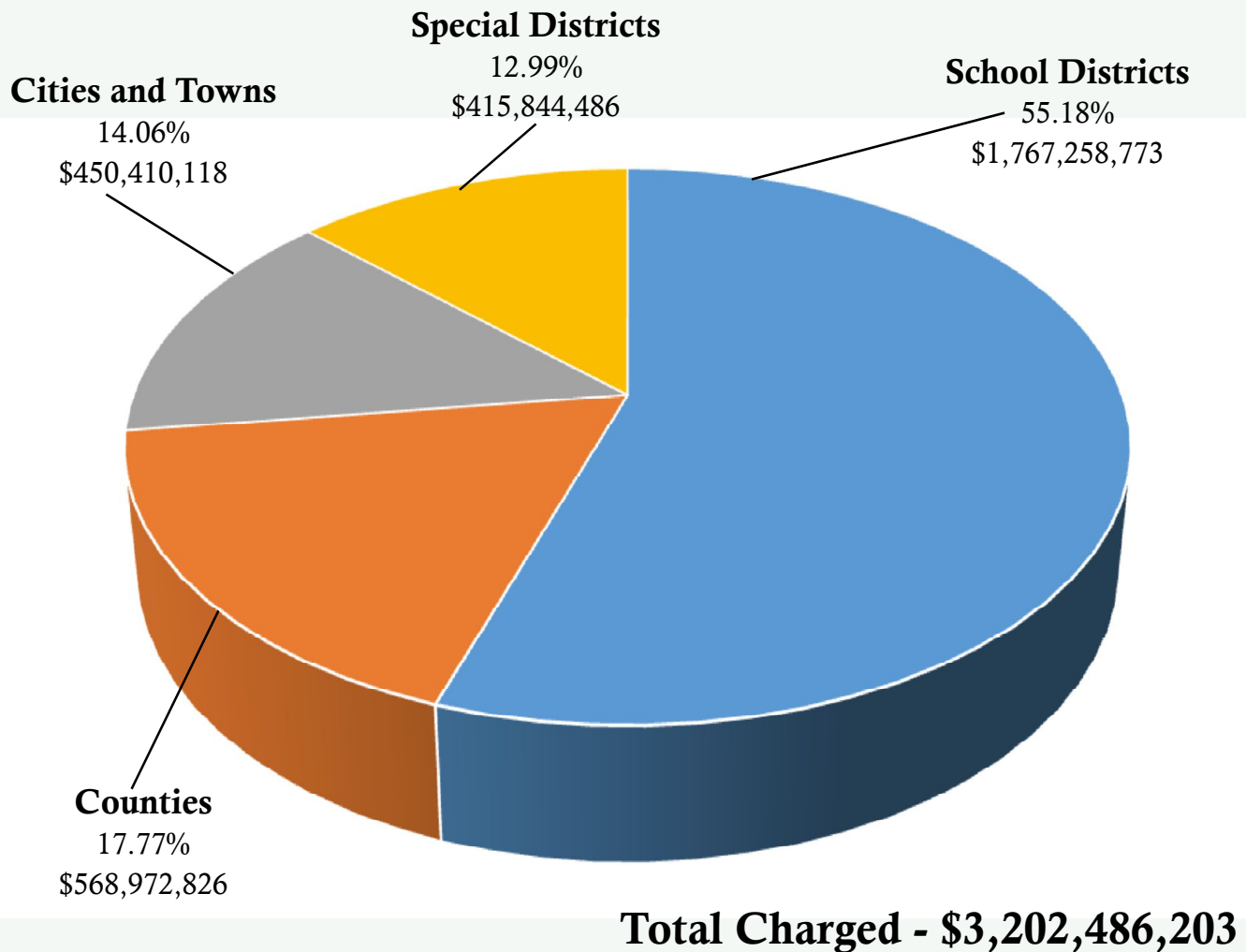
Property tax rates are set by local entities,

such as counties, cities, towns, school districts, and special taxing districts. A statewide rate is also levied to help finance schools in Utah.

## 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 2017 Property Taxes Charged





# Property Tax Values and Rates

With exception of state-assessed properties, county assessors value all taxable real property, personal property, and motor vehicles 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 age of the vehicle.

## State Valuations by Class of Property

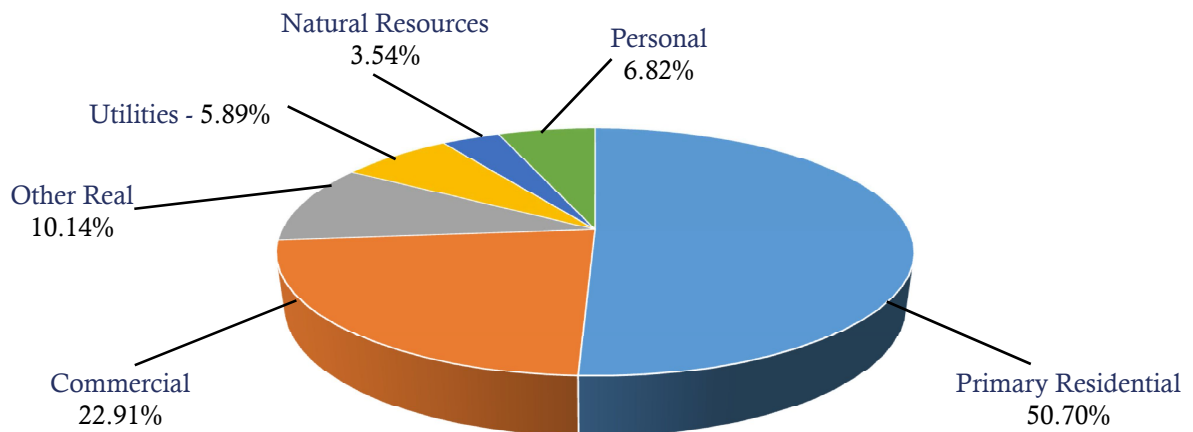
<u>Class of Property</u>	<u>Taxable Value</u>	<u>Market Value</u>	<u>Taxes Charged</u>	<u>Tax Rates</u>	
				<u>Actual</u>	<u>Effective</u>
Primary Residential	\$129,079,990,227	\$234,690,891,322	\$1,623,771,372	1.26%	0.69%
Commercial	57,198,293,068	57,198,293,068	\$733,756,185	1.28%	1.28%
Other Real*	31,872,270,824	31,872,270,824	324,633,497	1.02%	1.02%
Personal	16,604,482,478	16,604,482,478	218,498,197	1.32%	1.32%
Natural Resources**	8,896,550,545	8,896,550,545	113,238,294	1.27%	1.27%
Utilities	15,419,849,210	15,419,849,210	188,588,658	1.22%	1.22%
<b>Statewide</b> (without motor vehicles)	<b>\$259,071,436,352</b>	<b>\$364,682,337,447</b>	<b>\$3,202,486,203</b>	<b>1.24%</b>	<b>0.88%</b>
Motor Vehicles	12,577,859,417	12,577,859,417	188,667,891	1.50%	1.50%
<b>Statewide</b> (with motor vehicles)	<b>\$271,649,295,769</b>	<b>\$377,260,196,864</b>	<b>\$3,391,154,094</b>	<b>1.25%</b>	<b>0.90</b>

\*Other Real includes agricultural land assessed under the Farmland Assessment Act.

\*\*Natural Resources and Utilities taxable values are for 2017 assessment year with rail car values removed and adjusted for resolved appeals.

Total taxes charged excludes the uniform fee of 1.5 percent for fee-in-lieu and aged-based motor vehicles.

## Taxable Values by Class of Property





# Property Taxes Charged by Entity

	<b>General</b>				<b>Cities &amp;</b>		<b>Special</b>		<b>Total Taxes</b>
	<b>County</b>	<b>%</b>	<b>Schools</b>	<b>%</b>	<b>Towns</b>	<b>%</b>	<b>Districts</b>	<b>%</b>	
Beaver	2,662,274	19%	9,709,800	68%	331,971	2%	1,608,581	11%	\$14,312,626
Box Elder	10,142,766	19%	35,554,313	55%	4,793,186	9%	4,138,452	8%	54,628,717
Cache	16,045,094	18%	60,678,616	69%	10,479,735	12%	594,228	1%	87,797,673
Carbon	6,673,132	28%	13,611,041	58%	1,907,999	8%	1,444,227	6%	23,636,399
Daggett	1,296,506	46%	1,366,,407	49%	87,958	3%	65,974	2%	2,816,845
Davis	49,244,171	17%	171,579,337	59%	32,613,522	11%	36,422,690	13%	289,859,720
Duchesne	8,637,679	26%	20,885,606	63%	1,131,955	3%	2,442,596	7%	33,097,836
Emery	9,613,866	37%	11,761,970	46%	568,552	2%	3,846,034	15%	25,790,422
Garfield	964,935	18%	3,749,966	71%	341,976	6%	257,043	5%	5,313,920
Grand	4,446,193	26%	10,983,753	64%	133,542	1%	1,501,376	9%	17,064,864
Iron	7,974,357	16%	28,488,126	56%	7,392,116	15%	6,634,997	13%	50,489,596
Juab	3,014,199	23%	8,061,154	63%	507,899	4%	1,255,263	10%	12,838,515
Kane	5,391,090	38%	6,985,188	50%	785,940	6%	841,024	6%	14,003,242
Millard	9,298,370	33%	16,967,761	60%	576,580	2%	1,621,659	6%	28,464,370
Morgan	2,827,368	23%	8,445,944	70%	390,962	3%	411,105	3%	12,075,379
Piute	456,259	34%	708,462	53%	155,428	12%	23,895	2%	1,344,044
Rich	1,524,190	24%	4,207,121	65%	224,406	3%	485,749	8%	6,441,466
Salt Lake	247,114,623	18%	627,448,950	46%	244,057,857	18%	235,557,803	17%	1,354,179,233
San Juan	2,890,914	26%	6,083,301	56%	499,580	5%	1,456,584	13%	10,930,379
Sanpete	5,076,248	27%	11,034,656	59%	1,502,861	8%	1,012,118	5%	18,625,883
Sevier	6,562,791	35%	10,680,075	57%	1,480,873	8%	-	0%	18,723,739
Summit	15,673,316	11%	77,562,355	54%	18,277,497	13%	31,445,780	22%	142,958,948
Tooele	8,934,782	15%	38,945,132	67%	4,913,403	8%	5,421,960	9%	58,215,277
Uintah	16,119,062	28%	34,856,625	61%	736,744	1%	5,726,179	10%	57,438,610
Utah	37,859,531	9%	297,833,912	70%	66,904,926	16%	21,997,472	5%	424,595,841
Wasatch	11,204,916	19%	40,693,774	67%	3,102,329	5%	5,527,588	9%	60,28,607
Washington	21,846,422	14%	99,674,267	64%	20,238,812	13%	14,755,451	9%	156,514,952
Wayne	676,906	32%	1,426,501	66%	33,862	2%	9,240	0%	2,146,509
Weber	54,800,866	25%	107,274,660	49%	26,237,647	12%	29,339,418	13%	217,652,591
<b>Statewide</b>	<b>568,972,826</b>	<b>18%</b>	<b>1,767,258,773</b>	<b>55%</b>	<b>450,410,118</b>	<b>14%</b>	<b>415,844,486</b>	<b>13%</b>	<b>\$3,202,486,203</b>

# Property Taxes Charged by Class

= = = Locally Assessed = = =

Prior to 1930, the property tax served as the major source of revenue for both state and local governmental operations in Utah.

Although the property tax has become progressively less important in Utah finances, it still remains the number one source of revenue for most local governments.

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

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

After property is valued for tax purposes either by the State Tax Commission or the local county assessor, local governments using the values 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 various units of local governments empowered to levy the tax. The assessment or valuation of property for tax purposes is performed either by the State Tax Commission or by local county assessors.

<u>County</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Locally Assessed</u>
Beaver	\$428,878,578	\$413,476,150	\$842,354,728
Box Elder	2,700,090,279	614,376,149	3,314,466,428
Cache	6,175,111,320	524,705,488	6,699,816,808
Carbon	947,842,919	108,358,729	1,056,201,648
Daggett	151,164,317	2,629,831	153,794,148
Davis	19,577,326,678	2,283,440,069	21,860,766,747
Duchesne	1,158,448,305	127,814,684	1,286,262,989
Emery	311,021,510	23,196,511	334,218,021
Garfield	556,904,841	12,446,280	569,351,121
Grand	1,146,420,668	45,843,929	1,192,264,597
Iron	3,156,652,910	872,203,208	4,028,856,118
Juab	500,910,578	40,451,914	541,362,492
Kane	1,217,718,146	33,794,245	1,251,512,391
Millard	565,480,362	215,898,726	781,379,088
Morgan	865,910,263	48,701,732	914,611,995
Piute	102,299,650	1,043,427	103,343,077
Rich	705,017,165	6,127,653	711,144,818
Salt Lake	85,801,918,382	6,448,729,055	92,250,647,437
San Juan	367,754,316	88,577,458	456,331,774
Sanpete	1,168,915,114	39,171,614	1,208,086,728
Sevier	933,502,150	47,188,386	980,690,536
Summit	17,468,701,568	236,248,027	17,704,949,595
Tooele	3,301,945,254	216,807,354	3,518,752,608
Uintah	1,798,690,728	156,132,131	1,954,822,859
Utah	34,696,335,249	2,473,984,710	37,170,319,959
Wasatch	4,929,473,582	70,142,708	4,999,616,290
Washington	13,890,011,855	428,968,527	14,318,980,382
Wayne	308,879,255	7,570,825	316,450,080
Weber	13,217,228,177	1,016,452,958	14,233,681,135
<b>Statewide</b>	<b>\$218,150,554,119</b>	<b>\$16,604,482,478</b>	<b>\$234,755,036,597</b>

# Property Taxes Charged by Class

= = = Centrally Assessed and Totals = = =

<u>County</u>	<u>Total Utilities</u>	<u>Total Natural Resources</u>	<u>Total Centrally Assessed</u>	<u>Total Locally &amp; Centrally Assessed</u>
Beaver	649,154,905	109,113,095	758,268,000	1,600,622,728
Box Elder	927,882,997	140,883,852	1,068,766,849	4,383,233,277
Cache	301,483,155	9,996,744	311,479,899	7,011,296,707
Carbon	243,150,693	418,741,657	661,892,350	1,718,093,998
Daggett	123,218,284	14,063,363	137,281,647	291,075,795
Davis	588,705,377	35,502,962	624,208,339	22,484,975,086
Duchesne	153,919,716	1,067,821,909	1,221,741,625	2,508,004,614
Emery	1,512,460,221	96,546,856	1,609,007,077	1,943,225,098
Garfield	46,290,012	24,128,890	70,418,902	639,770,023
Grand	288,169,824	102,861,940	391,031,764	1,583,296,361
Iron	403,131,452	61,035,883	464,167,335	4,493,023,453
Juab	416,280,851	30,421,694	446,702,545	988,065,037
Kane	42,315,318	21,959,637	64,274,955	1,315,787,346
Millard	1,403,608,066	330,183,836	1,733,791,902	2,515,170,990
Morgan	183,130,318	14,151,311	197,281,629	1,111,893,624
Piute	17,893,239	3,204,663	21,097,902	124,440,979
Rich	138,403,747	508,573	138,912,320	850,057,138
Salt Lake	3,664,825,803	2,867,295,731	6,532,121,534	98,782,768,971
San Juan	154,736,770	203,414,680	358,151,450	814,483,224
Sanpete	64,445,213	37,591,779	102,036,992	1,310,123,720
Sevier	136,033,173	225,025,630	361,058,803	1,341,749,339
Summit	372,787,287	68,912,738	441,700,025	18,146,649,620
Tooele	445,687,193	293,726,208	739,413,401	4,258,166,009
Uintah	430,676,216	2,329,009,779	2,759,685,995	4,714,508,854
Utah	1,627,813,367	68,333,269	1,696,146,636	38,866,466,595
Wasatch	78,085,087	20,608,760	98,693,847	5,098,310,137
Washington	475,932,200	28,019,683	503,951,883	14,822,932,265
Wayne	11,457,702	2,159,904	13,617,606	330,067,686
Weber	518,171,024	271,325,519	789,496,543	15,023,177,678
<b>Statewide</b>	<b>\$15,419,849,210</b>	<b>\$8,896,550,545</b>	<b>\$24,316,399,755</b>	<b>\$259,071,436,352</b>

# Centrally Assessed Property

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

The market value of multi-state utilities is determined by unit value. This approach values all intra-state or interstate properties as a unit.

The value is allocated to the State of Utah and then to the counties where the property is located.

Properties of mining, gas and oil companies are physically valued to arrive at fair market value or by capitalizing net revenue. Listed below are the 20 largest centrally-assessed companies for the 2015 assessment year based on values established by the State of Utah. The ranking of these property owners is as of May 1, 2016, and the values may change following an appeal.

## Utah's 20 Largest Centrally Assessed Companies

- |  |  |
|--|--|
| 1. PacificCorp                         | 11. Questar Pipeline Company           |
| 2. Kennecott Utah Copper Corporation   | 12. Compass Minerals Ogden, Inc.       |
| 3. Questar Gas                         | 13. Crescent Point Energy              |
| 4. Union Pacific Railroad Company      | 14. Kerr-McGee Oil and Gas Onshore     |
| 5. Intermountain Power Agency          | 15. Mid-America Pipeline, Company      |
| 6. Verizon Wireless                    | 16. Newfield Production Company (GMBU) |
| 7. Ruby Pipeline, LLC                  | 17. QEP Energy Company                 |
| 8. Kern River Gas Transmission Company | 18. EP Energy E&P Company              |
| 9. CenturyLink, Inc.                   | 19. AT&T Mobililty                     |
| 10. First Wind Energy - Milford, Utah  | 20. Newfield Production Company (SA)   |

## Largest Centrally Assessed Companies by County

Beaver	PacifiCorp	Piute	PacifiCorp
Box Elder	Ruby Pipeline	Rich	Ruby Pipeline
Cache	PacificCorp	Salt Lake	Kennecott Utah Copper Corporation
Carbon	Conoco Phillips	San Juan	Resolute Natural Resources Company
Daggett	Questar Pipelines	Sanpete	PacifiCorp
Davis	PacifiCorp	Sevier	PacifiCorp
Duchesne	EP Energy	Summit	PacifiCorp
Emery	PacifiCorp	Tooele	PacifiCorp
Garfield	GarKane Energy	Uintah	Kerr/McGee Oil and Gas Onshore
Grand	Mid-America Pipeline	Utah	PacifiCorp
Iron	PacifiCorp	Wasatch	PacifiCorp
Juab	PacifiCorp	Washington	PacifiCorp
Kane	GarKane Energy	Wayne	GarKane Energy
Millard	Intermountain Power Agency	Weber	PacifiCorp
Morgan	SLC Pipeline, LLC		

# Property Tax Relief

The State of Utah and county governments provided \$28,520,415 in property tax relief to 38,230 individuals in 2017. 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 2017 the State provided \$5,583,962 property tax relief.

Brief summaries of the property tax relief categories are discussed on this page. Details of the law are found in Utah Code Annotated §59-2-1104 to 1109 and §59-2-1202 to 1202.

## **Blind**

For 2017, up to \$11,500 taxable value of real and/or personal property owned by blind persons, their unmarried widow or widower, surviving spouse, or minor orphan is exempt from property taxation.

## **Indigent**

An indigent abatement may be granted in an amount of 50 percent of taxes levied, not to exceed

\$939 for 2018. An indigent deferral may also be granted for all or any portion of the tax; however, interest accrues.

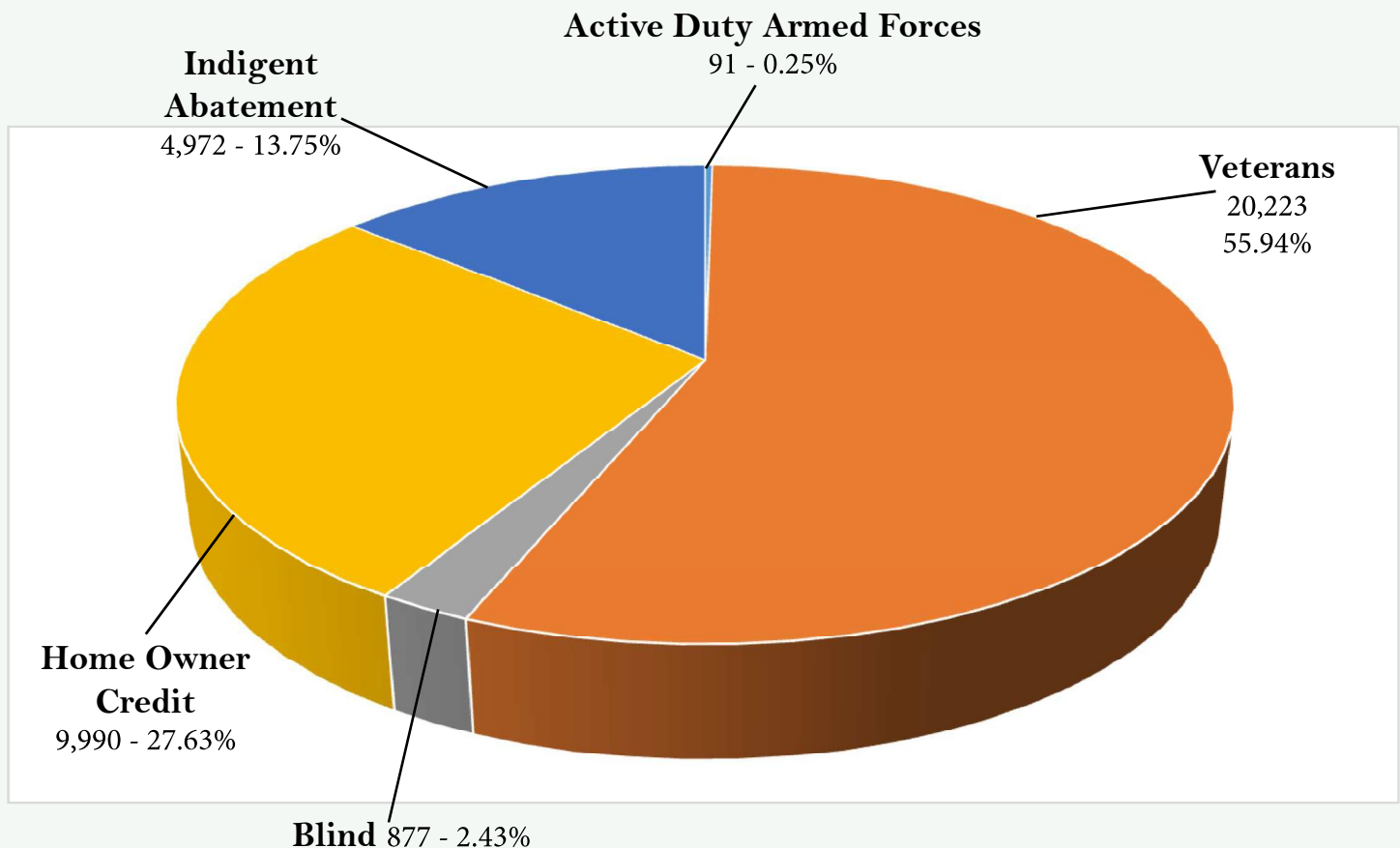
## **Military Service**

An exemption of up to \$260,370 in taxable value on a primary residence or non-business personal property may be granted to a disabled veteran, to the unmarried widow or widower of the veteran or to minor orphans. An exemption may also be granted to the widow, widower, or minor orphan of a veteran who was killed in action or died in the line of duty.

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

## **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 \$984 for 2018. Elderly, low income renters may also be eligible and may apply for relief to the State Tax Commission.



# Property Tax Relief by County

	<u>Active Duty Armed Forces</u>	<u>Veterans With Disabilities</u>	<u>Blind</u>	<u>Homeowners Credit</u>	<u>Indigent Abatement</u>	<u>Total</u>
Beaver	0	32	0	86	15	<b>133</b>
Box Elder	1	349	19	258	215	<b>842</b>
Cache	1	443	10	332	23	<b>809</b>
Carbon	0	173	9	197	12	<b>391</b>
Daggett	0	11	1	2	8	<b>22</b>
Davis	19	4,061	113	852	134	<b>5,179</b>
Duchesne	0	73	10	169	49	<b>301</b>
Emery	0	50	3	55	1	<b>109</b>
Garfield	0	44	7	69	19	<b>139</b>
Grand	0	65	6	131	79	<b>281</b>
Iron	0	395	17	395	570	<b>1,377</b>
Juab	0	60	3	71	9	<b>143</b>
Kane	0	79	2	110	63	<b>254</b>
Millard	1	69	5	111	15	<b>201</b>
Morgan	0	137	4	17	16	<b>174</b>
Piute	0	13	0	49	0	<b>62</b>
Rich	0	17	0	14	1	<b>32</b>
Salt Lake	20	7,286	336	2,765	1,032	<b>11,439</b>
San Juan	2	50	1	88	31	<b>172</b>
Sanpete	2	158	13	229	198	<b>600</b>
Sevier	0	125	7	316	199	<b>647</b>
Summit	2	131	10	118	94	<b>355</b>
Tooele	3	553	16	241	0	<b>813</b>
Uintah	0	130	8	268	14	<b>420</b>
Utah	17	1,605	86	982	210	<b>2,900</b>
Wasatch	1	97	7	150	131	<b>386</b>
Washington	0	1,302	52	966	1,595	<b>3,915</b>
Wayne	0	9	1	44	9	<b>63</b>
Weber	22	2,706	131	905	230	<b>3,994</b>
<b>TOTAL</b>	<b>91</b>	<b>20,223</b>	<b>877</b>	<b>9,990</b>	<b>4,972</b>	<b>36,153</b>



# Average Property Tax Rates

<u>County</u>	<u>Number Of Tax Areas</u>	<u>Range of Rates</u>		<u>Average Tax Rates<sup>1</sup></u>
		<u>Minimum</u>	<u>Maximum</u>	
Beaver	14	0.008046	0.010885	0.008866
Box Elder	71	0.011429	0.01485	0.012393
Cache	57	0.0105	0.013966	0.012040
Carbon	19	0.012285	0.019397	0.014089
Daggett	8	0.009148	0.011195	0.10071
Davis	126	0.010161	0.014318	0.012684
Duchesne	28	0.012591	0.015257	0.013653
Emery	20	0.011002	0.015465	0.013619
Garfield	28	0.007374	0.010256	0.008173
Grand	13	0.010162	0.012676	0.010733
Iron	28	0.009375	0.012214	0.010915
Juab	14	0.011903	0.015243	0.013070
Kane	15	0.0110038	0.0142	0.011179
Millard	18	0.010812	0.014388	0.011728
Morgan	7	0.010305	0.012025	0.011224
Piute	5	0.009546	0.01189	0.011103
Rich	16	0.007196	0.008979	0.007668
Salt Lake	346	0.010853	0.017172	0.013621
San Juan	12	0.012091	0.015355	0.013055
Sanpete	22	0.012057	0.017098	0.014340
Sevier	14	0.012844	0.015928	0.014219
Summit	75	0.005785	0.014427	0.008603
Tooele	38	0.012185	0.01574	0.013570
Uintah	21	0.011485	0.014288	0.012488
Utah	129	0.00946	0.015392	0.011138
Wasatch	39	0.01124	0.013976	0.011965
Washington	50	0.008915	0.015115	0.010627
Wayne	7	0.006399	0.007197	0.006656
Weber	244	0.011189	0.017727	0.013634
<b>Statewide</b>	<b>1,459</b>	<b>0.006399</b>	<b>0.019397</b>	<b>0.011625</b>

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





# Legislation

## House Bills

**HB 21 Changes to Property Tax – Rep. Daniel McCay** (*Effective May 8, 2018*) Codifies the calculation of the certified property tax rate by adjusting eligible new growth to account for collection rates over the previous five years; extends the time period in which a taxpayer may appeal the valuation of centrally assessed property to the Tax Commission from 30 to 90 days, and for counties from 30 to 60 days; and requires the Tax Commission to disclose, upon request, to a nonprofit organization representing a county, the name of the property owner filing the appeal, the assessed value, the years at issue, and the owner's proposed value.

**HB 53 Military Spouse Income Tax Amendments – Rep. Steve Eliason** (*Retrospective to January 1, 2018*) Codifies current practice by authorizing an individual income tax deduction from adjusted gross income for the amount of all income, including income apportioned to another state, of the non-military spouse of a non-resident active duty military member stationed in Utah.

**HB 54 Individual Income Tax Addition and Deduction Amendments – Rep. Douglas Sagers** (*Retrospective to January 1, 2018*) Provides an addition to federal adjusted gross income (FAGI) of an individual income taxpayer and an addition to total income of a resident or nonresident estate or trust for the taxable interest on bonds, notes, or other evidences of indebtedness that are not included in FAGI or total income; and amends a deduction from FAGI of an individual income taxpayer and a deduction from total income of a resident or nonresident estate or trust for the tax exempt interest on bonds, notes, or other obligations that are included in FAGI or total income.

**HB 101 Air Quality Emissions Testing Amendments – Rep. Patrice Arent** (*Effective May 8, 2018*) Adds to the list of vehicles exempt from



emissions inspection: motorcycles, electric vehicles, and vehicles with a model year 1967 or older; authorizes a county to exempt from an emissions inspection program diesel-powered motor vehicles with a gross vehicle weight rating (GVWR) of more than 14,000 pounds or model year 1997 or older; requires a county that does not impose an emission inspection requirement on diesel-powered motor vehicles as of December 31, 2017, to implement a 3-year pilot program beginning January 1, 2019 that shall require: a computerized emission inspection for diesel-powered motor vehicles model year 2007 or newer, with a GVWR of 14,000 pounds or less, and a model year 5 years old or older; and the pilot program shall also require a visual inspection of emissions equipment for diesel-powered motor vehicles model year 1997 or newer, with a GVWR of 14,000 pounds or less, and a model year 5 years old or older.

**HB 143 Off-highway Vehicle Amendments – Rep. Michael Noel** (*Effective January 1, 2019*) Increases the maximum registration fee for an off-highway vehicle from \$18 to \$35 and provides that the maximum registration fee for a street legal all-terrain vehicle (ATV) may not exceed \$72; eliminates the requirement that a street legal ATV also pay the motorcycle registration fee; and creates two new age-based fee schedules. These include one for an ATV that is not street legal, and one for a street legal ATV (both schedules lead to lower age-based fee than those vehicles previously paid).

**HB 149 Department of Alcoholic Beverage Control Funding Amendments – Rep. Gage Froerer** (*Effective July 1, 2018*) Modifies how the Department of Alcoholic Beverage Control (DABC) handles money it receives from the markup on alcoholic beverages; repeals Tax Commission responsibilities related to money received from the markup on alcoholic beverages; permits the DABC to retain as non-lapsing funds a certain amount of money each year for the following: purchasing or leasing property for new state stores, designing or constructing new state stores; or remodeling existing state stores; and addresses reporting requirements.

**HB 161 Auto Registration Amendments – Rep. Christine Watkins** (*Effective May 8, 2018*) Removes the requirement that an individual sign and carry a vehicle registration card in the vehicle for which it was issued. It also encourages an owner or operator to carry a vehicle registration card in the vehicle for which it was issued and display the card upon request of a peace officer.

**HB 162 License Plate Transfer Amendments – Rep. Norman Thurston** (*Effective January 1, 2019*) Requires the Motor Vehicle Division to transfer the license plate of a vehicle that has been sold, traded, or the ownership of which has been otherwise released, to the new person registering the vehicle if the license plate was included as a part of the sale. All fees, except the fee for a new license plate, remain in place.

**HB 168 Political Subdivision Lien Authority – Rep. R. Curt Webb** (*Effective May 8, 2018*) Prohibits a county treasurer from including a charge on the property tax notice unless inclusion is expressly authorized by statute. Establishes that a political subdivision lien included on the tax notice has the same priority, collection procedures, and delinquency rules as property tax in certain circumstances. Provides that political subdivision liens eligible to become a tax notice charge include the following: fees for road damage caused by a railroad company, water distribution assessment areas, and neglected property removal.

**HB 169 Commercial Waste Fee Amendments – Rep. John Knotwell** (*Effective May 8, 2018*) Reduces the annual fee paid by an owner or operator of a commercial radioactive waste treatment or disposal facility by the amount of taxes the facility paid under Section 59-24-103.5 for the previous calendar year. Beginning June 2018, it requires the Tax Commission to annually, on or before June 1, report taxes paid under Section 59-24-103.5 to the Department of Environmental Quality (DEQ). It also provides for an exemption from confidentiality to allow the Tax Commission to release that tax data to DEQ.

**HB 197 Cannabis Cultivation Amendments – Rep. Brad Daw** (*Effective May 8, 2018*) Requires the Department of Agriculture and Food, by January 1, 2019, to ensure certain requirements are met for the cultivation and processing of cannabis in the state for academic or medical research purposes. It authorizes the Department of Agriculture and Food to establish a state dispensary for cannabis that has been processed into a medical dosage form and states that an individual who possesses, processes, or grows cannabis for academic or medical research purposes does not violate the Controlled Substances Act. It also directs the Department of Financial Institutions to issue cannabis payment processor licenses and enforce cannabis payment processor operating requirements and subjects cannabis that has been processed into a medicinal form and sold at the state dispensary to sales tax.





**HB 274 Brine Shrimp Royalty Amendments – Rep. Stewart Barlow** (*Effective February 1, 2019*) Reduces the royalty rate on the total number of pounds of unprocessed brine shrimp eggs that a person harvests within the state during a tax year from 3.75 cents per pound to 3.25 cents per pound. It amends the distribution of the revenue generated by the brine shrimp royalty.

**HB 293 Tax Rebalancing Revisions – Rep. Bradley Last** (*Multiple effective dates*) For fiscal years beginning before July 1, 2023, sets a minimum basic tax rate floor of 0.0016 until July 1, 2022; establishes the weighted pupil unit value tax rate at 0.000069 for 2018 to be adjusted annually by the Legislature; sets the estimated minimum basic tax rate for 2018 at 0.001669; modifies the qualifications for the homeowner's and renter's credits to exclude individuals whom another individual claims a federal tax credit for under IRC Section 24(h)(4); annually increases the maximum homeowner's property tax credit until 2022; reduces the state's corporate and individual income tax rates from 5% to 4.95%; clarifies when an individual is considered to have domicile in this state for purposes of income tax; modifies the calculation of the taxpayer tax credit; creates a study of the

federal Tax Cuts and Jobs Act; addresses the apportionment of business income for income tax purposes for tax years beginning on or after January 1, 2019 by doing the following: phasing in a requirement that certain taxpayers use only the sales factor to calculate the fraction for apportioning business income to the state, allowing an optional apportionment taxpayer to choose between phased-in single sales factor and an equally weighted method, and requiring an optional apportionment taxpayer that chooses to apportion business income using the phased-in single sales factor method to continue using that method of apportionment in subsequent years according to the phase-in schedule, and provides a method for a taxpayer to determine if the taxpayer is an optional apportionment taxpayer.

**HB 316 Tax Commission Information Sharing Amendments – Rep. Bradley Last** (*Effective February 20, 2018*) Amends the circumstances under which the Tax Commission shall share income tax return information with the Office of Legislative Fiscal Analyst, the Office of Legislative Research and General Counsel, and the Governor's Office of Management and Budget. Sets out these offices' responsibility regarding privacy of the information obtained.

**HB 324 Tobacco Regulations Amendments – Rep. Bradley Last** (*Effective July 1, 2018*) Amends municipal and county business license practices for a retail tobacco specialty business. Requires a tobacco retailer to obtain a permit from the local health department. Establishes the standards that a local health department shall apply when determining whether to issue a permit to a tobacco retailer. Provides penalties for violations of tobacco permitting requirements and removes the Tax Commission from the process of suspending or revoking cigarette or tobacco licenses upon notification by a local health department. It prohibits the Tax Commission from imposing a cigarette or tobacco license fee on retailers (but not distributors or manufacturers).

**HB 369 Auto Dealership License Amendments – Rep. Kim Coleman** (*Effective May 8, 2018*) Creates a direct-sale manufacturer license and a direct-sale manufacturer salesperson license; permits a direct-sale manufacturer licensee to act as a dealer under certain conditions; permits a direct-sale man-

ufacturer salesperson licensee to act as a salesperson for one direct-sale manufacturer under certain conditions; and exempts a direct-sale manufacturer from the provisions of the New Automobile Franchise Act.

**HB 370 Suicide Prevention and Medical Examiner Provisions – Rep. Steve Eliason** (*Effective March 22, 2018*) Establishes the Governor’s Suicide Prevention Fund and allows a taxpayer to contribute to the Governor’s Suicide Prevention Fund on the Utah individual income tax return.

**HB 409 Utah Life and Health Insurance Guaranty Association Amendments – Rep. James Dunnigan** (*Effective January 1, 2019*) Authorizes a qualified insurer to claim a nonrefundable corporate income tax credit equal to 20% of a guaranty association assessment for each of the five years following the year of the assessment. It allows a qualified insurer to carryforward the portion of the tax credit that exceeds the qualified insurer’s corporate income tax liability.

## Senate Bills

**SB 36 Local Option Sales and Use Tax Distribution Formula Amendments – Sen. Howard Stephenson** (*Effective May 8, 2018*) Repeals outdated provisions relating to the distribution of sales and use tax revenue.

**SB 37 Sales and Use Tax Exemption Amendments – Sen. Howard Stephenson** (*Retrospective to January 1, 2018*) Removes the requirement that a product purchased for resale be resold within the state to qualify for a sales and use tax exemption.

**SB 41 Support Special Group Historical License Plate – Sen. Lincoln Fillmore** (*Effective October 1, 2018*) Creates a support special group license plate to support the mission and purpose of the Utah State Historical Society. Requires the plate to have a black background, white characters and display the word Utah. Requires the Motor Vehicle Division to procure reflectorized materials for the historical support special group plate as soon as materials are

available at a reasonable cost. Requires applicants for the plate to make a \$25 annual donation to the Utah State Historical Society; and requires the donations to be deposited into the General Fund as a dedicated credit to the Utah State Historical Society.

**SB 71 Road Tolls Provisions – Sen. Wayne Niederhauser** (*Effective May 8, 2018*) Allows the Utah Department of Transportation (UDOT) to use camera and video technology to monitor a tollway, impose a penalty for failure to pay a toll, mail correspondence to inform the owner of a motor vehicle of an unpaid toll or penalty, and request a hold on the registration of a motor vehicle if the owner has failed to pay. Requires UDOT and the Division of Motor Vehicles to share information pertinent to registration and toll enforcement. Requires UDOT to make rules related to tollways and the amount of a penalty for failure to pay a toll and allows UDOT to retain license plate data for collection purposes.



### **SB 72 Business Income Tax Modifications**

– **Sen. Wayne Harper** (*Retrospective to January 1, 2018*) Modifies for a tax year beginning on or after January 1, 2018 and on or before December 31, 2018 the industries that must apportion business income using a single sales factor; provides a method for a taxpayer to determine if the taxpayer is an optional apportionment taxpayer who may choose either the equally weighted or double weighted apportionment of business income.

### **SB 76 Commercial Property Tax Amendments**

– **Sen. Daniel Hemmert** (*Contingent effective date*) Allows a claimant an exemption from real property tax if the property is leased exclusively to the state or a political subdivision of the state under a triple net lease for the taxable year (where the tenant is responsible for the property tax), and requires an application be submitted to the county BOE on or before May 1 of the year for which the exemption is sought. Effective on January 1, 2019, only if 2018 SJR2 Proposal to Amend Utah Constitution – Property Tax Exemptions is approved by a majority of those voting on it at the next regular general election.

### **SB 77 Tax Administration Amendments – Sen.**

**Curtis Bramble** (*Effective May 8, 2018*) Authorizes the Tax Commission to provide individual income tax withholding information to the Department of Workforce Services.

### **SB 80 Exempt and Apportioned License Plate Amendments – Sen. Don Ipson** (*Multiple effective dates*)

Effective March 1, 2018, removes the requirement for a vehicle with an exempt (EX) or Utah Highway Patrol (UHP) license plate to annually renew registration. Allows EX plates to remain valid as long as the vehicle is registered and in service by the owning entity. Effective January 1, 2019, deletes the requirement that EX and apportioned (APP) plates have month or year decals.

### **SB 101 Tax Amendments – Sen. Lincoln Fillmore** (*Effective May 8, 2018*)

Requires county BOEs to list significant adjustments as a separate agenda item for a public hearing; and defines “significant adjustment” as a proposed county BOE adjustment that would result in a valuation difference from the original valuation by at least 20% and \$1 million.



**SB 101 Tax Amendments – Sen. Lincoln Fillmore** (*Effective May 8, 2018*) Requires county BOEs to list significant adjustments as a separate agenda item for a public hearing. Defines “significant adjustment” as a proposed county BOE adjustment that would result in a valuation difference from the original valuation by at least 20% and \$1 million.

**SB 119 Special Group License Plate Amendments – Sen. Deidre Henderson** (*Effective October 1, 2018*) Creates a recognition special group license plate commemorating women’s suffrage.

**SB 124 Budget Deadline Amendments – Sen. Lincoln Fillmore** (*Effective January 1, 2019*) Amends the deadline by which a taxing entity is required to adopt proposed budgets from June 22 to June 30.

**SB 128 Transportation Revisions – Sen. David Buxton** (*Effective July 1, 2018*) Amends the distribution of the local option highway construction and transportation corridor preservation fee in a county of the first class. Amends the distribution of revenue and repayment requirements in the County of the First Class State Highway Projects Fund.

**SB 130 Cannabidiol Product Act – Sen. Evan Vickers** (*Effective the earlier of July 1, 2019 or receipt of a federal waiver*) Authorizes the cultivation, production, and possession of hemp and the sale and use of cannabidiol products under certain circumstances; defines cannabidiol product. Directs the Department of Agriculture and Food to issue licenses and enforce operating requirements and provides that a cannabidiol product may only be sold at a cannabidiol qualified pharmacy. Creates an exemption from sales and use tax for sales of cannabidiol products; and imposes a 5.77% tax on the sale of cannabidiol products to be deposited into the newly created Cannabinoid Product Restricted Account.

**SB 136 Transportation Governance Amendments – Sen. Wayne Harper** (*Multiple effective dates*) Effective January 1, 2019, defines alternative

fuel vehicles as electric, hybrid electric, or plug-in hybrid electric motor vehicles, or any other vehicle not powered by motor fuel, special fuel, diesel fuel, natural gas, or propane. Increases registration fees on alternative fuel motor vehicles and reduces funds allocated from the General Fund into the Transportation Investment Fund of 2005. Creates the “Transit Transportation Investment Fund” within the Transportation Investment Fund of 2005 and deposits funds from the General Fund into the Transit Transportation Investment Fund. Effective May 8, 2018 imposes a June 30, 2022 deadline for local governments to impose certain local option sales and use taxes for transportation. Authorizes a new local option sales and use tax for certain counties with public transit services of up to 0.20%. Allows a city or town to impose a 0.25% local option sales and use tax if a county has not imposed a tax under Section 59-12-2219 prior to June 30, 2019. Amends the distribution of a tax imposed under that section and requires the Department of Transportation to study a road user charge and implement a demonstration program.

**SB 141 Electric Energy Amendments – Sen. Curtis Bramble** (*Retrospective to January 1, 2018*) Phases out the corporate tax credit for photovoltaic residential energy systems installed by December 31, 2023. Modifies the individual tax credit for photovoltaic energy systems by extending the phase-out period until December 31, 2023 instead of December 31, 2021. Provides for the repeal of provisions relating to net metering of electricity.

**SB 143 Employment Background Checks – Sen. Wayne Harper** (*Effective May 8, 2018*) Requires the Tax Commission to conduct a nationwide criminal background check and ongoing monitoring on all employees and contractors that have access to return information or UCJIS.





### **SB 156 Unclaimed Property Act Amendments**

– **Sen. Lyle Hillyard** (*Effective May 8, 2018*) Requires the State Treasurer’s Office to annually notify the Tax Commission of the name, and social security number or federal identification number of any individual appearing to own abandoned property in the possession of the State Treasurer’s Office. Requires the Tax Commission to determine whether the individual has filed a Utah income tax return for the current year and if so send notice to the individual directing them to the website administered by the State Treasurer’s Office for more information on the abandoned property. Authorizes the Tax Commission to bill the State Treasurer’s Office to recover any associated costs.

### **SB 169 Motor Home Statewide Fee Amendments**

– **Sen. Curtis Bramble** (*Effective January 1, 2019*) Enacts an age-based uniform statewide fee for motor homes instead of the current 1% value based fee.

### **SB 200 Aeronautics Amendments – Sen.**

**Wayne Harper** (*Effective January 1, 2019*) Transfers aircraft registration and uniform fee responsibilities from the Tax Commission to the Department of Transportation.

### **SB 221 Property Tax Abatement for Indigents**

– **Sen. Deidre Henderson** (*Effective May 8, 2018*) Allows a property owner dissatisfied with a county’s decision on the property owner’s application for an abatement or deferral of property tax under Section 59-2-1107 or 59-2-1108 to appeal that decision to the Tax Commission.

### **SB 226 Urban Farming Amendments – Sen.**

**Kevin Van Tassell** (*Effective January 1, 2019*) Expands the definition of “urban farming” to include any county that has adopted an ordinance governing urban farming in the county.

### **SB 233 Sales and Use Tax Amendments – Sen.**

**Howard Stephenson** (*Effective July 1, 2018*) Expands the definition of “manufacturing facility” for purposes

of sales tax to include an establishment described in a NAICS code within Sector 31-33, Manufacturing (previously the definition only included SIC codes 2000 to 3999). Contingent upon action by Congress or the U.S. Supreme Court permitting the state to require remote sellers to collect sales and use tax, and the accumulation of a balance of \$55,000,000 in the Remote Sales Restricted Account. Repeals the 3-year economic life provision of the sales and use tax exemption for the purchase or lease of machinery, equipment, or normal operating repair or replacement parts by a manufacturing facility, mining establishment, or a web search portal for use in business activities; creates a sales and use tax exemption for the purchase or lease of materials, except office equipment and office supplies, by a manufacturing facility, mining establishment, or a web search portal that are used or consumed in business activities. Creates a sales and use tax exemption for the purchase or lease of machinery, equipment, normal operating repair or replacement parts, or materials, except office equipment or office supplies, by a medical laboratory.

### **SB 234 Utah Inland Port Authority – Sen. Jer-**

**ry Stevenson** (*Effective March 16, 2018*) Creates the Utah Inland Port Authority. Establishes the duties, responsibilities, and powers of the Utah Inland Port Authority. Establishes a board to govern the port authority and provides for the board membership, terms, and responsibilities and provides limits on board members. Requires the port authority board to hire an executive director. Defines land that is under the jurisdiction of the port authority; authorizes the port authority to work to establish an inland port and a foreign trade zone. Provides for the port authority to receive 100% of tax increment funds for up to 25 years. Authorizes the port authority board to hear and decide appeals and requests related to certain land use actions. Requires the port authority to prepare and adopt a budget and provides a process for preparing, adopting, and amending a budget. Requires the port authority to comply with certain audit requirements. Modifies tax increment provisions to require port authority board approval under certain circumstances relating to community reinvestment project area plans that include land under the port authority’s jurisdiction.

**SB 235 Homeless Shelter Funding Amendments – Sen. Gene Davis** (*Effective May 8, 2018*)

Defines participating local government. Requires the Department of Workforce Services to annually certify on or before July 1, the cities or towns that are participating local governments. Requires the Tax Commission to annually deposit the lesser of \$200,000 or 1.8% of a participating local government's population distribution of the local option sales tax revenue into the newly created Homeless Shelter Cities Mitigation Restricted Account. Directs the Department of Workforce Services on how to disburse funds from the Homeless Shelter Cities Mitigation Restricted Account. Creates a grant program with funds from the Homeless Shelter Cities Mitigation Restricted Account for a municipality with a homeless shelter to pay for programs to mitigate the impact of the homeless shelter.

**SB 240 Military Installation Development Authority Amendments – Sen. Jerry Stevenson** (*Effective May 8, 2018*) Creates the Military Installation De-

velopment Authority (MIDA) accommodations tax. Establishes the maximum rate of the MIDA accommodations tax at 15% of the amounts paid or charged by the provider for accommodations and services. Exempts amounts subject to the MIDA accommodations tax from the transient room and sales and use tax. Requires private property owners within a project area to pay an annual payment to the MIDA equal to 1.2% of the taxable value of the parcel above the base taxable value of the parcel until the parcel obtains a certificate of occupancy and becomes subject to the property tax.

**SJR 2 Proposal to Amend Utah Constitution – Property Tax Exemptions – Sen. Daniel Hemmert**

(*Effective January 1, 2019 if approved by a majority of those voting at the next regular election*) Allows real property that the state or a local government entity leases from a private owner to be exempt from property tax, as provided by statute.

The following employees prepared information for this annual report:

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# **Utah State Tax Commission**

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