

**UTAH STATE TAX COMMISSION**

# **ANNUAL REPORT**



**2022-2023**

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## **TAX COMMISSION MISSION**

Promote tax and motor  
vehicle law compliance.

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**State of Utah**

SPENCER J. COX  
*Governor*

DEIDRE M. HENDERSON  
*Lieutenant Governor*

**Utah State Tax Commission**

JOHN L. VALENTINE  
*Commission Chair*

MICHAEL J. CRAGUN  
*Commissioner*

REBECCA L. ROCKWELL  
*Commissioner*

JENNIFER N. FRESQUES  
*Commissioner*

SCOTT W. SMITH  
*Executive Director*

To the Honorable Governor Spencer J. Cox and members of the Utah State Legislature:

The Utah State Tax Commission is pleased to submit to you the annual report for fiscal year ending June 30, 2023.

During FY 2023, the Tax Commission collected and distributed over \$16 billion in revenue from all sources. This represents a year-over-year increase of \$169 million or 1.1 percent, with a major driver being the state and local sales and use taxes which grew by \$446 million or 6.8 percent.

Year-over-year individual income tax revenues decreased by \$340 million or -5 percent, and corporate income tax revenues decreased \$67 million or -7.2 percent. A contributing factor was reductions to the state individual income tax rate and the state corporate franchise and income tax rate. The Legislature reduced these tax rates from 4.95 percent to 4.85 percent for the tax year starting Jan. 1, 2022 and again from 4.85 percent to 4.65 percent for tax years starting on or after Jan. 1, 2023.

The Tax Commission continued to diligently work to remain current with the technological needs of an increasingly computer-savvy Utah. Taxpayers filed more than 93 percent of income tax returns electronically. The Tax Commission processed 81 percent of income tax refunds within 15 days, with the remainder requiring edits or corrections.

Additionally, the DMV continued to roll out a new virtual appointment program, allowing service of some motor vehicle needs without the necessity of visiting a DMV office in-person. In FY 2023, Internet renewals increased by 6 percent and now represent 36 percent of all DMV renewal transactions. Online expansion has also reduced in-person wait times to an average of five to six minutes.

The Tax Commission completed its voluntary reorganization effective for FY 2023. As outlined in our Strategic Plan, we continually strive to provide excellent customer service, using innovations that both assist customers and enable employees to provide those services.

Sincerely,

John L. Valentine

Handwritten signature of John L. Valentine in blue ink.

Commission Chair,  
Utah State Tax Commission

Scott Smith

Handwritten signature of Scott Smith in blue ink.

Executive Director,  
Utah State Tax Commission

# COMMISSION OFFICE

The Utah State Tax Commission, created in 1931, consists of four members, not more than two of whom may belong to the same political party. The governor, with consent of the Senate, appoints members to four-year terms. Utah law requires commissioners to represent composite skills in accounting, law, auditing, property assessment, management and finance. The commissioners, in consultation with the governor and with consent of the Senate, appoint an executive director to oversee the agency's day-to-day operations.

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

The Tax Commission has numerous legal powers and duties to carry out its broad mandate outlined in the state constitution. These include the authority to:

- Require information from state and local officials;
- Subpoena witnesses to testify and produce records and documents;
- Supervise and direct the work of local tax officials;
- Direct proceedings, actions and prosecutions to enforce state tax laws;
- Prescribe forms relating to the assessment and collection of state and local taxes; and
- Extend or reconvene sessions of county boards of equalization.

## Utah State Tax Commissioners



*Commissioners, L-R: Jennifer N. Fresques, Rebecca L. Rockwell, Michael J. Cragun and Commission Chair John L. Valentine. Appointed by the Governor to administer and supervise Utah's tax laws.*

## Appeals

The commissioners primarily hear appeals on 37 different tax types. With the assistance of administrative law judges and the appeals support staff, the commissioners hold hearings and issue orders or final rulings. To provide general guidance for taxpayers, the commissioners redact confidential information from orders involving statutory interpretation, substantive case law and new or complex issues, and then post them on the Tax Commission website.

In FY 2022-2023, the Tax Commission received 1,916 appeals, down from 1,943 appeals in FY 2021-2022. The chart below shows a breakdown of the case types for FY 2022-2023.

## Other Functions

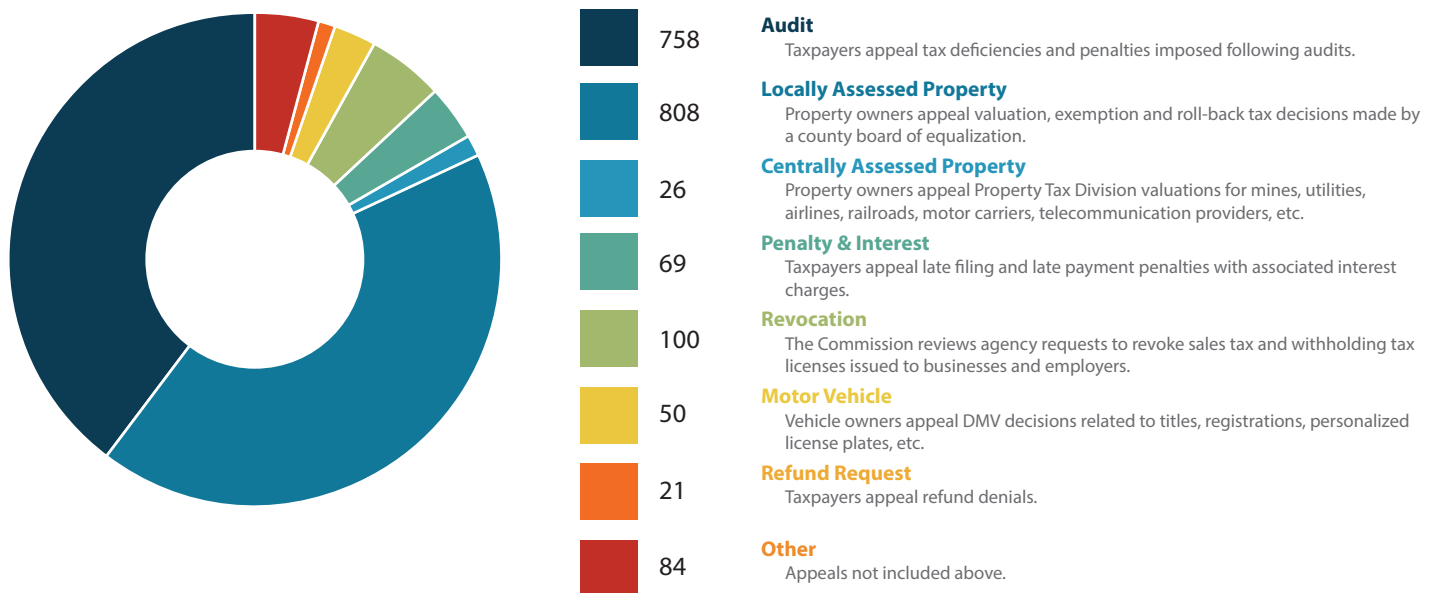
Beyond hearing tax appeals, the commissioners issue private letter rulings and adopt administrative rules, which help clarify tax law.

The commissioners also serve on the Governor’s Cabinet and chair the Farmland Assessment Advisory Committee. Their duties further include coordination with local governments and participation in national organizations.

By statute, the commissioners also manage other functions:

- The Economic and Statistical Unit provides tax-related data and analysis and produces economic reports.
- The Internal Audit Unit reviews agency functions.

### Appealed Cases by Type



# KEY PERFORMANCE MEASURES

In fiscal year 2023 the Tax Commission collected and distributed \$16.18 billion in state and local revenues, which was an increase of 1.1 percent. The agency's primary responsibilities include:

- Assist taxpayers with compliance and resolve account issues.
- Review tax returns and other information for accuracy and compliance.
- Process revenue and tax returns and update taxpayer information.
- Collect delinquent taxes.
- 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 720 full-time-equivalent employees to carry out these responsibilities.

## Timely Service

### A. Revenue Deposits

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

**Action:** State guidelines require all deposits of funds within 72 hours of receipt. Our goal is to deposit funds within 24 hours of receipt and within 72 hours during peak return periods. In fiscal year 2023 this goal was met 100 percent of the time.

### B. Income Tax Refunds

**Importance:** The public expects and relies on timely income tax refunds. Digital technology, including electronic filing, has helped reduce the time taxpayers must wait to receive state income tax refunds.

**Action:** Timeliness of refunds generally depends on how early a taxpayer files a return. We strive to process income tax refund returns within 15 days of receipt, which occurs 81 percent of the time. Processing may be delayed if a return includes errors or some other feature that requires review.

### C. Telephone Assistance

**Importance:** In order to help people with their tax and motor vehicle transactions, we provide timely, quality responses to all telephone inquiries.

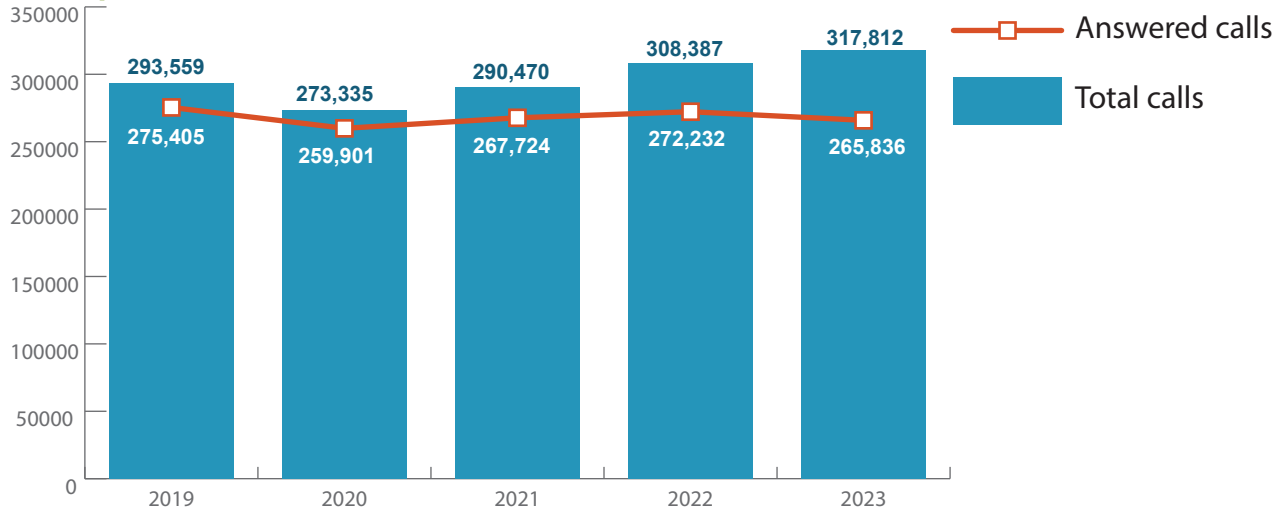
**Action:** Tax Commission staff assists people who contact us by telephone. Employees in the Customer Service Functional Area maintain front-line contact with the public on both tax and motor vehicle issues, while tax specialists in the Tax and Revenue Functional Area provide telephone assistance to customers with complex tax questions. The charts below show volume trends for both tax and motor vehicle calls.

### D. DMV Wait Times

**Importance:** People needing Motor Vehicle Division (DMV) services deserve efficient assistance in a friendly manner. Long wait times are always a primary concern and a target for improvement.

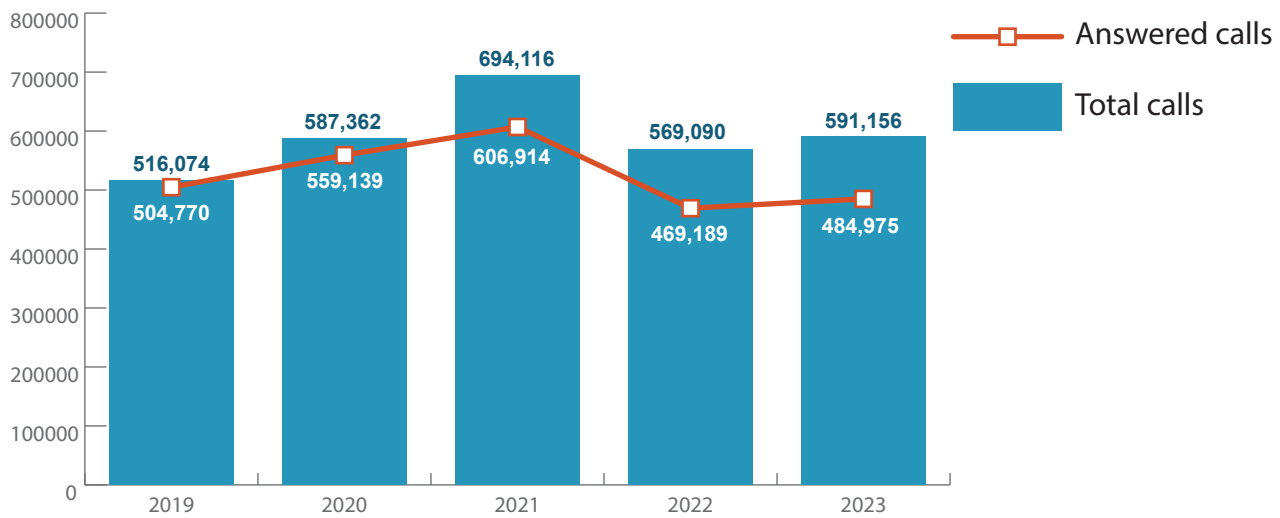
**Action:** The DMV continues to keep wait times low by promoting online services while at the same time monitoring peak periods and scheduling staff to meet customer demands.

### Tax Telephone Assistance



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

# Electronic Filing and Payment Options

## A. Income Tax Returns

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

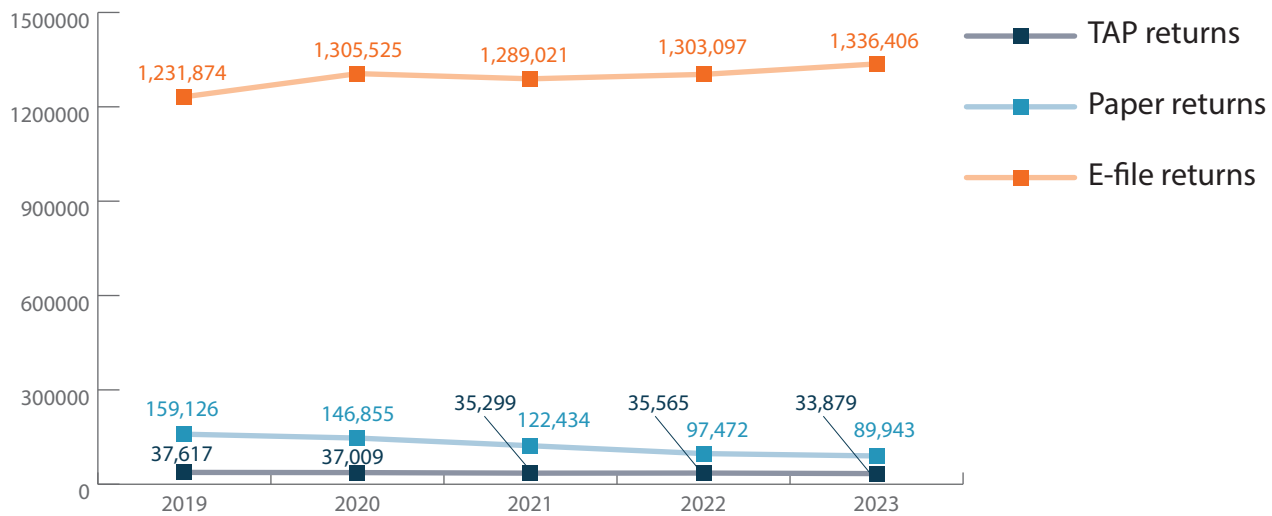
- Commercial software packages

- Modernized Electronic Filing (MEF) with the IRS
- Taxpayer Access Point (TAP), the Tax Commission’s free online option

**Action:**

We continue to promote the use of electronic filing options and expect the growing popularity of these options to endure. This helps offset the increase in the number of taxpayers filing returns due to Utah’s population growth and other factors.

### Income Tax Returns Electronic Filing CY23



\*Estimated. Final 2023 numbers to be released January 2024.

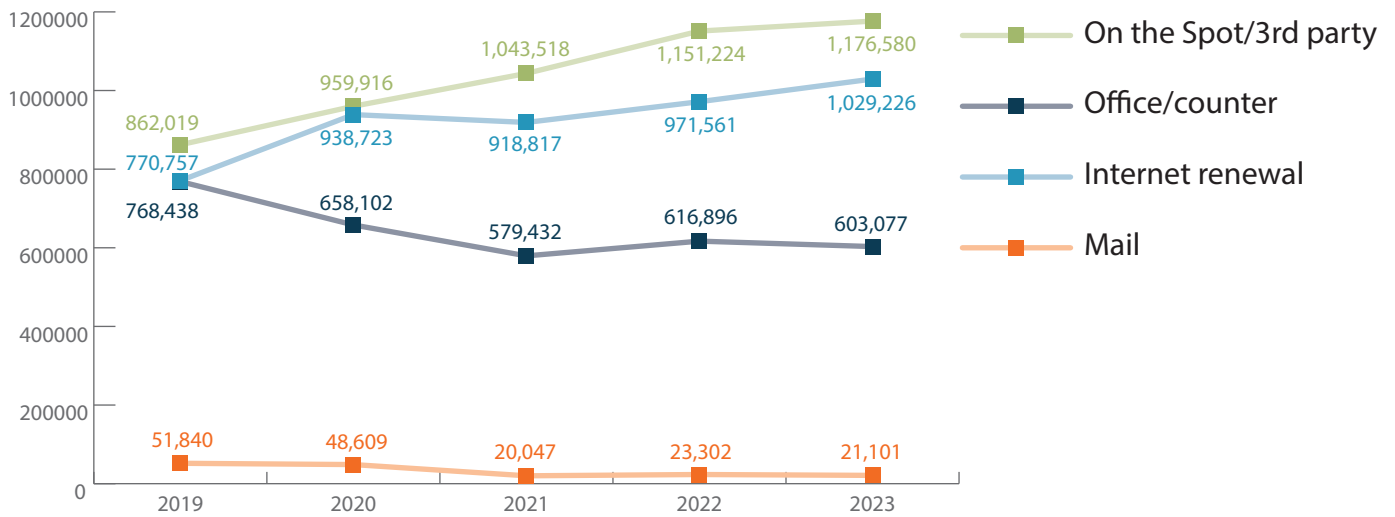


## B. Motor Vehicle Transactions

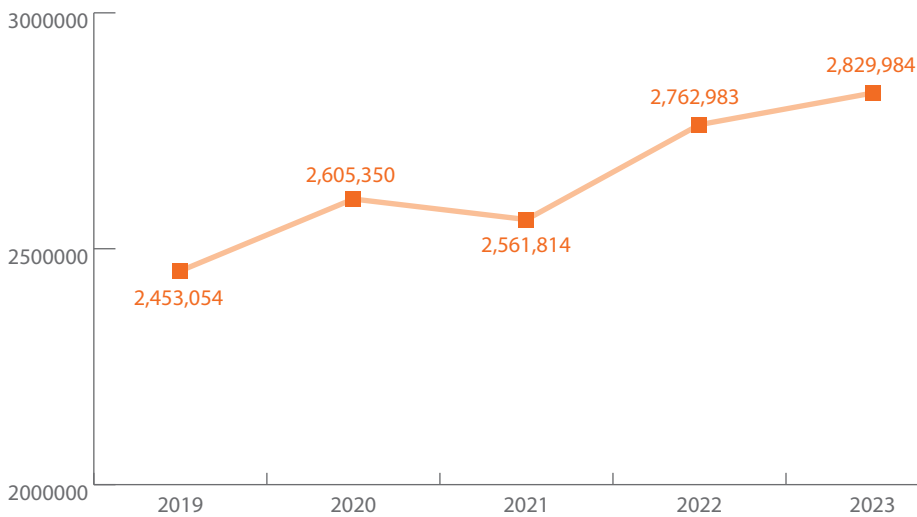
**Importance:** The DMV licenses and registers all Utah motor vehicles, off-highway vehicles and watercraft. Transactions that require documentation (e.g., new vehicle titling) must be completed in a DMV office. But many transactions, including most renewals, can be completed online, by mail or by contracted third parties. Furthermore, private party transactions resulting in a title change no longer require an in-person visit to a DMV office.

**Action:** We encourage vehicle renewals online, by mail and through authorized "On the Spot" service stations. Drivers who sign up for the automatic renewal option are given the information they need to complete required inspections and then have their registrations completed automatically. These services have allowed the DMV to keep up with Utah's growing population. The following charts show growth in different types of renewals and the increase in the total number of renewals.

### DMV Renewal Transactions



### DMV Renewal Trends



## C. Quality Systems and Business Processes

**Importance:** Utah's tax and motor vehicle processes rely heavily on automated computer systems. They are used to accurately record and store information about millions of tax and motor vehicle transactions each year. On a daily basis these systems record large volumes of transactions and distribute multiple types of revenue and fees to hundreds of different state and local funds.

**Action:**

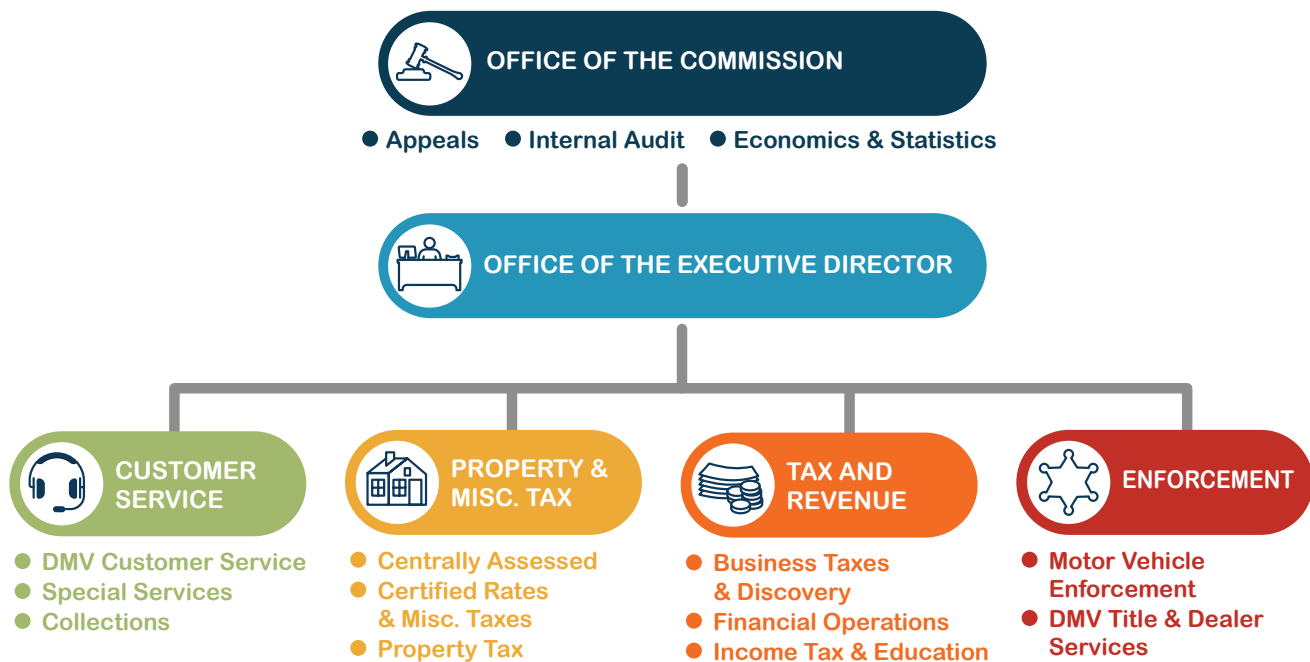
The Tax Commission maintains effective, reliable and secure systems through regular review, maintenance and upgrades. System changes are driven by legislation, recommendations from staff, and input from external customers. The Tax Commission manages system changes through service requests, which identify all affected components, responsible parties and necessary deadlines. Software upgrades are implemented at least annually. Before going live with a change or upgrade, staff thoroughly tests any process that will be used by any of our external customers.

# FUNCTIONAL AREAS

On July 1, 2022, the Tax Commission was reorganized, transitioning from seven divisions to four functional areas atop 11 finely-tuned divisions.

The purpose of this reorganization was to improve voluntary compliance with tax and motor vehicle law by shifting our focus from enforcement to customer service. Essentially, we've traded our sticks for carrots.

## Tax Commission Organization



## Office of the Executive Director

The Office of the Executive Director contains the Administration Operational Area. The hub of the Tax Commission, the following are its primary functions:

- Reviews legislation and drafts rules.
- Oversees implementation of tax laws.
- Provides daily oversight and support for all functional areas.
- Develops and manages the agency's budgeting and accounting functions.
- Coordinates with the Dept. of Government Operations and other state agencies.
- Creates and manages all publications, forms and instructions.
- Manages the Tax Commission websites.
- Manages agency reports.
- Coordinates media relations.

## Customer Service

The Customer Service functional area provides customer support through three divisions, across multiple areas, including delinquent taxes and the Motor Vehicle Division (DMV).

### DMV Customer Service Division

- Provides services for all motor vehicle transactions.
- Titles and registers Utah vehicles.

#### FY23 by the Numbers

Collected taxes and fees.....	\$646,958,370
Transactions.....	5,506,007
Registrations.....	3,617,772

### Special Services Division

- Provides support services for collection activities.
- Handles all inbound communication on collection issues (including bankruptcy, garnishments, tax clearance, special events, waivers and offers-in-compromise).

### Collections Division

- Collects delinquent accounts where a lien has been issued and possible legal action may occur.
- Works with customers to pay delinquent balances in a timely manner.

## Property & Miscellaneous Tax

The Property & Miscellaneous Tax functional area performs its duties through three divisions.

### Centrally Assessed Division

- Performs the direct appraisal and assessments of all multi-county or multistate properties including transportation company properties, properties of public utilities and airlines, geothermal resources, and mining properties. Centrally assessed property includes property of power companies, railroads, airlines, pipelines, oil and gas, metal mines, coal mines, sand and gravel, and other non-metal mines.

### Certified Rates & Miscellaneous Taxes Division

- Oversees the certified tax rate process.
- Educates, assists and audits taxpayers who file miscellaneous taxes (including beer and liquor, brine shrimp harvesting, fuel, motor fuel, special fuel, aviation fuel, insurance premiums, self-insurers, radioactive waste and the environmental assurance fee).

- Administers the International Fuel Tax Agreement (IFTA).
- Provides statutory auditing services for Utah counties to audit local business personal property accounts and recommends annual updates to Personal Property Valuation Guides and Schedules.

### Property Tax Division

- Provides oversight of county property assessments and tax systems.
- Performs assessment/sales ratio studies.
- Conducts performance reviews of county appraisal systems.
- Provides technical assistance and develops Standards of Practice for local assessment and tax collection, as well as farmland assessment evaluation and classification.
- Provides appraisal education and training for all state and county appraisers.
- Performs federal and state audits of mining and oil and gas severance tax and mineral production tax withholding.

## Tax and Revenue

The responsibilities of the Tax and Revenue functional area are distributed among three divisions.

### Business Taxes and Discovery Division

- Conducts taxpayer training and outreach programs.
- Reviews and examines corporate and sales tax returns.

### Financial Operations Division

- Receives, extracts and examines all incoming returns, documents and correspondence.
- Deposits all tax and fee payments.
- Captures return documents into the tax systems; corrects errors.
- Reviews and approves account applications; maintains account demographics.
- Records and classifies revenue and reconciles it to the general ledger.
- Accounts for and distributes assets held by the state for various local government entities.
- Compares current cash flows and actual results to previous years.

#### FY23 by the Numbers

Electronic returns.....	2,961,306
Paper returns.....	176,625
DMV images.....	7,496,632

**Income and Education Division**

- Assists taxpayers with tax obligations and tax questions.
- Assists CPAs and tax preparers with complex tax questions.
- Offers tax-filing webinars, FAQs and a chatbot.
- Reviews and examines income, partnership and withholding returns.

**DMV Title & Dealer Services**

- Provides motor vehicle transaction customer service.
- Helps motor vehicle dealers title and register vehicles.
- Processes DMV transactions.
- Helps tow yards and law enforcement agencies return impounded vehicles to their rightful owners.
- Reviews out-of-state vehicle titles for validity, salvage concerns, and other fraudulent title trends.

**Enforcement**

The Enforcement Functional Area provides title and dealer enforcement and customer service through two divisions. They also enforce tax law and tobacco law.

Two other functions of the Enforcement functional area are the Criminal Investigative Unit (CIU) and Tobacco Tax Unit. CIU is a special functions law enforcement section that investigates delinquent tax fraud cases. The Tobacco Tax Unit enforces Utah’s tobacco laws.

**Motor Vehicle Enforcement Division (MVED)**

- Investigates and prosecutes tax crimes.
- Renews dealer and related licenses.
- Investigates motor vehicle related crimes, such as odometer fraud and title fraud and any motor vehicle-related fraud committed by licensed automobile dealers.

FY23 by the Numbers	
Complaints and cases . . . . .	13,697
Stolen vehicles recovered . . . . .	133
Value of recovered vehicles. . . . .	\$1,246,177

# REVENUE

As shown below, total revenues collected by the Tax Commission increased 1.1 percent, from \$16.02 billion in FY 2022 to \$16.18 billion in FY 2023.

## Revenue Summary

Tax/Fee	FY 2022	FY 2023	Net Change	% Change
Individual Income Tax	\$6,771.9	\$6,432.1	(\$339.8)	-5.0%
State Sales and Use Tax	\$4,186.8	\$4,457.5	\$270.8	6.5%
Corporate Tax*	\$937.0	\$869.9	(\$67.1)	-7.2%
Beer Tax	\$18.4	\$18.6	\$0.2	0.9%
Cigarette Tax	\$75.0	\$71.1	(\$3.9)	-5.2%
Tobacco Tax	\$20.9	\$19.7	(\$1.2)	-5.6%
Insurance Premium Tax	\$202.5	\$217.3	\$14.8	7.3%
Oil and Gas Severance Tax	\$75.7	\$114.7	\$39.0	51.6%
Mining Severance Tax	\$15.5	\$14.2	(\$1.3)	-8.3%
Local Option Sales and Use Taxes	\$2,385.8	\$2,560.6	\$174.8	7.3%
Oil and Gas Conservation Fee	\$6.2	\$10.4	\$4.2	67.9%
911 Emergency Services Telephone Charge	\$62.2	\$66.6	\$4.4	7.0%
Cable/Satellite Excise Tax	\$27.6	\$24.0	(\$3.6)	-13.1%
Mineral Production Withholding	\$40.2	\$64.8	\$24.6	61.1%
Motor Fuel Tax	\$404.4	\$427.9	\$23.5	5.8%
Special Fuel Tax	\$173.9	\$182.0	\$8.2	4.7%
Aviation Fuel Tax	\$6.7	\$7.4	\$0.7	10.8%
Motor Vehicle Registration Fees	\$180.5	\$192.0	\$11.5	6.4%
Local Transportation Corridor Preservation Fee	\$25.6	\$26.0	\$0.3	1.3%
Other Motor Vehicle Taxes and Fees	\$317.6	\$322.3	\$4.6	1.5%
Other Taxes and Fees	\$80.6	\$84.5	\$3.9	4.8%
<b>Total</b>	<b>\$16,015.1</b>	<b>\$16,183.8</b>	<b>\$168.7</b>	<b>1.1%</b>

\*Includes corporate franchise and income taxes, radioactive waste, and gross receipts taxes.

For revenues broken out by fund type and source, see Appendix I on page 37.

## Individual Income Tax

The Legislature reduced the state individual income tax rate from 4.85 percent to 4.65 percent for tax years starting Jan. 1, 2023. Most taxpayers are able to claim one or more tax credits, including a taxpayer tax credit, retirement or Social Security benefits tax credit, and a state earned income tax credit. Revenues from this tax are deposited into the Income Tax Fund.

An employer must withhold state income tax from employee earnings (unless the employee has filed a withholding exemption certificate) if the employer:

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

With Tax Commission approval, an employer that does business in Utah for 60 days or less in a calendar year may be exempt from Utah withholding requirements.

[Utah Code, Title 59, Chapter 10](#)

## Mineral Production Withholding

A mineral producer must withhold state income tax on any gross production payments to working interests, royalty interest or overriding royalty owners for mineral production or extraction in Utah. Income recipients may claim a credit on their Utah income tax returns for the amount a producer withholds.

[Utah Code, Title 59, Chapter 6](#)

Individual Income Tax	
<b>FY 2023</b>	<b>\$ 6,432,141,610</b>
2022	\$6,771,925,739
2021	\$6,110,511,295
2020	\$3,985,400,426
2019	\$4,320,042,492

Mineral Prod. Withholding Tax	
<b>FY 2023</b>	<b>\$64,848,228</b>
2022	\$40,244,945
2021	\$16,154,081
2020	\$26,034,216
2019	\$28,752,885

## State Individual Income Tax by Adjusted Gross Income Groups (Full-year Residents) Based on 2021 tax year

Adjusted Gross Income Group	No. of Returns	Adjusted Gross Income	State Income Tax Liability	% of Returns	% of Tax Liability
\$10,000 or less	157,622	-\$716,491,263	\$594,948	11.54%	0.01%
\$10,001 - \$25,000	211,185	\$3,653,063,359	\$26,851,876	15.47%	0.49%
\$25,001 - \$50,000	314,165	\$11,543,941,805	\$302,714,424	23.01%	5.53%
\$50,001 - \$75,000	211,006	\$13,021,951,143	\$469,225,355	15.45%	8.58%
\$75,001 - \$100,000	146,142	\$12,675,460,379	\$511,141,990	10.70%	9.34%
\$100,001 - \$125,000	101,616	\$11,342,201,351	\$496,875,653	7.44%	9.08%
\$125,001 - \$150,000	65,519	\$8,947,921,440	\$416,209,259	4.80%	7.61%
\$150,001 - \$250,000	97,088	\$18,139,465,469	\$871,171,416	7.11%	15.93%
\$250,001 - \$500,000	41,502	\$13,951,858,324	\$669,893,786	3.04%	12.25%
\$500,001 - \$1,000,000	12,411	\$8,383,618,733	\$395,732,392	0.91%	7.23%
Over \$1,000,000	7,239	\$30,709,444,727	\$1,309,914,764	0.53%	23.95%
<b>Total</b>	<b>1,365,495</b>	<b>\$131,652,435,467</b>	<b>\$5,470,325,863</b>	<b>100.00%</b>	<b>100.00%</b>

## State Income Tax Contributions

Category	2017		2018		2019		2020		2021	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Homeless Assistance	2,561	\$71,740	2,333	\$55,642	2,325	\$60,600	2,669	\$85,668	2,237	\$84,113
Children's Organ Transplant	2,765	\$54,847	2,068	\$38,983	1,989	\$39,268	2,107	\$49,317	1,841	\$41,656
School District Foundations	1,590	\$46,178	1,410	\$35,139	1,445	\$38,891	1,371	\$40,659	1,236	\$60,800
Clean Air	2,457	\$42,559	2,337	\$39,399	2,349	\$38,815	2,272	\$45,061	2,068	\$45,047
Suicide Prevention			1,673	\$26,184	1,730	\$27,970	1,988	\$39,300	1,715	\$35,888
<b>Totals</b>	<b>9,373</b>	<b>\$215,324</b>	<b>9,821</b>	<b>\$195,347</b>	<b>9,838</b>	<b>\$205,544</b>	<b>10,407</b>	<b>\$260,005</b>	<b>9,097</b>	<b>\$267,504</b>



## State Individual Income Tax County Comparison (Full-year Residents) Ranked by Average Adjusted Gross Income for 2021 tax year

County	No. of Returns	Average Adjusted Gross Income	Average State Income Tax Liability
Summit	21,747	\$303,929	\$13,446
Wasatch	13,340	\$140,746	\$6,181
Morgan	4,916	\$137,755	\$6,228
Salt Lake	510,411	\$101,987	\$4,296
Davis	142,587	\$99,860	\$4,229
Utah	250,259	\$96,358	\$4,003
Washington	75,475	\$88,229	\$3,502
Grand	4,784	\$85,385	\$3,594
Cache	52,075	\$81,535	\$3,252
Weber	115,949	\$74,862	\$3,019
Rich	984	\$71,842	\$2,891
Tooele	30,736	\$71,244	\$2,864
Juab	4,743	\$69,930	\$2,729
Box Elder	24,233	\$69,588	\$2,726
Kane	3,230	\$69,496	\$2,665
Wayne	1,190	\$67,794	\$2,594
Sevier	8,440	\$63,017	\$2,307
Iron	22,078	\$62,836	\$2,339
Duchesne	7,953	\$62,331	\$2,443
Millard	5,061	\$61,876	\$2,356
Daggett	409	\$61,268	\$2,277
Sanpete	10,336	\$60,352	\$2,273
Uintah	12,427	\$59,726	\$2,226
Emery	3,859	\$59,553	\$2,177
Garfield	2,101	\$58,791	\$2,196
Carbon	8,180	\$58,658	\$2,195
Beaver	2,903	\$56,375	\$1,964
San Juan	4,319	\$53,781	\$1,630
Piute	563	\$52,274	\$1,720
Unknown/out of state	20,207	\$105,151	\$4,246
<b>State</b>	<b>1,365,495</b>	<b>\$96,414</b>	<b>\$4,006</b>

See more about Utah income tax returns at [tax.utah.gov/econstats/income/state-returns](https://tax.utah.gov/econstats/income/state-returns)

# Corporate Franchise & Income Tax

The Legislature reduced the state corporate franchise and income tax rate from 4.85 percent to 4.65 percent for tax years starting Jan. 1, 2023. The minimum tax is \$100 per corporation. Revenues from this tax are deposited into the Income Tax Fund.

Utah Code, Title 59, Chapter 7

The gross receipts tax is imposed on the gross receipts of certain electrical and other corporations that are not required to pay corporate franchise, income, or another in-lieu-of-income tax unless they are exempt under §59-7-102(2).

Utah Code, Title 59, Chapter 8

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

Utah Code, Title 59, Chapter 24

## Corp Franchise & Income Tax\*

FY 2023	\$ 869,902,502
2022	\$937,045,419
2021	\$742,697,439
2020	\$355,874,698
2019	\$520,917,624

\*Includes gross receipts tax and radioactive waste tax.

## State Corporate Tax Liability by Taxable Income Groups (Non-minimum taxpayers\*)

Based on 2021 tax year

Taxable Income Group	No. of Returns	% of Total Returns	Tax Liability	% of Total Corporate Tax Liability	Net Taxable Income
Under \$10,000	1,709	19.05%	\$453,246	0.06%	\$9,156,487
\$10,000 - \$50,000	2,240	24.97%	\$2,788,869	0.38%	\$56,341,095
\$50,001 - \$100,000	1,018	11.35%	\$3,613,974	0.49%	\$73,009,690
\$100,001 - \$1,000,000	2,590	28.87%	\$44,676,777	6.07%	\$902,561,700
\$1,000,001 - \$10,000,000	1,135	12.65%	\$178,696,947	24.30%	\$3,610,039,265
Over \$10,000,000	278	3.10%	\$505,222,232	68.70%	\$10,206,509,799
<b>Total</b>	<b>8,970</b>	<b>100.00%</b>	<b>\$735,452,045</b>	<b>100.00%</b>	<b>\$14,857,618,036</b>

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

## State Corporate Tax Liability by Industry

### Based on 2021 tax year

Industry (NAICS)	No. of Returns	Tax Liability	Share
Agriculture, Forestry, Fishing and Hunting	137	\$1,098,494	0.1%
Mining	350	\$4,186,487	0.6%
Utilities	87	\$9,657,326	1.3%
Construction	1,116	\$17,397,776	2.4%
Manufacturing	2,523	\$215,395,151	29.2%
Wholesale Trade	1,965	\$46,478,164	6.3%
Retail Trade	1,420	\$81,824,473	11.1%
Transportation and Warehousing	414	\$25,980,000	3.5%
Information	1,494	\$39,280,644	5.3%
Finance and Insurance	3,329	\$122,602,560	16.6%
Real Estate and Rental and Leasing	1,073	\$15,770,004	2.1%
Professional, Scientific, and Technical Services	4,836	\$27,422,899	3.7%
Management of Companies and Enterprises	2,084	\$95,888,010	13.0%
Administrative & Support and Waste Management & Remediation Services	825	\$7,522,779	1.0%
Educational Services	200	\$625,225	0.1%
Health Care and Social Assistance	690	\$7,984,214	1.1%
Arts, Entertainment, and Recreation	193	\$1,490,726	0.2%
Accommodation and Food Services	383	\$4,613,298	0.6%
Other Services (except Public Administration)	451	\$2,280,631	0.3%
Unknown or Undisclosable	3,057	\$10,439,669	1.4%
<b>Total</b>	<b>26,627</b>	<b>\$737,938,530</b>	<b>100.0%</b>

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

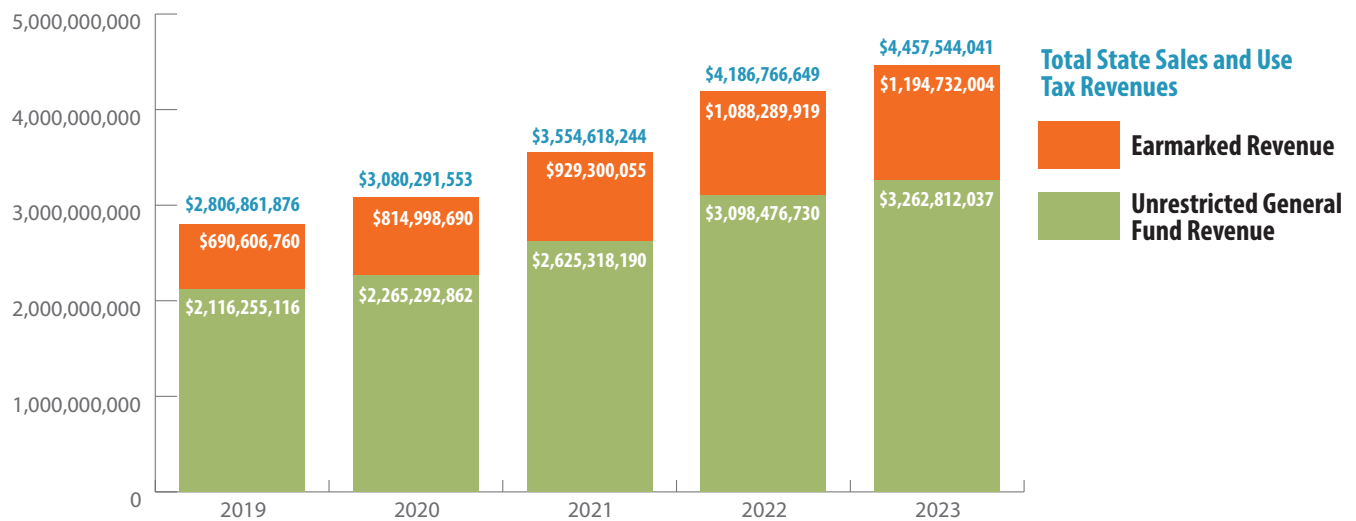
See more about Utah corporate income tax returns at [tax.utah.gov/econstats/income/corporate](https://tax.utah.gov/econstats/income/corporate)

## State Sales and Use Tax

Utah imposes a sales and use tax at 4.85 percent. Residential fuel and grocery food are taxed at 2.0 percent and 1.75 percent respectively. Revenues from this tax that are not earmarked to other funds or purposes are deposited into the General Fund.

Utah Code §59-12-103

### State Sales and Use Tax Revenues (fiscal year)



## Local Sales and Use Tax

All Utah counties, cities and towns have adopted ordinances to impose a 1 percent local option sales and use tax. This tax applies to the same transactions as the state sales and use tax. Aside from a few small earmarks, revenue from this tax is returned to participating local governments using a divided distribution: 50 percent of local sales tax revenue is distributed to local governments on a prorated population basis, while the remaining 50 percent is distributed based on point-of-sale. Relatively small earmarks from this tax go to the Qualified Emergency Food Agencies Fund and the Homeless Shelter Cities Mitigation Restricted Account.

Utah Code, Title 59, Chapter 12, Part 2

Local Sales and Use	
<b>FY 2023</b>	<b>\$999,054,734</b>
2022	\$935,762,556
2021	\$799,476,654
2020	\$703,298,687
2019	\$644,442,697

See distribution data showing tax revenue by locality at [tax.utah.gov/sales/distribution](https://tax.utah.gov/sales/distribution)

## County Option Sales Tax

All counties in Utah have adopted ordinances to impose a 0.25 percent county option sales and use tax. This tax applies to the same transactions as the state sales and use tax. Revenue from this tax is returned to participating counties based on a 50 percent population, 50 percent point-of-sale distribution formula. A relatively small earmark from this tax goes to the Qualified Emergency Food Agencies Fund.

Utah Code, Title 59, Chapter 12, Part 11

## Arts and Zoological Sales Tax

The botanical, cultural, recreational and zoological tax, sometimes called "ZAP" (zoo arts and parks) or "RAP" (recreation, arts and parks), may be imposed at 0.10 percent on transactions subject to the sales and use tax, except for food and food ingredients. This tax may be adopted by any county or city in which voters have approved the tax to fund recreational facilities and botanical, cultural and zoological organizations.

Utah Code, Title 59, Chapter 12, Part 7 and Part 14

## Rural Hospital Sales Tax

A qualifying rural county or city may impose a sales tax of up to 1 percent to fund rural county or city health care facilities. This tax applies to the same transactions as the sales and use tax, except for food and food ingredients.

Utah Code, Title 59, Chapter 12, Part 8

## Resort Communities Sales Tax

A municipality whose transient room capacity is at least 66 percent of its permanent census population may impose the resort communities sales tax up to 1.1 percent. A municipality may impose an additional 0.5 percent tax if it imposed a license fee or tax on businesses based on gross receipts on or before Jan. 1, 1996. This tax applies to the same transactions as the sales and use tax, except for food and food ingredients. Sales of motor vehicles, aircraft, watercraft, modular homes, manufactured homes and mobile homes are also exempt from this tax.

Utah Code §§59-12-401 and 402

### County Option

FY 2023	\$249,775,341
2022	\$233,940,220
2021	\$199,933,194
2020	\$175,822,495
2019	\$161,109,842

### Arts and Zoos

FY 2023	\$81,387,862
2022	\$74,012,901
2021	\$61,994,072
2020	\$54,417,567
2019	\$49,481,204

### Rural Hospital

FY 2023	\$9,534,859
2022	\$9,434,850
2021	\$8,248,900
2020	\$6,349,636
2019	\$6,383,582

### Resort Communities

FY 2023	\$45,073,727
2022	\$43,106,950
2021	\$33,368,712
2020	\$27,974,966
2019	\$28,198,858

See distribution data showing tax revenue by locality at [tax.utah.gov/sales/distribution](https://tax.utah.gov/sales/distribution)

# Statewide Motor Vehicle Rental Tax

The statewide motor vehicle rental tax is imposed at 2.5 percent on all short-term leases and rentals of motor vehicles of no more than 30 days. There is an exemption for a rental vehicle replacing a motor vehicle that is being repaired and for a motor vehicle rented as a personal household goods moving van. Revenues generated by this tax are credited to the Marda Dillree Corridor Preservation Fund.

Utah Code, Title 59, Chapter 12, Part 12

## Motor Vehicle Rental

FY 2023	\$9,768,039
2022	\$9,348,832
2021	\$5,325,188
2020	\$6,114,774
2019	\$7,003,667

# Transient Room Taxes

The transient room tax is applied on amounts paid for accommodations and services of tourist homes, hotels, motels and trailer courts that are regularly rented for less than 30 consecutive

days. A county may impose this tax up to 4.25 percent, while a municipality may also impose this tax up to 1.5 percent. The state also imposes a transient room tax of 0.32 percent.

Utah Code, Title 59, Chapter 12, Parts 3 and 3A, and Title 59, Chapter 28

	County Transient Room Tax	Municipality Transient Room Tax	State Transient Room Tax	Total
<b>FY 2023</b>	<b>\$109,772,542</b>	<b>\$23,659,805</b>	<b>\$8,289,173</b>	<b>\$141,721,520</b>
2022	\$104,950,998	\$22,452,324	\$7,991,773	\$135,395,095
2021	\$68,225,758	\$14,059,335	\$5,149,916	\$87,435,009
2020	\$66,274,434	\$13,998,716	\$4,905,122	\$85,178,271
2019	\$71,745,452	\$14,853,007	\$5,490,705	\$92,089,164

# Tourism-Related Sales Taxes (TRCC)

The tourism, recreation, cultural and convention facilities tax allows counties to impose any or all of the following taxes:

- A tax of up to 7 percent on all short-term motor vehicle rentals, except for short-term rentals made for the purpose of temporarily replacing a motor vehicle that is being repaired.
- A tax of up to 7 percent on short-term rentals of off-highway vehicles and recreational vehicles.

- A tax of up to 1 percent on all restaurant sales of alcoholic beverages, food and food ingredients, or prepared food.

A county of the first class may also impose a tax of up to 0.5 percent on charges for accommodations and services of tourist homes, hotels, motels and trailer courts that are regularly rented for less than 30 consecutive days.

Utah Code, Title 59, Chapter 12, Part 6

	Restaurant Tax	Motor Vehicle Leasing Tax	Room Rental Tax	OHV and RV Leasing Tax	Total
<b>FY 2023</b>	<b>\$82,772,265</b>	<b>\$25,362,965</b>	<b>\$3,764,944</b>	<b>\$212,127</b>	<b>\$112,112,301</b>
2022	\$74,978,883	\$25,036,884	\$3,205,415	\$85,778	\$103,306,960
2021	\$61,066,008	\$14,197,138	\$1,528,257	-	\$76,791,402
2020	\$57,468,098	\$16,778,990	\$2,506,798	-	\$76,753,886
2019	\$57,241,826	\$18,839,108	\$2,824,531	-	\$78,905,465

See distribution data showing tax revenue by locality at [tax.utah.gov/sales/distribution](https://tax.utah.gov/sales/distribution)

# Local Option Sales & Use Taxes for Transportation

A county, city or town may impose a combination of local option sales taxes to fund transportation, up to a maximum of 1.25 percent. These taxes are imposed on the transaction price of goods and services subject to the state sales and use tax, except for food and food ingredients. A combination of the following local option taxes may be imposed:

- A county, city or town may impose a public transit tax (§59-12-2213), up to 0.3 percent; or a city or town may impose a municipal highways tax (§59-12-2215), up to 0.3 percent.
- A county, city or town may impose an additional public transit tax (§59-12-2214), at 0.25 percent; or a county may impose a fixed guideway tax (§59-12-2216), up to 0.3 percent.

- A county may impose a transportation tax (§59-12-2217), up to 0.25 percent; or a county, city, or town may impose an airports, highways and public transit systems tax (§59-12-2218), at 0.25 percent.
- A county may impose a highways and public transit tax (§59-12-2219), at 0.25 percent.
- A county may impose a public transit tax (§59-12-2220), at 0.2 percent.

Revenues generated from these taxes are returned to participating localities and/or the local transit authority (if applicable).

Utah Code §§59-12-2213, 59-12-2214, 59-12-2215, 59-12-2216, 59-12-2217, 59-12-2218, 59-12-2219, and 59-12-2220

	Public Transit Tax	Fixed Guideway Tax	Municipal Highways Tax	Airports, Highways & Public Transit Systems Tax	County Option Tax for Highways and Public Transit	County Option for Public Transit	Total
<b>FY 2023</b>	<b>\$486,807,381</b>	<b>\$45,413,097</b>	<b>\$28,177,874</b>	<b>\$37,833,998</b>	<b>\$211,579,086</b>	<b>\$6,262,683</b>	<b>\$816,074,119</b>
2022	\$453,026,886	\$43,027,950	\$26,499,451	\$35,852,209	\$198,542,200	\$5,847,302	\$762,795,998
2021	\$385,975,631	\$36,498,926	\$22,263,258	\$30,408,762	\$168,487,055	\$4,413,520	\$648,047,152
2020	\$346,987,967	\$30,425,116	\$18,182,946	\$25,347,285	\$143,832,575	\$3,901,959	\$568,677,848
2019	\$308,135,186	\$26,766,588	\$17,049,196	\$22,302,666	\$82,669,474	-	\$456,923,110

## Other Local Option Sales Taxes

Other sales taxes imposed by local governments and the state include:

- Supplemental sales tax, imposed at up to 0.3 percent
- Town option sales tax, imposed at up to 1 percent; and city or town option sales tax imposed at up to 0.2 percent

- Municipal energy sales tax imposed at up to 6 percent on the delivered value of energy
- Correctional facility sales tax imposed at 0.5 percent in Salt Lake City

Utah Code, Title 10, Chapter 1, Part 3; Title 59, Chapter 12, Parts 13, 20 and 21; and §59-12-402.1

	Supplemental State Tax	Town Option & City or Town Option Sales Tax	Municipal Energy Sales Tax	Correctional Facility Sales Tax	Total
<b>FY 2023</b>	<b>\$6,739,084</b>	<b>\$14,443,703</b>	<b>\$16,893,359</b>	<b>\$54,205,891</b>	<b>\$92,282,037</b>
2022	\$6,511,960	\$13,775,717	\$10,230,267	\$49,828,782	\$80,346,726
2021	\$5,700,109	\$11,945,661	\$6,880,844	\$39,229,454	\$63,756,068
2020	\$4,926,231	\$10,905,639	\$7,553,932	\$38,711,116	\$62,096,919
2019	\$4,504,015	\$10,466,697	\$9,525,408	\$25,103,709	\$49,599,829

See distribution data showing tax revenue by locality at [tax.utah.gov/sales/distribution](https://tax.utah.gov/sales/distribution)

## Taxable Sales & Purchases by Industry\*

	CY 2021 Taxable Sales	CY 2022 Taxable Sales	Percent Change
Agriculture, forestry, fishing & hunting (11)	\$40,880,840	\$42,228,410	3.30%
Mining, quarrying, & oil & gas extraction (21)	\$350,207,913	\$555,782,917	58.70%
Utilities (22)	\$2,501,999,659	\$3,138,140,325	25.43%
Construction (23)	\$1,513,227,918	\$1,807,296,447	19.43%
Manufacturing (31-33)	\$4,152,264,449	\$4,884,758,530	17.64%
Wholesale trade-durable goods (423)	\$6,741,381,012	\$7,906,054,923	17.28%
Wholesale trade-nondurable goods (424)	\$1,108,946,754	\$1,306,847,405	17.85%
Wholesale trade-agents & brokers (425)	\$139,804,216	\$161,991,900	15.87%
Retail-motor vehicle & parts dealers (441)	\$9,794,046,168	\$10,431,341,292	6.51%
Retail-furniture & home furnishings stores (442,4491)	\$1,541,752,100	\$1,522,414,565	-1.25%
Retail-electronics & appliance stores (443,4492)	\$1,513,607,368	\$1,547,448,280	2.24%
Retail-build. material, garden equip. & supplies dealers (444)	\$6,223,116,634	\$6,859,848,314	10.23%
Retail-food & beverage stores (445)	\$5,957,929,644	\$6,570,470,786	10.28%
Retail-health & personal care stores (446,456)	\$722,853,443	\$926,977,919	28.24%
Retail-gasoline stations (447,457)	\$1,666,951,874	\$1,844,907,199	10.68%
Retail-clothing & clothing accessories stores (448,458)	\$2,458,476,025	\$2,584,427,367	5.12%
Retail-sporting goods, hobby, music & book stores (451,4591,4592)	\$1,645,247,072	\$1,654,787,843	0.58%
Retail-general merchandise stores (452,455)	\$8,837,603,021	\$9,305,048,846	5.29%
Retail-miscellaneous store retailers (453,4593-4599)	\$2,425,122,019	\$2,756,853,985	13.68%
Retail-nonstore retailers (454)	\$6,942,310,078	\$7,792,780,575	12.25%
Transportation & warehousing (48-49)	\$180,482,077	\$269,838,383	49.51%
Information (51)	\$2,863,479,630	\$3,351,453,643	17.04%
Finance & insurance (52)	\$377,383,513	\$397,836,890	5.42%
Real estate, rental & leasing (53)	\$2,117,630,536	\$2,387,051,937	12.72%
Professional, scientific & technical services (54)	\$1,807,584,909	\$2,151,603,696	19.03%
Management of companies & enterprises (55)	\$25,721,104	\$33,507,324	30.27%
Admin. & support & waste management & remediation services (56)	\$368,963,077	\$440,774,353	19.46%
Educational services (61)	\$130,675,459	\$171,793,908	31.47%
Health care & social assistance (62)	\$171,984,855	\$181,912,101	5.77%
Arts, entertainment and recreation (71)	\$1,100,137,994	\$1,343,398,145	22.11%
Accommodation (721)	\$2,617,685,955	\$3,127,069,934	19.46%
Food services & drinking places (722)	\$6,532,636,660	\$7,351,506,935	12.54%
Other services-except public administration (81)	\$2,053,977,392	\$2,334,691,963	13.67%
Public administration (92)	\$306,885,413	\$321,571,072	4.79%
Private motor vehicle sales	\$2,247,000,050	\$2,369,421,438	5.45%
Special event sales	\$75,264,478	\$101,315,294	34.61%
Unknown/non-classifiable	-\$35,769	\$8,250,000	-
Prior-period payments & refunds	\$850,036,190	\$950,142,276	11.78%
<b>Total</b>	<b>\$90,105,221,730</b>	<b>\$100,893,547,120</b>	<b>11.97%</b>

See more details of taxable purchases by industry at [tax.utah.gov/econstats/sales](https://tax.utah.gov/econstats/sales)

\*The numbers in parentheses (first column) represent industry codes according to the North American Industry Classification System (NAICS).



## Taxable Sales & Purchases by County

County	CY 2021 Taxable Sales	CY 2022 Taxable Sales	Percent Change
Beaver County	\$178,652,666	\$183,037,971	2.45%
Box Elder County	\$1,144,320,372	\$1,282,045,786	12.04%
Cache County	\$2,935,024,383	\$3,202,017,138	9.10%
Carbon County	\$510,786,688	\$537,635,483	5.26%
Daggett County	\$33,407,495	\$32,552,692	-2.56%
Davis County	\$7,905,446,706	\$8,560,795,467	8.29%
Duchesne County	\$680,648,684	\$1,033,992,988	51.91%
Emery County	\$174,631,392	\$194,001,724	11.09%
Garfield County	\$193,269,437	\$204,965,323	6.05%
Grand County	\$681,978,892	\$688,145,716	0.90%
Iron County	\$1,473,628,481	\$1,640,166,605	11.30%
Juab County	\$211,797,028	\$257,008,731	21.35%
Kane County	\$377,867,063	\$395,619,170	4.70%
Millard County	\$272,998,747	\$567,022,275	107.70%
Morgan County	\$202,728,140	\$224,545,955	10.76%
Piute County	\$17,821,900	\$18,126,681	1.71%
Rich County	\$103,101,526	\$111,321,350	7.97%
Salt Lake County	\$37,173,705,449	\$41,687,264,230	12.14%
San Juan County	\$199,801,471	\$252,493,857	26.37%
Sanpete County	\$457,269,595	\$502,005,282	9.78%
Sevier County	\$569,826,105	\$604,474,737	6.08%
Summit County	\$2,820,970,261	\$3,292,940,528	16.73%
Tooele County	\$1,293,324,814	\$1,363,335,690	5.41%
Uintah County	\$1,049,504,603	\$1,415,859,144	34.91%
Utah County	\$15,630,706,670	\$17,488,592,505	11.89%
Wasatch County	\$1,108,690,512	\$1,309,089,249	18.08%
Washington County	\$6,217,204,357	\$6,784,620,180	9.13%
Wayne County	\$92,902,077	\$101,658,144	9.43%
Weber County	\$6,528,776,953	\$7,034,271,592	7.74%
Indeterminate Location	-\$135,570,737	-\$76,260,799	-43.75%
<b>Total</b>	<b>\$90,105,221,730</b>	<b>\$100,893,345,394</b>	<b>11.97%</b>

## Taxable Sales & Purchases by Select Cities

City	CY 2021 Taxable Sales	CY 2022 Taxable Sales	Percent Change
American Fork	\$1,714,895,495	\$1,814,529,203	5.81%
Beaver City	\$99,157,750	\$101,813,829	2.68%
Blanding	\$61,088,570	\$66,690,779	9.17%
Bountiful	\$808,243,558	\$827,394,076	2.37%
Brigham	\$387,668,467	\$453,012,609	16.86%
Cedar City	\$1,220,165,894	\$1,372,886,450	12.52%
Centerville	\$632,213,870	\$692,302,423	9.50%
Clearfield	\$398,467,598	\$408,117,208	2.42%
Cottonwood Heights	\$785,913,134	\$840,128,488	6.90%
Delta	\$112,104,427	\$138,967,627	23.96%
Draper	\$2,289,522,879	\$2,509,872,227	9.62%
Eagle Mountain	\$449,714,853	\$478,258,562	6.35%
Farmington	\$705,888,495	\$776,889,171	10.06%
Heber	\$686,144,734	\$802,314,835	16.93%
Herriman	\$494,175,968	\$588,389,208	19.06%
Holladay	\$430,002,745	\$483,985,036	12.55%
Hurricane	\$606,867,960	\$679,717,999	12.00%
Kanab	\$146,614,063	\$157,122,530	7.17%
Kaysville	\$533,680,742	\$612,185,963	14.71%

City	CY 2021 Taxable Sales	CY 2022 Taxable Sales	Percent Change
Kearns Township	\$225,635,094	\$253,915,462	12.53%
Layton	\$2,202,820,259	\$2,401,213,539	9.01%
Lehi	\$1,946,106,791	\$2,194,143,200	12.75%
Lindon	\$1,000,412,593	\$1,082,361,701	8.19%
Logan	\$1,796,447,895	\$1,961,559,749	9.19%
Magna Township	\$300,283,761	\$333,357,392	11.01%
Midvale	\$1,154,022,565	\$1,219,305,338	5.66%
Millcreek	\$1,153,079,460	\$1,216,301,181	5.48%
Moab	\$476,875,332	\$482,594,514	1.20%
Monticello	\$41,355,913	\$45,123,731	9.11%
Morgan City	\$121,741,253	\$134,111,887	10.16%
Murray	\$2,731,526,240	\$2,967,377,703	8.63%
Nephi	\$131,293,506	\$157,805,038	20.19%
North Salt Lake	\$614,079,526	\$679,807,437	10.70%
Ogden	\$2,549,987,685	\$2,794,136,496	9.57%
Orem	\$3,433,630,086	\$3,771,620,218	9.84%
Park City	\$1,357,163,069	\$1,605,473,643	18.30%
Payson	\$417,652,921	\$475,171,888	13.77%
Pleasant Grove	\$600,738,780	\$697,680,512	16.14%
Price	\$341,506,578	\$363,527,024	6.45%
Provo	\$2,014,185,432	\$2,276,157,419	13.01%
Richfield	\$386,289,467	\$411,137,308	6.43%
Riverdale	\$1,124,557,291	\$1,135,219,697	0.95%
Riverton	\$905,422,247	\$1,086,487,213	20.00%
Roosevelt	\$273,942,257	\$350,036,948	27.78%
Roy	\$472,740,998	\$502,706,475	6.34%
Salt Lake City	\$10,787,731,649	\$12,335,303,681	14.35%
Salt Lake County (Unincorporated)	\$611,476,128	\$683,490,719	11.78%
Sandy	\$3,131,750,075	\$3,362,591,147	7.37%
Saratoga Springs	\$710,090,604	\$865,283,125	21.86%
South Jordan	\$2,229,492,532	\$2,428,170,349	8.91%
South Ogden	\$541,437,792	\$587,278,567	8.47%
South Salt Lake	\$2,535,617,264	\$2,870,222,252	13.20%
Spanish Fork	\$1,332,359,701	\$1,484,075,572	11.39%
Springdale	\$182,539,819	\$173,175,355	-5.13%
Springville	\$725,459,818	\$839,292,181	15.69%
St George	\$4,070,199,607	\$4,417,926,768	8.54%
Syracuse	\$351,098,001	\$384,166,137	9.42%
Taylorsville	\$786,755,054	\$861,267,933	9.47%
Tooele City	\$802,562,030	\$829,488,622	3.36%
Tremonton	\$239,729,834	\$268,538,354	12.02%
Vernal	\$579,716,521	\$725,778,857	25.20%
Washington City	\$797,777,007	\$887,392,036	11.23%
West Bountiful	\$379,691,290	\$385,032,373	1.41%
West Jordan	\$2,582,019,414	\$2,842,604,418	10.09%
West Valley City	\$3,533,913,223	\$3,927,587,981	11.14%
Woods Cross	\$529,414,742	\$588,898,328	11.24%

See more details of taxable purchases by county and city at [tax.utah.gov/econstats/sales](https://tax.utah.gov/econstats/sales)

## Sales Tax Exemptions

Utah law exempts certain purchases from sales and use tax. See Appendix II on page 47 for a list of estimated sales tax revenue impacts by exemption.

# 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.

For more information, see the *Property Tax Annual Statistical Report* at [propertytax.utah.gov/general/annual-report/](https://propertytax.utah.gov/general/annual-report/).

You can view current data as a guest on the tax rates systems, [taxrates.utah.gov](https://taxrates.utah.gov).

## Real and Personal Property Taxes

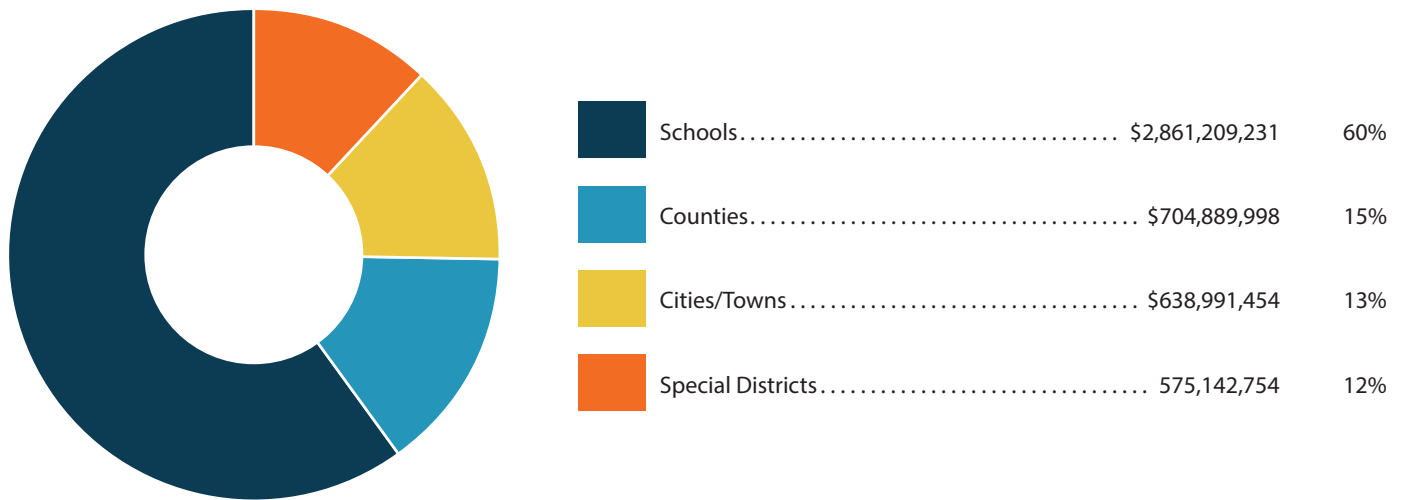
Property tax rates are set by local entities, such as counties, cities, towns, school districts and special taxing districts. Utah also levies a statewide rate to help finance schools.

## Motor Vehicle Fees

Motor vehicles — including most boats, recreational vehicles and trailers — are subject to a fee-in-lieu of the personal property tax. Passenger vehicles are subject to 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 CY 2022 Property Taxes

Total Charged - \$4,239,559,781



# Property Tax Values and Rates

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

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

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

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

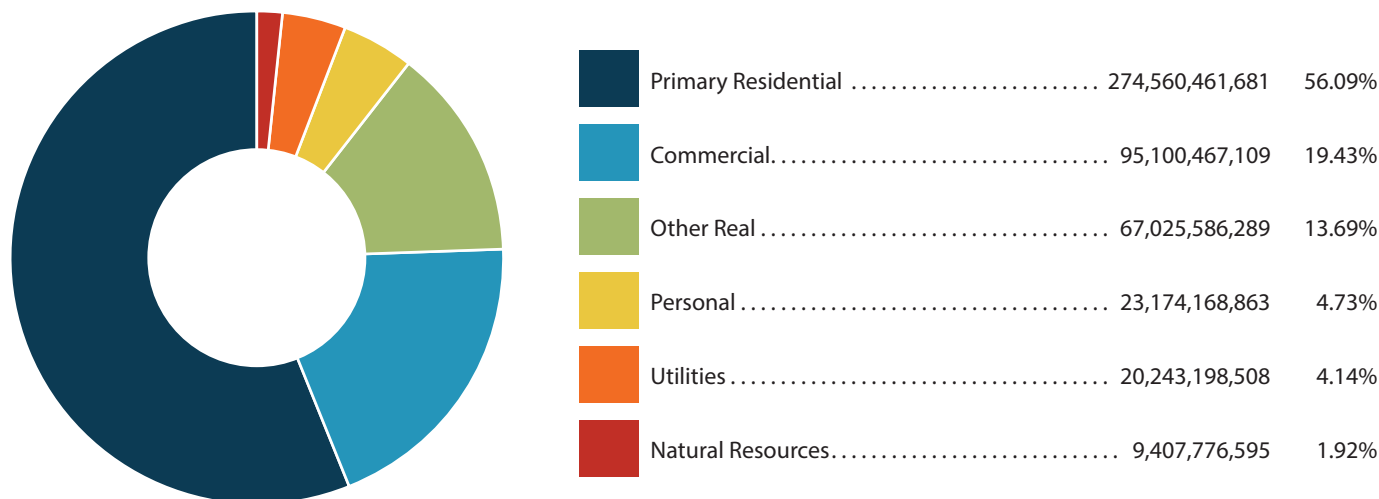
Utah motor vehicles are charged a fee-in-lieu of property taxes based on the age of a vehicle.

## Statewide Valuation by Class of Property CY 2022

Class of Property	Taxable Value	Market Value	Taxes Charged	Tax Rates	
				Actual	Effective
Primary Residential	\$274,560,461,681	\$499,200,839,420	\$2,706,046,550	0.99%	0.54%
Commercial	\$95,100,467,109	\$95,100,467,109	\$954,340,720	1.00%	1.00%
Other Real*	\$67,025,586,289	\$67,025,586,289	\$539,781,697	0.81%	0.81%
Personal	\$23,174,168,863	\$23,174,168,863	\$262,839,849	1.13%	1.13%
Natural Resources	\$9,407,776,595	\$9,407,776,595	\$102,363,401	1.09%	1.09%
Utilities	\$20,243,198,508	\$20,243,198,508	\$214,861,175	1.06%	1.06%
<b>Statewide w/o Motor Vehicle</b>	<b>\$489,511,659,046</b>	<b>\$714,152,036,785</b>	<b>\$4,780,233,392</b>	<b>0.98%</b>	<b>0.67%</b>
Motor Vehicles	\$14,572,156,606	\$14,572,156,606	\$218,582,348	1.50%	1.50%
<b>Statewide with Motor Vehicle</b>	<b>\$504,083,815,652</b>	<b>\$728,724,193,391</b>	<b>\$4,998,815,740</b>	<b>0.99%</b>	<b>NA</b>

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

## Taxable Values by Class of Property (CY 2022)



## Property Taxes Charged by Entity and County<sup>1</sup> CY 2022

	General County		Schools		Cities & Towns		Special Districts		Total Taxes Charged <sup>2</sup>
		%		%		%		%	
Beaver	\$3,497,892	20%	\$11,392,062	66%	\$238,736	1%	\$2,012,760	12%	\$17,141,450
Box Elder	\$12,014,089	17%	\$46,202,073	65%	\$8,292,837	12%	\$4,599,370	6%	71,108,369
Cache	\$21,424,888	17%	\$86,666,327	70%	\$13,940,333	11%	\$1,023,950	1%	\$123,055,498
Carbon	\$7,326,678	24%	\$17,221,847	56%	\$2,132,127	7%	\$4,053,301	13%	\$30,733,953
Daggett	\$1,462,643	39%	\$1,880,131	50%	\$100,491	3%	\$283,271	8%	\$3,726,536
Davis	\$51,980,978	12%	\$268,769,551	64%	\$48,987,683	12%	\$51,892,676	12%	\$421,630,888
Duchesne	\$9,095,696	22%	\$27,463,735	67%	\$1,388,001	3%	\$2,951,616	7%	\$40,899,048
Emery	\$10,717,640	30%	\$19,890,825	56%	\$682,062	2%	\$4,141,165	12%	\$35,431,692
Garfield	\$1,132,287	16%	\$5,036,924	73%	\$433,676	6%	\$311,942	5%	\$6,914,829
Grand	\$6,990,890	25%	\$19,034,543	68%	\$141,232	1%	\$1,932,054	7%	\$28,098,719
Iron	\$9,408,273	15%	\$37,723,084	59%	\$9,368,931	15%	\$7,512,999	12%	\$64,013,287
Juab	\$3,839,698	21%	\$11,889,348	66%	\$621,786	3%	\$1,777,916	10%	\$18,128,748
Kane	\$6,634,133	35%	\$10,010,327	53%	\$1,091,125	6%	\$1,026,160	5%	\$18,761,745
Millard	\$9,605,414	32%	\$18,050,001	60%	\$691,621	2%	\$1,754,055	6%	\$30,101,091
Morgan	\$4,852,893	22%	\$16,295,650	72%	\$662,723	3%	\$840,859	4%	\$22,652,125
Piute	\$537,469	34%	\$825,368	53%	\$179,211	11%	\$30,230	2%	\$1,572,278
Rich	\$1,782,446	17%	\$7,677,682	74%	\$262,967	3%	\$618,537	6%	\$10,341,632
Salt Lake	\$294,246,507	15%	\$1,007,803,458	52%	\$341,183,315	18%	\$301,372,902	16%	\$1,944,606,182
San Juan	\$3,269,864	25%	\$7,439,238	57%	575,058	4%	\$1,749,038	13%	\$13,033,198
Sanpete	\$5,948,253	23%	\$16,412,089	64%	\$1,749,328	7%	\$1,500,214	6%	\$25,609,884
Sevier	\$7,851,953	31%	\$14,746,782	59%	\$2,370,171	9%	0	0%	\$24,968,906
Summit	\$26,656,186	11%	\$140,315,178	60%	\$22,691,541	10%	\$43,759,092	19%	\$233,421,997
Tooele	\$12,525,108	13%	\$65,575,173	68%	\$10,695,434	11%	\$7,885,655	8%	\$96,681,370
Uintah	\$10,883,804	23%	\$31,153,380	64%	\$811,023	2%	\$5,707,703	12%	\$48,555,910
Utah	\$64,591,429	9%	\$516,089,852	71%	\$97,614,103	14%	\$44,883,068	6%	\$723,178,452
Wasatch	\$19,086,300	16%	\$80,186,838	68%	\$4,993,978	4%	\$13,577,258	12%	\$117,844,374
Washington	\$28,100,182	11%	\$180,440,282	70%	\$26,971,540	11%	\$20,977,375	8%	\$256,489,379
Wayne	\$881,732	23%	\$2,873,744	76%	\$39,639	1%	\$10,906	0%	\$3,806,021
Weber	\$68,544,673	20%	\$192,143,739	55%	\$40,080,782	12%	\$46,956,682	14%	\$347,725,876
<b>Statewide</b>	<b>\$704,889,998</b>	<b>15%</b>	<b>\$2,861,209,231</b>	<b>60%</b>	<b>\$638,991,454</b>	<b>13%</b>	<b>\$575,142,754</b>	<b>12%</b>	<b>\$4,780,233,437</b>

<sup>1</sup>Percentages derived from tax rate certification records

<sup>2</sup>Total taxes charged (excluding uniform fee of 1.5 percent for fee-in-lieu and aged-based vehicles) are the same as appear in Table 2, column 8 of this report. There may be differences due to rounding.

## Property Taxes by Class

Property tax is 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 Utah Constitution or federal laws, all tangible property is subject to property tax. After a property is valued for tax purposes, either by the State

Tax Commission or the local county assessor, local governments establish the tax rate to be applied to the property. Thus, property taxes imposed on specific properties are the result of the following two main elements:

1. the value that is placed on the property for taxing purposes, and
2. the combined tax rates that are charged by the local governments that levy the tax.

## Locally Assessed and Centrally Assessed Totals CY 2022

County	LOCALLY ASSESSED			CENTRALLY ASSESSED			Total & Centrally Assessed
	Real Property	Personal Property	Total Locally Assessed	Total Utilities	Total Natural Resources	Total Centrally Assessed	
Beaver	\$5,938,141	\$4,931,625	\$10,869,766	\$5,391,267	\$880,417	\$6,271,684	\$17,141,449
Box Elder	\$52,593,148	\$7,796,308	\$60,389,456	\$7,802,122	\$2,916,792	\$10,718,914	\$71,108,370
Cache	\$111,140,129	\$8,416,502	\$119,556,631	\$3,042,977	\$455,892	\$3,498,869	\$123,055,500
Carbon	\$20,571,564	\$1,352,719	\$21,924,284	\$4,353,109	\$4,456,560	\$8,809,669	\$30,733,953
Daggett	\$2,346,216	\$30,581	\$2,376,796	\$1,227,579	\$122,162	\$1,349,741	\$3,726,537
Davis	\$378,692,633	\$33,765,691	\$412,458,324	\$8,336,614	\$835,951	\$9,172,565	\$421,630,889
Duchesne	\$21,939,177	\$1,775,705	\$23,714,882	\$2,523,385	\$14,660,782	\$17,184,167	\$40,899,049
Emery	\$6,066,963	\$2,064,014	\$8,130,978	\$25,769,096	\$1,531,617	\$27,300,713	\$35,431,691
Garfield	\$6,109,905	\$163,165	\$6,273,071	\$523,935	\$117,823	\$641,758	\$6,914,829
Grand	\$21,938,746	\$863,545	\$22,802,291	\$3,517,730	\$1,778,698	\$5,296,428	\$28,098,719
Iron	\$49,444,070	\$8,714,975	\$58,159,045	\$4,230,683	\$1,623,560	\$5,854,243	\$64,013,287
Juab	\$11,857,464	\$716,343	\$12,573,807	\$4,849,681	\$705,259	\$5,554,940	\$18,128,747
Kane	\$17,717,413	\$543,106	\$18,260,520	\$369,486	\$131,739	\$501,225	\$18,761,745
Millard	\$11,525,338	\$2,893,024	\$14,418,362	\$11,293,153	\$4,389,576	\$15,682,730	\$30,101,092
Morgan	\$18,767,515	\$930,069	\$19,697,584	\$2,744,695	\$209,847	\$2,954,542	\$22,652,126
Piute	\$1,334,540	\$10,720	\$1,345,260	\$202,272	\$24,746	\$227,018	\$1,572,278
Rich	\$9,143,157	\$505,421	\$9,648,578	\$688,129	\$4,923	\$693,053	\$10,341,631
Salt Lake	\$1,725,366,308	\$108,541,563	\$1,833,907,871	\$77,947,083	\$32,751,229	\$110,698,312	\$1,944,606,182
San Juan	\$8,128,544	\$1,086,525	\$9,215,069	\$1,965,228	\$1,852,903	\$3,818,130	\$13,033,200
Sanpete	\$23,001,333	\$807,437	\$23,808,770	\$856,139	\$944,975	\$1,801,113	\$25,609,883
Sevier	\$19,390,461	\$1,502,695	\$20,893,156	\$1,583,319	\$2,492,431	\$4,075,750	\$24,968,906
Summit	\$227,106,673	\$2,404,739	\$229,511,412	\$3,552,595	\$357,989	\$3,910,584	\$233,421,996
Tooele	\$81,484,539	\$4,930,153	\$86,414,692	\$6,252,152	\$4,014,525	\$10,266,676	\$96,681,369
Uintah	\$22,779,497	\$1,705,587	\$24,485,084	\$4,477,346	\$19,593,480	\$24,070,827	\$48,555,910
Utah	\$664,854,359	\$37,239,254	\$702,093,613	\$18,614,779	\$2,470,060	\$21,084,839	\$723,178,452
Wasatch	\$115,100,357	\$1,317,327	\$116,417,684	\$984,555	\$442,136	\$1,426,691	\$117,844,375
Washington	\$245,455,066	\$6,298,804	\$251,753,870	\$4,339,517	\$395,992	\$4,735,509	\$256,489,379
Wayne	\$3,571,601	\$89,383	\$3,660,984	\$122,767	\$22,270	\$145,037	\$3,806,020
Weber	\$316,804,111	\$21,442,867	\$338,246,978	\$7,299,783	\$2,179,066	\$9,478,849	\$347,725,828
<b>Statewide</b>	<b>\$4,200,168,967</b>	<b>\$262,839,849</b>	<b>\$4,463,008,816</b>	<b>\$214,861,175</b>	<b>\$102,363,401</b>	<b>\$317,224,576</b>	<b>\$4,780,233,392</b>

## Centrally Assessed Property

The State Tax Commission's Centrally Assessed Division is responsible for the valuation, appraisal and audit of mines, oil and gas, pipelines, power, airlines, motor carriers, telecommunications, railroads and rail cars.

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

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

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

# Property Tax Relief

The State of Utah and county governments provided \$49,069,649 in property tax relief to 39,673 individuals in 2022. 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.

See brief summaries of the property tax relief categories below. You can find details of the law in various parts of Utah Code, Title 59, Chapter 2.

## Blind

For 2023, up to \$11,500 taxable value of real and/or personal property owned by a blind person, their unmarried widow, widower or minor orphan is exempt from property taxation.

## Indigent

An indigent abatement may be granted in an amount of 50 percent of taxes levied, not to exceed \$1,186 for 2023. 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 \$479,504 (2023) in taxable value on a primary residence or non-business personal property may be granted to a disabled veteran, their unmarried widow or widower, or minor orphans. An exemption may also be granted to the widow, widower or minor orphan of a veteran who was killed in action or died in the line of duty.

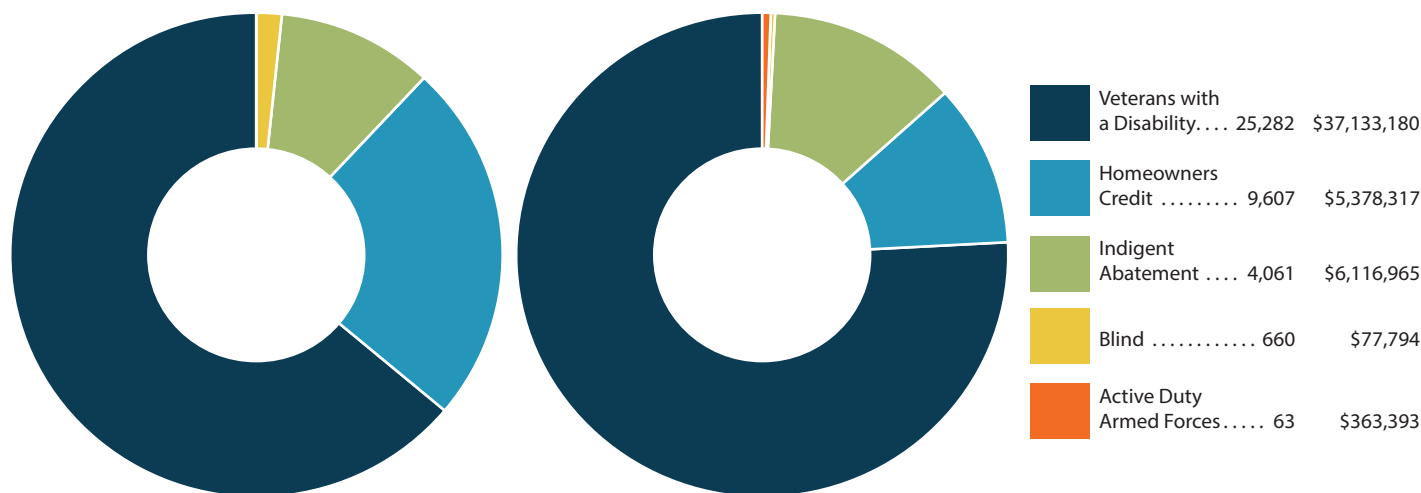
Tax relief is given to active duty or reserve military members who have been deployed outside of Utah for at least 200 days.

## Low-income Elderly

Low-income elderly or widowed homeowners and mobile homeowners may apply through the county for circuit breaker relief of up to \$1,186 for 2023. Low-income elderly or widowed renters may also be eligible and may apply for relief to the Tax Commission.

Relief Recipients (CY 2022)

Relief Dollars (CY 2022)



## Property Tax Relief by County CY 2022

	Active Duty Armed Forces		Veterans with Disabilities		Blind		Homeowners Credit		Indigent Abatement		Total	
Beaver	0	\$0	52	\$41,807	0	\$0	80	\$28,201	15	\$24,102	147	\$94,110
Box Elder	1	\$2,253	525	\$797,468	17	\$1,865	260	\$156,242	261	\$100,302	1,064	\$1,058,130
Cache	3	\$9,970	650	\$907,209	6	\$583	222	\$126,871	10	\$4,816	891	\$1,049,449
Carbon	0	\$0	229	\$331,614	12	\$2,180	222	\$127,978	150	\$42,160	613	\$503,932
Daggett	0	\$0	15	\$13,184	0	\$0	0	\$0	4	\$2,397	19	\$15,581
Davis	10	\$32,689	4,834	\$8,313,519	88	\$10,280	856	\$487,727	70	\$1,147,772	5,858	\$9,991,987
Duchesne	2	\$3,073	130	\$173,054	9	\$1,320	211	\$109,882	55	\$25,981	407	\$313,310
Emery	0	\$0	64	\$67,558	1	\$195	84	\$44,044	1	\$465	150	\$112,262
Garfield	0	\$0	55	\$37,216	5	\$556	53	\$26,870	42	\$7,539	155	\$72,181
Grand	0	\$0	71	\$109,229	4	\$483	158	\$99,944	139	\$54,908	372	\$264,564
Iron	0	\$0	624	\$740,547	12	\$1,067	352	\$207,882	269	\$3,123,871	1,257	\$4,073,367
Juab	1	\$2,622	40	\$63,168	1	\$123	62	\$37,398	58	\$38,235	162	\$141,546
Kane	0	\$0	99	\$115,102	4	\$365	0	\$0	46	\$17,407	49	\$132,874
Millard	0	\$0	83	\$92,655	2	\$281	91	\$63,975	10	\$4,298	186	\$161,209
Morgan	1	\$3,254	205	\$384,233	2	\$270	25	\$11,992	24	\$7,200	257	\$406,949
Piute	0	\$0	28	\$3,850	1	\$114	83	\$25,739	17	\$4,364	129	\$34,067
Rich	0	\$0	10	\$10,775	2	\$119	8	\$4,743	0	\$0	20	\$15,637
Salt Lake	12	\$41,000	7,620	\$9,075,288	243	\$30,531	2,185	\$1,375,252	799	\$341,701	10,859	\$10,863,772
San Juan	0	\$0	76	\$79,806	0	\$0	88	\$59,918	28	\$5,464	192	\$145,188
Sanpete	1	\$1,658	222	\$319,730	3	\$391	202	\$134,186	149	\$69,488	577	\$525,453
Sevier	0	\$0	217	\$269,173	3	\$348	259	\$160,327	162	\$78,344	641	\$508,192
Summit	6	\$17,618	213	\$206,422	10	\$735	103	\$61,238	0	\$0	332	\$286,013
Tooele	4	\$11,779	838	\$1,656,283	11	\$1,430	362	\$208,825	39	\$37,321	1,254	\$1,915,638
Uintah	0	\$0	198	\$230,822	10	\$1,196	253	\$150,349	13	\$6,653	474	\$389,020
Utah	12	\$210,692	2,353	\$3,739,389	58	\$6,096	845	\$530,137	309	\$240,692	3,577	\$4,727,006
Wasatch	0	\$0	181	\$310,170	8	\$907	0	\$0	179	\$49,595	368	\$360,672
Washington	0	\$0	2,046	\$2,479,568	57	\$4,727	1,520	\$517,634	903	\$505,586	4,526	\$3,507,515
Wayne	0	\$0	21	\$17,681	1	\$91	34	\$15,083	5	\$454	61	\$33,309
Weber	10	\$26,785	3,583	\$6,546,660	90	\$11,541	989	\$605,880	304	\$175,850	4,976	\$7,366,716
<b>Total</b>	<b>63</b>	<b>\$363,393</b>	<b>25,282</b>	<b>\$37,133,180</b>	<b>660</b>	<b>\$77,794</b>	<b>9,607</b>	<b>\$5,378,317</b>	<b>4,061</b>	<b>\$6,116,965</b>	<b>39,673</b>	<b>\$49,069,649</b>



## Average Property Tax Rates CY 2022

County	Number of Tax Areas	Minimum	Range of Rates Maximum	Average Tax Rates*
Beaver	16	0.008005	0.010292	0.008851
Box Elder	69	0.008480	0.011229	0.009333
Cache	53	0.007396	0.009527	0.008336
Carbon	20	0.012049	0.017221	0.013182
Daggett	8	0.007754	0.009395	0.008747
Davis	122	0.007886	0.011159	0.009992
Duchesne	29	0.011700	0.013989	0.012539
Emery	26	0.013266	0.017495	0.015609
Garfield	28	0.007723	0.010463	0.008456
Grand	9	0.009786	0.012169	0.010361
Iron	32	0.007092	0.008765	0.008154
Juab	16	0.008976	0.011352	0.010183
Kane	19	0.007383	0.010394	0.008169
Millard	20	0.010444	0.013275	0.011234
Morgan	10	0.010722	0.017399	0.012594
Piute	5	0.008018	0.009952	0.009265
Rich	17	0.004806	0.006608	0.005401
Salt Lake	376	0.009003	0.014097	0.011126
San Juan	9	0.011466	0.013613	0.012158
Sanpete	22	0.009190	0.012804	0.010884
Sevier	15	0.009279	0.012166	0.010257
Summit	63	0.005286	0.013303	0.007071
Tooele	43	0.009735	0.012668	0.011147
Uintah	24	0.009658	0.012594	0.010671
Utah	147	0.007393	0.025220	0.009256
Wasatch	36	0.009322	0.029322	0.010434
Washington	60	0.006328	0.016228	0.007760
Wayne	7	0.007650	0.008145	0.007831
Weber	252	0.008345	0.012920	0.010121
<b>Statewide</b>	<b>1553</b>			<b>0.009970</b>

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

## Beer Tax

The beer tax applies to all beer that is imported or manufactured for sale, use or distribution in Utah. The current beer tax is \$13.10 per 31-gallon barrel of beer. Revenues are deposited into the General Fund and the Alcoholic Beverage Enforcement and Treatment Restricted Account.

[Utah Code, Title 59, Chapter 15](#)

Beer	
<b>FY 2023</b>	<b>\$18,555,425</b>
2022	\$18,394,381
2021	\$17,880,108
2020	\$15,987,392
2019	\$14,203,312

## Cigarette Tax

The cigarette tax is imposed on the first sale, use, storage or distribution of a cigarette in Utah. Wholesalers and distributors pay the tax by purchasing stamps from the Tax Commission; each pack of cigarettes must be stamped before sale. The cigarette tax is \$1.70 per pack of 20 cigarettes and \$2.125 per pack of 25 cigarettes. Cigarettes from non-participating manufacturers (i.e., manufacturers that are not a party to the Master Settlement Agreement between the State of Utah and the leading U.S. tobacco product manufacturers) are subject to an additional \$0.35 per 20-pack and \$0.4375 per 25-pack. Revenues are deposited into the General Fund and the Cigarette and Tobacco Prevention Restricted Account.

[Utah Code, Title 59, Chapter 14, Part 2](#)

Cigarette	
<b>FY 2023</b>	<b>\$71,125,417</b>
2022	\$74,992,669
2021	\$78,539,142
2020	\$84,843,627
2019	\$84,157,715

## Tobacco Tax

The tobacco tax is imposed on the first sale, use, storage or distribution of a tobacco product in Utah. The tobacco tax applies to all tobacco products other than cigarettes.

Tax rates vary by product type:

- Moist snuff is taxed at \$1.83 per ounce.
- Little cigars are taxed at \$0.085 per little cigar.
- All other tobacco products are taxed at 86 percent of the manufacturer's sales price.

Revenues are deposited into the General Fund.

[Utah Code, Title 59, Chapter 14, Part 3](#)

Tobacco	
<b>FY 2023</b>	<b>\$19,721,746</b>
2022	\$20,887,856
2021	\$20,662,182
2020	\$21,181,399
2019	\$21,483,265

## Insurance Premium Tax

The insurance premium tax applies to admitted insurers on total premiums received from insurance covering property or risks located in Utah. Insurance categories subject to this tax include motor vehicle, property, casualty, life, workers' compensation and title insurance. Tax rates depend on the type of insurance policy.

The current insurance premium tax rate is:

- 2.25 percent of net premiums on property, casualty, life and other risks.
- 2.26 percent (includes .01 percent to fund relative value study) of motor vehicle insurance premiums for motor vehicle liability, uninsured motorist and personal injury protection.
- 0.45 percent of title insurance premiums.
- 1.25 percent of workers' compensation insurance.
- 2.25 percent of the first \$100,000 in variable life insurance premiums, and 0.8 percent of premium above that amount.

Revenues that are not earmarked to other funds or purposes are deposited into the General Fund. Other funds that receive revenue from the insurance premium tax include Workplace Safety, Fire Academy Support, Firemen's Pension, Employer's Reinsurance, Uninsured Employers and Relative Value Study.

[Utah Code, Title 59, Chapter 9](#)

### Insurance Premium

FY 2023	\$217,261,440
2022	\$202,478,864
2021	\$183,557,849
2020	\$169,833,963
2019	\$171,997,966

## Oil and Gas Severance Tax

The oil and gas severance tax applies to oil, natural gas and natural gas liquids produced in Utah. The tax rate ranges from 3 to 5 percent based on the value of the oil or gas and 4 percent for natural gas liquids. The oil and gas severance tax is not imposed on stripper, wildcat and development wells. Additionally, there is a well recompletion or workover tax credit of up to \$30,000 per well during each calendar year, and a 50 percent reduction in the tax rate for incremental production achieved from an enhanced recovery project. Revenues are deposited into the General Fund, the Permanent State Trust Fund and various earmarks as directed in Utah code.

[Utah Code, Title 59, Chapter 5, Part 1](#)

### Oil & Gas Severance

FY 2023	\$114,714,596
2022	\$75,690,554
2021	\$19,702,719
2020	\$33,198,070
2019	\$27,228,829

## Mining Severance Tax

The mining severance tax applies to the extraction of metals or metalliferous minerals, including gold, silver, copper, beryllium, lead, iron, zinc, tungsten, uranium, molybdenum and other metalliferous minerals. Coal is not subject to mining severance tax. The current mining severance tax is 2.6 percent of the taxable value of metals or metalliferous minerals and includes an annual exemption of \$50,000 in taxable value at each mine. Revenues are deposited into the General Fund, the Permanent State Trust Fund and various earmarks as directed in Utah code.

[Utah Code, Title 59, Chapter 5, Part 2](#)

### Mining Severance

FY 2023	\$14,233,242
2022	\$15,519,535
2021	\$13,373,405
2020	\$14,347,857
2019	\$13,380,800

## Oil and Gas Conservation Fee

The oil and gas conservation fee is assessed on interest owners of oil and gas wells in Utah. The current oil and gas conservation fee is 0.2 percent of the value of oil, gas and natural gas liquids produced and saved, sold or transported from the production site. Revenues are deposited into a restricted account within the General Fund known as the "Oil and Gas Conservation Account."

Utah Code §40-6-14

### Oil & Gas Conservation

FY 2023	\$10,379,194
2022	\$6,182,810
2021	\$2,654,179
2020	\$3,663,583
2019	\$4,524,169

## 911 Emergency Service Telephone Charge

Charges imposed per month on each access line in Utah consist of the following:

- 911 emergency service charge of \$0.71
- Unified statewide 911 emergency service charge of \$0.25
- Radio network charge of \$0.52

An additional service charge of 4.9 percent is imposed on the sales price of each purchase of prepaid wireless telecommunications service. Revenues from these charges are either distributed to public safety answering points or deposited into the Unified Statewide 911 Emergency Service Account, the Utah Statewide Radio System Restricted Account or the Universal Public Telecommunications Service Support Fund.

Utah Code, Title 69, Chapter 2, Part 4

### 911 Emergency Service

FY 2023	\$66,581,865
2022	\$62,201,205
2021	\$58,862,920
2020	\$55,200,210
2019	\$48,681,687

## Cable/Satellite Excise Tax

Amounts paid or charged for multi-channel video or audio services provided by a multi-channel video or audio provider within Utah are taxable at a statewide 6.25 percent. Providers must collect the tax from their customers and pay it to the Tax Commission. Revenues are deposited into the General Fund.

Utah Code, Title 59, Chapter 26

### Cable/Satellite Excise

FY 2023	\$24,011,857
2022	\$27,620,440
2021	\$26,699,366
2020	\$28,366,874
2019	\$28,238,296

## Motor Fuel Tax

Motor fuel tax is imposed on all motor fuel that is sold, used or received for sale in Utah. The tax rate, which is recalculated each year, is 16.5 percent of the statewide average rack price of a gallon of motor fuel with some exceptions. The tax rate is \$0.345 per gallon effective July 1, 2023 - Dec. 31, 2023; it was \$0.364 from Jan. 1, 2023 to June 30 2023, and was \$0.319 for calendar year 2022. Most motor fuel tax revenues are deposited into the Transportation Fund and used for highway purposes.

Utah Code, Title 59, Chapter 13, Part 2

### Motor Fuel

FY 2023	\$427,915,649
2022	\$404,368,539
2021	\$384,540,141
2020	\$355,905,455
2019	\$376,382,150

## Special Fuel Tax

The special fuel tax is imposed on any fuel (other than aviation and motor fuel) used to propel motor vehicles on Utah highways. It includes diesel, bio-diesel, kerosene, blended fuels, compressed natural gas (CNG), liquefied natural gas (LNG), hydrogen and other gaseous and liquid petroleum products. The tax rate is recalculated annually. The special fuel tax rate for diesel is the same as the motor fuel tax rate. The tax rate for CNG, LNG and hydrogen is \$0.188 per gasoline/diesel gallon equivalent for calendar year 2023 and was \$0.175 for calendar year 2022. Revenues are deposited into the Transportation Fund.

Utah Code, Title 59, Chapter 13, Part 3

Special Fuel	
<b>FY 2023</b>	<b>\$182,034,430</b>
2022	\$173,862,990
2021	\$171,954,143
2020	\$153,380,202
2019	\$142,332,016

## Aviation Fuel Tax

Aviation fuel tax is imposed on fuels used to operate aircraft. The aviation fuel tax rates are: \$0.090 per gallon for non-federally certificated air carriers, \$0.040 per gallon for federally certificated air carriers, and \$0.025 per gallon for federally certificated air carriers if purchased at the Salt Lake International Airport. Revenues are deposited into the Aeronautics Restricted Account, a restricted account within the Transportation Fund.

Utah Code, Title 59, Chapter 13, Part 4

Aviation Fuel	
<b>FY 2023</b>	<b>\$7,447,519</b>
2022	\$6,723,263
2021	\$5,196,291
2020	\$5,505,278
2019	\$6,542,801

## Motor Vehicle Registration Fees

Each vehicle owner must pay a registration fee at the time of first registration and then annually, unless otherwise exempted. A six-month registration option is also available for motorcycles and passenger vehicles. The fees vary depending on vehicle type, fuel type, registered weight, county and other factors. Registration fees for most vehicles are adjusted annually by the change in the consumer price index. Most registration fees are deposited into either the Transportation Investment Fund or the Transportation Fund. Some amounts are earmarked for other accounts as set forth in Utah code.

Utah Code, Title 41, Chapter 1a, Part 12

Motor Vehicle Registration	
<b>FY 2023</b>	<b>\$191,967,956</b>
2022	\$180,474,947
2021	\$170,131,028
2020	\$163,122,275
2019	\$154,363,402

## Local Transportation Corridor Preservation Fee

A county legislative body may impose a local option highway construction and transportation corridor preservation fee of up to \$10 (\$7.75 for a six-month registration) on each motor vehicle registration within the county. Revenues from this tax that are not earmarked to the County of the First Class Highway Projects Fund or to the Local Highway and Transportation Corridor Preservation Fund are credited to the county from which the revenue arose.

Utah Code §41-1a-1222

Local Transportation Corridor	
<b>FY 2023</b>	<b>\$25,968,892</b>
2022	\$25,637,835
2021	\$24,739,913
2020	\$24,137,576
2019	\$23,784,063

# Other Motor Vehicle Taxes and Fees

In addition to registration fees, the DMV assesses other taxes and fees at the time of registration. These include, but are not limited to:

- Uniform fee-in-lieu of property taxes (age-based)
- Sales and use taxes
- Temporary and in-transit permits and fees
- Vehicle titles and fees
- License plate fees
- Automobile driver education fee
- Uninsured motorist identification fee
- Apportioned registration
- Personalized and special group license plate fees

[Utah Code, Title 41, Chapter 1a, Part 12](#)

Other Motor Vehicle	
FY 2023	\$322,280,011
2022	\$317,637,867
2021	\$305,682,353
2020	\$288,019,090
2019	\$287,998,262

# Other Taxes and Fees

The Tax Commission collects other taxes and fees in addition to those discussed previously in this report. Some of these other taxes and fees include, but are not limited to:

- E-Cigarette & Nicotine Products Tax
- Environmental Assurance Fee
- Property Tax on Rail Cars and State Assessed Commercial Vehicles
- Waste Tire Recycling Fee
- Brine Shrimp Royalty Tax
- Lubricating Oil Fee

See Appendix I on page 37 for revenue data.

[Utah Code: Various](#)

## Revenues by Fund Type and Sources

### Revenue Collection

Categorized by Fund Type (Fiscal Years 2022 and 2023/Revenue Summary Report)

	FY 2022 Net Revenue	FY 2023 Net Revenue	Net Change	% Change
Income Tax/Uniform School	\$7,756,512,564	\$7,374,277,368	(\$382,235,196)	-4.9%
Fiduciary Fund	\$2,633,977,527	\$2,794,803,859	\$160,826,332	6.1%
General Fund Restricted	\$203,314,674	\$271,265,618	\$67,950,944	33.4%
General Fund Unrestricted	\$3,481,791,208	\$3,657,538,964	\$175,747,755	5.0%
Proprietary Fund	\$49,590,035	\$53,020,748	\$3,430,713	6.9%
Special Revenue	\$209,493,488	\$250,406,313	\$40,912,825	19.5%
Transportation Fund	\$739,117,663	\$792,651,589	\$53,533,926	7.2%
Transportation Investment Fund	\$941,315,449	\$989,823,885	\$48,508,436	5.2%
<b>Total</b>	<b>\$16,015,112,607</b>	<b>\$16,183,788,342</b>	<b>\$168,675,735</b>	<b>1.1%</b>

### Revenue by Source and Fund

Categorized by Revenue Source / Fund Type / Tax or Fee

	FY 2022 Net Revenue	FY 2023 Net Revenue	Net Change	% Change
<b>911 Emergency Services Telephone Charge</b>				
<b>Total</b>	<b>62,201,205</b>	<b>\$66,581,865</b>	<b>\$4,380,660</b>	<b>7.0%</b>
<b>General Fund Restricted</b>				
Statewide Unified E-911 Emergency Services	\$10,373,323	\$11,074,535	\$701,211	6.8%
Utah Statewide Radio System - Emergency Services	\$21,893,954	\$23,416,197	\$1,522,243	7.0%
<b>General Fund Unrestricted</b>				
Public Safety Answering Point - Public Safety	\$1,896,767	\$2,274,903	\$378,136	19.9%
<b>Special Revenue</b>				
Public Safety Answering Point - Local Dispatch	\$27,321,982	\$29,134,886	\$1,812,904	6.6%
Universal Public Telecommunications Service	\$715,179	\$681,344	(\$33,835)	-4.7%

	FY 2022 Net Revenue	FY 2023 Net Revenue	Net Change	% Change
<b>Aviation Fuel Tax</b>				
<b>Total</b>	<b>6,723,263</b>	<b>\$7,447,519</b>	<b>\$724,256</b>	<b>10.8%</b>
<b>Transportation Fund</b>				
Aviation Fuel Tax	\$6,723,263	\$7,447,519	\$724,256	10.8%
<b>Beer Tax</b>				
<b>Total</b>	<b>\$18,394,381</b>	<b>\$18,555,425</b>	<b>\$161,043</b>	<b>0.9%</b>
<b>General Fund Restricted</b>				
Alcohol Beverage Enforcement & Treatment Account	\$6,796,085	\$7,560,764	\$764,678	11.3%
<b>General Fund Unrestricted</b>				
Beer Tax	\$11,598,296	\$10,994,661	(\$603,635)	-5.2%
<b>Cable/Satellite Excise Tax</b>				
<b>Total</b>	<b>\$27,620,440</b>	<b>\$24,011,857</b>	<b>(\$3,608,583)</b>	<b>-13.1%</b>
<b>General Fund Unrestricted</b>				
Multi-Channel Video or Audio Service	\$27,620,440	\$24,011,857	(\$3,608,583)	-13.1%
<b>Cigarette Tax</b>				
<b>Total</b>	<b>\$74,992,669</b>	<b>\$71,125,417</b>	<b>(\$3,867,252)</b>	<b>-5.2%</b>
<b>General Fund Restricted</b>				
Cigarette Tax - Tobacco Prevention	\$7,950,000	\$7,950,000	\$0	0.0%
<b>General Fund Unrestricted</b>				
Cigarette Stamp Tax	\$67,042,669	\$63,175,417	(\$3,867,252)	-5.8%
<b>Corporate Tax</b>				
<b>Total</b>	<b>\$937,045,419</b>	<b>\$869,902,502</b>	<b>(\$67,142,917)</b>	<b>-7.2%</b>
<b>Income Tax/Uniform School</b>				
Corporate Tax	\$937,045,419	\$869,902,502	(\$67,142,917)	-7.2%
Corporate Tax transfers - Income Tax Fund	(\$443,401,249)	(\$166,267,928)	\$277,133,321	
Corporate Tax transfers - Uniform School Fund	\$443,401,249	\$166,267,928	(\$277,133,321)	
<b>Individual Income Tax</b>				
<b>Total</b>	<b>\$6,771,925,739</b>	<b>\$6,432,141,610</b>	<b>(\$339,784,129)</b>	<b>-5.0%</b>
<b>Income Tax/Uniform School</b>				
Individual Income Tax - Final Payments	\$2,021,097,572	\$872,091,340	(\$1,149,006,233)	-56.9%
Individual Income Tax - Withholding	\$4,750,828,166	\$4,988,303,890	\$237,475,724	5.0%
Individual Income Tax - Withholding - Passthrough SALT	\$0	\$571,746,380	\$571,746,380	



	FY 2022 Net Revenue	FY 2023 Net Revenue	Net Change	% Change
Individual Income Tax transfers - Income Tax Fund	(\$3,181,999,862)	(\$3,487,970,570)	(\$305,970,708)	
Individual Income Tax transfers - Uniform School Fund	\$3,181,999,862	\$3,487,970,570	\$305,970,708	

## Insurance Premium Tax

<b>Total</b>	<b>\$202,478,864</b>	<b>\$217,261,440</b>	<b>\$14,782,576</b>	<b>7.3%</b>
<b>Fiduciary Fund</b>				
Employers Reinsurance & Uninsured Employers	\$2,479,073	\$3,300,770	\$821,697	33.1%
Fireman's Pension Fund	\$10,390,321	\$10,971,508	\$581,186	5.6%
<b>General Fund Restricted</b>				
Fire Academy Support Fund	\$5,195,147	\$5,485,780	\$290,633	5.6%
Industrial Accident Fund	\$2,968,220	\$3,460,473	\$492,253	16.6%
Relative Value Study Fund	\$190,317	\$207,140	\$16,822	8.8%
Workplace Safety Account	\$1,484,137	\$1,730,242	\$246,104	16.6%
<b>General Fund Unrestricted</b>				
Insurance Premium Tax	\$179,771,648	\$192,105,528	\$12,333,880	6.9%

## Local Option Sales and Use Taxes

<b>Total</b>	<b>\$2,385,827,236</b>	<b>\$2,560,638,010</b>	<b>\$174,810,774</b>	<b>7.3%</b>
<b>Fiduciary Fund</b>				
Botanical, Cultural, Recreational, and Zoo	\$74,012,901	\$81,387,862	\$7,374,961	10.0%
Correctional Facility Sales and Use Tax	\$49,828,782	\$54,205,891	\$4,377,108	8.8%
County of the 2nd Class State Highways Projects	\$35,852,209	\$37,833,998	\$1,981,789	5.5%
County Option Fixed Guideway Tax	\$39,566,943	\$41,831,147	\$2,264,204	5.7%
County Option for Public Transit	\$5,847,302	\$6,262,683	\$415,381	7.1%
County Option Sales & Use Tax	\$233,863,972	\$249,699,093	\$15,835,121	6.8%
County Option Sales Tax for Transportation - Corridor Preservation	\$3,717,663	\$3,730,059	\$12,396	0.3%
County Option Sales/Use for Highways/Public Transit Tax	\$198,542,200	\$211,579,086	\$13,036,886	6.6%
Highways Sales & Use Tax	\$26,499,451	\$28,177,874	\$1,678,424	6.3%
Local Sales And Use Tax	\$930,007,600	\$992,579,799	\$62,572,199	6.7%
Municipal Energy Sales & Use Tax	\$10,230,267	\$16,893,359	\$6,663,092	65.1%
Municipal Telecommunications License Tax	\$15,716,839	\$15,822,864	\$106,025	0.7%
Public Transit Tax	\$415,162,316	\$441,729,279	\$26,566,963	6.4%
Resort Communities Tax	\$43,106,950	\$45,073,727	\$1,966,777	4.6%
Rural County Hospital Tax	\$9,434,850	\$9,534,859	\$100,010	1.1%
State Highways Projects - Fixed Guideway	\$3,461,007	\$3,581,950	\$120,943	3.5%
Town Option Sales & Use Tax	\$13,775,717	\$14,443,703	\$667,987	4.8%

	FY 2022 Net Revenue	FY 2023 Net Revenue	Net Change	% Change
Transient Room Tax - County	\$100,880,785	\$105,029,469	\$4,148,684	4.1%
Transient Room Tax - First Class County Fund	\$4,070,213	\$4,743,073	\$672,860	16.5%
Transient Room Tax - MIDA	\$359,459	\$431,129	\$71,670	19.9%
Transient Room Tax - Municipality	\$22,092,865	\$23,228,676	\$1,135,811	5.1%
TRCC Restaurant Tax	\$74,978,883	\$82,772,265	\$7,793,383	10.4%
TRCC RV and OHV Leasing Tax	\$85,778	\$212,127	\$126,348	147.3%
TRCC Short Term Leasing Tax	\$25,036,884	\$25,362,965	\$326,081	1.3%
TRCC Transient Room Tax	\$3,205,415	\$3,764,944	\$559,528	17.5%
<b>General Fund Restricted</b>				
Homeless Shelter Mitigation	\$5,449,912	\$6,169,891	\$719,979	13.2%
<b>Special Revenue</b>				
Hotel & Convention Center Impact Mitigation/Incentive Fund	\$0	\$6,087,844	\$6,087,844	
Qualified Emergency Food Agencies Fund	\$381,252	\$381,252	(\$0)	0.0%
State Imposed Mass Transit Tax	\$6,511,960	\$6,739,084	\$227,124	3.5%
<b>Transportation Fund</b>				
State Highways Projects - 2nd Class County	(\$46)	\$13	\$59	
State Highways Projects - Public Transit Tax	\$34,146,907	\$41,348,044	\$7,201,137	21.1%
<b>Local Transportation Corridor Preservation Fee</b>				
<b>Total</b>	<b>\$25,637,835</b>	<b>\$25,968,892</b>	<b>\$331,056</b>	<b>1.3%</b>
<b>Fiduciary Fund</b>				
County of the 1st Class State Highways Projects	\$5,076,490	\$5,078,182	\$1,692	0.0%
Local Transportation Corridor Preservation - 1st Class City	\$2	\$0	(\$2)	-100.0%
Local Transportation Corridor Preservation - 1st Class County	\$1,968,581	\$2,031,264	\$62,683	3.2%
Local Transportation Corridor Preservation - MV	\$18,592,763	\$18,859,446	\$266,683	1.4%
<b>Mineral Production Withholding</b>				
<b>Total</b>	<b>\$40,244,945</b>	<b>\$64,848,228</b>	<b>\$24,603,283</b>	<b>61.1%</b>
<b>Income Tax/Uniform School</b>				
Mineral Production Tax Withholding	\$40,244,945	\$64,848,228	\$24,603,283	61.1%
<b>Mining Severance Tax</b>				
<b>Total</b>	<b>\$15,519,535</b>	<b>\$14,233,242</b>	<b>(\$1,286,294)</b>	<b>-8.3%</b>
General Fund Restricted				
Div. Air Quality - Minerals	\$129,744	\$115,640	(\$14,104)	-10.9%

	FY 2022 Net Revenue	FY 2023 Net Revenue	Net Change	% Change
Div. Geological Survey Oil, Gas & Mining - Minerals	\$117,949	\$105,128	(\$12,821)	-10.9%
Div. Oil, Gas & Mining - Minerals	\$1,181,684	\$1,183,360	\$1,676	0.1%
Div. Water Quality - Minerals	\$18,872	\$16,820	(\$2,051)	-10.9%
<b>General Fund Unrestricted</b>				
Mining Severance Tax	\$8,631,062	\$6,597,279	(\$2,033,784)	-23.6%
<b>Special Revenue</b>				
Mining Severance Tax P ermanent State Trust Fund	\$5,440,224	\$6,215,015	\$774,791	14.2%
<b>Motor Fuel Tax</b>				
<b>Total</b>	<b>\$404,368,539</b>	<b>\$427,915,649</b>	<b>\$23,547,110</b>	<b>5.8%</b>
<b>General Fund Restricted</b>				
Boat Fuel Tax	\$3,105,243	\$3,090,313	(\$14,931)	-0.5%
Off Highway Vehicle Fuel Tax	\$1,973,559	\$1,990,416	\$16,857	0.9%
<b>Transportation Fund</b>				
Motor Fuel Tax	\$399,289,736	\$422,834,921	\$23,545,184	5.9%
<b>Motor Vehicle Registration Fees</b>				
<b>Total</b>	<b>\$180,474,947</b>	<b>\$191,967,956</b>	<b>\$11,493,009</b>	<b>6.4%</b>
<b>General Fund Restricted</b>				
Boat Registration Fees	\$1,765,185	\$1,772,023	\$6,838	0.4%
Motor Vehicle Safety Impact Restricted Account	\$2,901,554	\$2,941,542	\$39,988	1.4%
Off Highway Vehicle Registration Fees	\$8,872,845	\$8,909,974	\$37,129	0.4%
Snowmobile Registration Fees	\$348,584	\$388,368	\$39,784	11.4%
<b>Proprietary Fund</b>				
Land Grant Management Fund Registration Fees	\$344,552	\$345,734	\$1,182	0.3%
<b>Special Revenue</b>				
Traumatic Head and Spinal Cord Injury Rehab	\$277,690	\$278,425	\$735	0.3%
<b>Transportation Fund</b>				
Motor Vehicle Registration Fees	\$66,995,133	\$77,208,923	\$10,213,790	15.2%
Motorcycle Safety Fees - Dedicated Credit	\$480,007	\$480,110	\$103	0.0%
MV Public Safety for Highway Patrol	\$2,727,339	\$2,764,903	\$37,563	1.4%
<b>Transportation Investment Fund</b>				
Transportation Inv. Fund - MV Registration Fees	\$95,762,058	\$96,877,955	\$1,115,897	1.2%

	FY 2022 Net Revenue	FY 2023 Net Revenue	Net Change	% Change
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## Oil and Gas Conservation Fee

<b>Total</b>	<b>\$6,182,810</b>	<b>\$10,379,194</b>	<b>\$4,196,384</b>	<b>67.9%</b>
<b>General Fund Restricted</b>				
Oil & Gas Conservation Fee	\$6,182,810	\$10,379,194	\$4,196,384	67.9%

## Oil and Gas Severance Tax

<b>Total</b>	<b>\$75,690,554</b>	<b>\$114,714,596</b>	<b>\$39,024,041</b>	<b>51.6%</b>
<b>General Fund Restricted</b>				
Div. Air Quality - Oil & Gas	\$569,446	\$856,691	\$287,245	50.4%
Div. Geological Survey Oil, Gas & Mining - Oil & Gas	\$517,678	\$778,810	\$261,132	50.4%
Div. Oil, Gas, & Mining - Oil & Gas	\$2,726,921	\$4,512,135	\$1,785,214	65.5%
Div. Water Quality - Oil & Gas	\$82,828	\$124,610	\$41,781	50.4%
<b>General Fund Unrestricted</b>				
Oil & Gas Severance Tax	\$40,341,136	\$53,128,616	\$12,787,480	31.7%
<b>Special Revenue</b>				
Oil & Gas Severance Tax Permanent State Trust Fund	\$23,877,096	\$46,042,252	\$22,165,156	92.8%
Revitalization Fund - Navajo	\$875,457	\$1,242,222	\$366,765	41.9%
Revitalization Fund - Uintah Basin	\$6,699,992	\$8,029,260	\$1,329,268	19.8%

## Other Motor Vehicle Taxes and Fees

<b>Total</b>	<b>\$317,637,867</b>	<b>\$322,280,011</b>	<b>\$4,642,144</b>	<b>1.5%</b>
<b>Fiduciary Fund</b>				
Collegiate License Plate Fees	\$1,096,512	\$1,084,171	(\$12,342)	-1.1%
Motor Vehicle Blindness Prevention Checkoff	\$46,537	\$48,915	\$2,378	5.1%
MV County Collections	\$223,024,174	\$224,683,486	\$1,659,312	0.7%
Other License Plate and Contributions	\$128,614	\$115,312	(\$13,302)	-10.3%
Tax Commission Suspense	\$13,086,489	\$11,087,626	(\$1,998,863)	-15.3%
<b>General Fund Restricted</b>				
Aquatic Invasive Species	\$670,620	\$658,311	(\$12,309)	-1.8%
Electronic Payments Fee	\$8,454,316	\$9,353,954	\$899,638	10.6%
MV Automobile 45-Day Permits	\$5,245,780	\$4,980,269	(\$265,512)	-5.1%
MV Contribution - Emergency Medical Services System	\$24,898	\$55,157	\$30,259	121.5%
MV Contribution - Special Group License Plates	\$745,493	\$761,590	\$16,098	2.2%
MV Contribution - Voluntary Checkoffs	\$49,362	\$35,670	(\$13,692)	-27.7%
Other License Plate and Contributions	\$379,000	\$402,125	\$23,125	6.1%

	FY 2022 Net Revenue	FY 2023 Net Revenue	Net Change	% Change
<b>General Fund Unrestricted</b>				
DUI Impound Fees	\$1,735,561	\$1,969,780	\$234,219	13.5%
Misc. Dedicated Credits - Other Agencies	\$622,863	\$684,855	\$61,992	10.0%
Misc. Dedicated Credits - Tax Commission	\$2,798,724	\$3,375,316	\$576,592	20.6%
MV Contributions - Search and Rescue Program	\$24,898	\$55,157	\$30,259	121.5%
MV Regist/Plate Fees - Plate, Admin Fee	\$4,656,639	\$4,777,520	\$120,881	2.6%
MVED Business Regulation Fees	\$1,990,225	\$1,932,188	(\$58,037)	-2.9%
Other License Plate and Contributions	\$683	\$974	\$291	42.6%
Search and Rescue - Dedicated Credits	\$146,360	\$147,001	\$641	0.4%
<b>Income Tax/Uniform School</b>				
Driver Education Fees - Dedicated Credits	\$6,996,460	\$7,085,004	\$88,544	1.3%
<b>Special Revenue</b>				
MV Contributions - Special Group License Plates	\$0	\$27,825	\$27,825	
Traumatic Head and Spinal Cord Injury Rehab	\$170,160	\$193,120	\$22,960	13.5%
<b>Transportation Fund</b>				
DUI Impound Fees	\$1,250,707	\$1,419,496	\$168,789	13.5%
Motor Carrier Fee	\$2,637,879	\$2,647,336	\$9,457	0.4%
Motor Vehicle Control Fees	\$6,829,617	\$6,754,904	(\$74,713)	-1.1%
MV Registration/Plate Fees - Plate, Admin Fee	\$752,207	\$738,190	(\$14,017)	-1.9%
Proportional Registration - Highway Use Tax	\$10,295,236	\$11,554,759	\$1,259,523	12.2%
Proportional Registration Fees	\$19,814,000	\$21,522,432	\$1,708,433	8.6%
Temporary Permits	\$252,320	\$217,935	(\$34,385)	-13.6%
Uninsured Motorist Fees	\$3,711,535	\$3,909,634	\$198,099	5.3%
<b>Other Taxes and Fees</b>				
<b>Total</b>	<b>\$80,628,862</b>	<b>\$84,514,714</b>	<b>\$3,885,852</b>	<b>4.8%</b>
<b>Fiduciary Fund</b>				
Car & Bus Tax	\$10,134,893	\$10,879,114	\$744,222	7.3%
Environmental Assurance Fee	\$8,442,699	\$6,587,613	(\$1,855,086)	-22.0%
Income Tax Contributions - Education	\$41,545	\$57,341	\$15,796	38.0%
Income Tax Contributions - Election Campaign	\$106,584	\$95,462	(\$11,122)	-10.4%
Tax Cash Bonds	\$25,000	\$11,767	(\$13,233)	-52.9%

	FY 2022 Net Revenue	FY 2023 Net Revenue	Net Change	% Change
<b>General Fund Restricted</b>				
Admin. Allowance Service Charge - Sales Tax & Misc	\$16,339,018	\$17,104,619	\$765,601	4.7%
Brine Shrimp Royalty Tax	\$833,585	\$512,161	(\$321,424)	-38.6%
Commerce Charges	\$405,799	\$245,253	(\$160,546)	-39.6%
Court Complex Fees	\$4,189,396	\$4,610,681	\$421,286	10.1%
E-Cigarette Substance & Nicotine Product Tax	\$13,776,323	\$14,689,338	\$913,015	6.6%
Income Tax Contributions - Homeless, Children's Organ, Etc.	\$109,478	\$161,983	\$52,505	48.0%
Lubricating Oil Fee - Used Oil	\$584,743	\$616,374	\$31,632	5.4%
Sovereign Lands Management Account - Brine Shrimp	\$125,000	\$125,000	\$0	0.0%
<b>General Fund Unrestricted</b>				
Cigarette/eCig Licenses & Fees	\$1,010	\$750	(\$260)	-25.7%
County Property Tax Transaction Fees	\$3,482,432	\$4,142,287	\$659,855	18.9%
Court Fees	\$3,231,429	\$3,098,830	(\$132,599)	-4.1%
Farm Tool Tax Credit	(\$38,515)	\$70,347	\$108,862	-282.6%
Federal Revenues & Grants	\$567,123	\$612,816	\$45,692	8.1%
Misc. Dedicated Credits - Electronic Convenience Fees	\$1,984,712	\$4,539,042	\$2,554,330	128.7%
Misc. Dedicated Credits - MV Sale of Info	\$261,369	\$248,798	(\$12,571)	-4.8%
Misc. Dedicated Credits - Tax Commission	\$30,767	\$34,140	\$3,372	11.0%
Other Misc.	\$290,090	\$337,975	\$47,884	16.5%
Property Tax Relief Credits - Circuit Breaker	(\$5,802,147)	(\$6,610,855)	(\$808,709)	13.9%
<b>Income Tax/Uniform School</b>				
Income Tax Contributions - Invest More for Education	\$1	\$24	\$23	
State Transient Room Tax - Hospitality Tourism	\$300,000	\$300,000	\$0	0.0%
<b>Special Revenue</b>				
Clean Air Fund Contributions	\$47,522	\$34,459	(\$13,063)	-27.5%
Misc. Special Revenues	\$40,863	\$47,729	\$6,866	16.8%
Private Organ Donation Contributions	\$61,856	\$63,353	\$1,498	2.4%
State Transient Room Tax - Outdoor Recreation Infrastructure	\$7,691,773	\$7,989,173	\$297,400	3.9%
Suicide Prevention	\$35,651	\$32,916	(\$2,735)	-7.7%
Waste Tire Recycling Fees	\$3,980,030	\$4,108,183	\$128,153	3.2%
<b>Transportation Fund</b>				
Motor Vehicle Rental Tax	\$9,348,832	\$9,768,039	\$419,207	4.5%

	FY 2022 Net Revenue	FY 2023 Net Revenue	Net Change	% Change
<b>Special Fuel Tax</b>				
<b>Total</b>	<b>\$173,862,990</b>	<b>\$182,034,430</b>	<b>\$8,171,440</b>	<b>4.7%</b>
<b>Transportation Fund</b>				
Special Fuel Tax	\$172,568,938	\$180,680,654	\$8,111,716	4.7%
Special Fuel Tax - CNG / LNG	\$1,294,052	\$1,353,777	\$59,724	4.6%
<b>State Sales and Use Tax</b>				
<b>Total</b>	<b>\$4,186,766,649</b>	<b>\$4,457,544,041</b>	<b>\$270,777,392</b>	<b>6.5%</b>
<b>General Fund Restricted</b>				
Outdoor Adventure Infrastructure	\$0	\$43,266,892	\$43,266,892	
Water & Wastewater Project - Water Rights Adjudication	\$0	\$175,000	\$175,000	
Water Infrastructure Restricted 1/16% Sales Tax Diversion	\$58,585,863	\$62,620,605	\$4,034,742	6.9%
Water Rights Restricted	\$0	\$6,670,591	\$6,670,591	
<b>General Fund Unrestricted</b>				
Dedicated Credits - DNR Plants/Animal Protect - Sales	\$2,450,000	\$2,450,000	\$0	0.0%
Dedicated Credits - DNR Watershed Rehab/Cloud Seed	\$650,000	\$650,000	\$0	0.0%
Dedicated Credits - Search and Rescue	\$200,000	\$200,000	\$0	0.0%
State Sales Tax	\$3,098,476,730	\$3,262,812,037	\$164,335,307	5.3%
Water & Wastewater Project - Div of Water Rights	\$6,240,379	\$0	(\$6,240,379)	-100.0%
<b>Proprietary Fund</b>				
Water & Wastewater Project - Sales	\$49,245,483	\$52,675,014	\$3,429,531	7.0%
<b>Special Revenue</b>				
Hotel & Convention Center Impact Mitigation/Incentive Fund	\$1,900,000	\$1,900,000	\$0	0.0%
Medicaid Expansion	\$122,931,052	\$130,644,221	\$7,713,169	6.3%
Qualified Emergency Food Agencies Fund	\$533,750	\$533,750	\$0	0.0%
<b>Transportation Investment Fund</b>				
Cottonwood Canyon Transportation Investment Fund	\$19,999,999	\$20,000,000	\$1	0.0%
Transit Transportation Investment Fund	\$14,259,067	\$30,757,163	\$16,498,097	115.7%
Transportation Investment Fund 0.05% Diversion	\$6,996,738	(\$0)	(\$6,996,738)	-100.0%
Transportation Investment Fund 17% Vehicle Related Products	\$674,385,442	\$719,096,161	\$44,710,720	6.6%
Transportation Investment Fund 3.68% Vehicle Related Products	\$131,725,547	\$124,906,006	(\$6,819,541)	-5.2%

	FY 2022 Net Revenue	FY 2023 Net Revenue	Net Change	% Change
Transportation Investment Transfers to General Fund	(\$1,813,400)	(\$1,813,400)	\$0	0.0%
<b>Tobacco Tax</b>				
<b>Total</b>	<b>\$20,887,856</b>	<b>\$19,721,746</b>	<b>(\$1,166,110)</b>	<b>-5.6%</b>
<b>General Fund Unrestricted</b>				
Tobacco Products Tax	\$20,887,856	\$19,721,746	(\$1,166,110)	-5.6%
<b>Net Revenue</b>	<b>\$16,015,112,607</b>	<b>\$16,183,788,342</b>	<b>\$168,675,735</b>	<b>1.1%</b>

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## Sales Tax Exemptions

Utah law exempts certain purchases from sales and use tax. These charts show fiscal year 2023 estimated state revenue impacts for each sales tax exemption under Utah Code §59-12-104. The estimates are based on the best information available; however, in some cases data is limited or unavailable.

### Business Inputs

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

Brief description of sales tax exemption	FY 2023 Revenue Impact
Certain products purchased by airlines for in-flight use or consumption	\$2,800,000
Aircraft parts and equipment for installation in certain aircraft	\$10,300,000
Commercials, films, and other audio / video sold to broadcasters and others	\$8,600,000
Pollution control equipment (includes consumables)	\$8,800,000
Machinery, equipment, or parts to manufacturers and others	\$218,800,000
Certain equipment under certain aerospace or electronics contracts with the federal government	\$10,100,000
Certain products primarily used in farming operations	\$91,000,000
Hay	\$26,800,000
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	\$10,500,000
Certain products used by a steel mill	\$293,000
Telecommunications service for purposes of providing telecommunications service	\$5,200,000
Vehicle or products installed on a vehicle used by an authorized carrier	\$21,200,000
Electricity to ski resorts for lifts	\$350,000
Ski resort equipment and parts	\$100,000
Natural gas, electricity, coal, fuel oil, and other fuels for industrial use	\$59,500,000
Semiconductor fabricating, processing, research, or development materials	\$9,800,000
Vehicles used for temporary sporting events	Less Than \$1,000
Sale-leaseback transactions	Insufficient Data
Machinery or equipment purchased by the film industry and used to produce certain media	\$4,900,000
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
Building materials shipped out of state and incorporated into real property	Insufficient Data
Address list or database used to send direct mail	\$2,100,000
Certain machinery, equipment, or software purchased by or for a telecommunications service provider	\$16,500,000
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

**Brief description of sales tax exemption**

**FY 2023 Revenue Impact**

Construction materials for Salt Lake International Airport (material converted to real property only) . . . . .	\$8,600,000
Construction materials for new airport in 2nd class county (material converted to real property only) . . . . .	\$0 <sup>1</sup>
Fuel sold to a common carrier railroad and used in a locomotive engine . . . . .	\$0 <sup>2</sup>
Products to an aircraft repair provider if used to repair aircraft not registered in Utah . . . . .	\$344,000
Construction materials for life science research facility (material converted to real property only) . . . . .	\$910,000
Machinery, equipment, or parts used in qualified research (three-year life) . . . . .	\$19,200,000
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) . . . . .	\$669,000
Short-term lodging consumables . . . . .	\$3,000,000
Database access (viewing or retrieval of information) . . . . .	\$1,530,000
Machinery, equipment, or parts used for electronic financial payment services (three-year life) . . . . .	\$2,310,000
Business property temporarily brought into the state by an out-of-state business for disaster-related work . . . . .	\$0 <sup>1</sup>
Molten magnesium . . . . .	\$850,000
Machinery, equipment, or parts purchased by certain data centers (one-year economic life) . . . . .	Insufficient Data
Machinery, equipment, etc. purchased by a refinery and used in a specified activity . . . . .	\$2,800,000
Medical Laboratories . . . . .	\$250,000
Construction and Operation Costs of Electrical Cooperative . . . . .	\$340,000
Consumable Tangible Personal Property used in Taxable Service . . . . .	\$3,800,000

<sup>1</sup>There are no known state revenue impacts from these exemptions in this fiscal year; however, there could be exempt amounts in other years depending on taxpayer behavior.

<sup>2</sup> This sales tax exemption only exempts local sales tax. There is no state revenue impact for this exemption.

## Non-Business Inputs - Charitable/Government

**Brief description of sales tax exemption**

**FY 2023 Revenue Impact**

State and local government purchases except for certain construction materials . . . . .	\$66,600,000
Sales to or by religious or charitable organizations . . . . .	\$16,500,000
Certain food or alcohol served by religious, charitable, medical or higher education . . . . .	\$2,370,000
Food stamp purchases . . . . .	\$7,300,000
WIC purchases . . . . .	\$481,000
Sales relating to schools and fundraising sales . . . . .	\$200,000
Copies and publications by a government entity . . . . .	\$630,000
Sales to a public transit district (includes construction materials converted to real property) . . . . .	\$432,000
Sales to or by Heber Valley Railroad . . . . .	\$210,000
Sales of goods and services at a National Guard morale, welfare, and recreation facility . . . . .	\$28,000

## Non-Business Inputs - Economic Development

**Brief description of sales tax exemption**

**FY 2023 Revenue Impact**

Aircraft manufactured in Utah . . . . .	\$215,000
Certain electricity produced from a new alternative energy source . . . . .	\$320,000
Fuel cell . . . . .	\$65,000

## Non-Business Inputs - Economic Efficiency

Brief description of sales tax exemption	FY 2023 Revenue Impact
Aviation, motor, special fuels (jet, gas, diesel, etc.)	\$375,000,000
Vending machine food sold for \$1 or less under certain circumstances	\$118,000
Primarily unassisted cleaning of property (coin operated laundry, etc.)	\$4,270,000
Non-resident vehicle that is not registered or used in the state except under specified circumstances	\$10,800,000
Isolated or occasional sales if not regularly engaged in business	Insufficient Data
Vehicle trade-ins and other trades as part payment for a purchase	\$97,000,000
Exclusive sale of seasonal crops and plants if sold during the harvest season by the producer	\$709,000
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	\$156,000
45% of a new and 100% of a used manufactured home (based on sales price)	\$5,100,000
Use of unassisted amusement device	\$930,000
Hotel accommodations and services taxed by the Navajo Nation	\$88,000
Currency or coinage that is legal tender	Insufficient Data
Gold, silver, platinum (bars, coins, etc.; not legal tender; content 50%+ gold, silver, or platinum)	Insufficient Data
Pawnbroker repurchases or redemptions	\$1,700,000
Municipal taxes or fees levied on purchaser for enhanced level of municipal service	\$13,000
Car wash that does not include cleaning the interior of the vehicle	\$11,000
MIDA accommodations and services	\$140,000
Note, Leaf, Foil, or Film Used as Currency	Insufficient Data

## Non-business Inputs - Healthcare

Brief description of sales tax exemption	FY 2023 Revenue Impact
Prescription drugs, syringes, and stoma supplies	\$215,500,000
Prescribed durable medical equipment for home use	\$6,010,000
Sales to or by a nonprofit that provides certain services to persons age 60+	\$1,950,000
Prescribed mobility enhancing equipment	\$1,480,000
Prosthetic device (prescribed or purchased by medical facility)	\$1,110,000
Prescribed disposable home medical supplies	\$2,910,000
Medical Cannabis	\$5,020,000

## Non-business Inputs/Other

Brief description of sales tax exemption	FY 2023 Revenue Impact
Newspapers or newspaper subscriptions	\$2,480,000
Admissions to college athletic events	\$1,260,000
Water in a pipe, conduit, ditch or reservoir	\$30,100,000
Textbooks purchased by a student (not including a college book store; seller sales primarily textbooks)	\$270,000
Admission to an Indoor Skydiving, Rock Climbing, or Surfing Facility	\$220,000

## Legislation

The following includes legislation passed by the 2023 Legislature that significantly impacts taxes and fees collected by the Tax Commission.

### House Bills

#### **HB 2** Public Education Budget Amendments Rep. Susan Pulsipher *(Effective July 1, 2023)*

- Sets the minimum public basic local amount at \$708,960,800, the minimum basic rate at 0.001356, the WPU value amount at \$27,113,600, and the WPU value rate at 0.000052.

#### **HB 26** License Plate Amendments Rep. Norman K. Thurston *(Effective Jan. 1, 2024)*

- Limits the number of available standard-issue license plates to four options; creates a process for the design and approval of new standard-issue license plates.
- Creates a process and related rules for proposed special group license plates; establishes a “sponsored special group license plate fund.”
- Revises certain provisions regarding license plate issuance and administration.
- Modifies requirements for a Purple Heart special group license plate.
- Authorizes a county legislative body to exempt a motor vehicle from emissions inspection in certain circumstances.

#### **HB 54** Tax Revisions Rep. Steve Eliason *(Effective May 3, 2023)*

- Reduces the corporate and individual income tax rate from 4.85 percent to 4.65 percent starting Jan. 1, 2023.
- Modifies the individual income taxpayer tax credit by authorizing an additional Utah personal exemption in the year of a qualifying dependent’s birth.

- Expands eligibility for the social security income tax credit.
- Modifies the calculation of the Utah earned income tax credit.
- Subject to voter approval of S.J.R. 10 (Proposal to Amend the Utah Constitution – Income Tax), repeals the state portion of the sales and use tax on grocery food and food ingredients effective Jan. 1, 2025.

#### **HB 55** Off-highway Vehicle Registration Requirements Rep. Carl R. Albrecht *(Retrospective to Jan. 1, 2023)*

- Exempts snowmobiles from displaying off-highway vehicle license plates.
- Requires off-highway license plate to contain five characters.
- Authorizes the Motor Vehicle Division to collect a fee for off-highway vehicle license plates.

#### **HB 56** Tax Assessment Amendments Rep. Steve Eliason *(Effective May 3, 2023)*

- Defines “assessment data” and allows the Tax Commission to use it to review property values and assessments and make recommendations to a county.
- Makes certain modifications to taxes paid on behalf of an individual by a pass-through entity.

#### **HB 58** Tax Modifications Rep. Robert Spendlove *(Effective May 3, 2023)*

- Cleans up language related to income tax credits.
- Clarifies the type of legal motion the Tax Commission must file to enforce a garnishment.

- Clarifies that the county assessor or board of equalization does not bear the burden of proof in certain appeals.
- Allows a county to remit or abate the property taxes of an indigent individual in certain circumstances.
- Establishes responsibility for making certain sales and use tax deposits, transfers and diversions.
- Revises requirements for property tax notices.

**HB 63 Office of Rail Safety**  
**Rep. Mike Schultz**  
*(Effective March 31, 2024)*

- Authorizes a county or municipality with a commuter rail service to request local option sales and use tax revenue for safety inspections and rail functions.

**HB 130 Adoption Tax Credit**  
**Rep. Mike Schultz**  
*(Effective Jan. 1, 2023)*

- Enacts an apportionable nonrefundable individual income tax credit for adoption expenses with a three-year carryforward.
- Enacts an apportionable refundable individual income tax credit for adoption expenses.

**HB 144 High Cost Infrastructure Development Tax Credit Amendments**  
**Rep. Carl R. Albrecht**  
*(Effective Jan. 1, 2024)*

- Exempts the corporate high cost infrastructure development tax credit from expiration for lack of use before 2027.

**HB 151 Veteran Property Tax Revisions**  
**Rep. Karianne Lisonbee**  
*(Retrospective to Jan. 1, 2023)*

- Expands the active duty armed forces exemption.

**HB 169 Urban Farming Assessment Act Amendments**  
**Rep. Karen M. Peterson**  
*(Effective May 3, 2023)*

- Authorizes a county to limit urban farming to either cultivating crops or engaging in livestock production.

**HB 170 Child Tax Credit Revisions**  
**Rep. Susan Pulsipher**  
*(Effective Jan. 1, 2024)*

- Enacts an apportionable nonrefundable individual income tax credit for children ages one to three years old.

**HB 194 Motor Vehicle Dealer Requirements**  
**Rep. Colin W. Jack**  
*(Effective July 1, 2023)*

- Directs the Tax Commission to create a motor vehicle transaction disclosure form and requires motor vehicle dealers to provide it to buyers.

**HB 231 Low Income Housing Property Tax Exemption**  
**Rep. Steve Eliason**  
*(Retrospective to Jan. 1, 2023)*

- Provides that the exclusive use property tax exemption is available for certain owners of permanent supportive housing.

**HB 235 Accessible Parking Spaces Amendments**  
**Rep. Jeffrey D. Stenquist**  
*(Effective Jan. 1, 2024)*

- Directs the Motor Vehicle Division to include a rules statement on all removable windshield disability placards..

**HB 257 Greenbelt Property Amendments**  
**Rep. Jason B. Kyle**  
*(Effective May 3, 2023)*

- Requires a county in certain circumstances to grant a waiver of the acreage limitation for land upon appeal by the owner.

**HB 299 Boating Amendments**  
**Casey Snider**  
*(Effective Jan. 1, 2024)*

- Diverts 50 percent of the revenue generated from the statewide uniform fee on a vessels less than 31 feet in length to the newly-created Utah Boating Grant Account.

**HB 301 Transportation Tax Amendments**  
**Rep. Mike Schultz**  
*(Multiple effective dates)*

- Reduces the tax rate on motor fuel and special fuel, modifies the calculation of the tax; increases the cap on the statewide average rack price for purposes of the fuel tax calculation.
- Increases all annual vehicle registration fees by \$7 and six-month registration fees by \$5; directs the Tax Commission to adjust these fees annually.
- Enacts an electric vehicle charging tax.

**HB 340 Trailer Registration Amendments**  
 Rep. Mark Strong  
*(Effective Jan. 1, 2024)*

- Exempts certain single-axle trailers from motor vehicle registration.

**HB 353 Sales Tax Return Requirements**  
 Rep. Jordan D. Teuscher  
*(Effective May 3, 2023)*

- Prohibits a political subdivision from requiring a person to have a sales tax license in order to get a business license if state law does not require the person to have a sales tax license.

**HB 357 Decentralized Autonomous Organizations Amendments**  
 Rep. Jordan D. Teuscher  
*(Effective Jan. 1, 2024)*

- Defines “decentralized autonomous organization,” “smart contract” and “permissionless blockchain.”
- Allows a decentralized autonomous organization that has not registered as a for-profit corporate entity or a non-profit entity to be treated as the legal equivalent of a domestic limited liability company.

**HB 360 Unclaimed Property Amendments**  
 Rep. Jefferson Moss  
*(Effective May 3, 2023)*

- Requires the Tax Commission to disclose to the deputy state treasurer certain identifying corporate and individual income tax information.

**HB 364 Housing Affordability Amendments**  
 Rep. Stephen L. Whyte  
*(Effective Jan. 1, 2023)*

- Requires the Utah Housing Corporation to report to the Tax Commission each allocation certificate it issues.
- Requires a housing sponsor to identify a designated reporter; requires a designated reporter to annually provide the Tax Commission a list of qualified taxpayers that have been allocated a portion of a Utah low-income housing tax credit and the allocated amount.

**HB 375 Traffic Violation Exemptions**  
 Rep. Stephanie Gricius  
*(Effective May 3, 2023)*

- Requires a court to consider evidence of a legitimate bill of sale in cases where a person is identified as responsible for a traffic violation based solely upon Motor Vehicle Division registration or title records.

**HB 392 Rural County Health Care Facilities Tax Amendments**  
 Rep. Walt Brooks  
*(Effective July 1, 2023)*

- Authorizes certain counties of the second class to impose the rural county health care facilities tax in order to fund emergency medical services; establishes certain requirements.

**HB 397 Urban Farming Assessment Amendments**  
 Rep. Mike L. Kohler  
*(Effective May 3, 2023)*

- Establishes an urban farming renewal application.
- Provides that a portion of land withdrawn from assessment under the Farmland Assessment Act is not subject to a rollback tax in certain situations.

**HB 399 Corporation Amendments**  
 Rep. Anthony E. Loubet  
*(Effective July 1, 2023)*

- Modifies the process the Division of Corporations and Commercial Code uses to verify with the Tax Commission that a business entity is in good standing.
- Directs DCCC to request verification from the Tax Commission that an entity seeking reinstatement or withdrawal is in good standing.
- Requires the Tax Commission to certify to DCCC that an entity seeking reinstatement after voluntary dissolution is in good standing.
- Requires the Tax Commission to certify to DCCC whether an entity seeking withdrawal from business activities in Utah is in good standing.

**HB 460 Settlement Fund Amendments**  
 Rep. Raymond P. Ward  
*(Effective May 3, 2023)*

- Renames the Electronic Cigarette Substance and Nicotine Product Tax Restricted Account.

**HB 499 Homeless Services Amendments**  
 Rep. Steve Eliason  
*(Effective May 3, 2023)*

- On or before October 1 of each year, requires the Office of Homeless Services to report to the Tax Commission the number of beds available at all homeless shelters located in certain municipalities.
- Effective Jan. 1, 2024, increases the “annual local contribution” amount.
- Modifies the amount the Tax Commission is required to deposit into the Homeless Shelter Cities Mitigation Restricted Account.

**HB 513 Great Salt Lake Amendments**  
**Rep. Casey Snider**  
*(Effective Jan. 1, 2024)*

- Defines “Great Salt Lake extraction operator” and “metalliferous compound.”

**HB 528 Utah Energy Act Amendments**  
**Rep. Ryan D. Wilcox**  
*(Effective Jan. 1, 2023)*

- Prohibits a taxpayer from claiming or carrying forward the renewable energy system income tax credit and the alternative energy development income tax credit in the same year.

**HB 539 Veteran Property Tax Exemption**  
**Rep. Jon Hawkins**  
*(Effective May 3, 2023)*

- Authorizes a qualified disabled veteran to apply for a veterans exemption before they own a residence; requires the county to approve or deny an application within 15 business days.

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## Senate Bills

**SB 1 Public Education Base Budget Amendments**  
**Rep. Lincoln Fillmore**  
*(Effective July 1, 2023)*

- Removes obsolete language from the valuation notice.

**SB 13 Motor Vehicle Registration Amendments**  
**Sen. Wayne A. Harper**  
*(Effective July 1, 2023)*

- Clarifies when a vehicle registration reinstatement fee may be charged.
- Creates the non-lapsing “License Plate Restricted Account.”
- Repeals a special group license plate.

**SB 14 Leased Tangible Personal Property Tax Amendments**  
**Sen. Chris H. Wilson**  
*(Effective July 1, 2023)*

- Authorizes the Motor Vehicle Division to issue a temporary permit to someone who shows that the vehicle’s registered owner is a lessee who has agreed to transfer the certificate of title to them.
- Clarifies that the sale of a vehicle from a lessor to a lessee is subject to sales and use tax.

**SB 25 Transportation Funding Revisions**  
**Sen. Wayne A. Harper**  
*(Effective May 3, 2023)*

- Repeals the motorcycle safety awareness support special group license plate and the associated Motorcycle Safety Awareness Support Restricted Account.
- Repeals outdated and expired language.

**SB 27 Transportation Revisions**  
**Sen. Wayne A. Harper**  
*(Effective May 3, 2023)*

- Provides conditions in which a vehicle with an original-issue license plate qualifies for the same registration exemptions as a vintage vehicle.
- Beginning Jan. 1, 2025, requires the Tax Commission to annually provide certain data to towing entities.
- Defines “towing entity.”
- Defines “abandoned” vehicle, vessel and outboard motor.

**SB 75 Sand and Gravel Sales Tax Amendments**  
**Sen. Scott D. Sandall**  
*(May 3, 2023)*

- Directs the Tax Commission transfer sales and use tax revenue generated by ready-mix concrete manufacturers to each jurisdiction in proportion to their sand and gravel tonnage ratio.
- Authorizes the Tax Commission to disclose commercial information related to sand and gravel extraction sites in certain situations.

- Clarifies that certain mining and manufacturing operations cannot determine whether an order can be accepted until the buyer tells them that they are ready to receive the order.

**SB 81 Property Tax Deferral Revisions**  
**Sen. Lincoln Fillmore**  
*(Retrospective to Jan. 1, 2023)*

- Clarifies when deferred property taxes are due.
- Allows a surviving spouse to take ownership of a residential property without having to repay deferred property taxes.
- Requires the applicant of a non-discretionary tax deferral to be current on all property taxes and tax notice charges.
- Creates penalties for providing false information to a county regarding a deferral or abatement.

**SB 82 Sales Tax Amendments**  
**Sen. Wayne A. Harper**  
*(Retrospective to Jan. 1, 2023)*

- Clarifies that a seller is required to get an updated exemption certificate from any certified service provider or purchaser if more than 12 months have past since their last transaction.

**SB 84 Housing and Transit Reinvestment Zone Amendments**  
**Sen. Wayne A. Harper**  
*(Effective May 3, 2023)*

- Requires the Governor’s Office of Economic Opportunity to notify the Tax Commission within 14 days of receiving a housing and transit reinvestment zone proposal; requires the Tax Commission to evaluate the proposal and respond to GOEO.
- Removes a Tax Commission designee as a voting member of the transportation reinvestment zone committee.

**SB 85 License Plate Requirement Amendments**  
**Sen. Lincoln Fillmore**  
*(Effective May 3, 2023)*

- Expands the availability of the historical support special group license plate to all vehicles.
- Provides standards for the historical support special group license plate.

**SB 92 Special License Plate Designation**  
**Sen. Jen Plumb**  
*(Effective Nov. 1, 2023)*

- Authorizes the Great Salt Lake Preservation support special group license plate.

**SB 107 Oil and Gas Severance Tax Amendments**  
**Sen. Ronald M. Winterton**  
*(Effective May 3, 2023)*

- Directs the Division of Finance to transfer certain oil and gas severance tax revenue from the General Fund to the Transportation Investment Fund, up to a total of \$88.5 million.

**SB 112 Aquatic Invasive Species Amendments**  
**Sen. Scott D. Sandall**  
*(Effective July 1, 2023)*

- Revises the annual resident aquatic invasive species fee applied to the renewal of a motorboat or sailboat.

**SB 121 Car-Sharing Amendments**  
**Sen. Michael K. McKell**  
*(Effective July 1, 2023)*

- Defines and clarifies terms related to car sharing.
- Excludes car sharing from sales tax if the vehicle owner paid sales and use taxes on the purchase of the shared vehicle.
- Clarifies that marketplace facilitator collection and reporting obligations apply to all sales and use taxes.
- Requires that taxes on short-term motor vehicle rentals also apply to car sharing, unless it is for more than 30 days or is to temporarily replace a motor vehicle that is being repaired.

**SB 148 Invisible Condition Information Amendments**  
**Sen. Jacob L. Anderegg**  
*(Effective July 1, 2023)*

- Directs the Motor Vehicle Division to create an “invisible condition identification decal.”
- Authorizes the invisible condition identifier in the registration database for any individual with a verified invisible condition who lives at a driver’s residence; directs the Motor Vehicle Division to provide the applicant with an invisible condition decal.

**SB 157 Personal Property Tax Amendments**  
**Sen. Wayne A. Harper**  
*(Retrospective to Jan. 1, 2023)*

- Repeals the election for assessment and taxation of non-capitalized personal property according to a schedule under Class 28.

**SB 172 Vehicle Sales Amendments**  
**Sen. Don L. Ipson**  
*(Effective May 3, 2023)*

- Authorizes a motor vehicle dealer to sell a vehicle to a buyer remotely.



- Allows a new motor vehicle to be delivered to a buyer’s home or place of business and a used motor vehicle to be delivered at a mutually-agreed location.
- Specifies that a vehicle purchase contract is not executed until it is countersigned at one of the dealer’s business locations.

**SB 175 Rural Transportation Infrastructure Fund**  
**Sen. Derrin R. Owens**  
*(Effective July 1, 2023)*

- Directs the Tax Commission to provide certain sales tax information to the Department of Transportation annually, on or before November 1.
- Beginning Jan. 1, 2024, requires the Tax Commission to transfer \$2 of each registration fee into the Rural Transportation Infrastructure Fund and, beginning Jan. 1, 2025, to annually increase the transfer by a certain amount.

**SB 185 Transportation Amendments**  
**Sen. Wayne A. Harper**  
*(Effective May 3, 2023)*

- Broadens vintage vehicle standards to include vehicles with a model year of 1982 or older.
- Requires the Tax Commission to annually reduce sales and use tax revenue deposited into the Transportation Investment Fund by a certain amount and to deposit the difference into an account called the Active Transportation Investment Fund.
- Requires the Department of Transportation to notify the Tax Commission of certain revenue transfers.

**SB 187 State Fair Park Amendments**  
**Sen. Scott D. Sandall**  
*(May 3, 2023)*

- Dissolves the Utah State Fair Park Corporation and creates the State Fair Park Authority.
- Establishes the date on which the Tax Commission will begin distributing sales tax revenue to the Authority.
- Authorizes the Authority to impose a special event sales tax.
- Subjects possession or beneficial use of property on Fair Park land to the privilege tax; requires the county treasurer to pay the Authority property tax revenue derived from personal property subject to that tax.
- Authorizes the Authority to issue development bonds that are exempt from all state income taxes except the corporate franchise tax.
- Establishes and modifies definitions.

**SB 203 Tax Amendments**  
**Sen. Curtis S. Bramble**  
*(Effective Jan. 1, 2023)*

- Modifies the corporate net operating loss (NOL) carry forward to allow losses arising after Jan. 1, 2008 to be carried forward for an unlimited number of years subject to a limitation of 80 percent of Utah taxable income.

**SB 235 Tax Amendments**  
**Sen. Curtis S. Bramble**  
*(Effective July 1, 2023)*

- Exempts from sales and use tax sales of rail rolling stock that is manufactured in Utah.
- Exempts from sales and use tax sales of sand, gravel, rock aggregate, cement products, or construction materials between certain establishments that are related through common ownership or control.

**SB 223 Charitable Contribution Amendments**  
**Sen. Luz Escamilla**  
*(Effective Jan. 1, 2024)*

- Creates the “Nonprofit Capacity Fund”; requires the Tax Commission to annually distribute the funds to the Department of Cultural and Community Engagement.
- Directs the Tax Commission to provide a method for an individual income tax filer to make a contribution to the Nonprofit Capacity Fund.

**SB 250 Public Surveillance Amendments**  
**Sen. Daniel McCay**  
*(Effective May 3, 2023)*

- Prohibits the use of an automatic license plate reader system except in certain situations by a law enforcement agency that has a written policy posted on its website.

**SB 256 Severance Tax Revenue Amendments**  
**Sen. David P. Hinkins**  
*(Retrospective to July 1, 2021)*

- Clarifies the years included in the “three-year rolling average” for purposes of annual deposits of severance tax revenue for certain state agencies.

**SB 260 Transportation Funding Requirements**  
**Sen. Kirk A. Cullimore**  
*(Effective May 3, 2023)*

- Creates a new distribution formula for local option sales and use taxes for transportation; allows a county that already imposes the tax to choose whether to adopt the new formula; requires the Tax Commission to distribute the tax according to formulae based on certain conditions; explains when the new distribution formula will take affect.
- Requires the Department of Workforce Services to annually inform the Tax Commission of certain jurisdictions that have failed to submit an acceptable moderate income housing report within a certain time; requires the Tax Commission to redistribute certain funds to other jurisdictions not included in the report.

**SB 263 Electronic Cigarette and Other Nicotine Product Tax Amendments**  
**Sen. Curtis S. Bramble**  
*(Effective May 3, 2023)*

- Modifies the distribution of revenue from the Electronic Cigarette Substance and Nicotine Product Tax Restricted Account; authorizes the use of the account to fund Tax Commission personnel to enforce e-cigarette and nicotine tax laws.
- Directs the Tax Commission to increase enforcement of e-cigarette and nicotine tax laws.
- Requires the Tax Commission to annually report to the Revenue and Taxation Committee certain information regarding e-cigarette and nicotine taxes.

**SB 264 Modified Car Emissions Requirements**  
**Sen. John D. Johnson**  
*(Effective May 3, 2023)*

- Defines the term “restored-modified vehicle.”
- Authorizes the Motor Vehicle Division to note on a vehicle’s registration certificate that it is a restored-modified vehicle if the owner meets certain conditions; directs the division to remove the notation upon request from the owner.

**SB 267 Brain Injury and Neuro-rehabilitation Funds**  
**Sen. Curtis S. Bramble**  
*(Effective May 3, 2023)*

- Renames the Spinal Cord and Brain Injury Rehabilitation Fund to the Neuro- Rehabilitation Fund.

**SB 272 Funds Amendments**  
**Sen. Jerry W. Stevenson**  
*(July 1, 2023)*

- Repeals certain special group license plates.
- Repeals restricted accounts that were associated with certain expired special group license plates.
- Repeals an expired income tax contribution.

**SB 284 Aviation Fuel Incentive Amendments**  
**Sen. Kirk A. Cullimore**  
*(Effective May 3, 2023)*

- Requires the Tax Commission to disclose to the Utah Inland Port Authority the tax information of a federally certificated air carrier; requires the carrier to execute a form that authorizes the Tax Commission to make the disclosure.
- Requires the Division of Finance to deposit “incremental revenue” into an aviation incentive account.

**SB 289 Point of the Mountain State Land Authority Amendments**  
**Sen. Jerry W. Stevenson**  
*(Effective May 3, 2023)*

- Authorizes the Point of the Mountain State Land Authority to impose a tax on amounts paid or charged for accommodations of less than 30 consecutive days; requires that the Authority must adopt a resolution establishing the tax rate in order to impose this tax; establishes when the tax will take effect.

**SCR 1 Concurrent Resolution Supporting the Tax Cuts and Jobs Act**  
**Sen. Lincoln Fillmore**  
*(Effective May 3, 2023)*

- Urges the United States Congress to permanently extend the Tax Cuts and Jobs Act of 2017.

**SJR 10 Proposal to Amend Utah Constitution – Income Tax**  
**Sen. Daniel McCay**  
*(Effective Jan. 1, 2025 if approved by voters)*

- Expands the permissible use of certain tax revenues from income taxes and intangible property tax; limits the use of this revenue for other state needs.

# Tax Commission Annual Report

## Fiscal Year 2022-2023

### Editor

Randolph Prawitt

### Contact

Please direct comments and questions about this Annual Report to Jason Gardner at [jasongardner@utah.gov](mailto:jasongardner@utah.gov).



## Utah State Tax Commission

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