



Annual Report

Fiscal Year 2016 - 2017

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State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

Utah State Tax Commission

JOHN L. VALENTINE
Commission Chair

MICHAEL J. CRAGUN
Commissioner

ROBERT P. PERO
Commissioner

REBECCA L. ROCKWELL
Commissioner

BARRY C. CONOVER
Executive Director

January 15, 2018

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

On behalf of the Utah State Tax Commission, we are pleased to submit to you the annual report for the fiscal year ending June 30, 2017.

The Tax Commission experienced another successful year in the collection and distribution of state and local taxes. In the continuing battle against fraud, the Tax Commission continues to implement additional security and personnel training measures to protect taxpayer information from potential fraudsters. The completion of integrating all tax records with the State's tax computer system increases security, enhances tax compliance, improves customer services, and provides flexibility for changes in the State's tax and motor vehicle laws.

Total collections from all sources administered by the Tax Commission during the 2017 fiscal year totaled \$9,346,543,349. This represents an increase of \$476,757,777 or 6.6 percent in total collections from fiscal year 2016 to 2017. The Education Fund increased \$231,068,051 or 6.1 percent; the Transportation Fund increased \$21,263,526 or 3.6 percent; and the General Fund (not including restricted amounts) increased \$ 79,658,872 or 3.8 percent.

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

Sincerely,

John L. Valentine
Commission Chair

Barry C. Conover
Executive Director

Commission Office

The Utah State Tax Commission, created in 1931, consisted of four members who are appointed by the Governor with the consent of the State Senate. No more than two members may belong to the same political party.

Utah law requires that membership of the Commission represent composite skills in law, accounting, auditing, property assessment, management and finance.

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

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

Tax Commissioners hear quasi-judicial hearings on state tax matters. Taxpayers who disagree with tax decisions made by Commission employees and/or county boards of equalization may appeal to the Commission. The Commission has final review authority of the appeals process, however, those decisions may be appealed to District Court or the Utah Supreme Court.

Over the years, State law has given the Commission numerous specific powers and duties for carrying out the broad powers outlined in the Constitution.



Commission Chair
John L. Valentine



Commissioner
Michael Cragun

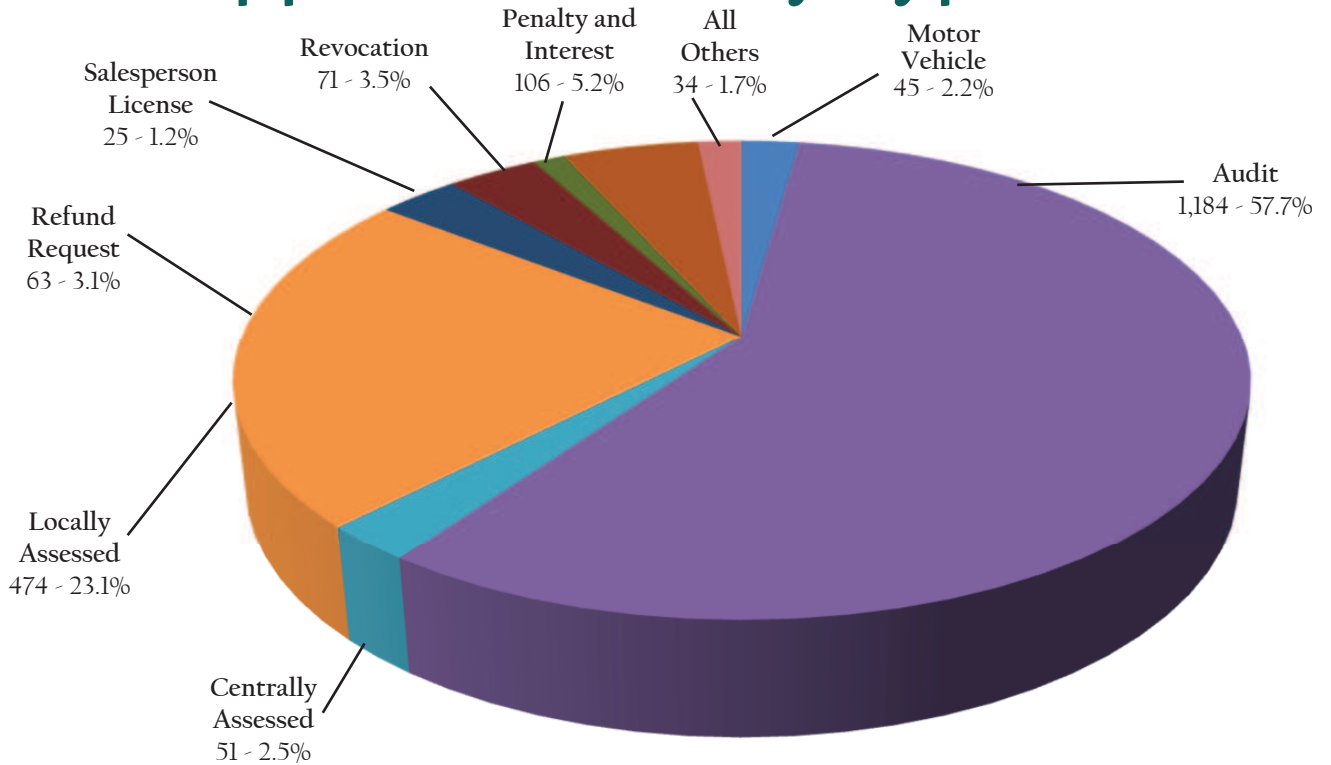


Commissioner
Robert Pero

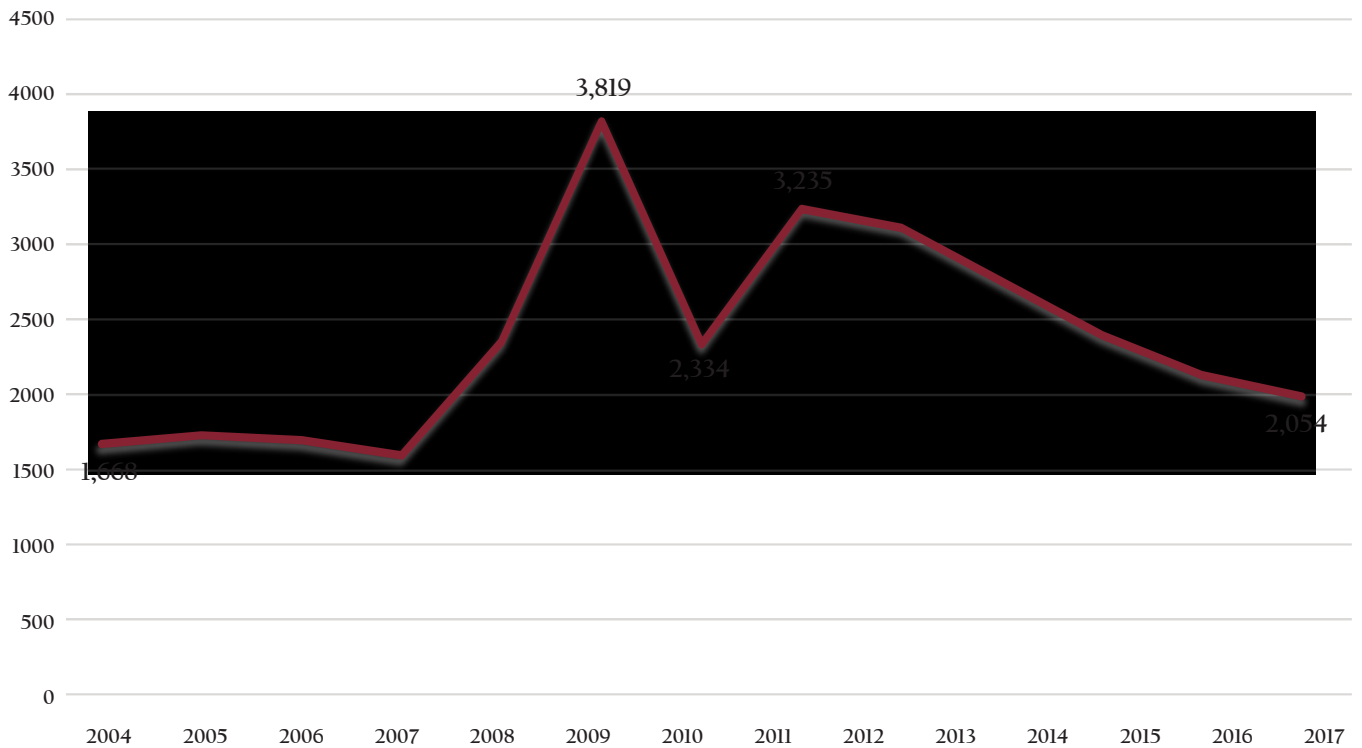


Commissioner
Rebecca Rockwell

Appealed Cases by Type



This chart shows the number and percentages of types of appeals filed with the Tax Commission in fiscal year 2016.



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

Administration

The Utah State Tax Commission collects and distributes over \$9.4 billion in state and local revenues. The primary Tax Commission responsibilities include the following:

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

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

1 Timely Service

A. Revenue Deposits

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

Action: State guidelines require all deposits of funds within 72 hours of receipt. Our goal is to deposit funds within 24 hours receipt and within 72 hours during peak return periods. This goal is met 100 percent of the time.

B. Income Tax Refunds

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

Action: Timeliness of refunds generally depends on how early the taxpayer files the return. Income tax refunds are targeted to be processed within 15 days of receipt which occurs 80 percent of the time. Exceptions occur when there are edits or errors. Those returns are then marked for review.

C. Citizen Telephone Assistance

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

Action: The Taxpayer Services and Motor Vehicles divisions assist citizens who contact the Tax Commission by telephone. Taxpayer Services is at the center of addressing and solving specific taxpayer questions. Employees provide customer service and maintain front-line contact with the public on tax issues. This division also provides phone assistance, collects delinquent taxes, and encourages future compliance with tax laws.

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

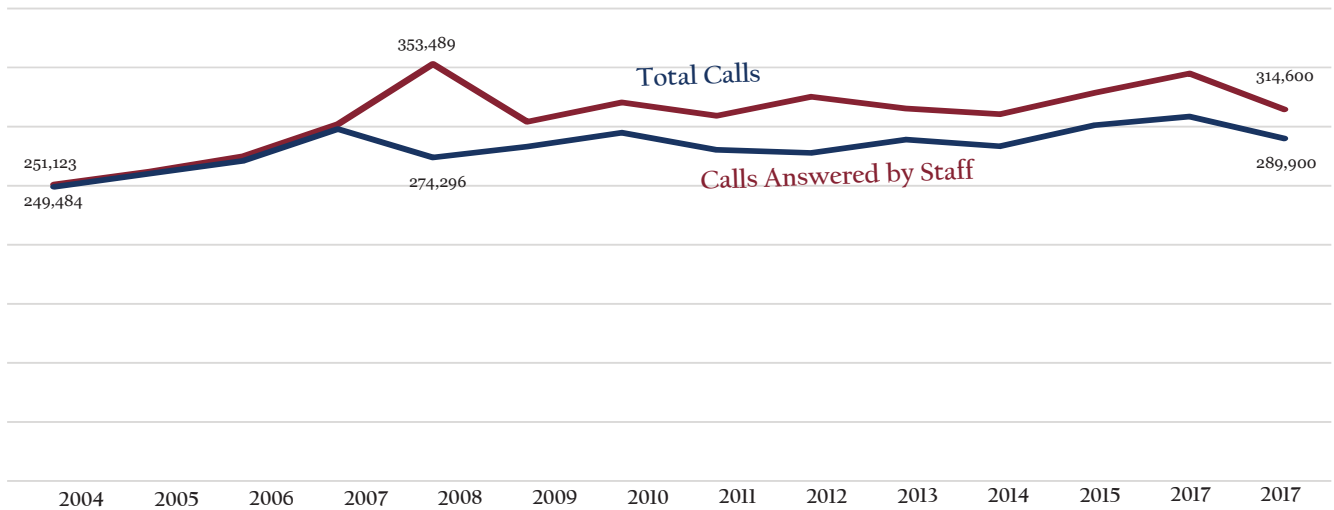
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D. DMV Wait Times

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

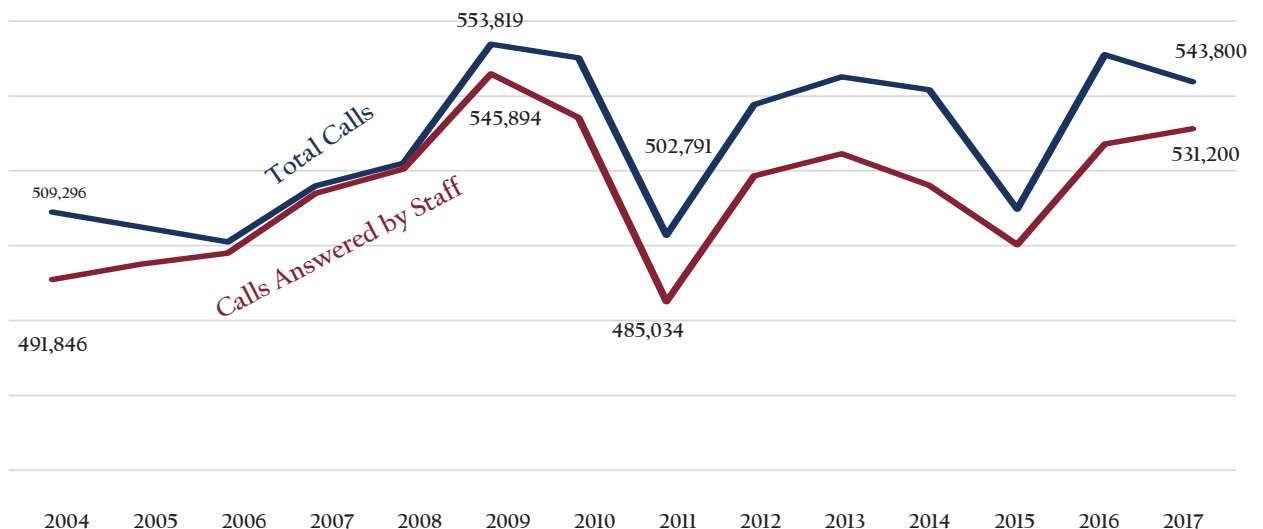
Action: The Division of Motor Vehicles' goal is to keep the average wait time shorter than 20 minutes and no longer than 30 minutes during peak periods. To reach this goal, the division utilizes seasonal employees to meet customer service demands during peak periods. Monthly wait times recorded by electronic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

Taxpayer Services Telephone Assistance



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

DMV Telephone Assistance



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

#2 Electronic Filing and Payment Options

A. Income Tax Returns

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

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

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

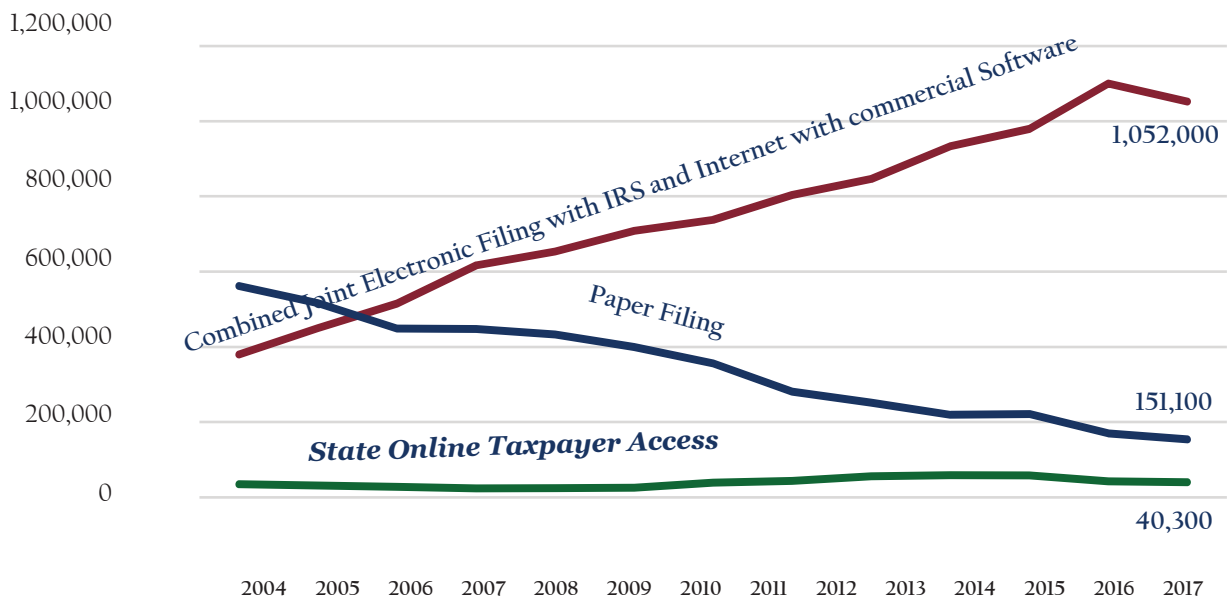
Action: We continue to promote the use of electronic filing options and expect the increased popularity of these options to continue. This helps offset the increase in the number of taxpayers filing returns due to Utah's population growth and other factors.

B. Motor Vehicle Transactions

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

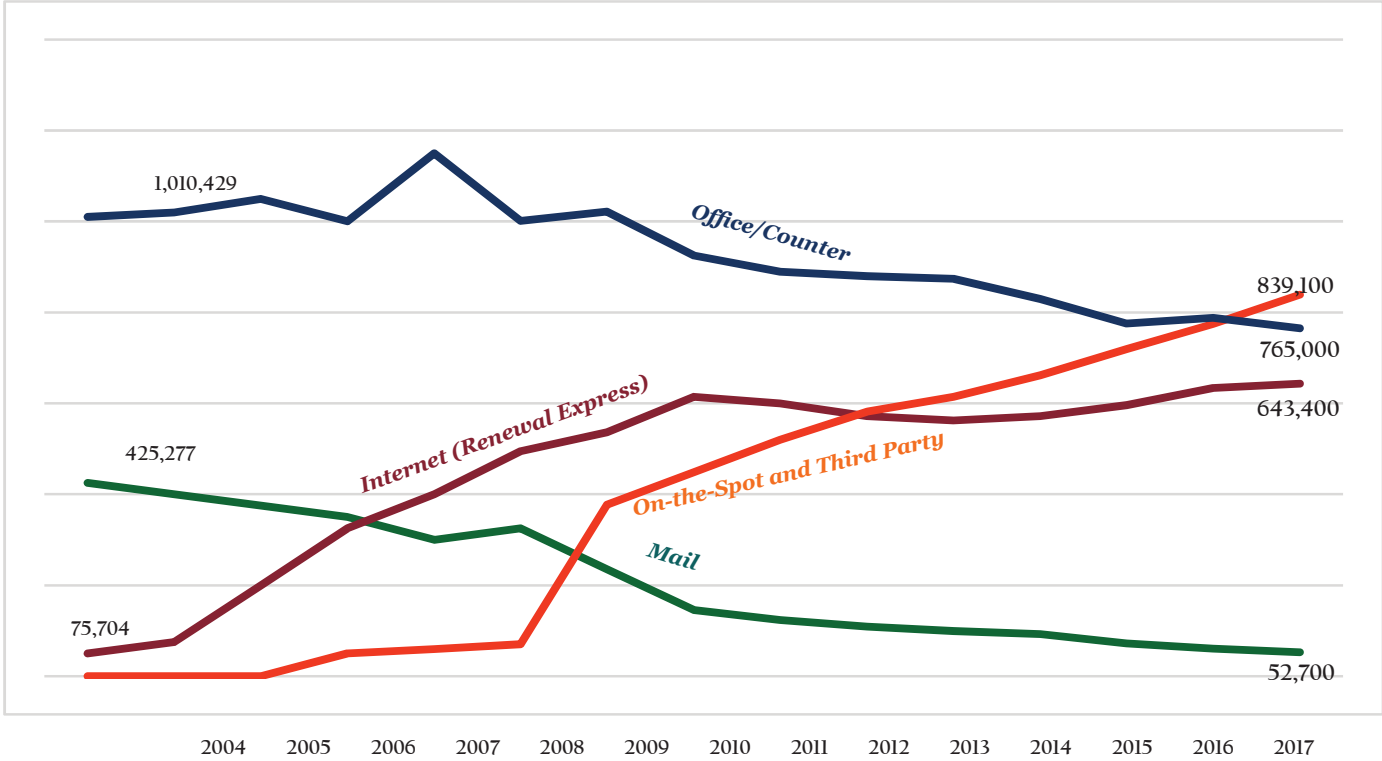
Action: We encourage citizens to complete renewal transactions through the Internet, mail and authorized inspection stations. Use of these options has allowed the division to meet the demands of the growing population for a number of years. The charts on the following pages show growth in different types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

Income Tax Returns Electronic Filing



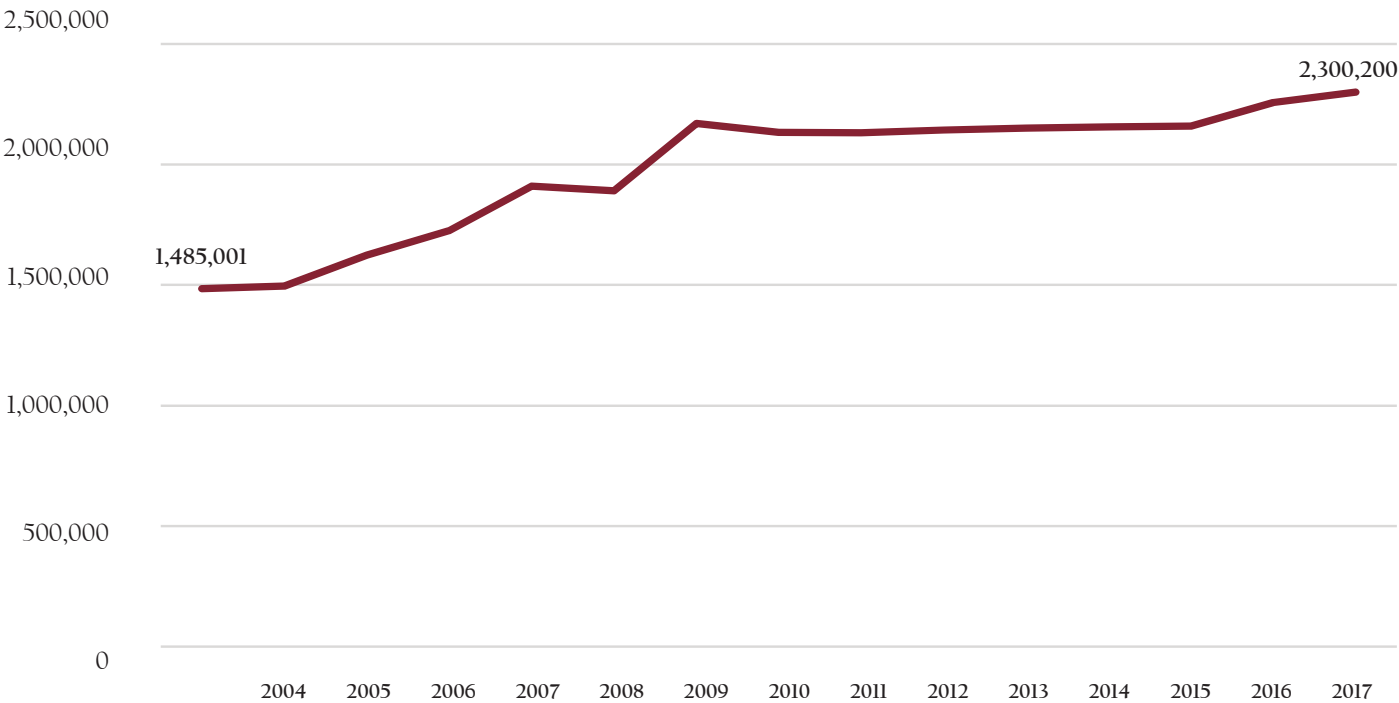
This chart shows the trends of the various filing options for State income tax filers.

DMV Renewal Transactions



This chart shows trends in various DMV renewal options over the past 12 years.

DMV Renewal Trends



This chart shows the trend in total number of renewals over the past 12 years.

Individual Income Tax April 2006 to January 2007	Imaging January 2007 to May 2007	Sales and Use Tax March 2007 to January 2008	Withholding, Corporate, Streamlined Sales Tax, IFA, IRP and FSC April 2008 to March 2009	Taxpayer Access Portal (TAP) April 2009 to December 2009	Fuels and Other Taxes January 2010 to October 2010	Miscellaneous Taxes Phase I January 2010 to June 2011	Miscellaneous Taxes Phase II June 2011 to June 2012	Miscellaneous Taxes Phase III January 2012 to June 2012	Motor Vehicle and Motor Vehicle Enforcement June 2012 to October 2013	Remittance Processing, VOIP Technology Installed, Property Tax Systems Developed November 2013 to November 2014	Property Tax Systems July 2015 to October 2016	Systematic Updates Ongoing
2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016-2018		

#3 Quality Systems and Business Processes

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

Action - With the support of the Governor and Legislature, the Tax Commission began a long-term project in 2006 to systematically replace its many old individually developed computer systems. This multi-year project has integrated agency systems using one core processing program, benefiting from use of the same core functionality as each of the systems is converted. The time line above shows the progress of the project. This resulted in improved agency efficiency, improved customer service, enhanced citizen compliance and more flexibility to make system changes as the state's tax and motor vehicle system laws are modified. Imaging and payment processing updates and several property tax systems were updated during recent years.

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

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

Citizen and Business Benefits

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

Operating Divisions

The Utah State Tax Commission collected over \$9.36 billion from a wide range of taxes of individuals and businesses in FY2016. The taxes include the following:

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

Administration

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

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

Department of Technology Services regarding Commission issues

Auditing Division

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

Taxpayer Services Division

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

other state agencies

Processing Division

- Designs all Tax Commission, publications, forms, and instructions for Internet
- Deposited over \$9 billion in gross revenues received by the Tax Commission
- Processed 1,935,400 electronic tax returns, 555,200 paper returns, and imaged 6,658,600 motor vehicle documents

Property Tax Division

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

Division of Motor Vehicles

- Collected \$442 million taxes and fees
- Processed a total of 4,826,900 transactions which included 3,027,200 vehicle registrations
- Trains staff of contracted counties to administer motor vehicle programs state
- Provides vehicle identification services to law enforcement, financial institutions and individuals throughout the State

Motor Vehicle Enforcement Division

- Investigates auto theft and other motor vehicle-related crimes throughout Utah
- Recovered 195 stolen vehicles, valued at \$1,184,500
- Handled 3,950 complaints and cases
- Protects Utah citizens from motor vehicle commerce fraud

Tax Commission Mission

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

Do It Right the First Time

Effectively communicate and build working relationships with all customers

Better Tools for Better Results

Deliver quality products and services

Allow Great People to do Great Work

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

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Revenues

The economy showed continued strength in most sectors of Utah that resulted in steady growth in tax revenues. Net revenues collected by the Tax Commission rose 6.6 percent, from \$8.77 billion to \$9.35 billion in FY 2017. Utah's major economic indicators such as personal income, wages, and employment continue to outpace the nation.¹

General and Education Fund

General and Education Fund collections from major sources of unrestricted tax revenue grew 5.3 percent in FY 2017, surpassing the 4.5 percent increase forecast in February. The nine major tax revenue sources within the General and Education Funds, are sales, income, corporate franchise, insurance, beer, cigarette and tobacco, oil and gas, and mining severance taxes. They comprise 95 percent of revenue (excluding federal funds) in the General and Education Funds.

Individual and Corporate Income Taxes

Individual income tax revenues rose 7.1 percent or \$239.1 million to \$3,609.5 million in FY2017. As a result of healthy increases in wages and employment, FY2017 withholding, which totaled \$2,976.8 million, grew by 7.5 percent. Reflecting healthy non-wage income, FY2017 gross final payments increased 5.2 percent to \$1,101.1 million. FY2017 corporate tax revenues, which tend to fluctuate, fell 2.9 percent as after-tax corporate profits declined 2.1 percent in 2016. Mineral production withholding revenues were down 3.0 percent as some weakness remains in Utah's extractive industries.

Sales Tax

Unrestricted state sales and use taxes in the General Fund increased 4.4 percent to \$1,856.75 million in FY2017. Sales tax growth rates have been moderated by earmarks to fund transportation and other areas such as water and natural resources.² FY2017 state sales tax revenue, before earmarks were taken out, rose 5.2 percent, from \$2,321.6 to \$2,442.1 million. Sales tax revenues were enhanced by gross taxable sales which grew 4.8 percent in calendar year 2016 compared to calendar year 2015. Taxable business equipment sales and purchases, excluding utility sales (which are largely comprised of residential energy sales) declined 1.7 percent in calendar year 2016. Taxable sales in Utah's retail trade sector rose 5.4 percent in calendar year 2016. The retail sector was given a boost by voluntary collections of revenue from online retailers, including Amazon, who agreed to voluntarily remit taxes. Taxable services rose 4.2 percent, assisted by robust growth in accommodations, and arts, entertainment and recreation.

Severance and Excise Taxes

One industry which seems to be underperforming the rest is oil, gas, and mining, which has resulted in a 41.8 percent decline in severance tax revenue for FY2017 as production and prices continue to lag. Despite a 7.3 percent increase in beer revenues, total unrestricted beer, cigarette and tobacco tax revenue fell 1.7 percent in FY2017. This is attributable to a 2.7 percent decline in revenue from cigarette stamps and a 1.3 percent drop in tobacco products revenue.

Transportation Fund

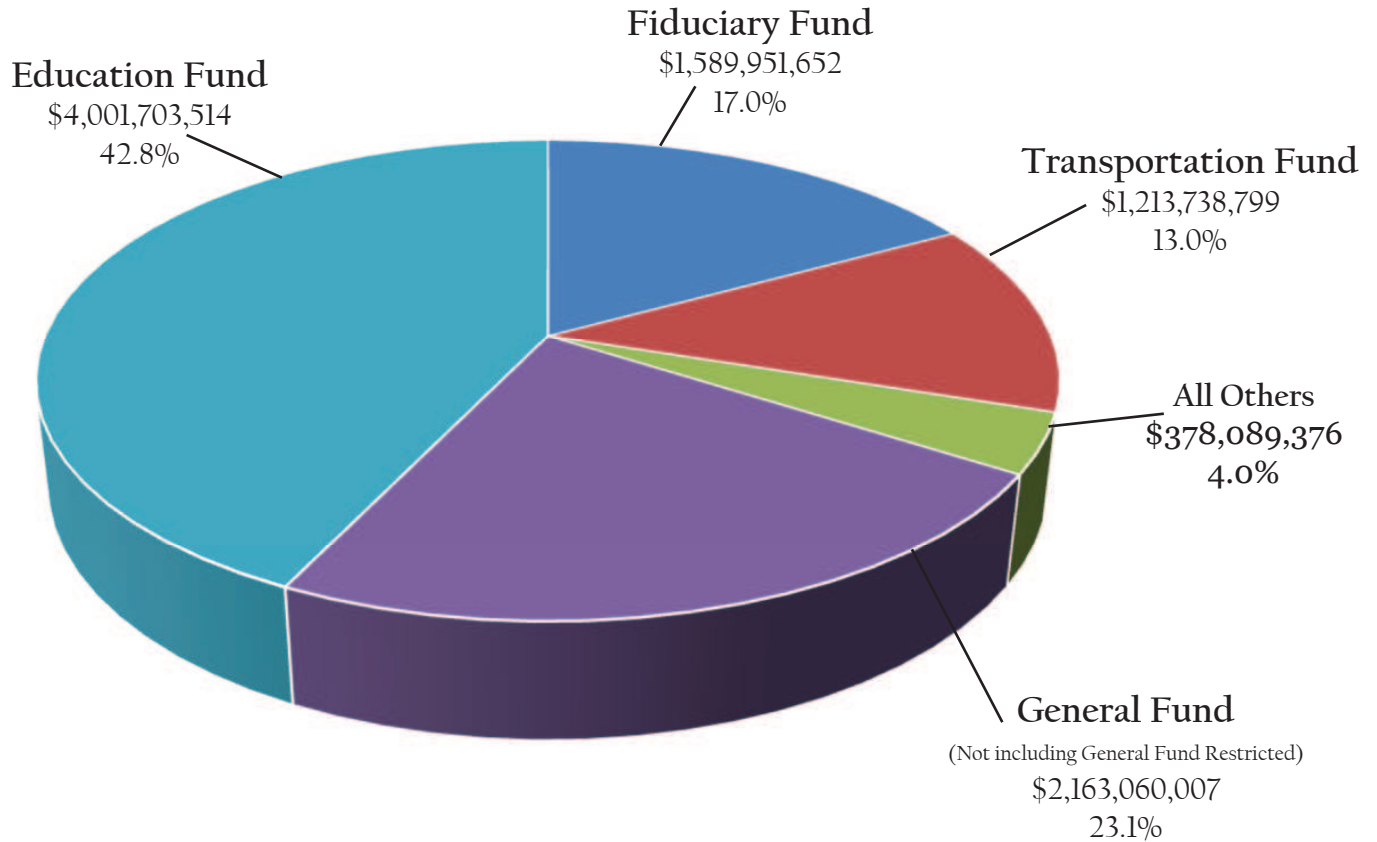
Major unrestricted revenues to the Transportation Fund rose 13.9 percent in FY 2017. Motor and special fuel taxes, including CNG and LNG, were up 14.3 and 16.8 percent in FY 2017, impacted by legislative changes which included a tax rate increase of 4.9 cents, effective January 1, 2016. It changed the rate from a flat 24.5 cents per gallon to a percentage of the average statewide rack price of a gallon of motor fuel, with the tax rate changed at the beginning of each calendar year. (See HB 362 from the 2015 General Legislative Session). Motor vehicle registration fees grew 3.3 percent in FY2017.

In addition to the unrestricted revenue mentioned above, the Transportation Fund receives significant revenue from earmarks and other restricted funds. Transportation Fund revenues, including sales tax earmarks, increased 7.4 percent to \$1,213.7 million. In the 2011 General Legislative Session, a bill (SB 229) was passed which earmarked 30 percent of future growth in sales tax revenue for transportation, starting in FY 2013. In FY2017, revenue from this earmark totaled \$195.6 million compared with \$159.4 million in FY2016, an increase of 22.7 percent. This earmark is expected to reach the cap in FY2018 when the current 8.3 percent share reaches 17 percent. In FY 2017 a total of \$523.2 million in sales tax revenue was earmarked for transportation.³ In FY 2017 Transportation Fund earmarks accounted for 89.4 percent of all sales tax earmarks, down from a 93.6 percent share in FY2016.

¹ Revenue Assumptions Working Group, September 2017

^{2,3} Consensus Revenue Estimating Committee, November 2017

Revenue Collection by Fund



\$9,346,543,349

Total Net Revenue Collected - Fiscal Year 2017

Total Net Revenue Collected

Fiscal Years					
2017	\$9,346,543,349	2010	\$6,099,842,326	2003	\$4,691,786,852
2016	\$8,741,784,039	2009	\$6,518,076,140	2002	\$4,627,909,245
2015	\$8,378,716,256	2008	\$7,273,905,403	2001	\$4,613,360,466
2014	\$7,877,123,999	2007	\$7,209,517,572	2000	\$4,467,633,907
2013	\$7,678,614,035	2006	\$6,475,224,565	1999	\$4,086,769,344
2012	\$6,887,787,828	2005	\$5,543,478,005	1998	\$3,862,920,730
2011	\$6,500,223,903	2004	\$4,943,096,608	1997	\$3,500,730,896

Revenue Collection by Fund

(Fiscal Years 2016 and 2017/TC-23 Report)

Reporting Category Source and Distribution	2017 Net Revenue	2016 Net Revenue	Net Amount Change	Net Change %
Clearing				
Clearing - MV Regist. Prepayments	(9,422)	-	(9,422)	
Education/Uniform School	4,001,703,514	3,770,635,463	231,068,051	6.1%
Corporate Tax	328,468,046	338,333,794	(9,865,748)	-2.9%
Driver Education Fees - Dedicated Credits	5,933,747	5,743,979	189,768	3.3%
IIT Contributions - Invest More for Education	14,268	10,186	4,082	40.1%
Individual Income Tax - Final Payments	632,670,293	601,228,885	31,441,408	5.2%
Individual Income Tax - Withholding	2,976,783,426	2,769,093,152	207,690,275	7.5%
Liquor Mark Up - School Lunch	42,723,171	40,640,465	2,082,706	5.1%
Mineral Production Tax Withholding	15,110,562	15,585,002	(474,440)	-3.0%
Fiduciary Fund	1,589,951,652	1,484,437,982	105,513,670	7.1%
Car & Bus Tax	9,124,041	9,334,966	(210,925)	-2.3%
Collegiate License Plate Fees	1,009,388	894,931	114,457	12.8%
County of the 1st Class State Highways Projects	4,672,251	4,511,149	161,102	3.6%
County of the 2nd Class State Hwys Projects	19,094,987	17,667,599	1,427,388	8.1%
County Option Fixed Guideway Tax	21,110,310	19,555,142	1,555,168	8.0%
County Option Sales & Use Tax	142,152,579	134,955,425	7,197,154	5.3%
County Option Sales/Use for Highways/Public Transit Tax	27,525,028	3,205,723	24,319,305	
County Option Zoo, Arts Parks	43,490,906	39,258,976	4,231,930	10.8%
Emergency Services Phone Charge	22,236,775	21,161,167	1,075,609	5.1%
Employers Reinsurance & Uninsured Employers	19,017,279	19,987,746	(970,468)	-4.9%
Environmental Assurance Fee	4,555,406	6,136,567	(1,581,161)	-25.8%
Fireman's Pension Fund	5,310,847	8,894,981	(3,584,134)	-40.3%
Highways Sales & Use Tax	14,537,212	13,440,559	1,096,653	8.2%
Inc. Tax Contributions - Education	42,321	27,282	15,040	55.1%
Inc. Tax Contributions - Election Campaign	103,770	103,826	(56)	-0.1%
Local Sales And Use Tax	568,616,649	539,831,566	28,785,082	5.3%
Local Trans. Corridor Preservation - 1st Class City	1,867,480	1,804,459	63,020	3.5%
Local Trans. Corridor Preservation - 2nd Class County	1,558	-	1,558	
Local Trans. Corridor Preservation - Public Transit Tax	2,249,936	2,105,141	144,795	6.9%
Local Transportation Corridor Preservation - MV	15,668,303	15,095,037	573,266	3.8%
Motor Vehicle Blindness Prevention Checkoff	22,507	20,676	1,831	8.9%
Municipal Energy Sales & Use Tax	6,130,069	4,981,184	1,148,885	23.1%
Municipal Telecommunications License Tax	28,799,724	27,396,218	1,403,506	5.1%
MV County Collections	190,472,777	183,773,889	6,698,889	3.6%
Other License Plate and Contributions	123,676	123,125	551	0.4%
Public Transit Tax	240,163,261	227,615,434	12,547,827	5.5%
Resort Communities Tax	24,576,754	22,241,055	2,335,699	10.5%
Rural County Hospital Tax	4,112,471	3,443,599	668,872	19.4%
State Highways Projects - Fixed Guideway	1,817,992	1,681,836	136,156	8.1%
Tax Cash Bonds	480	(0)	480	
Tax Commission Suspense	16,205,399	15,450,022	755,378	4.9%
Town Option Sales & Use Tax	9,508,850	7,140,636	2,368,213	33.2%
Transient Room Tax - County	60,453,328	53,229,020	7,224,308	13.6%
Transient Room Tax - First Class County Fund	3,258,974	2,914,498	344,475	11.8%
Transient Room Tax - Municipality	10,875,481	9,600,278	1,275,203	13.3%
TRCC Restaurant Tax	51,602,234	48,920,859	2,681,375	5.5%
TRCC Short Term Leasing Tax - Tourism	16,873,546	15,625,490	1,248,057	8.0%
TRCC Transient Room Tax - Tourism	2,567,105	2,307,922	259,183	11.2%

Revenue Collection by Fund

(Fiscal Years 2016 and 2017/TC-23 Report)

Reporting Category Source and Distribution	2017 Net Revenue	2016 Net Revenue	Net Amount Change	Net Change %
General Fund Restricted	71,109,344	72,184,727	(1,075,383)	-1.5%
Admin. Allowance Service Charge - Sales Tax & Misc	11,968,715	12,031,178	(62,463)	-0.5%
Alcohol Beverage Enforcement & Treatment Account	5,406,400	5,391,855	14,545	0.3%
Boat Fuel Tax	2,961,549	2,492,907	468,642	18.8%
Boat Registration Fees	2,527,980	2,442,666	85,314	3.5%
Brine Shrimp Royalty Tax	1,242,713	993,947	248,766	25.0%
Cigarette Tax - Tobacco Prevention	7,950,000	7,950,000	-	0.0%
Commerce Charges	443,239	462,382	(19,142)	-4.1%
Computer Aided Dispatch	2,136,289	2,176,424	(40,135)	-1.8%
Court Complex Fees	4,081,845	4,257,294	(175,449)	-4.1%
Electronic Payments Fee	7,875,020	8,161,439	(286,419)	-3.5%
Fire Academy Support Fund	2,655,423	4,447,488	(1,792,066)	-40.3%
Income Tax Contrib. - Homeless, Children's Organ, Etc.	177,417	181,021	(3,605)	-2.0%
Industrial Accident Fund	2,763,978	2,985,869	(221,891)	-7.4%
Lubricating Oil Fee - Used Oil	640,945	642,087	(1,142)	-0.2%
MV Automobile 45-Day Permits	4,215,990	3,989,697	226,293	5.7%
MV Contrib - Special Group License Plates	453,251	378,738	74,514	19.7%
MV Contrib - Voluntary Checkoffs	34,507	29,517	4,990	16.9%
Off Highway Vehicle Fuel Tax	1,718,904	1,368,080	350,825	25.6%
Off Highway Vehicle Registration Fees	2,749,943	2,744,515	5,428	0.2%
OHV Registration Fees	209,691	209,299	391	0.2%
Oil & Gas Conservation Fee	3,337,883	3,121,286	216,597	6.9%
Other License Plate and Contributions	220,225	204,025	16,200	7.9%
Other Misc.	298,254	310,271	(12,018)	-3.9%
Relative Value Study Fund	125,493	121,028	4,465	3.7%
Snowmobile Registration Fees	372,764	381,221	(8,457)	-2.2%
Statewide Unified E-911 Emergency Services	3,158,928	3,217,547	(58,619)	-1.8%
Workplace Safety Account	1,381,998	1,492,947	(110,949)	-7.4%
General Fund Unrestricted	2,163,060,007	2,083,401,135	79,658,872	3.8%
Beer Tax	9,308,708	8,676,460	632,248	7.3%
Cigarette Stamp Tax	85,520,535	87,930,329	(2,409,794)	-2.7%
Cigarette/eCig Licenses & Fees	21,700	16,780	4,920	29.3%
County Property Tax Transaction Fees	3,296,380	3,142,396	153,984	4.9%
Court Fees	2,800,767	3,152,659	(351,892)	-11.2%
Dedicated Credits - DNR Plants/Animal Protect - Sales	2,450,000	2,450,000	-	0.0%
Dedicated Credits - DNR Watershed Rehab/Cloud Seed	650,000	650,000	-	0.0%
DUI Impound Fees	1,474,795	1,665,039	(190,244)	-11.4%
Farm Tool Tax Credit	(13,447)	1,656	(15,103)	
Federal Revenues & Grants	566,064	532,430	33,634	6.3%
Insurance Premium Tax	122,023,670	111,658,242	10,365,428	9.3%
Mining Severance Tax	6,845,003	6,977,039	(132,036)	-1.9%
Misc. Dedicated Credits - Electronic Convenience Fees	895,984	682,057	213,927	31.4%
Misc. Dedicated Credits - MV Sale of Info	202,664	182,925	19,739	10.8%
Misc. Dedicated Credits - Other Agencies	3,347,743	2,903,015	444,728	15.3%
Misc. Dedicated Credits - Tax Comm.	2,145,520	2,123,367	22,153	1.0%
Multi-Channel Video or Audio Service	31,292,863	28,613,777	2,679,087	9.4%
MV Regist/Plate Fees - Plate, Admin Fee	3,253,621	2,334,171	919,450	39.4%
MVED Business Regulation Fees	3,680,180	3,322,030	358,150	10.8%
Oil & Gas Severance Tax	9,294,919	20,759,297	(11,464,378)	-55.2%
Other License Plate and Contributions	415	312	103	33.0%
Other Misc.	19,555	87,244	(67,689)	-77.6%
Property Tax Relief Credits - Circuit Breaker	(5,583,962)	(5,965,109)	381,147	6.4%
Search and Rescue - Dedicated Credits	148,364	136,213	12,151	8.9%
State Sales Tax	1,856,753,521	1,778,524,230	78,229,291	4.4%
Tobacco Products Tax	21,438,873	21,720,443	(281,570)	-1.3%
Water & Wastewater Proj - Div of Water Rights	1,225,572	1,124,134	101,437	9.0%

Revenue Collection by Fund

(Fiscal Years 2016 and 2017/TC-23 Report)

Reporting Category Source and Distribution	2017 Net Revenue	2016 Net Revenue	Net Amount Change	Net Change %
Proprietary Fund	283,923,981	211,070,383	72,853,598	34.5%
Land Grant Management Fund Registration Fees	62,802	76,445	(13,642)	-17.8%
Liquor Mark Up	226,527,225	181,248,541	45,278,684	25.0%
Olene Walker Housing Loan Fund	-	630	(630)	-100.0%
Throughput Infrastructure Fund	26,000,000	-	26,000,000	
Water & Wastewater Proj - Sales	31,333,954	29,744,768	1,589,186	5.3%
Special Revenue	23,065,473	18,719,104	4,346,369	23.2%
Liquor Mark Up - Public Safety	4,272,317	4,064,044	208,273	5.1%
Mining Severance Tax Permanent State Trust Fund	2,281,668	-	2,281,668	
Misc. Special Revenue:	170	(1,859)	2,029	109.1%
Oil & Gas Severance Tax Permanent State Trust Fund	3,098,306	-	3,098,306	
Private Organ Donation Contributions	105,030	90,486	14,544	16.1%
Qualified Emergency Food Agencies Fund	915,002	915,002	-	0.0%
Revitalization Fund - Navajo	1,253,374	1,262,721	(9,347)	-0.7%
Revitalization Fund - Uintah Basin	3,476,952	4,950,258	(1,473,306)	-29.8%
State Imposed Mass Transit Tax	4,067,406	3,836,659	230,746	6.0%
Traumatic Head and Spinal Cord Injury Rehab	144,588	163,239	(18,651)	-11.4%
Waste Tire Recycling Fees	3,450,661	3,438,554	12,107	0.4%
Transportation Fund	607,599,026	586,335,501	21,263,526	3.6%
Aircraft Registration Fees	1,120,171	1,297,602	(177,431)	-13.7%
Aviation Fuel Tax	6,628,497	5,563,119	1,065,378	19.2%
DUI Impound Fees	1,408,519	926,053	482,465	52.1%
Local Trans. Corridor Preservation - 2nd Class County	(2,523)	5,413	(7,936)	
Local Trans. Corridor Preservation - Public Transit Tax	2,523	(5,413)	7,936	
Motor Carrier Fee	2,660,217	2,736,238	(76,021)	-2.8%
Motor Fuel Tax	348,755,184	305,231,954	43,523,230	14.3%
Motor Vehicle Control Fees	6,026,939	5,757,897	269,042	4.7%
Motor Vehicle Registration Fees	44,304,508	42,884,558	1,419,949	3.3%
Motor Vehicle Rental Tax	6,317,931	5,896,589	421,342	7.1%
Motorcycle Safety Fees - Dedicated Credit	488,609	470,642	17,968	3.8%
MV Public Safety for Highway Patrol	2,335,213	2,258,828	76,386	3.4%
Proportional Registration - Highway Use Tax	8,275,176	8,480,428	(205,252)	-2.4%
Proportional Registration Fees	15,622,972	15,829,656	(206,685)	-1.3%
Special Fuel Tax	134,151,751	114,814,903	19,336,848	16.8%
Special Fuel Tax - CNG / LNG	761,132	716,102	45,030	6.3%
State Highways Projects - 2nd Class County	(1,967)	10,774	(12,741)	
State Highways Projects - Public Transit Tax	25,437,489	24,297,640	1,139,849	4.7%
Temporary Permits	255,285	242,775	12,510	5.2%
Transportation Fund - 0.025% Diversion	0	11,997,515	(11,997,515)	-100.0%
Transportation Fund 1/16% Diversion	0	33,968,902	(33,968,902)	-100.0%
Uninsured Motorist Fees	3,051,400	2,953,325	98,075	3.3%
Transportation Investment Fund	606,139,773	543,001,276	63,138,497	11.6%
Centennial Highway 1/64% Sales Tax & Transfers	0	8,492,225	(8,492,225)	-100.0%
Centennial Highway 8.3% Vehicle Related Products	202,695,708	192,692,845	10,002,863	5.2%
Critical Highway Needs Fund	64,000,000	90,000,000	(26,000,000)	-28.9%
Critical Highway Needs Fund 0.025% Diversion	25,235,351	11,997,515	13,237,836	110.3%
Transportation Inv. Fund - 30% Sales Growth Diversion	195,579,581	159,424,654	36,154,928	22.7%
Transportation Investment Fund - Registration Fees	82,969,607	80,394,038	2,575,570	3.2%
Transportation Investment Fund 1/16% Sales Diversion	35,659,525	-	35,659,525	
Net Revenue	9,346,543,349	8,769,785,572	576,757,777	6.6%

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

¹Change in Taxpayer Reporting Affects Insurance Premium Tax Revenue Distribution. Changes in insurance premium returns filed by taxpayers have affected certain recorded revenues.

For calendar year 2016 returns, line items reported by taxpayers for 'fire' and 'other than fire' appeared to have significantly changed. This resulted in significant changes in the Fireman Pension Fund and the Fire Academy Support Fund when compared to the previous calendar year period.

Major Revenue Sources

(In millions of dollars)

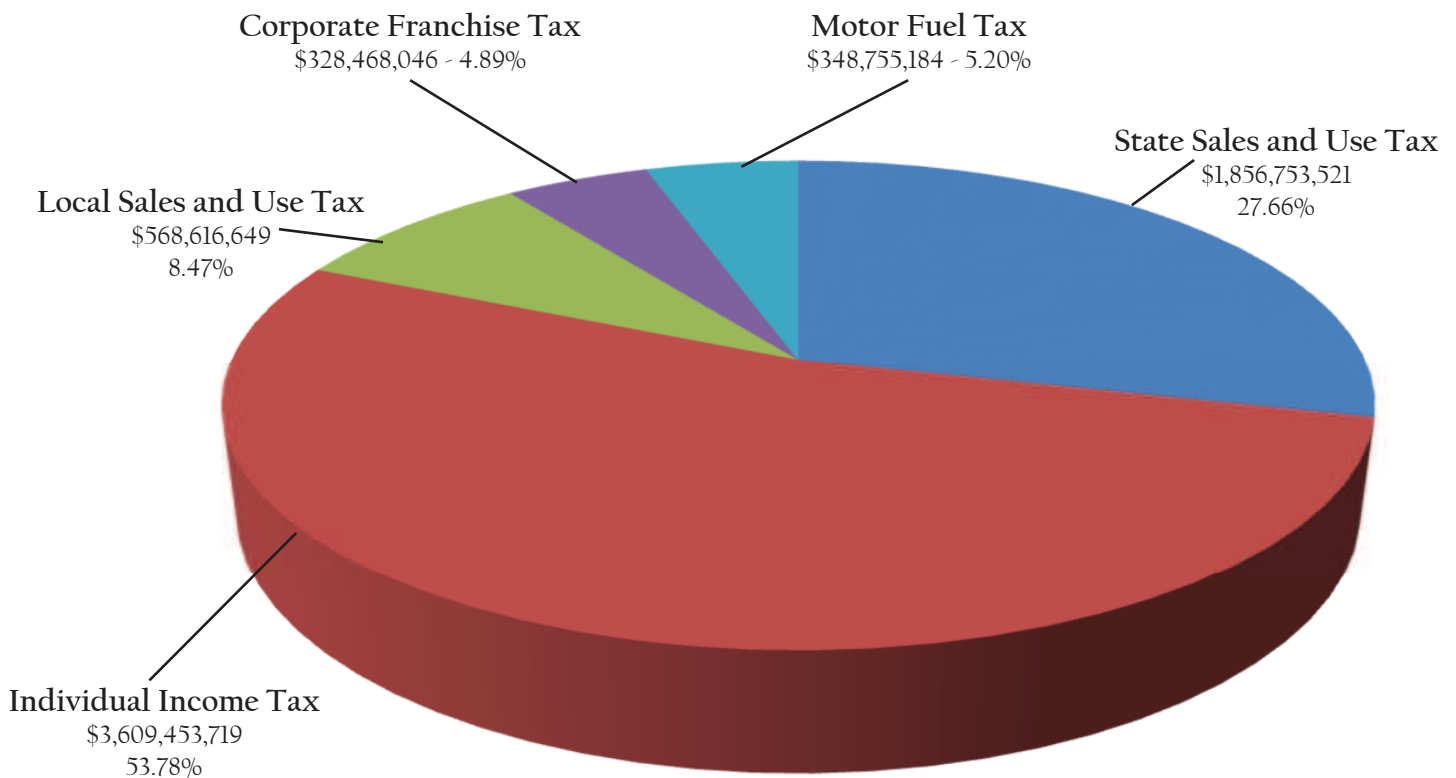
Fiscal Year	State Sales and Use Tax ¹	Individual Income Tax ²	Local Sales And Use Tax	Motor Fuel Tax	Corporate Franchise Tax ^{3,4}
2017	\$1,856.8	\$3,609.5	\$568.6	\$348.8	\$328.5
2016	1,778.5	3,370.3	539.8	305.2	338.3
2015	1,715.0	3,157.7	515.0	261.7	373.9
2014	1,656.8	2,889.8	496.4	256.8	313.5
2013	1,615.9	2,852.0	474.4	256.9	338.2
2012	1,582.5	2,459.4	441.5	253.0	268.9
2011	1,601.4	2,298.2	415.4	252.5	260.7
2010	1,402.7	2,114.4	398.9	243.3	273.2
2009	1,547.5	2,332.6	425.1	235.5	274.9
2008	1,739.4	2,602.7	469.4	244.7	418.3
2007	1,857.8	2,570.6	463.3	254.7	428.0
2006	1,806.3	2,286.7	415.9	240.4	380.3
2005	1,634.5	1,933.3	361.1	241.5	214.2
2004	1,501.9	1,699.2	331.6	239.9	155.4
2003	1,444.0	1,575.4	325.2	236.6	152.5
2002	1,441.3	1,610.6	318.0	237.9	118.9

¹ Excludes earmarks for transportation, water and other projects.

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

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

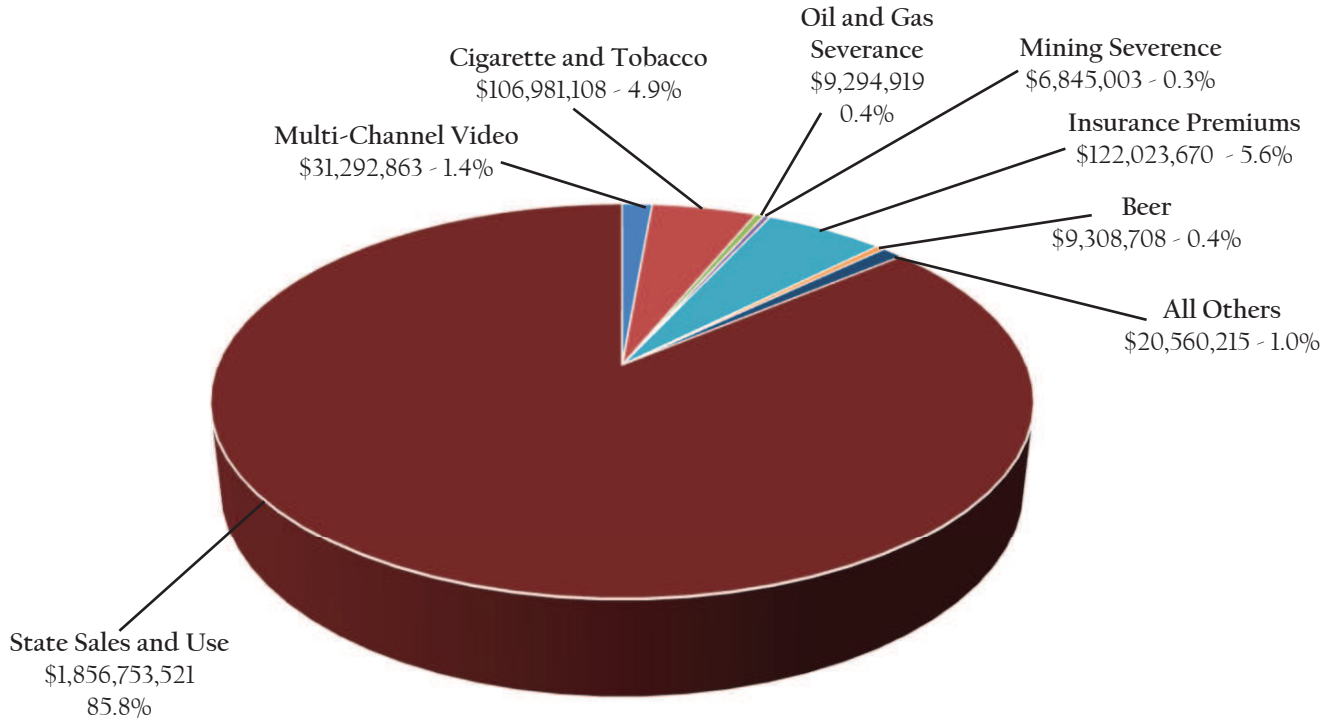
⁴ FY2005 to FY2017 include radioactive waste and gross receipts taxes.



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

General Fund

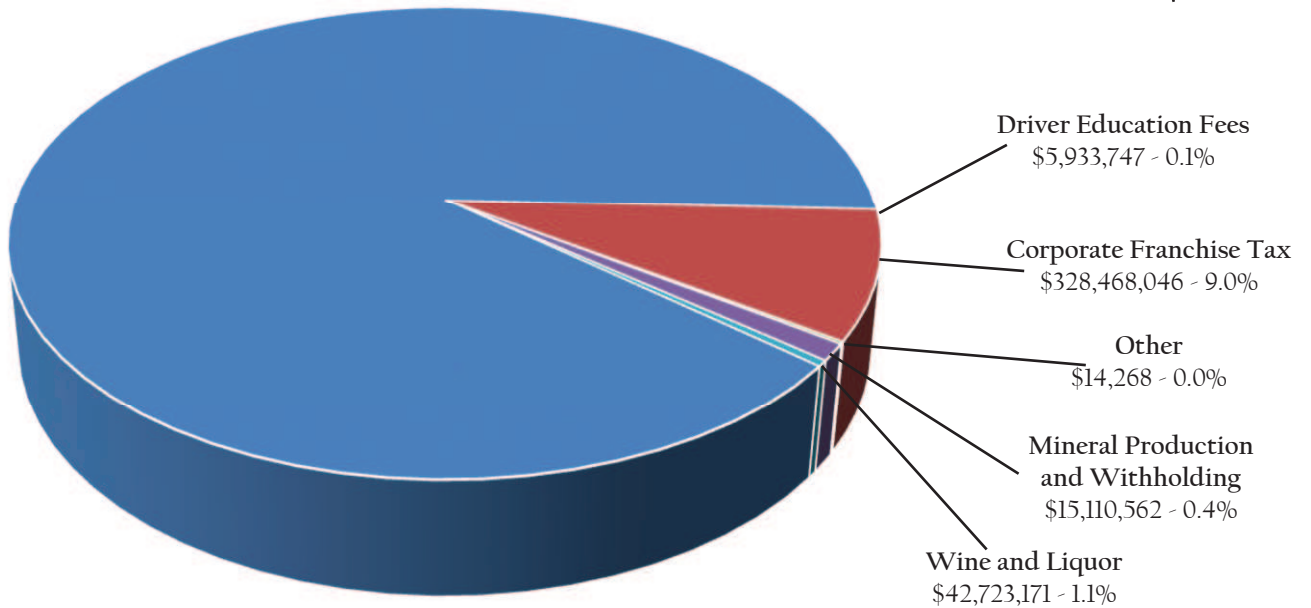
(Total Collected - \$2,163,060,007)



Education Fund

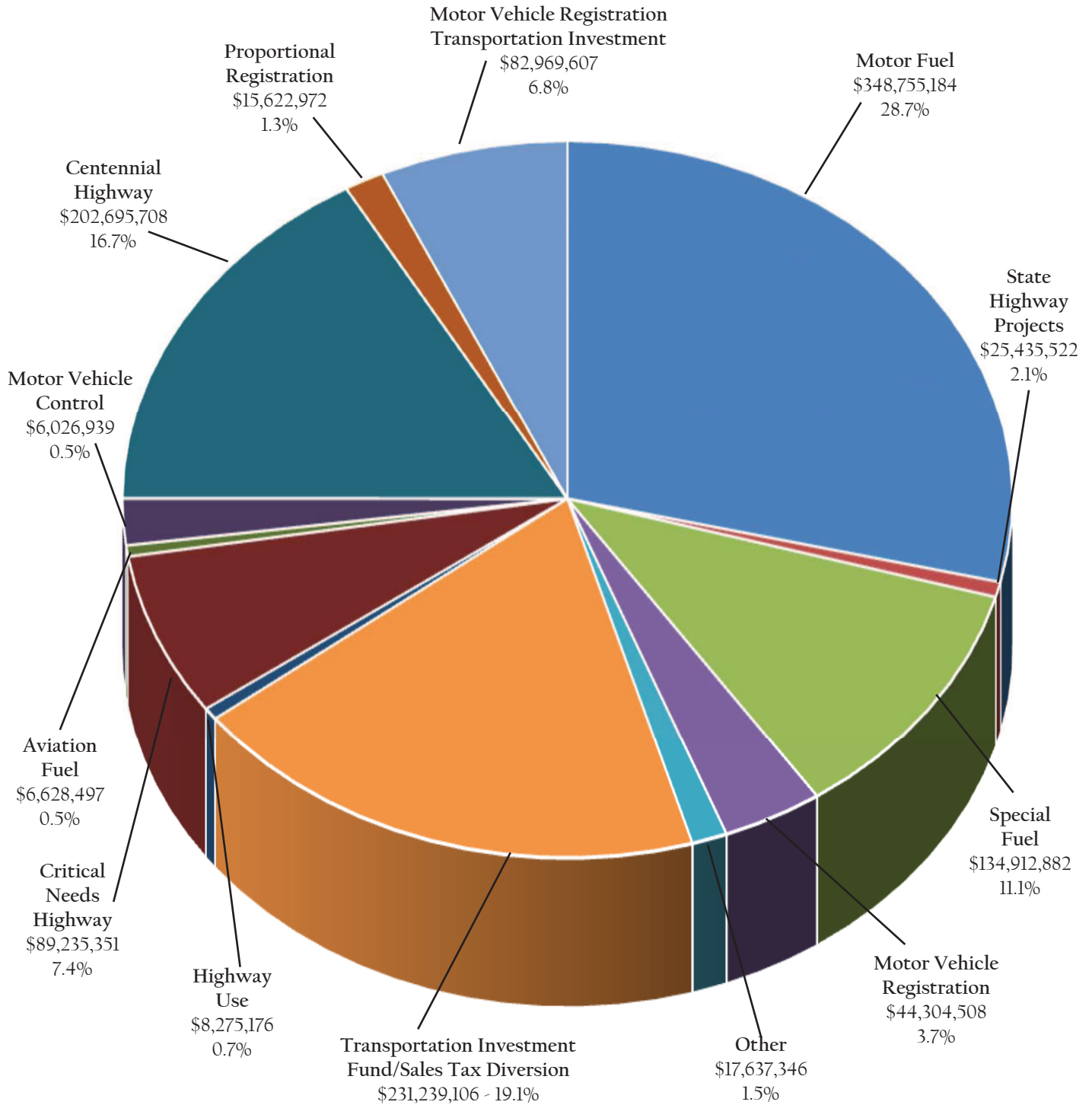
(Total Collected - \$4,001,703,514)

Individual Income Tax
\$3,609,453,719
90.2%



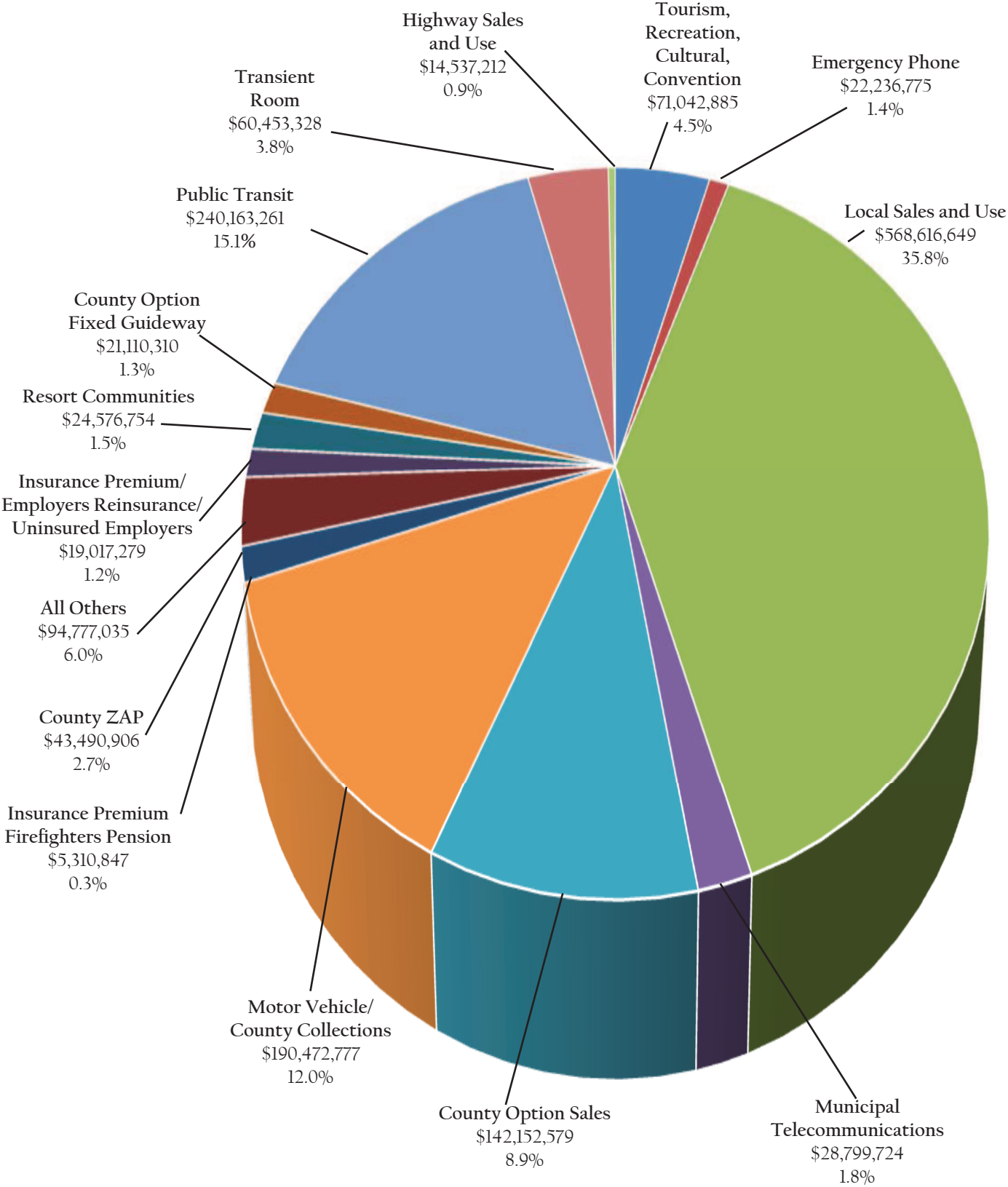
Transportation Fund

(Total Collected - \$1,213,738,799)



Fiduciary Fund

(Total Collected - \$1,589,951,652)



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Income Tax

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

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

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

Corporate Income Tax

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

The gross receipts tax is an in-lieu tax imposed on the gross receipts of corporations - other than religious or charitable institutions - operating in Utah that are not otherwise required to pay income or franchise taxes. The Legislature also imposes the gross receipts tax on electrical corporations whose property tax liability was decreased as a result of property tax reductions authorized by the 1995 Legislature.

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

Individual Income Tax Withholding

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

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

Individual Income Tax

2017	\$3,609,453,719
2016	\$3,370,322,037
2015	\$3,157,668,910
2014	\$2,889,791,901
2013	\$2,852,022,185
2012	\$2,459,432,168
2011	\$2,298,175,190
2010	\$2,104,592,129
2009	\$2,319,572,086
2008	\$2,593,170,632
2007	\$2,561,398,155
2006	\$2,277,611,642
2005	\$1,926,595,614
2004	\$1,692,276,664
2003	\$1,572,512,496

Corporate Franchise Tax

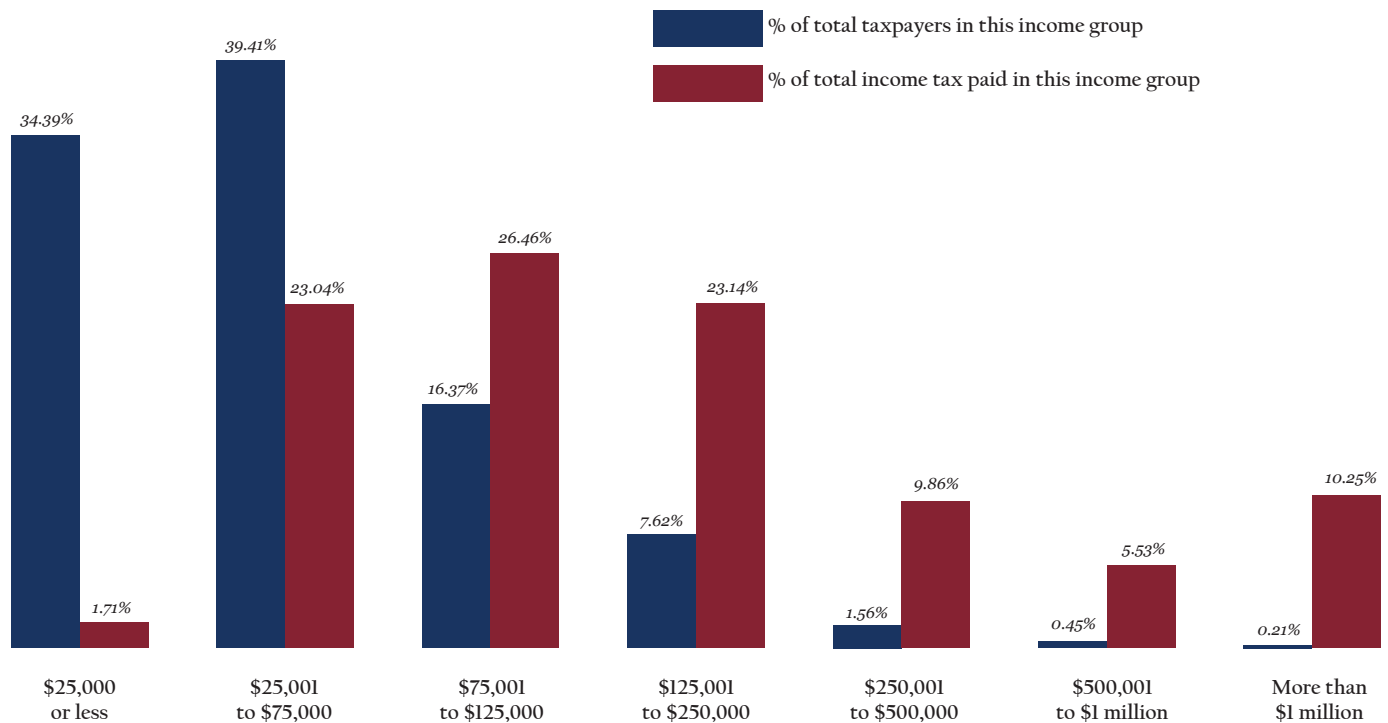
2017	\$328,468,046
2016	\$338,333,794
2015	\$373,938,199
2014	\$313,536,797
2013	\$338,173,415
2012	\$268,893,788
2011	\$260,739,149
2010	\$258,444,866
2009	\$255,406,131
2008	\$404,017,558
2007	\$414,129,718
2006	\$366,625,805
2005	\$204,186,981
2004	\$158,151,733
2003	\$156,310,910

Mineral Withholding Tax

2017	\$15,110,562
2016	\$15,585,002
2015	\$27,145,522
2014	\$32,361,752
2013	\$26,075,556
2012	\$28,342,125
2011	\$26,691,525
2010	\$24,556,444
2009	\$32,479,957
2008	\$23,831,590
2007	\$23,056,151
2006	\$22,734,690
2005	\$16,736,761
2004	\$17,266,409
2003	\$17,184,720

State Income Tax Data

(Based on 2015 Tax Year)



This chart compares the percentage of taxpayers in adjusted gross income (AGI) groups with the percentage of the total amount of Utah state income tax paid in the 2015 tax year. For example, 34.39 percent of taxpayers earned \$25,000 or less; however, they paid only 1.71 percent of total state income taxes. Only 0.21 percent of Utah taxpayers earned more than \$1 million; however, they paid 10.25 percent of the total state income taxes.

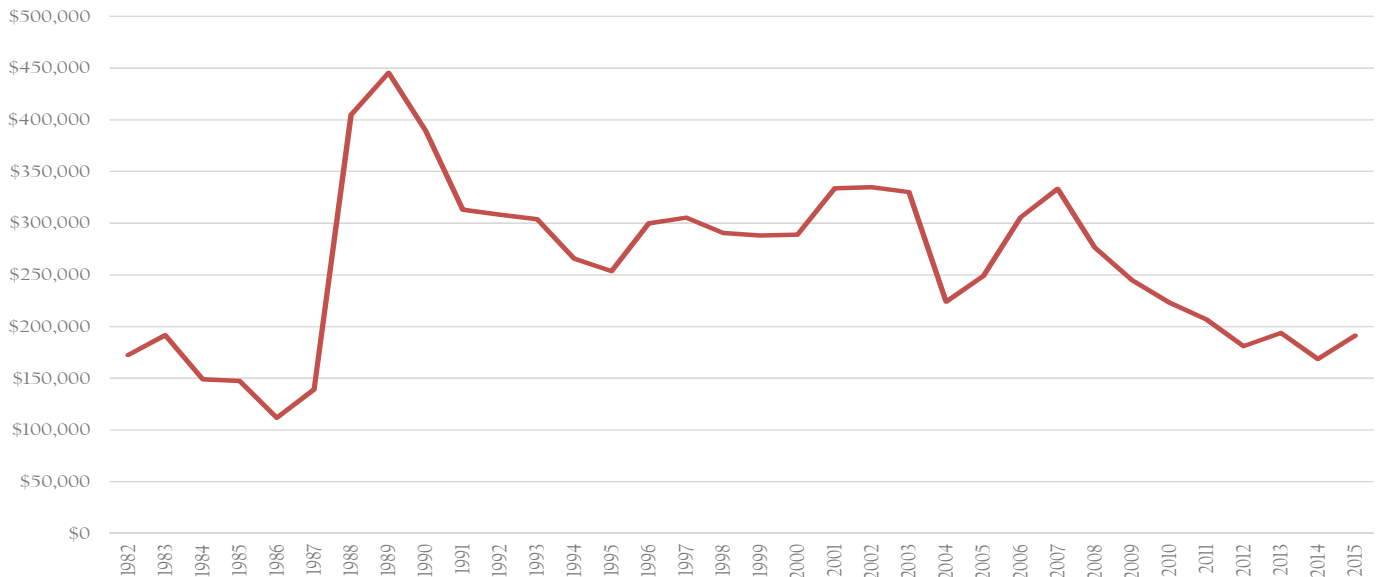
State Income Tax Adjusted Gross Income Data

<u>Adjusted Gross Income Group</u>	<u>No. of Returns</u>	<u>Adjusted Gross Income</u>	<u>Taxes Paid</u>	<u>% of Returns</u>	<u>% of Total Taxes Paid</u>
\$10,000 or LESS	168,799	-848,593,015	\$928,781	14.45%	0.03%
\$10,001-25,000	232,900	\$4,042,135,159	\$48,755,080	19.94%	1.68%
\$25,001-50,000	281,594	\$10,239,644,154	\$272,951,503	24.10%	9.40%
\$50,001-75,000	178,763	\$11,032,488,446	\$395,757,857	15.30%	13.64%
\$75,001-100,000	119,656	\$10,362,363,020	\$419,779,986	10.24%	14.46%
\$100,001-125,000	71,618	\$7,971,514,362	\$348,267,589	6.13%	12.00%
\$125,001-150,000	39,370	\$5,363,319,361	\$242,854,150	3.37%	8.37%
\$150,001-250,000	49,653	\$9,217,476,587	\$428,845,416	4.25%	14.78%
\$250,001-500,000	18,220	\$6,087,396,442	\$286,257,637	1.56%	9.86%
\$500,001-1,000,000	5,250	\$3,517,539,528	\$160,379,864	0.45%	5.53%
Over \$1,000,000	2,413	\$7,048,038,109	\$297,516,133	0.21%	10.25%
TOTAL	1,168,236	\$74,033,322,153	\$2,902,293,996	100%	100%

State Income Tax Contributions

Category	<u>2011</u>		<u>2012</u>		<u>2013</u>		<u>2014</u>		<u>2015</u>	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
Non-Game Wildlife	1,962	\$26,214	1,634	\$23,023	1,517	\$25,441	-	-	-	-
Homeless Assistance	2,680	\$54,546	2,299	\$48,844	1,947	\$48,413	2,179	\$58,572	2,555	\$69,573
Organ Transplant	2,993	\$51,876	2,230	\$37,842	1,881	\$32,191	1,782	\$32,421	2,002	\$38,042
School District Foundations	1,446	\$34,815	1,245	\$30,061	1,241	\$39,025	951	\$27,248	1,014	\$24,921
Spay and Neuter	2,264	\$34,721	1,766	\$26,870	1,595	\$27,037	1,515	\$26,347	1,586	\$27,715
Meth House Rehabilitation	295	\$4,810	276	\$3,693	-	-	-	-	-	-
Canine Body Armor	-	-	875	\$10,795	790	\$11,690	740	\$10,868	898	\$15,364
Invest More For Education	-	-	-	-	302	\$5,658	695	\$8,083	701	\$9,868
Youth Development	-	-	-	-	156	\$2,288	210	\$3,360	250	\$3,860
Youth Character	-	-	-	-	111	\$2,026	112	\$1,905	151	\$1,786
TOTALS	11,640	\$206,982	10,325	\$181,128	9,540	\$193,769	8,184	\$168,804	9,157	\$191,129

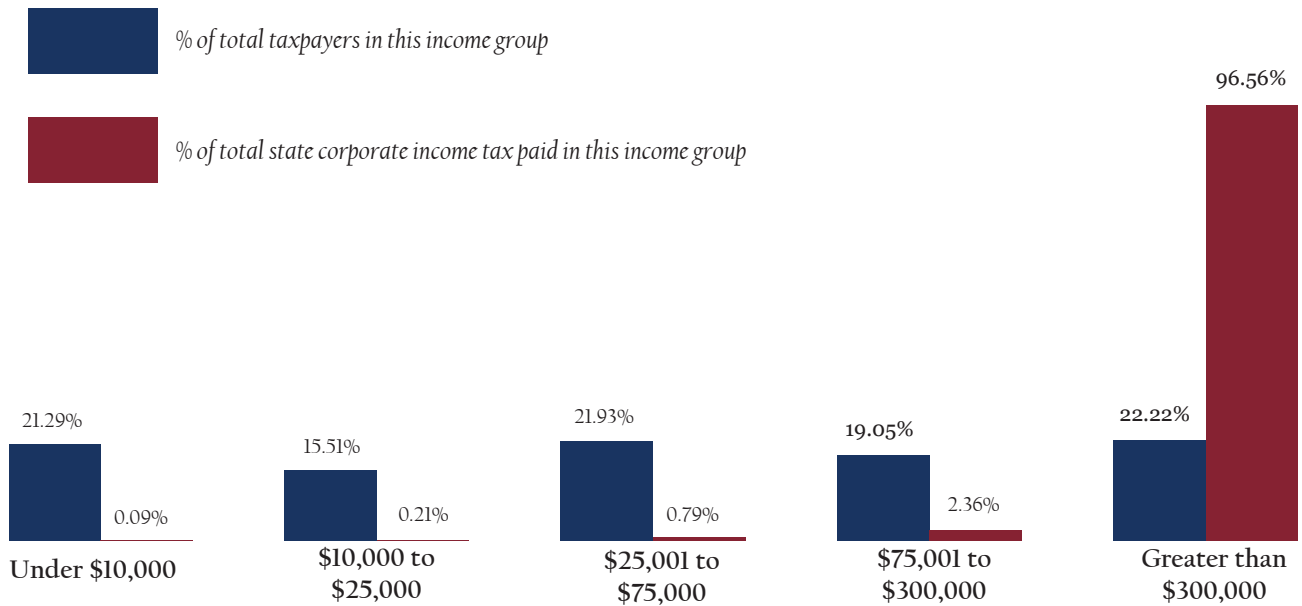
Historical State Income Tax Contributions



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

Corporate Taxes Paid by Taxable Income Groups

(Non-minimum taxpayers)



This chart compares the percentage of corporate returns with the percentage of corporate franchise tax paid by non-minimum taxpayers for tax year 2015. The non-minimum corporate taxpayers pay over 99 percent of total corporate franchise tax. Companies with a net apportioned income larger than \$1 million paid nearly 92 percent of the tax and accounted for only 11.5 percent of total returns. Those with income \$100,000 or less paid 1.4 percent of the tax but accounted for over 63 percent of returns.

State Corporate Taxable Income

(Non-minimum taxpayers*)

<u>Taxable Income Group</u>	<u>Returns</u>	<u>% of Total Returns</u>	<u>Tax Amount</u>	<u>% of Total Corporate Tax Paid</u>	<u>Net Taxable Income</u>
Under \$10,000	1,294	21.29%	329,303	0.09%	\$6,585,377
\$10,000 - \$50,000	1,801	29.63%	2,346,628	0.62%	\$46,931,562
\$50,001 - \$100,000	750	12.34%	2,619,392	0.69%	\$52,387,375
\$100,001 - \$1,000,000	1,534	25.23%	25,969,878	6.81%	\$519,396,669
\$1,000,001 - \$10,000,000	570	9.38%	93,033,212	24.39%	\$1,860,663,958
Over \$10,000,000	130	2.14%	257,064,759	67.41%	\$5,141,295,079
TOTAL	6,079	100.00%	381,363,172	100.00%	\$7,627,260,020

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

Minimum Corporate Tax

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

For the 2015 tax year, approximately 71 percent of corporate returns paid the \$100 minimum tax. This accounted for less than 1 percent of total corporate tax paid.

State Corporate Taxes Paid by Industry Groups

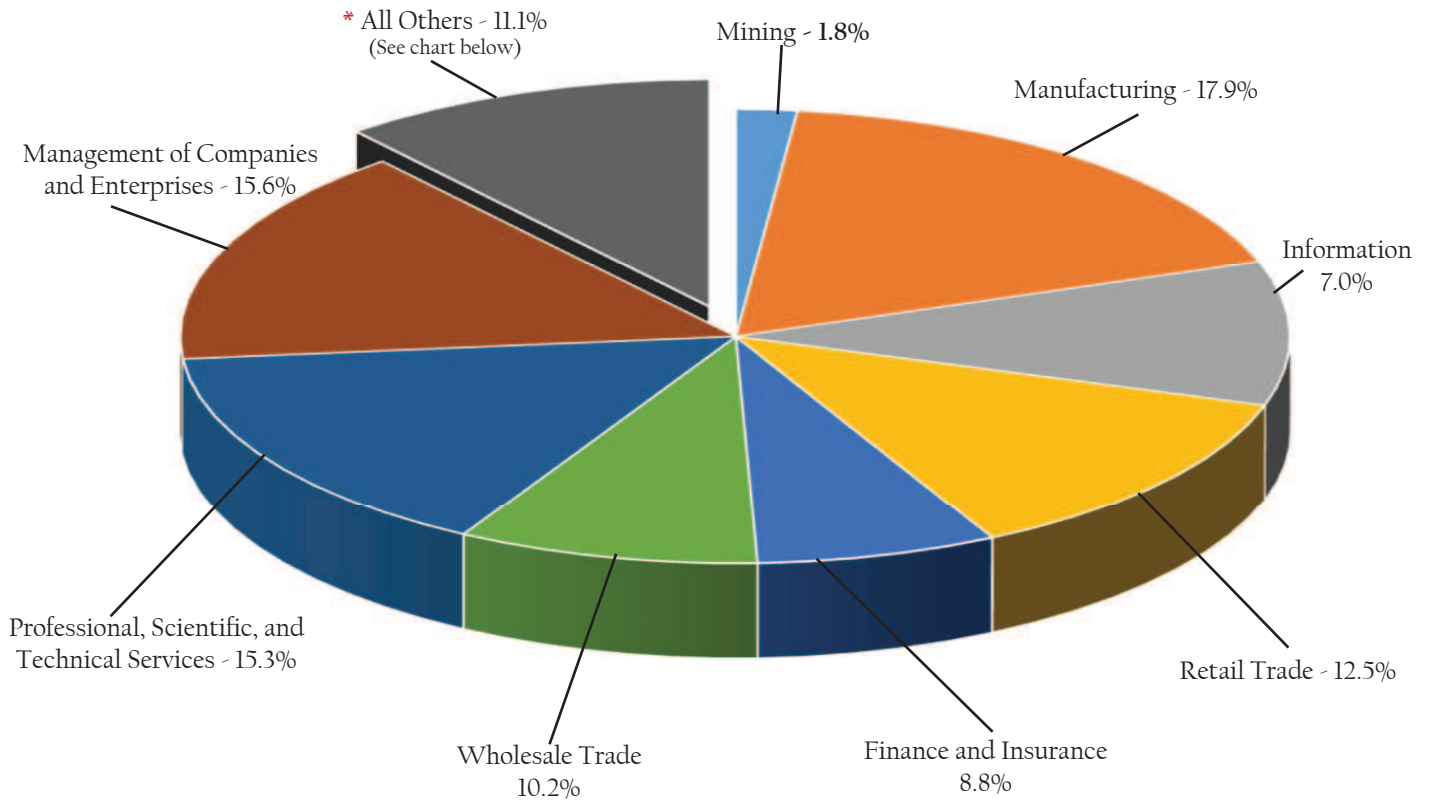
<u>Industry (NAICS)</u>	<u>Returns</u>	<u>Franchise Tax</u>	<u>Share</u>
Agriculture, Forestry, Fishing and Hunting	109	\$418,564	0.1%
Mining	337	6,788,396	1.8%
Utilities	51	1,016,019	0.3%
Construction	1,084	4,064,769	1.1%
Manufacturing	1,813	68,554,417	17.9%
Wholesale Trade	1,801	39,282,242	10.2%
Retail Trade	1,346	47,844,673	12.5%
Transportation and Warehousing	394	7,865,261	2.1%
Information	905	26,856,385	7.0%
Finance and Insurance	2,219	33,614,211	8.8%
Real Estate, Rental and Leasing	850	3,201,306	0.8%
Professional, Scientific, and Technical Services	2,892	58,591,899	15.3%
Management of Companies and Enterprises	1,122	59,818,315	15.6%
Admin. Support Waste Management and Remedial Services	730	6,797,723	1.8%
Educational Services	138	5,992,696	1.6%
Health Care and Social Assistance	697	1,412,750	0.4%
Arts, Entertainment, and Recreation	172	416,211	0.1%
Accommodation and Food Services	357	3,725,342	1.0%
Other Services (except Public Administration)	480	5,521,914	1.4%
Unknown or Undisclosable	3,457	1,670,810	0.4%
Total	20,954	\$383,453,903	100.0%

This table includes all corporate taxpayers with the number of returns and total tax for tax year 2015. Manufacturing; management of companies and enterprises; and professional, scientific, and technical services are the largest taxpaying industries. Each paid over \$58 million in corporate franchise tax. See pie chart on following page for additional information.

These amounts reflect the tax liabilities shown on 2015 returns. Because of payment due dates, refunds, and other timing differences, these amounts do not equal the tax received in 2015. Returns are generally filed on a calendar year basis, whereas the receipts reported in this report are based on the State's fiscal year.

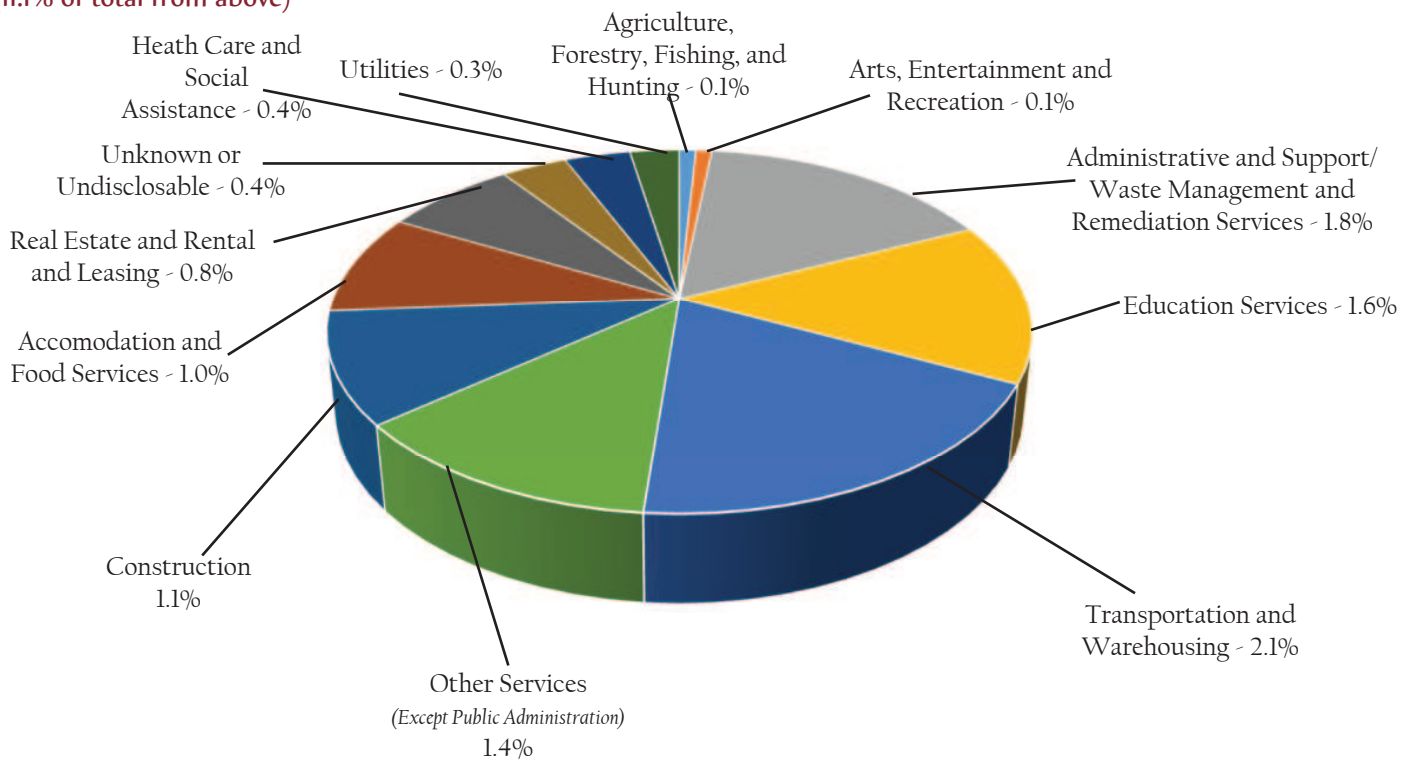
Corporate Franchise Taxes by Industry

Major Industry Sectors



* "All Other" Industry Sectors

(11.1% of total from above)



Federal Income Tax Data

Select Return Data

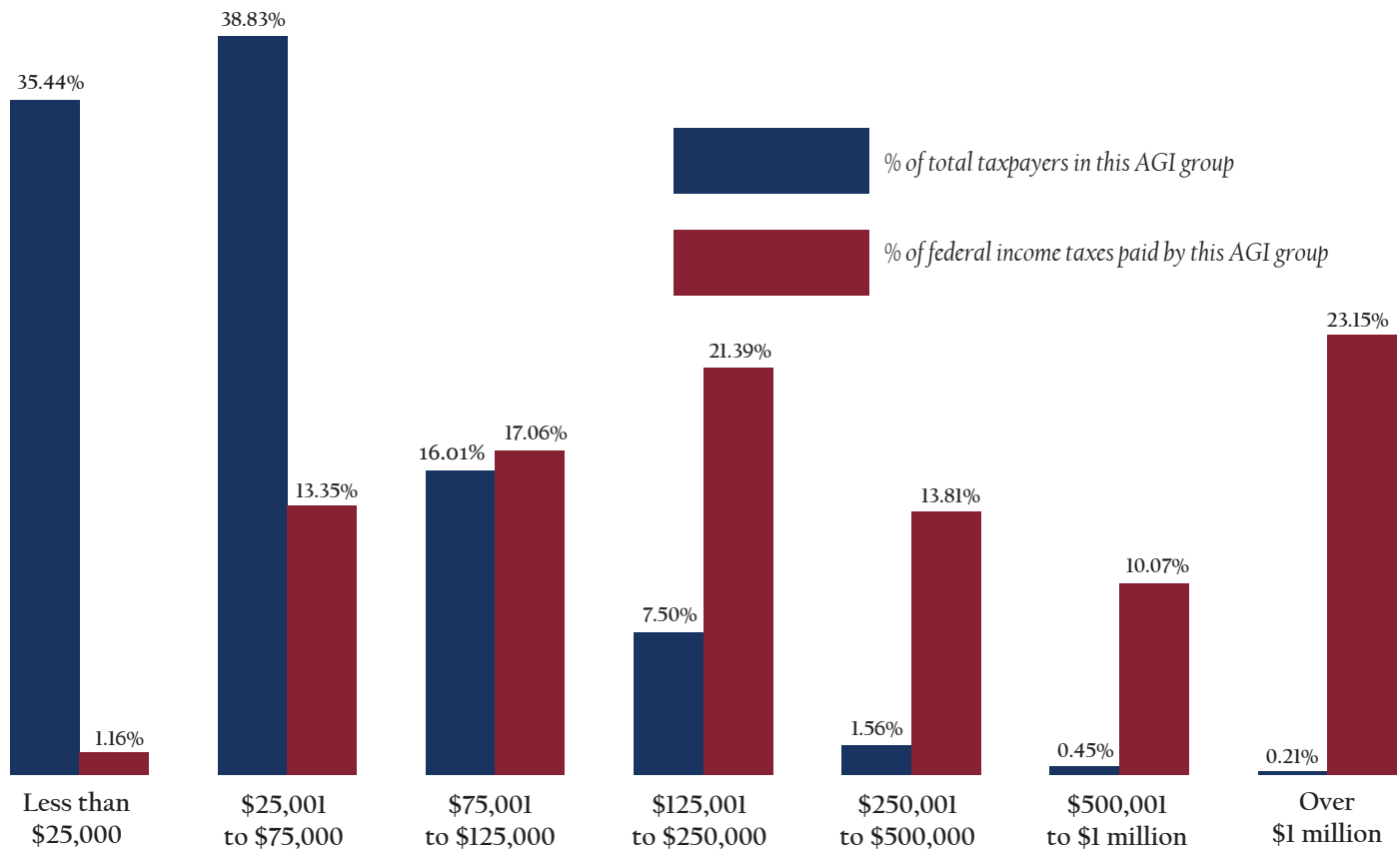
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>% Change 2014 to 2015</u>
Returns (Number)	1,159,589	1,184,408	1,209,223	1,253,304	3.65%
Adjusted Gross Income (in \$ million)	\$65,094	\$69,733	\$72,789	\$78,594	7.97%
Personal Exemptions	2,724,605	2,757,859	2,780,303	2,840,337	2.16%
Federal Taxes (in \$ million)	\$6,959	\$7,754	\$8,441	\$9,436	11.78%
Itemized Deductions (in \$ million)	\$12,865	\$12,154	\$11,612	\$11,683	0.61%
Itemized Deductions (Number)	437,115	430,181	434,086	447,039	2.98%
Share Itemized	37.70%	36.32%	35.90%	35.67%	-0.64%
Itemized/Adjusted Gross Income	19.76%	17.43%	15.95%	14.86%	-6.82%
Adjusted Gross Income per return	\$56,136	\$58,876	\$60,195	\$62,709	4.18%

Sources of Income (in millions of dollars)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>% Change 2014 to 2015</u>
Wages	\$46,322	\$48,866	\$50,988	\$53,597	\$57,319	6.94%
Interest	766	696	669	653	670	2.60%
Dividends	825	999	1,035	1,087	1,212	11.48%
Sole Proprietors	1,317	1,456	1,494	1,571	1,667	6.13%
Capital Gains	2,387	3,043	4,466	3,911	4,439	13.49%
Partnerships	3,927	4,877	5,794	6,131	7,110	15.97%
Taxable Pensions	4,058	4,279	4,513	4,772	5,018	5.16%
Taxable IRA	1,295	1,364	1,360	1,421	1,538	8.26%
Taxable Social Security	1,333	1,482	1,635	1,794	1,937	7.94%
Other	-755	-1,025	-1,287	-1,148	-1,223	-6.54%
TOTAL INCOME	\$61,475	\$66,037	\$70,666	\$73,790	\$79,688	7.99%

Federal Income Taxes Paid

(By Adjusted Gross Income groups for 2015 tax year)



This chart compares the percentage of Utah taxpayers in adjusted gross income groups with the percentage of the total amount of federal income tax paid in Utah for the 2015 tax year. For example, over 35 percent of total Utah federal income tax filers earned \$25,000 or less; however, they paid only 1.16 percent of the federal income taxes paid in Utah. Only 0.21 percent of total Utah federal tax filers earned over \$1 million; however, they paid 23.15 percent of the total federal income taxes paid in Utah.

Federal Income Taxes Paid by Adjusted Gross Income Group

Adjusted Gross Income Group	Number of Returns	Federal Adjusted Gross Income	Federal Tax Paid	Percent of Returns	Percent of Tax Paid
\$25,000 or less	444,174	\$3,338,448,915	\$109,881,596	35.44%	1.16%
\$25,001 - \$75,000	486,642	\$22,469,021,568	\$1,259,820,813	38.83%	13.35%
\$75,001 - \$125,000	200,666	\$19,234,443,508	\$1,610,082,822	16.01%	17.06%
\$125,001 - \$250,000	93,989	\$15,415,932,826	\$2,018,255,872	7.50%	21.39%
\$250,001 - \$500,000	19,556	\$6,533,752,236	\$1,302,810,536	1.56%	13.81%
\$500,001 - \$1,000,000	5,584	\$3,734,585,997	\$950,481,940	0.45%	10.07%
Over \$1,000,000	2,693	\$7,867,328,831	\$2,184,391,978	0.21%	23.15%
TOTAL	1,253,304	\$78,593,513,881	\$9,435,725,557	100%	100%

Federal Income Tax County Comparison

(By average Adjusted Gross Income for 2015 tax year)

<u>County</u>	<u>Number of Returns</u>	<u>Average Adjusted Gross Income</u>	<u>Average Federal Tax</u>	<u>Average Net Exemptions</u>	<u>Average AGI Rank</u>
Beaver County	2,478	\$45,850	\$5,221	2.64	22
Box Elder County	20,759	\$50,941	\$5,985	2.56	13
Cache County	45,330	\$50,945	\$7,196	2.52	12
Carbon County	7,669	\$50,118	\$6,813	2.32	14
Daggett County	378	\$47,525	\$6,307	2.28	18
Davis County	129,184	\$64,303	\$9,061	2.57	3
Duchesne County	7,400	\$57,452	\$8,471	2.72	6
Emery County	3,682	\$48,225	\$5,616	2.61	17
Garfield County	1,995	\$42,992	\$5,234	2.32	26
Grand County	4,645	\$47,215	\$7,269	1.99	20
Iron County	17,545	\$43,739	\$5,816	2.47	24
Juab County	3,958	\$48,661	\$5,542	2.74	15
Kane County	2,843	\$46,271	\$6,172	2.18	21
Millard County	4,656	\$45,797	\$6,279	2.7	23
Morgan County	4,148	\$81,530	\$14,096	2.79	2
Piute County	488	\$39,088	\$4,740	2.45	28
Rich County	823	\$48,485	\$6,291	2.65	16
Salt Lake County	466,014	\$60,112	\$9,794	2.28	5
San Juan County	3,992	\$41,479	\$5,185	2.57	27
Sanpete County	8,744	\$43,575	\$5,259	2.8	25
Sevier County	7,662	\$47,298	\$6,214	2.56	19
Summit County	18,868	\$100,150	\$24,292	2.22	1
Tooele County	24,091	\$54,888	\$6,430	2.6	9
Uintah County	11,580	\$57,302	\$7,638	2.67	7
Utah County	203,258	\$56,567	\$8,279	2.76	8
Wasatch County	10,397	\$64,042	\$10,375	2.67	4
Washington County	57,360	\$51,769	\$7,833	2.41	11
Wayne County	1,035	\$38,605	\$5,146	2.35	29
Weber County	104,044	\$53,824	\$7,204	2.33	10
TOTAL	1,253,304	\$62,889	\$10,958	2.46	-

The average amount of adjusted gross income (AGI) varies significantly among Utah's 29 counties. Historically, Summit County residents have the highest average AGI, and for the 2015 tax year it was over \$18,000 higher than Morgan County, the second highest. The five lowest AGI counties are all located in rural Utah.

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Sales Tax

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

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

Retailer licenses are issued with a fee and retailers are required to collect the tax from customers and remit to the Tax Commission. Charges for residential use of electricity and fuel are taxed at a rate of 2 percent. The state sales tax rate on food and food ingredients is 1.75 percent. The total sales tax on food, including local taxes is 3 percent.

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

Utah Code Ann §59-12-101

FY2017 Revenues/\$1,856,753,521*

* The \$1,856,753,521 total is the General Fund unrestricted amount. State law earmarked an additional \$585,363,441 in revenues for natural resource protection, water, waste water, transportation, and other projects. The total reductions in unrestricted sales use tax (“earmarks”) are reported in the Governor’s Budget Recommendations Fiscal Year 2019.

Sales and Use Tax

(Net FY98 to FY17)

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

Local Sales and Use Tax

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

Utah Code Ann §59-12-101 and 59-12-201
FY2017 Revenues/\$568,616,649

Local Sales and Use Tax

(Collected FY 2001 to FY 2017)

2017	\$568,616,649	2008	\$469,428,948
2016	\$539,831,566	2007	\$463,310,356
2015	\$514,958,652	2006	\$415,904,148
2014	\$496,435,229	2005	\$361,096,500
2013	\$474,430,572	2004	\$331,554,140
2012	\$441,463,572	2003	\$325,159,963
2011	\$415,441,413	2002	\$317,978,847
2010	\$398,888,385	2001	\$314,336,985
2009	\$425,127,553		

Local Sales Tax Distribution

Beaver County

	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
<u>Community</u>	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Beaver City	\$533,881	\$544,361	2.0%	\$565,050	3.8%
Milford	\$312,611	\$272,371	-12.9%	\$249,702	-8.3%
Minersville	\$94,089	\$97,049	3.1%	\$99,142	2.2%
Total Cities and Towns	\$940,581	\$913,781	-2.8%	\$913,894	0.0%
Beaver County	\$179,232	\$233,257	30.1%	\$226,236	-3.0%
Total County, Cities and Towns	\$1,119,813	\$1,147,037	2.4%	\$1,140,130	-0.6%

Box Elder County

Bear River	\$85,807	\$87,912	2.5%	\$107,611	22.4%
Brigham	\$2,721,358	\$2,902,735	6.7%	\$3,161,352	8.9%
Corinne	\$157,249	\$174,414	10.9%	\$174,042	-0.2%
Deweyville	\$38,887	\$40,006	2.9%	\$41,246	3.1%
Elwood	\$116,680	\$123,924	6.2%	\$136,612	10.2%
Fielding	\$45,316	\$47,972	5.9%	\$50,220	4.7%
Garland	\$252,945	\$262,556	3.8%	\$273,918	4.3%
Honeyville	\$154,750	\$163,854	5.9%	\$172,797	5.5%
Howell	\$23,226	\$24,322	4.7%	\$25,474	4.7%
Mantua	\$68,312	\$71,934	5.3%	\$80,772	12.3%
Perry	\$838,406	\$873,736	4.2%	\$940,971	7.7%
Plymouth	\$83,721	\$89,348	6.7%	\$91,163	2.0%
Portage	\$23,968	\$24,965	4.2%	\$26,226	5.0%
Snowville	\$36,623	\$40,608	10.9%	\$43,102	6.1%
Tremonton	\$1,373,854	\$1,487,382	8.3%	\$1,589,280	6.9%
Willard	\$204,425	\$231,055	13.0%	\$250,592	8.5%
Total Cities and Towns	\$6,225,525	\$6,646,722	6.8%	\$7,165,376	7.8%
Box Elder County	\$1,038,413	\$1,271,130	22.4%	\$1,296,140	2.0%
Total County, Cities and Towns	\$7,263,938	\$7,917,852	9.0%	\$8,461,516	6.9%

Local Sales Tax Distribution

Cache County

<u>Community</u>	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Amalga	\$62,474	\$66,069	5.8%	\$67,708	2.5%
Clarkston	\$63,453	\$66,717	5.1%	\$71,285	6.8%
Cornish	\$29,562	\$30,447	3.0%	\$33,227	9.1%
Hyde Park	\$601,153	\$663,453	10.4%	\$718,776	8.3%
Hyrum	\$921,667	\$985,560	6.9%	\$1,006,334	2.1%
Lewiston	\$204,315	\$211,557	3.5%	\$213,589	1.0%
Logan	\$9,148,774	\$9,623,860	5.2%	\$10,276,682	6.8%
Mendon	\$128,839	\$137,667	6.9%	\$145,891	6.0%
Millville	\$190,988	\$203,993	6.8%	\$217,533	6.6%
Newton	\$77,966	\$78,413	0.6%	\$84,189	7.4%
North Logan	\$1,898,243	\$2,021,175	6.5%	\$2,109,310	4.4%
Paradise	\$95,090	\$96,624	1.6%	\$103,905	7.5%
Providence	\$877,194	\$912,820	4.1%	\$955,710	4.7%
Richmond	\$283,407	\$294,926	4.1%	\$318,042	7.8%
River Heights	\$180,264	\$194,759	8.0%	\$244,976	25.8%
Smithfield	\$1,283,148	\$1,372,331	7.0%	\$1,428,369	4.1%
Wellsville	\$360,452	\$382,194	6.0%	\$420,121	9.9%
Trenton	\$45,749	\$49,816	8.9%	\$52,039	4.5%
Nibley	\$613,801	\$656,597	7.0%	\$715,104	8.9%
Total Cities and Towns	\$17,066,539	\$18,048,978	5.8%	\$19,182,790	6.3%
Cache County	\$793,411	\$788,781	-0.6%	\$847,673	7.5%
Total County, Cities and Towns	\$17,859,950	\$18,837,759	5.5%	\$20,030,463	6.3%

Carbon County

Helper	\$300,873	\$291,820	-3.0%	\$272,835	-6.5%
Price	\$2,248,557	\$2,113,515	-6.0%	\$2,038,061	-3.6%
Scofield	\$5,052	\$6,100	20.7%	\$7,429	21.8%
Sunnyside ¹	\$6,058		-100.0%		N.A.
Wellington	\$294,338	\$276,589	-6.0%	\$215,628	-22.0%
East Carbon	\$191,643	\$184,907	-3.5%	\$183,006	-1.0%
Total Cities and Towns	\$3,046,520	\$2,872,931	-5.7%	\$2,716,960	-5.4%
Carbon County	\$1,019,620	\$986,711	-3.2%	\$984,792	-0.2%
Total County, Cities and Towns	\$4,066,140	\$3,859,642	-5.1%	\$3,701,752	-4.1%

Note 1: Sunnyside merged with East Carbon 07/01/2014

Local Sales Tax Distribution

Daggett County

	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
<u>Community</u>	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Dutch John ¹		\$5,550	N.A.	\$27,789	400.7%
Manila	\$49,841	\$53,424	7.2%	\$52,727	-1.3%
Total Cities and Towns	\$49,841	\$58,974	18.3%	\$80,516	36.5%
Daggett County	\$130,939	\$128,770	-1.7%	\$104,377	-18.9%
Total County, Cities and Towns	\$180,780	\$187,744	3.9%	\$184,894	-1.5%

Note 1: Incorporated January 1, 2016

Davis County

Bountiful	\$6,454,354	\$6,850,710	6.1%	\$7,100,903	3.7%
Centerville	\$3,464,768	\$3,608,691	4.2%	\$3,751,633	4.0%
Clearfield	\$3,834,330	\$3,933,783	2.6%	\$4,093,085	4.0%
Fruit Heights	\$576,481	\$615,253	6.7%	\$664,854	8.1%
Farmington	\$3,446,982	\$3,794,674	10.1%	\$4,279,787	12.8%
Kaysville	\$3,656,268	\$3,992,564	9.2%	\$4,391,141	10.0%
Layton	\$12,924,616	\$13,507,680	4.5%	\$14,355,214	6.3%
North Salt Lake	\$3,367,307	\$3,621,750	7.6%	\$3,746,838	3.5%
South Weber	\$697,334	\$762,500	9.3%	\$815,572	7.0%
Sunset	\$707,559	\$774,545	9.5%	\$680,305	-12.2%
Syracuse	\$3,286,364	\$3,477,524	5.8%	\$3,699,925	6.4%
West Point	\$981,344	\$1,059,289	7.9%	\$1,255,227	18.5%
Woods Cross	\$2,245,824	\$2,351,709	4.7%	\$2,510,592	6.8%
Clinton	\$2,968,258	\$3,061,008	3.1%	\$3,208,922	4.8%
West Bountiful	\$1,916,526	\$1,905,184	-0.6%	\$1,983,062	4.1%
Falcon Hill Davis	\$14,957	\$32,428	116.8%	\$13,167	-59.4%
Total Cities and Towns	\$50,543,273	\$53,349,290	5.6%	\$56,550,225	6.0%
Davis County	\$741,168	\$773,617	4.4%	\$713,974	-7.7%
Total County, Cities and Towns	\$51,284,441	\$54,122,907	5.5%	\$57,264,199	5.8%

Duchesne County

Altamont	\$108,876	\$78,780	-27.6%	\$84,012	6.6%
Duchesne	\$389,321	\$305,813	-21.4%	\$305,877	0.0%
Myton	\$193,816	\$130,768	-32.5%	\$112,375	-14.1%
Roosevelt	\$2,090,150	\$1,547,262	-26.0%	\$1,693,669	9.5%
Tabiona	\$21,797	\$20,796	-4.6%	\$20,449	-1.7%
Total Cities and Towns	\$2,803,960	\$2,083,419	-25.7%	\$2,216,382	6.4%
Duchesne County	\$2,687,110	\$1,734,330	-35.5%	\$1,741,170	0.4%
Total County, Cities and Towns	\$5,491,070	\$3,817,749	-30.5%	\$3,957,552	3.7%

Local Sales Tax Distribution

Emery County

<u>Community</u>	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Castle Dale	\$261,020	\$268,296	2.8%	\$274,066	2.2%
Clawson	\$19,000	\$19,305	1.6%	\$19,526	1.1%
Cleveland	\$55,893	\$58,788	5.2%	\$56,240	-4.3%
Elmo	\$42,005	\$41,305	-1.7%	\$42,900	3.9%
Emery City	\$34,203	\$33,802	-1.2%	\$31,342	-7.3%
Ferron	\$169,182	\$173,540	2.6%	\$175,613	1.2%
Green River	\$221,503	\$230,351	4.0%	\$238,411	3.5%
Huntington	\$349,258	\$361,479	3.5%	\$308,881	-14.6%
Orangeville	\$171,143	\$161,735	-5.5%	\$166,679	3.1%
Total Cities and Towns	\$1,323,208	\$1,348,602	1.9%	\$1,313,659	-2.6%
Emery County	\$392,370	\$372,644	-5.0%	\$275,165	-26.2%
Total County, Cities and Towns	\$1,715,578	\$1,721,246	0.3%	\$1,588,824	-7.7%

Garfield County

Antimony	\$19,985	\$20,339	1.8%	\$21,687	6.6%
Boulder	\$40,550	\$41,241	1.7%	\$45,463	10.2%
Bryce Canyon	\$200,224	\$212,721	6.2%	\$224,390	5.5%
Cannonville	\$23,550	\$25,219	7.1%	\$36,028	42.9%
Escalante	\$118,500	\$121,780	2.8%	\$128,127	5.2%
Hatch	\$20,080	\$23,444	16.7%	\$26,739	14.1%
Henrieville	\$21,404	\$21,617	1.0%	\$22,774	5.4%
Panguitch	\$241,260	\$249,887	3.6%	\$265,654	6.3%
Tropic	\$87,746	\$99,855	13.8%	\$93,949	-5.9%
Total Cities and Towns	\$773,299	\$816,101	5.5%	\$864,812	6.0%
Garfield County	\$338,093	\$347,807	2.9%	\$337,949	-2.8%
Total County, Cities and Towns	\$1,111,392	\$1,163,908	4.7%	\$1,202,760	3.3%

Grand County

Castle Valley	\$42,941	\$43,815	2.0%	\$45,970	4.9%
Moab	\$1,716,908	\$1,781,343	3.8%	\$1,928,286	8.2%
Total Cities and Towns	\$1,759,849	\$1,825,158	3.7%	\$1,974,256	8.2%
Grand County	\$942,825	\$836,823	-11.2%	\$884,928	5.7%
Total County, Cities and Towns	\$2,702,673	\$2,661,982	-1.5%	\$2,859,183	7.4%

Local Sales Tax Distribution

Iron County

	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
<u>Community</u>	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Cedar City	\$5,397,037	\$5,816,017	7.8%	\$6,224,569	7.0%
Enoch	\$578,079	\$611,118	5.7%	\$651,148	6.6%
Kanarrville	\$38,014	\$40,440	6.4%	\$43,541	7.7%
Paragonah	\$53,906	\$56,207	4.3%	\$58,125	3.4%
Parowan	\$357,623	\$374,611	4.8%	\$410,451	9.6%
Brian Head	\$127,112	\$129,455	1.8%	\$134,323	3.8%
Total Cities and Towns	\$6,551,771	\$7,027,848	7.3%	\$7,522,157	7.0%
Iron County	\$870,738	\$913,516	4.9%	\$955,339	4.6%
Total County, Cities and Towns	\$7,422,509	\$7,941,364	7.0%	\$8,477,496	6.8%

Juab County

Eureka	\$69,310	\$72,188	4.2%	\$75,397	4.4%
Levan	\$87,711	\$90,693	3.4%	\$94,022	3.7%
Mona	\$197,059	\$203,219	3.1%	\$202,011	-0.6%
Nephi	\$805,263	\$864,935	7.4%	\$898,688	3.9%
Rocky Ridge	\$82,516	\$87,072	5.5%	\$94,352	8.4%
Total Cities and Towns	\$1,241,858	\$1,318,107	6.1%	\$1,364,470	3.5%
Juab County	\$152,978	\$165,080	7.9%	\$167,066	1.2%
Total County, Cities and Towns	\$1,394,836	\$1,483,187	6.3%	\$1,531,536	3.3%

Kane County

Alton	\$17,742	\$15,142	-14.7%	\$16,672	10.1%
Glendale	\$39,498	\$40,922	3.6%	\$43,085	5.3%
Kanab	\$767,431	\$804,569	4.8%	\$849,603	5.6%
Orderville	\$103,845	\$114,329	10.1%	\$123,373	7.9%
Big Water	\$91,761	\$149,576	63.0%	\$185,978	24.3%
Total Cities and Towns	\$1,020,278	\$1,124,539	10.2%	\$1,218,712	8.4%
Kane County	\$457,076	\$416,375	-8.9%	\$445,653	7.0%
Total County, Cities and Towns	\$1,477,353	\$1,540,914	4.3%	\$1,664,364	8.0%

Local Sales Tax Distribution

Millard County

<u>Community</u>	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Delta	\$660,695	\$697,446	5.6%	\$734,724	5.3%
Fillmore	\$425,806	\$440,747	3.5%	\$471,088	6.9%
Hinckley	\$67,662	\$69,521	2.7%	\$71,953	3.5%
Holden	\$39,135	\$40,651	3.9%	\$41,376	1.8%
Kanosh	\$48,542	\$49,767	2.5%	\$51,842	4.2%
Leamington	\$24,061	\$25,328	5.3%	\$28,620	13.0%
Lynndyl	\$11,703	\$11,776	0.6%	\$12,024	2.1%
Meadow	\$36,892	\$38,874	5.4%	\$40,397	3.9%
Oak City	\$59,496	\$61,476	3.3%	\$66,122	7.6%
Scipio	\$55,566	\$60,978	9.7%	\$59,726	-2.1%
Total Cities and Towns	\$1,429,558	\$1,496,563	4.7%	\$1,577,874	5.4%
Millard County	\$540,491	\$532,035	-1.6%	\$527,716	-0.8%
Total County, Cities and Towns	\$1,970,048	\$2,028,598	3.0%	\$2,105,590	3.8%

Morgan County

Morgan	\$628,535	\$688,837	9.6%	\$717,804	4.2%
Total Cities and Towns	\$628,535	\$688,837	9.6%	\$717,804	4.2%
Morgan County	\$744,100	\$787,200	5.8%	\$867,073	10.1%
Total County, Cities and Towns	\$1,372,635	\$1,476,037	7.5%	\$1,584,877	7.4%

Piute County

Circleville	\$58,401	\$59,674	2.2%	\$63,005	5.6%
Junction	\$22,845	\$22,593	-1.1%	\$23,642	4.6%
Kingston	\$15,926	\$15,809	-0.7%	\$16,638	5.2%
Marysvale	\$55,169	\$58,148	5.4%	\$56,027	-3.6%
Total Cities and Towns	\$152,341	\$156,224	2.5%	\$159,313	2.0%
Piute County	\$27,227	\$27,278	0.2%	\$29,361	7.6%
Total County, Cities and Towns	\$179,568	\$183,501	2.2%	\$188,674	2.8%

Rich County

Garden City	\$149,266	\$166,193	11.3%	\$185,209	11.4%
Laketown	\$40,727	\$38,019	-6.6%	\$39,336	3.5%
Randolph	\$57,538	\$56,868	-1.2%	\$58,317	2.5%
Woodruff	\$28,762	\$29,613	3.0%	\$28,552	-3.6%
Total Cities and Towns	\$276,292	\$290,692	5.2%	\$311,414	7.1%
Rich County	\$34,818	\$101,777	192.3%	\$103,941	2.1%
Total County, Cities and Towns	\$311,111	\$392,469	26.2%	\$415,354	5.8%

Local Sales Tax Distribution

Salt Lake County

<u>Community</u>	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Alta	\$307,138	\$307,644	0.2%	\$320,668	4.2%
Bluffdale	\$1,118,608	\$1,319,396	17.9%	\$1,569,517	19.0%
Cottonwood Heights	\$5,308,674	\$5,563,025	4.8%	\$5,768,654	3.7%
Draper	\$9,860,001	\$10,468,953	6.2%	\$11,417,575	9.1%
Herriman	\$2,920,358	\$3,281,536	12.4%	\$3,703,059	12.8%
Holladay	\$3,659,155	\$3,965,205	8.4%	\$4,162,424	5.0%
Midvale	\$6,176,066	\$6,412,585	3.8%	\$6,950,507	8.4%
Millcreek ¹			N.A.	\$716,545	N.A.
Murray	\$13,948,558	\$14,549,809	4.3%	\$15,069,478	3.6%
Riverton	\$5,557,634	\$5,864,692	5.5%	\$6,246,267	6.5%
Salt Lake City	\$51,568,729	\$53,175,550	3.1%	\$56,215,516	5.7%
Sandy	\$19,070,239	\$19,811,500	3.9%	\$20,386,207	2.9%
South Jordan	\$10,706,477	\$12,276,907	14.7%	\$13,456,216	9.6%
South Salt Lake	\$10,858,031	\$11,111,376	2.3%	\$10,220,976	-8.0%
Taylorsville	\$7,904,529	\$8,209,477	3.9%	\$8,254,033	0.5%
West Jordan	\$16,733,722	\$17,249,010	3.1%	\$18,273,841	5.9%
West Valley	\$22,836,224	\$23,772,372	4.1%	\$24,804,975	4.3%
Utah Data Center SL Co.	\$3,576	\$23,612	560.2%	\$6,284	-73.4%
Total Cities and Towns	\$188,537,720	\$197,362,651	4.7%	\$207,542,742	5.2%
Salt Lake County	\$22,541,360	\$23,039,119	2.2%	\$22,759,846	-1.2%
Total County, Cities and Towns	\$211,079,080	\$220,401,770	4.4%	\$230,302,588	4.5%

Note 1: Incorporated January 1, 2017

San Juan County

Blanding	\$516,594	\$524,825	1.6%	\$564,555	7.6%
Monticello	\$294,884	\$317,863	7.8%	\$322,425	1.4%
Total Cities and Towns	\$811,478	\$842,688	3.8%	\$886,981	5.3%
San Juan County	\$1,351,108	\$1,262,624	-6.5%	\$1,380,209	9.3%
Total County, Cities and Towns	\$2,162,586	\$2,105,312	-2.6%	\$2,267,190	7.7%

Local Sales Tax Distribution

Sanpete County

<u>Community</u>	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Centerfield	\$161,156	\$162,053	0.6%	\$167,355	3.3%
Ephraim	\$1,044,209	\$1,077,012	3.1%	\$1,178,676	9.4%
Fairview	\$177,661	\$184,454	3.8%	\$186,629	1.2%
Fayette	\$24,891	\$25,806	3.7%	\$26,094	1.1%
Fountain Green	\$107,097	\$111,824	4.4%	\$116,877	4.5%
Gunnison	\$428,926	\$446,184	4.0%	\$459,870	3.1%
Manti	\$372,084	\$384,934	3.5%	\$400,550	4.1%
Mayfield	\$48,824	\$53,458	9.5%	\$56,323	5.4%
Moroni	\$179,241	\$186,992	4.3%	\$189,942	1.6%
Mount Pleasant	\$447,952	\$467,043	4.3%	\$484,619	3.8%
Spring City	\$102,658	\$104,065	1.4%	\$109,034	4.8%
Sterling	\$33,050	\$32,596	-1.4%	\$35,149	7.8%
Wales	\$30,250	\$32,383	7.1%	\$37,116	14.6%
Total Cities and Towns	\$3,158,000	\$3,268,803	3.5%	\$3,448,234	5.5%
Sanpete County	\$490,663	\$512,029	4.4%	\$484,631	-5.4%
Total County, Cities and Towns	\$3,648,663	\$3,780,832	3.6%	\$3,932,865	4.0%

Sevier County

Annabella	\$79,791	\$80,838	1.3%	\$85,678	6.0%
Aurora	\$127,636	\$130,857	2.5%	\$130,340	-0.4%
Central Valley	\$52,691	\$54,934	4.3%	\$58,068	5.7%
Elsinore	\$95,254	\$101,242	6.3%	\$106,417	5.1%
Glenwood	\$46,670	\$47,215	1.2%	\$50,239	6.4%
Joseph	\$35,369	\$36,605	3.5%	\$37,589	2.7%
Koosharem	\$33,109	\$35,050	5.9%	\$36,388	3.8%
Monroe	\$247,514	\$245,273	-0.9%	\$253,626	3.4%
Redmond	\$90,510	\$95,769	5.8%	\$95,829	0.1%
Richfield	\$1,875,382	\$1,919,803	2.4%	\$1,973,975	2.8%
Salina	\$489,852	\$484,602	-1.1%	\$510,354	5.3%
Sigurd	\$135,638	\$49,435	-63.6%	\$51,184	3.5%
Total Cities and Towns	\$3,309,414	\$3,281,622	-0.8%	\$3,389,688	3.3%
Sevier County	\$564,811	\$469,092	-16.9%	\$404,339	-13.8%
Total County, Cities and Towns	\$3,874,225	\$3,750,714	-3.2%	\$3,794,027	1.2%

Local Sales Tax Distribution

Summit County

	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
<u>Community</u>	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Coalville	\$218,524	\$232,016	6.2%	\$239,343	3.2%
Francis	\$116,012	\$148,976	28.4%	\$196,307	31.8%
Henefer	\$84,905	\$90,424	6.5%	\$101,224	11.9%
Kamas	\$398,266	\$448,480	12.6%	\$493,305	10.0%
Oakley	\$175,763	\$194,459	10.6%	\$202,913	4.3%
Park City	\$4,707,996	\$5,148,224	9.4%	\$5,557,742	8.0%
Total Cities and Towns	\$5,701,465	\$6,262,579	9.8%	\$6,790,833	8.4%
Summit County	\$5,857,151	\$6,331,688	8.1%	\$6,634,777	4.8%
Total County, Cities and Towns	\$11,558,616	\$12,594,267	9.0%	\$13,425,610	6.6%

Tooele County

Grantsville	\$1,148,624	\$1,205,637	5.0%	\$1,279,866	6.2%
Ophir	\$3,974	\$4,948	24.5%	\$4,498	-9.1%
Stockton	\$64,336	\$71,065	10.5%	\$72,388	1.9%
Tooele	\$5,001,436	\$5,203,885	4.0%	\$5,389,051	3.6%
Vernon	\$26,186	\$27,982	6.9%	\$29,886	6.8%
Wendover	\$185,722	\$201,805	8.7%	\$203,290	0.7%
Rush Valley	\$49,800	\$53,006	6.4%	\$53,092	0.2%
Total Cities and Towns	\$6,480,078	\$6,768,328	4.4%	\$7,032,072	3.9%
Tooele County	\$2,127,616	\$2,203,803	3.6%	\$2,382,226	8.1%
Total County, Cities and Towns	\$8,607,694	\$8,972,130	4.2%	\$9,414,298	4.9%

Uintah County

Naples	\$1,881,608	\$944,902	-49.8%	\$857,576	-9.2%
Vernal	\$4,131,402	\$3,268,742	-20.9%	\$3,283,023	0.4%
Ballard	\$359,893	\$321,776	-10.6%	\$266,648	-17.1%
Total Cities and Towns	\$6,372,903	\$4,535,419	-28.8%	\$4,407,247	-2.8%
Uintah County	\$3,399,645	\$2,990,300	-12.0%	\$2,845,874	-4.8%
Total County, Cities and Towns	\$9,772,548	\$7,525,719	-23.0%	\$7,253,121	-3.6%

Local Sales Tax Distribution

Utah County

	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
<u>Community</u>	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Alpine	\$1,037,125	\$1,098,894	6.0%	\$1,187,067	8.0%
American Fork	\$6,656,543	\$6,870,976	3.2%	\$7,567,969	10.1%
Cedar Fort	\$45,115	\$48,947	8.5%	\$46,506	-5.0%
Eagle Mountain	\$2,440,554	\$2,696,872	10.5%	\$3,043,822	12.9%
Fairfield	\$16,010	\$16,207	1.2%	\$16,347	0.9%
Genola	\$158,866	\$157,303	-1.0%	\$166,108	5.6%
Goshen	\$88,953	\$92,947	4.5%	\$97,280	4.7%
Lehi	\$8,872,388	\$9,758,590	10.0%	\$10,703,123	9.7%
Lindon	\$3,432,450	\$3,610,542	5.2%	\$3,771,738	4.5%
Mapleton	\$936,847	\$996,568	6.4%	\$1,062,911	6.7%
Orem	\$18,747,134	\$19,250,700	2.7%	\$20,394,987	5.9%
Payson	\$2,824,039	\$2,939,352	4.1%	\$3,110,056	5.8%
Pleasant Grove	\$4,385,688	\$4,928,204	12.4%	\$5,318,320	7.9%
Provo	\$16,591,105	\$16,929,103	2.0%	\$17,564,199	3.8%
Salem	\$824,389	\$881,497	6.9%	\$953,419	8.2%
Santaquin	\$1,059,084	\$1,109,606	4.8%	\$1,209,363	9.0%
Saratoga Springs	\$2,892,052	\$3,160,780	9.3%	\$3,542,268	12.1%
Highland	\$1,917,262	\$2,018,764	5.3%	\$2,156,585	6.8%
Spanish Fork	\$5,571,035	\$6,183,282	11.0%	\$6,633,219	7.3%
Springville	\$4,565,327	\$4,601,539	0.8%	\$5,071,221	10.2%
Vineyard	\$167,962	\$251,181	49.5%	\$566,174	125.4%
Cedar Hills	\$1,204,301	\$1,244,158	3.3%	\$1,291,065	3.8%
Elk Ridge	\$277,382	\$308,197	11.1%	\$337,760	9.6%
Woodland Hills	\$142,933	\$148,842	4.1%	\$157,241	5.6%
Total Cities and Towns	\$84,854,544	\$89,303,050	5.2%	\$95,968,746	7.5%
Utah County	\$1,537,402	\$1,567,119	1.9%	\$1,532,791	-2.2%
Total County, Cities and Towns	\$86,391,946	\$90,870,169	5.2%	\$97,501,537	7.3%

Wasatch County

Charleston	\$100,958	\$112,251	11.2%	\$121,519	8.3%
Daniel	\$104,083	\$105,054	0.9%	\$110,707	5.4%
Heber	\$2,466,277	\$2,756,189	11.8%	\$3,090,856	12.1%
Independence	\$32,689	\$32,988	0.9%	\$37,652	14.1%
Interlaken		\$9,649	N.A.	\$17,475	81.1%
Midway	\$595,816	\$634,496	6.5%	\$726,989	14.6%
Wallsburg	\$34,888	\$38,094	9.2%	\$40,586	6.5%
Hideout	\$65,395	\$71,047	8.6%	\$76,669	7.9%
Total Cities and Towns	\$3,400,105	\$3,759,769	10.6%	\$4,222,453	12.3%
Wasatch County	\$899,132	\$951,700	5.8%	\$984,194	3.4%
Total County, Cities and Towns	\$4,299,237	\$4,711,469	9.6%	\$5,206,647	10.5%

Local Sales Tax Distribution

Washington County

<u>Community</u>	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Apple Valley	\$74,532	\$79,435	6.6%	\$86,426	8.8%
Enterprise	\$206,126	\$217,564	5.5%	\$225,181	3.5%
Hurricane	\$2,377,870	\$2,585,826	8.7%	\$2,815,288	8.9%
Ivins	\$853,735	\$913,337	7.0%	\$984,705	7.8%
La Verkin	\$474,391	\$502,644	6.0%	\$544,365	8.3%
Leeds	\$89,345	\$89,808	0.5%	\$94,881	5.6%
New Harmony	\$28,425	\$31,465	10.7%	\$32,911	4.6%
Rockville	\$25,649	\$32,312	26.0%	\$29,270	-9.4%
St George	\$16,239,561	\$17,445,798	7.4%	\$18,892,730	8.3%
Santa Clara	\$681,790	\$743,057	9.0%	\$860,562	15.8%
Springdale	\$444,315	\$484,787	9.1%	\$549,897	13.4%
Toquerville	\$138,300	\$145,853	5.5%	\$159,129	9.1%
Virgin	\$69,494	\$77,575	11.6%	\$80,480	3.7%
Washington	\$3,693,361	\$4,015,552	8.7%	\$4,297,019	7.0%
Hildale	\$327,324	\$347,558	6.2%	\$345,996	-0.4%
Total Cities and Towns	\$25,724,219	\$27,712,573	7.7%	\$29,998,840	8.2%
Washington County	\$954,715	\$992,989	4.0%	\$1,072,837	8.0%
Total County, Cities and Towns	\$26,678,934	\$28,705,563	7.6%	\$31,071,677	8.2%

Wayne County

Bicknell	\$53,824	\$55,060	2.3%	\$56,797	3.2%
Hanksville	\$37,126	\$40,692	9.6%	\$46,239	13.6%
Loa	\$118,112	\$123,556	4.6%	\$131,377	6.3%
Lyman	\$25,880	\$25,691	-0.7%	\$26,635	3.7%
Torrey	\$65,461	\$73,338	12.0%	\$58,432	-20.3%
Total Cities and Towns	\$300,403	\$318,336	6.0%	\$319,480	0.4%
Wayne County	\$141,509	\$144,005	1.8%	\$180,072	25.0%
Total County, Cities and Towns	\$441,912	\$462,341	4.6%	\$499,552	8.0%

Local Sales Tax Distribution

Weber County

<u>Community</u>	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Farr West	\$1,021,691	\$1,041,915	2.0%	\$1,134,251	8.9%
Harrisville	\$1,223,284	\$1,256,803	2.7%	\$1,312,883	4.5%
Hooper	\$805,610	\$852,112	5.8%	\$904,813	6.2%
Huntsville	\$86,624	\$89,232	3.0%	\$90,467	1.4%
Marriott-Slaterville	\$489,239	\$478,286	-2.2%	\$638,148	33.4%
North Ogden	\$2,218,852	\$2,327,577	4.9%	\$2,512,798	8.0%
Ogden	\$14,872,228	\$15,250,325	2.5%	\$16,296,374	6.9%
Plain City	\$597,437	\$628,997	5.3%	\$674,178	7.2%
Pleasant View	\$974,388	\$1,065,083	9.3%	\$1,123,585	5.5%
Riverdale	\$4,612,151	\$4,678,985	1.4%	\$4,688,638	0.2%
Roy	\$4,684,447	\$4,837,316	3.3%	\$5,033,252	4.1%
South Ogden	\$3,129,165	\$3,245,975	3.7%	\$3,427,841	5.6%
Uintah	\$172,271	\$177,720	3.2%	\$186,012	4.7%
Washington Terrace	\$974,398	\$1,000,322	2.7%	\$1,041,943	4.2%
West Haven	\$1,954,212	\$2,089,020	6.9%	\$2,261,609	8.3%
Total Cities and Towns	\$37,815,998	\$39,019,668	3.2%	\$41,326,792	5.9%
Weber County	\$2,016,327	\$2,145,776	6.4%	\$2,230,153	3.9%
Total County, Cities and Towns	\$39,832,325	\$41,165,444	3.3%	\$43,556,944	5.8%
Grand Total Cities and Towns	\$462,299,555	\$482,502,251	4.4%	\$511,184,719	5.9%
Grand Total	\$515,271,602	\$535,529,625	3.9%	\$564,585,221	5.4%

Municipal Highways Sales Tax

A municipality that does not levy the public transit tax may impose a sales and use tax of 0.30 percent of the purchase price on transactions subject to the state sales tax. Voter approval may be required under certain circumstances. Revenues from this tax must be used for the construction and maintenance of highways under the jurisdiction of the municipality. Retailers are responsible to collect the tax under the same conditions as the sales and use tax. The Tax Commission collects and distributes this tax for participating localities. Since this option tax was first approved in 1998, 25 cities and towns have imposed the tax.

Utah Code Ann. §59-12-2215

FY2017 Revenues/\$14,537,212

Highways Tax Collected

(Net Collected FY07 to FY17)

2017	\$14,537,212
2016	\$13,440,559
2015	\$14,077,645
2014	\$13,734,847
2013	\$13,024,439
2012	\$12,160,309
2011	\$10,913,121
2010	\$9,861,529
2009	\$11,608,893
2008	\$11,956,979
2007	\$11,324,318

<u>Community</u>	FY 2015		FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>		<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Price	\$777,615	\$693,367		-10.8%	\$626,785	-9.6%
Wellington	\$52,167	\$40,476		-22.4%	\$36,795	-9.1%
Roosevelt	\$816,341	\$486,039		-40.5%	\$550,536	13.3%
Green River	\$77,448	\$78,452		1.3%	\$81,951	4.5%
Moab	\$655,124	\$681,902		4.1%	\$748,482	9.8%
Brian Head	\$65,402	\$62,444		-4.5%	\$73,977	18.5%
Nephi	\$164,068	\$189,201		15.3%	\$191,225	1.1%
Blanding	\$98,562	\$92,569		-6.1%	\$100,576	8.6%
Monticello	\$58,451	\$68,004		16.3%	\$61,541	-9.5%
Ephraim	\$224,157	\$230,445		2.8%	\$252,565	9.6%
Fairview	\$38,142	\$40,912		7.3%	\$40,429	-1.2%
Gunnison	\$70,647	\$75,512		6.9%	\$78,020	3.3%
Mt. Pleasant	\$72,600	\$78,144		7.6%	\$80,951	3.6%
Richfield	\$622,926	\$639,543		2.7%	\$644,685	0.8%
Salina	\$144,082	\$137,147		-4.8%	\$143,518	4.6%
Naples	\$1,015,028	\$444,200		-56.2%	\$385,137	-13.3%
Vernal	\$1,704,081	\$1,161,040		-31.9%	\$1,145,477	-1.3%
Heber	\$660,970	\$763,788		15.6%	\$888,264	16.3%
Midway	\$124,096	\$127,144		2.5%	\$159,331	25.3%
Hurricane	\$556,564	\$628,209		12.9%	\$693,056	10.3%
Ivins	\$115,458	\$125,539		8.7%	\$139,695	11.3%
La Verkin	\$44,184	\$54,042		22.3%	\$66,482	23.0%
St George	\$5,012,960	\$5,486,014		9.4%	\$6,035,156	10.0%
Santa Clara	\$60,116	\$69,225		15.2%	\$82,757	19.5%
Washington	\$891,302	\$963,510		8.1%	\$1,023,178	6.2%
Total Highway	\$14,122,490	\$13,416,866		-5.0%	\$14,330,570	6.8%

Mass Transit Sales Tax

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

<u>Community</u>	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Brigham	\$1,050,376	\$1,171,257	11.5%	\$1,356,530	15.8%
Perry	\$360,468	\$377,852	4.8%	\$415,640	10.0%
Willard	\$45,559	\$67,871	49.0%	\$81,522	20.1%
Cache County	\$3,266,748	\$3,512,928	7.5%	\$3,755,514	6.9%
Hyde Park	\$116,276	\$136,014	17.0%	\$150,350	10.5%
Hyrum	\$121,508	\$144,178	18.7%	\$131,908	-8.5%
Lewiston	\$20,120	\$18,656	-7.3%	\$18,959	1.6%
Logan	\$2,518,655	\$2,713,701	7.7%	\$2,894,281	6.7%
Millville	\$12,750	\$14,935	17.1%	\$15,879	6.3%
North Logan	\$530,967	\$567,666	6.9%	\$574,541	1.2%
Providence	\$91,300	\$102,450	12.2%	\$107,746	5.2%
Richmond	\$33,803	\$35,582	5.3%	\$40,621	14.2%
River Heights	\$10,102	\$13,747	36.1%	\$37,164	170.3%
Smithfield	\$162,352	\$168,081	3.5%	\$186,356	10.9%
Nibley	\$51,595	\$55,453	7.5%	\$61,046	10.1%
Davis County	\$20,041,481	\$21,326,262	6.4%	\$22,440,309	5.2%
Salt Lake County	\$141,106,856	\$148,579,089	5.3%	\$155,455,870	4.6%
Summit County	\$1,766,440	\$1,957,489	10.8%	\$2,510,819	28.3%
Park City	\$2,295,666	\$2,540,304	10.7%	\$2,763,445	8.8%
Tooele County	\$355,300	\$382,896	7.8%	\$462,911	20.9%
Tooele	\$1,080,806	\$1,139,000	5.4%	\$1,120,501	-1.6%
Utah County ¹	\$16,339,680	\$17,488,350	7.0%	\$18,842,271	7.7%
Alpine ¹	\$125	\$41	-67.3%	\$0	-99.7%
American Fork ¹	\$1,064	\$1,332	25.2%	\$2,023	51.9%
Eagle Mountain ¹	\$245	\$134	-45.3%	\$142	5.7%
Lehi ¹	\$3,015	\$1,436	-52.4%	\$16,568	1054.0%
Lindon ¹	\$1,102	\$297	-73.1%	\$642	116.5%
Mapleton ¹	\$1,907	\$1,958	2.7%	\$612	-68.7%
Orem ¹	\$6,519	\$9,451	45.0%	\$7,651	-19.0%
Payson ¹	\$360	\$651	80.9%	\$336	-48.3%
Pleasant Grove ¹	\$1,357	\$1,052	-22.4%	\$433	-58.9%
Provo ¹	\$9,340	\$7,610	-18.5%	\$3,938	-48.2%
Salem ¹	\$715	\$86	-88.0%		-100.0%
Santaquin ¹	\$583	\$712	22.2%	\$891	25.1%
Saratoga Springs ¹	\$50	\$16	-68.4%		-100.0%
Highland ¹	\$726	\$223	-69.3%	\$529	137.1%
Spanish Fork ¹	\$186	\$1,775	853.3%	\$1,922	8.3%
Springville ¹	\$738	\$1,892	156.5%	\$1,054	-44.3%
Cedar Hills ¹	\$4	\$12	193.0%		-100.0%
Weber County	\$22,142,988	\$23,142,872	4.5%	\$24,724,029	6.8%
Total Mass Transit	\$213,549,830	\$225,685,308	5.7%	\$238,184,955	5.5%

¹Utah County imposes the mass transit tax county-wide effective Oct. 1, 2011.

County Option Sales Tax

County Option Tax Collected

(Net FY06 - FY17)

2017	\$142,152,579	2011	\$104,012,820
2016	\$134,955,425	2010	\$99,858,519
2015	\$128,721,260	2009	\$106,801,736
2014	\$124,399,383	2008	\$116,813,830
2013	\$118,619,062	2007	\$114,633,291
2012	\$110,329,024	2006	\$102,809,849

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

Utah Code Ann. §59-12-1102

FY2017 Revenues/\$142,152,579

<u>Community</u>	FY 2015		FY 2016	FY 15 - FY 16	FY 2017	
	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>		<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Beaver County	\$281,159	\$287,734		2.3%	\$284,944	-1.0%
Box Elder County	\$1,824,165	\$1,986,445		8.9%	\$2,114,669	6.5%
Cache County	\$4,484,858	\$4,725,917		5.4%	\$5,005,980	5.9%
Carbon County	\$987,633	\$935,408		-5.3%	\$925,132	-1.1%
Daggett County	\$74,618	\$73,456		-1.6%	\$74,568	1.5%
Davis County	\$12,874,650	\$13,575,214		5.4%	\$14,310,569	5.4%
Duchesne County	\$1,378,487	\$957,629		-30.5%	\$989,119	3.3%
Emery County	\$402,921	\$404,077		0.3%	\$397,199	-1.7%
Garfield County	\$262,796	\$274,833		4.6%	\$290,441	5.7%
Grand County	\$676,502	\$666,063		-1.5%	\$714,653	7.3%
Iron County	\$1,861,199	\$1,988,404		6.8%	\$2,118,730	6.6%
Juab County	\$350,708	\$372,474		6.2%	\$383,192	2.9%
Kane County	\$370,404	\$386,130		4.2%	\$415,967	7.7%
Millard County	\$494,402	\$508,559		2.9%	\$526,176	3.5%
Morgan County	\$344,716	\$370,336		7.4%	\$396,066	6.9%
Piute County	\$73,649	\$74,552		1.2%	\$75,386	1.1%
Rich County	\$80,655	\$98,305		21.9%	\$103,803	5.6%
Salt Lake County	\$52,522,077	\$54,866,110		4.5%	\$57,493,381	4.8%
San Juan County	\$543,073	\$528,213		-2.7%	\$566,579	7.3%
Sanpete County	\$911,611	\$943,999		3.6%	\$982,798	4.1%
Sevier County	\$928,270	\$919,096		-1.0%	\$948,179	3.2%
Summit County	\$2,851,117	\$3,106,934		9.0%	\$3,303,818	6.3%
Tooele County	\$2,161,638	\$2,251,032		4.1%	\$2,352,716	4.5%
Uintah County	\$2,446,525	\$1,883,926		-23.0%	\$1,812,709	-3.8%
Utah County	\$21,746,483	\$22,855,756		5.1%	\$24,427,640	6.9%
Wasatch County	\$1,124,732	\$1,229,101		9.3%	\$1,353,331	10.1%
Washington County	\$6,698,096	\$7,200,399		7.5%	\$7,765,939	7.9%
Wayne County	\$110,965	\$115,981		4.5%	\$124,846	7.6%
Weber County	\$9,930,013	\$10,299,000		3.7%	\$10,886,471	5.7%
Total County Option	\$128,798,125	\$133,885,084		3.9%	\$141,145,002	5.4%

Botanical, Cultural, Recreational, and Zoological

Botanical, Cultural and Zoological (Net Collected FY05 to FY17)

2017	\$43,490,906
2016	\$39,258,967
2015	\$34,097,604
2014	\$32,550,438
2013	\$30,696,717
2012	\$28,834,681
2011	\$26,787,519
2010	\$25,850,763
2009	\$27,065,125
2008	\$31,520,286
2007	\$31,881,3204
2006	\$26,242,424
2005	\$19,916,601

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

Utah Code Ann. §59-12-703

FY2017 Revenues/\$43,490,906

<u>Community</u>	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
	July '14 - June '15	July '15 - June '16	% Change	July '16 - June '17	% Change
Cache County	\$1,298,607	\$1,403,780	8.1%	\$1,494,301	6.4%
Helper	\$15,843	\$13,737	-13.3%	\$13,042	-5.1%
Price	\$259,256	\$231,377	-10.8%	\$209,182	-9.6%
Bountiful	\$459,154	\$507,497	10.5%	\$525,634	3.6%
Centerville	\$342,546	\$359,559	5.0%	\$371,602	3.3%
Clearfield ¹	\$17,160	\$209,675	1121.9%	\$218,621	4.3%
Farmington ²		\$251,234	N.A.	\$382,354	52.2%
Layton ³		\$107,955	N.A.	\$1,311,204	1114.6%
North Salt Lake	\$356,642	\$365,217	2.4%	\$364,082	-0.3%
Woods Cross	\$255,963	\$266,154	4.0%	\$274,435	3.1%
West Bountiful	\$218,444	\$210,667	-3.6%	\$219,767	4.3%
Duchesne City	\$39,344	\$21,021	-46.6%	\$20,269	-3.6%
Roosevelt	\$272,098	\$162,168	-40.4%	\$183,718	13.3%
Green River ³		\$2,268	N.A.	\$27,206	1099.6%
Cedar City	\$478,446	\$539,138	12.7%	\$580,277	7.6%
Brian Head	\$21,803	\$20,832	-4.5%	\$24,686	18.5%
Salt Lake County	\$20,514,681	\$21,609,446	5.3%	\$22,607,949	4.6%
Blanding	\$32,863	\$30,891	-6.0%	\$33,567	8.7%
Monticello	\$19,486	\$22,690	16.4%	\$20,536	-9.5%
Centerfield	\$7,894	\$7,363	-6.7%	\$7,306	-0.8%
Gunnison	\$23,527	\$25,193	7.1%	\$26,015	3.3%
Mayfield	\$911	\$1,498	64.4%	\$1,393	-7.0%
Aurora	\$7,375	\$7,728	4.8%	\$6,624	-14.3%
Redmond	\$4,951	\$5,679	14.7%	\$5,126	-9.7%

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Botanical, Cultural, Recreational, and Zoological

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<u>Community</u>	FY 2015		FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>		<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Richfield	\$207,494	\$213,305		2.8%	\$215,061	0.8%
Salina	\$48,036	\$45,764		-4.7%	\$47,894	4.7%
Summit County	\$1,473,921	\$1,642,778		11.5%	\$1,759,541	7.1%
Tooele City	\$360,845	\$380,505		5.4%	\$374,150	-1.7%
Uintah County	\$1,244,395	\$761,705		-38.8%	\$668,258	-12.3%
American Fork ¹	\$66,842	\$831,359		1143.8%	\$910,568	9.5%
Lindon	\$467,213	\$499,337		6.9%	\$521,964	4.5%
Orem	\$1,873,274	\$1,918,263		2.4%	\$2,007,023	4.6%
Payson				N.A.	\$15,759	N.A.
Provo				N.A.	\$996,767	N.A.
Cedar Hills	\$42,490	\$44,200		4.0%	\$41,846	-5.3%
Washington County ¹	\$217,387	\$2,604,368		1098.0%	\$2,883,378	10.7%
Weber County	\$3,218,187	\$3,366,043		4.6%	\$3,595,428	6.8%
Total Arts & Zoo	\$33,867,078	\$38,690,393		14.2%	\$42,966,531	11.1%

Note 1: Tax imposed effective 04/01/2015

Note 2: Tax imposed effective 07/01/2015

Note 3: Tax imposed effective 04/01/2016

Rural Hospital Sales Tax

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

Utah Code Ann. §59-12-804

FY2017 Revenues/\$4,112,471

Resort Communities Tax Collected

(Net Collected FY99 to FY16)

2017	\$4,112,471	2008	\$8,758,427
2016	\$3,443,599	2007	\$7,874,753
2015	\$3,177,859	2006	\$6,443,531
2014	\$3,101,405	2005	\$5,060,736
2013	\$2,951,635	2004	\$4,172,178
2012	\$2,827,025	2003	\$3,848,322
2011	\$2,404,742	2002	\$3,950,749
2010	\$5,670,159	2001	\$4,084,883
2009	\$8,350,545	2000	\$1,503,135

<u>Community</u>	FY 2015		FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>		<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Beaver City	\$443,980	\$435,769		-1.8%	\$457,968	5.1%
Daggett County	\$148,640	\$160,174		7.8%	\$151,147	-5.6%
Garfield County	\$1,094,392	\$1,174,200		7.3%	\$1,261,349	7.4%
Grand County				N.A.	\$191,007	N.A.
Kane County	\$1,515,182	\$1,607,943		6.1%	\$1,806,696	12.4%
Uintah County ¹	\$7,686	\$1,753		-77.2%	\$356	-79.7%
Total Hospital	\$3,209,880	\$3,379,839		5.3%	\$3,868,523	14.5%

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

Tourism, Recreation, Cultural, Airport Facilities and Convention Sales

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

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

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

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

Utah Code Ann. §59-12-601

FY2017 Revenues/\$71,042,885

Tourism Tax Collected (FY05 to FY17)

2017	\$71,042,885
2016	\$66,854,270
2015	\$61,871,642
2014	\$58,305,231
2013	\$53,125,383
2012	\$50,134,347
2011	\$47,351,230
2010	\$45,258,481
2009	\$45,251,119
2008	\$48,002,666
2007	\$44,337,297
2006	\$45,401,207
2005	\$36,255,996

Motor Vehicle Leasing Tax

	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
<u>Community</u>	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Davis County	\$525,688	\$591,404	12.5%	\$602,039	1.8%
Duchesne County			N.A.	\$194	N.A.
Grand County	\$108,726	\$118,417	8.9%	\$136,489	15.3%
Morgan County	\$10,580	\$12,191	15.2%	\$12,984	6.5%
Salt Lake County	\$12,017,875	\$12,964,218	7.9%	\$13,879,909	7.1%
Sevier County	\$23,156	\$24,548	6.0%	\$29,539	20.3%
Uintah County	\$13,531	\$6,874	-49.2%	\$8,235	19.8%
Utah County	\$936,289	\$1,025,807	9.6%	\$1,100,369	7.3%
Washington County	\$433,359	\$489,361	12.9%	\$543,967	11.2%
Weber County	\$403,686	\$438,176	8.5%	\$471,201	7.5%
Total Leasing	\$14,472,889	\$15,670,996	8.3%	\$16,784,927	7.1%

Room Rental Tax

	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
<u>Community</u>	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Salt Lake County	\$2,091,917	\$2,291,708	9.6%	\$2,535,762	10.6%
Total Tourism Transient	\$2,091,917	\$2,291,708	9.6%	\$2,535,762	10.6%

Restaurant Sales Tax

	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
<u>Community</u>	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Beaver County	\$96,118	\$103,743	7.9%	\$119,544	15.2%
Box Elder County	\$503,079	\$530,993	5.5%	\$561,930	5.8%
Cache County	\$1,298,962	\$1,389,064	6.9%	\$1,433,177	3.2%
Carbon County	\$232,735	\$230,088	-1.1%	\$232,911	1.2%
Daggett County	\$19,587	\$20,483	4.6%	\$17,949	-12.4%
Davis County	\$3,811,118	\$4,084,410	7.2%	\$4,265,152	4.4%
Duchesne County	\$187,693	\$163,927	-12.7%	\$154,323	-5.9%
Emery County	\$56,336	\$66,222	17.5%	\$65,060	-1.8%
Garfield County	\$235,089	\$241,708	2.8%	\$282,247	16.8%
Grand County	\$472,742	\$519,034	9.8%	\$559,260	7.8%
Iron County	\$638,073	\$684,917	7.3%	\$746,117	8.9%
Juab County	\$108,542	\$117,640	8.4%	\$124,919	6.2%
Kane County	\$185,433	\$200,510	8.1%	\$229,795	14.6%
Millard County ¹	\$3,803	\$92,008	2319.4%	\$113,133	23.0%
Morgan County	\$45,240	\$44,284	-2.1%	\$50,206	13.4%
Rich County	\$52,603	\$41,383	-21.3%	\$57,676	39.4%
Salt Lake County	\$20,461,455	\$22,010,261	7.6%	\$23,166,381	5.3%
San Juan County	\$112,838	\$99,111	-12.2%	\$127,820	29.0%
Sanpete County	\$135,721	\$152,535	12.4%	\$149,533	-2.0%
Sevier County	\$250,302	\$268,615	7.3%	\$283,658	5.6%
Summit County	\$2,460,132	\$2,700,852	9.8%	\$2,921,999	8.2%
Tooele County	\$501,667	\$543,276	8.3%	\$575,666	6.0%
Uintah County	\$474,536	\$404,610	-14.7%	\$400,422	-1.0%
Utah County	\$6,534,222	\$7,149,472	9.4%	\$7,720,282	8.0%
Wasatch County	\$490,276	\$511,799	4.4%	\$563,004	10.0%
Washington County	\$2,533,524	\$2,737,778	8.1%	\$2,940,887	7.4%
Wayne County	\$63,697	\$62,008	-2.7%	\$78,827	27.1%
Weber County	\$2,987,654	\$3,275,503	9.6%	\$3,386,216	3.4%
Total Restaurant	\$44,953,177	\$48,446,234	7.8%	\$51,328,095	5.9%

Note 1: Millard County imposes the restaurant tax effective April 1, 2015

Resort Communities Sales Tax

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

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

Utah Code Ann. §59-12-401

FY2017 Revenues/\$24,576,754

Resort Communities Tax Collected (Net Collected FY03 to FY17)

2017	\$24,576,754
2016	\$22,241,055
2015	\$20,436,237
2014	\$18,900,246
2013	\$14,388,889
2012	\$13,485,629
2011	\$12,691,911
2010	\$11,826,984
2009	\$11,675,733
2008	\$12,926,792
2007	\$11,716,452
2006	\$10,609,677
2005	\$9,707,339
2004	\$7,882,031
2003	\$7,684,387

Community	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
	July '14 - June '15	July '15 - June '16	% Change	July '16 - June '17	% Change
Dutch John ²	\$0	\$1,406	N.A.	\$26,714	1799.7%
Green River	\$379,571	\$390,909	3.0%	\$409,557	4.8%
Boulder	\$38,375	\$38,595	0.6%	\$44,593	15.5%
Bryce Canyon	\$372,576	\$391,033	5.0%	\$411,745	5.3%
Escalante	\$89,311	\$92,622	3.7%	\$102,107	10.2%
Panguitch	\$176,318	\$186,205	5.6%	\$201,738	8.3%
Tropic	\$69,968	\$91,383	30.6%	\$87,156	-4.6%
Moab	\$3,323,764	\$3,436,395	3.4%	\$3,828,758	11.4%
Brian Head	\$341,060	\$332,314	-2.6%	\$392,949	18.2%
Kanab	\$604,535	\$649,657	7.5%	\$711,603	9.5%
Orderville	\$86,811	\$105,128	21.1%	\$117,047	11.3%
Garden City	\$280,394	\$327,379	16.8%	\$378,450	15.6%
Alta	\$725,227	\$790,446	9.0%	\$839,132	6.2%
Monticello ¹	\$35	\$20	-42.1%		-100.0%
Park City	\$12,092,565	\$13,391,409	10.7%	\$14,548,972	8.6%
Independence	\$37,614	\$38,860	3.3%	\$46,186	18.9%
Midway	\$429,560	\$443,519	3.2%	\$547,677	23.5%
Springdale	\$1,200,722	\$1,318,293	9.8%	\$1,515,909	15.0%
Total Resort	\$20,248,407	\$22,025,573	8.8%	\$24,210,291	9.9%

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

Note 2: Tax imposed 04/01/2016

County Transient Room Tax

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

Utah Code Ann. §59-12-301

FY2017 Revenues/\$60,453,328

County Transient Room Sales Tax Collected (Net Collected FY01 to FY17)

2017	\$60,453,328	2008	\$28,652,137
2016	\$53,229,020	2007	\$24,995,644
2015	\$47,587,384	2006	\$20,294,926
2014	\$43,211,743	2005	\$18,105,021
2013	\$39,226,854	2004	\$17,521,252
2012	\$34,937,494	2003	\$17,569,762
2011	\$26,893,159	2002	\$18,486,394
2010	\$24,007,496	2001	\$16,819,611
2009	\$24,445,300		

	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
<u>Community</u>	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Beaver County	\$217,002	\$266,638	22.9%	\$263,990	-1.0%
Box Elder County	\$240,420	\$288,415	20.0%	\$334,875	16.1%
Cache County	\$473,071	\$535,198	13.1%	\$587,185	9.7%
Carbon County	\$228,428	\$248,768	8.9%	\$240,846	-3.2%
Daggett County	\$79,042	\$93,331	18.1%	\$131,670	41.1%
Davis County	\$1,366,480	\$1,478,698	8.2%	\$1,635,939	10.6%
Duchesne County	\$103,932	\$65,482	-37.0%	\$71,839	9.7%
Emery County	\$385,598	\$401,344	4.1%	\$441,016	9.9%
Garfield County	\$1,503,246	\$1,673,708	11.3%	\$1,890,975	13.0%
Grand County	\$3,571,789	\$4,033,651	12.9%	\$4,664,987	15.7%
Iron County	\$1,086,494	\$1,226,917	12.9%	\$1,439,944	17.4%
Juab County	\$85,205	\$83,648	-1.8%	\$88,600	5.9%
Kane County	\$1,796,176	\$1,939,608	8.0%	\$2,496,471	28.7%
Millard County	\$116,005	\$154,551	33.2%	\$138,630	-10.3%
Morgan County	\$6,098	\$5,182	-15.0%	\$9,523	83.8%
Piute County	\$23,988	\$25,892	7.9%	\$21,430	-17.2%
Rich County	\$178,032	\$236,573	32.9%	\$270,259	14.2%
Salt Lake County	\$15,114,103	\$16,557,592	9.6%	\$18,320,878	10.6%
San Juan County	\$648,632	\$719,941	11.0%	\$886,186	23.1%
Sanpete County	\$95,269	\$105,905	11.2%	\$105,282	-0.6%
Sevier County	\$467,462	\$517,052	10.6%	\$540,200	4.5%
Summit County	\$7,357,092	\$8,521,207	15.8%	\$9,473,023	11.2%
Tooele County	\$350,048	\$372,742	6.5%	\$416,098	11.6%
Uintah County	\$786,412	\$532,727	-32.3%	\$504,638	-5.3%
Utah County	\$2,677,719	\$3,022,713	12.9%	\$3,367,105	11.4%
Wasatch County	\$1,423,479	\$1,548,326	8.8%	\$1,864,285	20.4%
Washington County	\$5,361,861	\$6,058,978	13.0%	\$7,141,002	17.9%
Wayne County	\$276,445	\$340,292	23.1%	\$456,139	34.0%
Weber County	\$1,204,359	\$1,456,256	20.9%	\$1,597,837	9.7%
Total County Transient	\$47,223,886	\$52,511,338	11.2%	\$59,400,852	13.1%

Municipality Transient Room Tax

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

Utah Code Ann. §59-12-353

FY2017 Revenues/\$10,875,481

Municipalities Transient Room Collected (Net Collected FY11 to FY17)

2017	\$10,875,481
2016	\$9,600,278
2015	\$8,718,456
2014	\$7,773,552
2013	\$7,017,949
2012	\$6,142,971
2011	\$2,235,428

<u>Community</u>	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Milford	\$3,542	\$6,785	91.6%	\$3,042	-55.2%
Brigham	\$16,442	\$25,842	57.2%	\$32,066	24.1%
Perry	\$8,818	\$8,467	-4.0%	\$8,584	1.4%
Tremonton	\$25,948	\$26,742	3.1%	\$31,819	19.0%
Logan	\$130,461	\$147,480	13.0%	\$162,877	10.4%
North Logan	\$19,920	\$22,215	11.5%	\$22,745	2.4%
Helper ¹	\$8	\$49	498.5%	\$94	93.1%
Price	\$48,652	\$54,717	12.5%	\$50,837	-7.1%
Clearfield	\$7,046	\$6,613	-6.1%	\$7,360	11.3%
Farmington	\$21,523	\$28,549	32.6%	\$46,825	64.0%
Layton	\$193,549	\$209,355	8.2%	\$224,172	7.1%
North Salt Lake	\$31,672	\$26,499	-16.3%	\$29,410	11.0%
Sunset	\$3,503	\$3,426	-2.2%	\$3,403	-0.7%
Woods Cross	\$43,417	\$47,712	9.9%	\$46,293	-3.0%
West Bountiful	\$16,685	\$20,950	25.6%	\$19,721	-5.9%
Roosevelt	\$12,945	\$3,876	-70.1%	\$8,182	111.1%
Green River	\$84,821	\$87,671	3.4%	\$97,339	11.0%
Escalante	\$16,495	\$19,922	20.8%	\$22,820	14.5%
Moab	\$919,074	\$974,203	6.0%	\$1,143,399	17.4%
Cedar City	\$200,462	\$227,363	13.4%	\$252,669	11.1%
Brian Head	\$49,006	\$55,439	13.1%	\$76,285	37.6%
Glendale	\$2,850	\$4,091	43.5%	\$6,733	64.6%
Kanab	\$140,742	\$161,449	14.7%	\$219,710	36.1%
Delta	\$15,115	\$17,403	15.1%	\$16,253	-6.6%
Fillmore	\$21,645	\$26,881	24.2%	\$26,406	-1.8%
Morgan City ²			N.A.	\$404	N.A.
Cottonwood Heights	\$23,313	\$32,462	39.2%	\$38,087	17.3%
Draper	\$72,601	\$76,077	4.8%	\$91,900	20.8%
Holladay	\$86,935	\$82,911	-4.6%	\$94,790	14.3%
Midvale	\$132,520	\$134,419	1.4%	\$165,133	22.8%
Millcreek ³			N.A.	\$84	N.A.
Murray	\$139,958	\$185,508	32.5%	\$202,285	9.0%

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Municipality Transient Room Tax

(Continued from previous page)

<u>Community</u>	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Salt Lake City	\$2,780,144	\$3,063,810	10.2%	\$3,336,790	8.9%
Sandy	\$409,184	\$435,434	6.4%	\$459,492	5.5%
South Jordan	\$68,434	\$66,510	-2.8%	\$65,333	-1.8%
South Salt Lake	\$35,441	\$36,650	3.4%	\$41,726	13.9%
West Jordan	\$30,738	\$30,941	0.7%	\$31,659	2.3%
West Valley City	\$320,499	\$346,973	8.3%	\$420,944	21.3%
Blanding	\$27,523	\$30,055	9.2%	\$30,622	1.9%
Monticello	\$27,096	\$31,543	16.4%	\$34,756	10.2%
Richfield	\$79,462	\$90,244	13.6%	\$92,336	2.3%
Salina	\$16,717	\$20,459	22.4%	\$21,145	3.3%
Tooele	\$40,004	\$35,409	-11.5%	\$40,263	13.7%
Naples	\$8,538	\$9,500	11.3%	\$10,622	11.8%
Vernal	\$139,320	\$94,490	-32.2%	\$83,417	-11.7%
Ballard	\$36,036	\$20,538	-43.0%	\$23,745	15.6%
Lehi	\$126,285	\$145,341	15.1%	\$173,451	19.3%
Lindon	\$0	\$111	N.A.	\$306	174.7%
Orem	\$122,157	\$130,422	6.8%	\$149,712	14.8%
Payson	\$8,661	\$9,196	6.2%	\$11,351	23.4%
Provo	\$371,430	\$408,998	10.1%	\$437,766	7.0%
Springville	\$48,653	\$65,150	33.9%	\$76,903	18.0%
Heber	\$34,046	\$48,784	43.3%	\$55,409	13.6%
Midway	\$70,017	\$59,230	-15.4%	\$103,417	74.6%
Hurricane	\$69,526	\$85,738	23.3%	\$120,632	40.7%
Ivins	\$101,363	\$112,518	11.0%	\$126,207	12.2%
LaVerkin	\$2,401	\$22,050	818.3%	\$30,060	36.3%
Rockville	\$1,346	\$1,874	39.3%	\$1,727	-7.9%
St George	\$580,793	\$642,307	10.6%	\$748,671	16.6%
Santa Clara	\$3,690	\$9,492	157.2%	\$20,099	111.8%
Springdale	\$358,483	\$402,068	12.2%	\$440,562	9.6%
Toquerville	\$152	\$1,029	576.3%	\$2,830	175.0%
Virgin	\$12,306	\$16,420	33.4%	\$17,375	5.8%
Hildale ²			N.A.	\$60	N.A.
Hanksville	\$4,989	\$5,189	4.0%	\$9,536	83.8%
Farr West	\$7,727	\$9,944	28.7%	\$11,114	11.8%
Marriott-Slaterville	\$29,737	\$31,858	7.1%	\$35,944	12.8%
Ogden	\$125,766	\$159,655	26.9%	\$169,584	6.2%
Riverdale	\$9,590	\$12,400	29.3%	\$14,230	14.8%
Uintah	\$9,321	\$11,088	19.0%	\$11,586	4.5%
West Haven	\$56,013	\$61,563	9.9%	\$64,795	5.2%
Total Municipality Transient	\$8,663,255	\$9,490,056	9.5%	\$10,677,903	12.5%

Note 1: Tax imposed 01/01/2015

Note 2: Tax imposed 04/01/2016

Note 3: Tax imposed 04/01/2017

County Highways and Public Transit

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

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

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

In Davis, Weber and Tooele, of the 0.25 percent increase, 0.1 percent goes to cities, 0.1 percent to the Utah Transit Authority, and 0.05 percent to the respective county.

In counties that do not have a transit district, 0.1 percent goes to the cities and 0.15 goes to the counties.

Utah Code Ann. §59-12-2203

FY2017 Revenues/\$27,525,028

<u>Community</u>	FY 2015		FY 2016	FY 15 - FY 16	FY 2017	
	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>		<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Carbon County ¹	n/a		\$48,929	N.A.	\$544,302	1012.4%
Helper ¹	n/a		\$1,664	N.A.	\$20,940	1158.8%
Price ¹	n/a		\$14,693	N.A.	\$161,408	998.6%
Scotfield ¹	n/a		\$38	N.A.	\$657	1608.0%
Wellington ¹	n/a		\$1,435	N.A.	\$16,662	1061.2%
East Carbon ¹	n/a		\$1,073	N.A.	\$13,209	1131.6%
Davis County ¹	n/a		\$536,855	N.A.	\$6,783,026	1163.5%
Bountiful ¹	n/a		\$45,814	N.A.	\$560,944	1124.4%
Centerville ¹	n/a		\$25,707	N.A.	\$301,143	1071.4%
Clearfield ¹	n/a		\$25,633	N.A.	\$318,883	1144.1%
Fruit Heights ¹	n/a		\$4,119	N.A.	\$50,726	1131.4%
Farmington ¹	n/a		\$25,698	N.A.	\$346,056	1246.6%
Kaysville ¹	n/a		\$27,712	N.A.	\$336,644	1114.8%
Layton ¹	n/a		\$96,891	N.A.	\$1,164,862	1102.2%
North Salt Lake ¹	n/a		\$25,445	N.A.	\$326,195	1181.9%
South Weber ¹	n/a		\$5,386	N.A.	\$63,038	1070.4%
Sunset ¹	n/a		\$5,145	N.A.	\$47,269	818.8%
Syracuse ¹	n/a		\$23,990	N.A.	\$274,558	1044.5%
West Point ¹	n/a		\$7,744	N.A.	\$88,378	1041.2%
Woods Cross ¹	n/a		\$16,094	N.A.	\$214,140	1230.6%
Clinton ¹	n/a		\$20,323	N.A.	\$243,524	1098.2%
West Bountiful ¹	n/a		\$11,161	N.A.	\$145,472	1203.4%
Duchesne County ¹	n/a		\$49,218	N.A.	\$702,012	1326.3%
Altamont ¹	n/a		\$315	N.A.	\$6,735	2039.2%
Duchesne City ¹	n/a		\$1,731	N.A.	\$22,671	1209.7%
Myton ¹	n/a		\$704	N.A.	\$9,274	1218.0%
Roosevelt ¹	n/a		\$9,668	N.A.	\$138,036	1327.8%
Tabiona ¹	n/a		\$122	N.A.	\$1,542	1166.6%
Grand County ¹	n/a		\$54,293	N.A.	\$592,690	991.6%
Castle Valley ¹	n/a		\$353	N.A.	\$3,676	942.8%
Moab ¹	n/a		\$14,894	N.A.	\$159,994	974.2%
Millard County ³	n/a			N.A.	\$32,122	N.A.
Delta ³	n/a			N.A.	\$9,059	N.A.

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County Highways and Public Transit

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Community	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
	July '14 - June '15	July '15 - June '16	% Change	July '16 - June '17	% Change
Fillmore ³	n/a		N.A.	\$5,502	N.A.
Hinckley ³	n/a		N.A.	\$1,205	N.A.
Holden ³	n/a		N.A.	\$684	N.A.
Kanosh ³	n/a		N.A.	\$823	N.A.
Leamington ³	n/a		N.A.	\$486	N.A.
Lynndyl ³	n/a		N.A.	\$194	N.A.
Meadow ³	n/a		N.A.	\$593	N.A.
Oak City ³	n/a		N.A.	\$1,106	N.A.
Scipio ³	n/a		N.A.	\$767	N.A.
Rich County ¹	n/a	\$3,234	N.A.	\$63,175	1853.3%
Garden City ¹	n/a	\$729	N.A.	\$15,987	2093.0%
Laketown ¹	n/a	\$272	N.A.	\$3,090	1036.9%
Randolph ¹	n/a	\$379	N.A.	\$4,451	1074.0%
Woodruff ¹	n/a	\$194	N.A.	\$2,313	1092.8%
San Juan County ¹	n/a	\$24,220	N.A.	\$322,442	1231.3%
Blanding ¹	n/a	\$3,242	N.A.	\$42,556	1212.6%
Monticello ¹	n/a	\$1,884	N.A.	\$24,273	1188.1%
Sanpete County ²	n/a		N.A.	\$279,827	N.A.
Centerfield ²	n/a		N.A.	\$10,638	N.A.
Ephraim ²	n/a		N.A.	\$73,969	N.A.
Fairview ²	n/a		N.A.	\$12,729	N.A.
Fayette ²	n/a		N.A.	\$1,652	N.A.
Fountain Green ²	n/a		N.A.	\$7,276	N.A.
Gunnison ²	n/a		N.A.	\$28,110	N.A.
Manti ²	n/a		N.A.	\$24,843	N.A.
Mayfield ²	n/a		N.A.	\$3,488	N.A.
Moroni ²	n/a		N.A.	\$11,849	N.A.
Mt. Pleasant ²	n/a		N.A.	\$29,676	N.A.
Spring City ²	n/a		N.A.	\$6,847	N.A.
Sterling ²	n/a		N.A.	\$2,246	N.A.
Wales ²	n/a		N.A.	\$2,329	N.A.
Sevier County ¹	n/a	\$39,452	N.A.	\$506,369	1183.5%
Annabella ¹	n/a	\$519	N.A.	\$6,509	1153.4%
Aurora ¹	n/a	\$884	N.A.	\$10,280	1063.6%
Central Valley ¹	n/a	\$359	N.A.	\$4,376	1119.9%
Elsinore ¹	n/a	\$672	N.A.	\$7,926	1079.7%
Glenwood ¹	n/a	\$303	N.A.	\$3,804	1154.3%
Joseph ¹	n/a	\$227	N.A.	\$2,817	1141.3%
Koosharem ¹	n/a	\$223	N.A.	\$2,716	1118.4%
Monroe ¹	n/a	\$1,547	N.A.	\$19,136	1136.7%
Redmond ¹	n/a	\$681	N.A.	\$7,595	1015.2%
Richfield ¹	n/a	\$12,468	N.A.	\$159,123	1176.2%
Salina ¹	n/a	\$3,590	N.A.	\$40,793	1036.1%
Sigurd ¹	n/a	\$303	N.A.	\$3,998	1218.2%

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County Highways and Public Transit

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Tooele County ²	n/a		N.A.	\$780,620	N.A.	
Grantsville ²	n/a		N.A.	\$97,425	N.A.	
Ophir ²	n/a		N.A.	\$275	N.A.	
Stockton ²	n/a		N.A.	\$4,531	N.A.	
Tooele City ²	n/a		N.A.	\$437,248	N.A.	
Vernon ²	n/a		N.A.	\$1,830	N.A.	
Wendover ²	n/a		N.A.	\$12,713	N.A.	
Rush Valley ²	n/a		N.A.	\$3,633	N.A.	
Weber County ¹	n/a	\$461,425	N.A.	\$5,557,137	1104.3%	
Farr West ¹	n/a	\$8,537	N.A.	\$94,227	1003.8%	
Harrisville ¹	n/a	\$7,727	N.A.	\$97,632	1163.6%	
Hooper ¹	n/a	\$5,880	N.A.	\$68,639	1067.3%	
Huntsville ¹	n/a	\$528	N.A.	\$7,366	1295.1%	
Marriott-Slaterville ¹	n/a	\$4,408	N.A.	\$57,204	1197.8%	
North Ogden ¹	n/a	\$14,255	N.A.	\$176,943	1141.3%	
Ogden ¹	n/a	\$109,324	N.A.	\$1,330,892	1117.4%	
Plain City ¹	n/a	\$4,344	N.A.	\$50,724	1067.7%	
Pleasant View ¹	n/a	\$8,152	N.A.	\$88,551	986.2%	
Riverdale ¹	n/a	\$35,810	N.A.	\$409,568	1043.7%	
Roy ¹	n/a	\$31,883	N.A.	\$368,170	1054.8%	
South Ogden ¹	n/a	\$19,213	N.A.	\$245,429	1177.4%	
Uintah ¹	n/a	\$1,262	N.A.	\$15,093	1096.0%	
Washington Terrace ¹	n/a	\$6,439	N.A.	\$78,836	1124.3%	
West Haven ¹	n/a	\$15,699	N.A.	\$192,073	1123.5%	
TOTAL		\$0	\$1,933,116	N.A.	\$25,637,177	1226.2%

Note 1: Tax imposed 04/01/2016

Note 2: Tax imposed 07/01/2016

Note 3: Tax imposed 04/01/2017

Statewide Motor Vehicle Rental Tax

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

Utah Code Ann. §59-12-1201

FY2017 Revenues/\$6,317,931

	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
State-Wide MV Rental	\$5,365,950	\$5,856,145	9.1%	\$6,311,478	7.8%
Total MV Rental	\$5,365,950	\$5,856,145	9.1%	\$6,311,478	7.8%

Motor Vehicle Rental Tax

(Net Collected FY09 to FY17)

2017	\$6,317,931
2016	\$5,896,589
2015	\$5,409,519
2014	\$5,285,219
2013	\$4,720,995
2012	\$4,523,964
2011	\$4,387,174
2010	\$4,148,663
2009	\$3,741,538

Other Local Sales Tax Options

Fixed Guideway Sales Tax

	FY 2015	FY 2016	FY 15 - FY 16	FY 2017	FY 16 - FY 17
<u>Community</u>	<u>July '14 - June '15</u>	<u>July '15 - June '16</u>	<u>% Change</u>	<u>July '16 - June '17</u>	<u>% Change</u>
Utah County	\$18,086,834	\$19,326,679	6.9%	\$20,837,555	7.8%
Total Fixed Guideway	\$18,086,834	\$19,326,679	6.9%	\$20,837,555	7.8%

County of 2nd Class Airport Highway & Transit Tax

Utah County	\$16,387,605	\$17,504,210	6.8%	\$18,859,920	7.7%
Total	\$16,387,605	\$17,504,210	6.8%	\$18,859,920	7.7%

Supplemental State Sales and Use Tax

Davis County	\$2,006,255	\$2,131,153	6.2%	\$2,243,253	5.3%
Weber County	\$1,612,076	\$1,682,606	4.4%	\$1,797,352	6.8%
Total Supplemental State	\$3,618,331	\$3,813,758	5.4%	\$4,040,605	5.9%

County or Town Option Sales Tax

Murray ¹		\$2,172,163	N.A.	\$3,850,108	77.2%
South Salt Lake	\$2,801,890	\$2,962,151	5.7%	\$3,102,883	4.8%
Naples ³			N.A.	\$215,539	N.A.
Vernal ²		\$52,279	N.A.	\$755,989	1346.1%
Riverdale	\$1,293,025	\$1,375,845	6.4%	\$1,400,755	1.8%
Total City or Town Option	\$4,094,915	\$6,562,438	60.3%	\$9,325,273	42.1%

Note 1: Tax imposed effective 10/01/2015

Note 2: Tax imposed effective 04/01/2016

Note 3: Tax imposed effective 07/01/2016

Town Option Sales Tax

Snowville	\$33,905	\$37,357	10.2%	\$39,244	5.1%
Total Town Option	\$33,905	\$37,357	10.2%	\$39,244	5.1%

Taxable Purchases by Industry

	Taxable Sales <u>CY 2013</u>	Taxable Sales <u>CY 2014</u>	Taxable Sales <u>CY 2015</u>	Taxable Sales <u>CY 2016</u>	Pct. <u>Change</u>
General					
Ag, Forest, Fishing, Hunting (110000-119999)	\$15,083,094	\$16,721,098	\$15,399,982	\$16,790,045	9.03%
Mining, Oil, Utilities (210000-219999)	\$850,275,397	\$842,836,844	\$606,128,842	\$473,020,601	-21.96%
Utilities (220000-229999)	\$2,308,564,867	\$2,315,267,455	\$2,295,009,337	\$2,332,191,877	1.62%
Construction (230000-239999)	\$686,115,509	\$718,876,957	\$719,198,990	\$793,331,823	10.31%
Manufacturing (310000-339999)	\$2,251,708,268	\$2,439,018,915	\$2,394,889,415	\$2,334,180,065	-2.53%
Wholesale					
Durable Goods (423000-423999)	\$3,551,505,925	\$3,727,662,512	\$3,754,347,371	\$3,731,767,831	-0.60%
Non-Durable Goods (424000-424999)	\$797,937,720	\$785,220,904	\$738,396,959	\$725,670,671	-1.72%
Electronic Markets (425000-425999)	\$48,201,786	\$51,478,181	\$51,927,264	\$51,020,929	-1.75%
Retail					
Miscellaneous Retail Trade	\$1,563,598,584	\$1,655,380,208	\$1,662,937,354	\$1,641,251,090	-1.30%
Motor Vehicle and Parts (441000-441999)	\$5,132,392,139	\$5,486,218,826	\$5,990,305,487	\$6,407,160,595	6.96%
Furniture, Furnishings (442000-442999)	\$776,897,197	\$846,750,260	\$932,675,718	\$996,895,260	6.89%
Electronics and Appliances (443000-443999)	\$827,603,699	\$837,680,738	\$894,978,983	\$953,046,105	6.49%
Building and Garden (444000-444999)	\$2,254,519,276	\$2,454,881,646	\$2,666,310,506	\$2,989,015,764	12.10%
Food and Beverage Stores (445000-445999)	\$3,840,811,106	\$4,030,052,165	\$4,272,743,048	\$4,488,828,478	5.06%
Health and Personal Care (446000-446999)	\$448,176,447	\$483,019,702	\$500,447,746	\$556,366,229	11.17%
Gasoline Stations (447000-447999)	\$955,413,545	\$1,000,861,630	\$1,064,032,602	\$1,142,302,265	7.36%
Clothing and Accessories (448000-448999)	\$1,628,837,721	\$1,673,184,535	\$1,780,660,441	\$1,834,748,366	3.04%
Sporting, Music, Books (451000-451999)	\$989,915,606	\$994,815,438	\$1,049,015,484	\$1,093,520,223	4.24%
General Merchandise (452000-452999)	\$5,999,161,029	\$6,157,381,674	\$6,408,100,919	\$6,545,724,852	2.15%
Non-Store Retailers (454000-454999)	\$526,269,814	\$572,470,470	\$579,038,135	\$653,986,347	12.94%
Transportation					
Transport/Warehousing (480000-499999)	\$151,581,958	\$116,776,480	\$119,529,580	\$129,325,791	8.20%
Finance and Real Estate					
Information (510000-519999)	\$2,300,886,585	\$2,448,816,576	\$2,345,305,471	\$2,271,508,764	-3.15%
Finance and Insurance (520000-529999)	\$217,020,567	\$227,667,714	\$230,399,271	\$239,444,099	3.93%
Real Estate, Rent, Leasing (530000-539999)	\$1,161,970,726	\$1,214,273,437	\$1,288,330,032	\$1,322,807,021	2.68%
Services					
Professional, Science, Tech (540000-549999)	\$627,290,714	\$669,329,653	\$649,525,899	\$663,573,445	2.16%
Management of Companies (550000-559999)	\$23,532,569	\$15,989,694	\$15,774,715	\$15,230,620	-3.45%
Waste Management (560000-569999)	\$184,343,956	\$197,151,444	\$223,217,510	\$236,474,565	5.94%
Educational Services (610000-619999)	\$155,046,990	\$146,030,699	\$112,031,461	\$119,650,765	6.80%
Health Care & Social Assist (620000-629999)	\$111,718,497	\$114,300,904	\$133,506,818	\$133,306,573	-0.15%
Arts, Entertainment, Rec (710000-719999)	\$534,881,666	\$620,113,065	\$721,256,846	\$821,811,340	13.94%
Accommodations (721000-721999)	\$1,322,791,104	\$1,405,650,827	\$1,571,142,780	\$1,731,999,038	10.24%
Food and Drink (722000-722999)	\$3,717,654,478	\$4,008,993,555	\$4,391,132,509	\$4,641,760,989	5.71%
Others, Except Public Adm. (810000-819999)	\$1,342,745,602	\$1,418,276,453	\$1,472,162,513	\$1,572,527,215	6.82%
Miscellaneous					
Public Administration (920000-929999)	\$250,211,721	\$262,249,694	\$254,336,718	\$256,124,261	0.70%
Private Motor Vehicle Sales	\$905,017,447	\$968,053,872	\$1,046,479,688	\$1,155,285,997	10.40%
Special Event Sales	\$88,520,310	\$100,527,486	\$94,159,379	\$122,645,049	30.25%
Occasional/Non-Classifiable	\$573,432,381	\$785,349,059	\$908,067,093	\$1,174,773,154	29.37%
Prior Period Payments and Refunds	\$282,409,506	\$-100,168,176	\$-19,625,834	\$133,366,043	-779.54%
Total	\$49,404,045,506	\$51,709,162,594	\$53,933,277,032	\$56,502,434,145	4.76%

Taxable Purchases by County

<u>County</u>	Taxable Sales <u>CY 2013</u>	Taxable Sales <u>CY 2014</u>	Taxable Sales <u>CY 2015</u>	Taxable Sales <u>CY 2016</u>	Pct . <u>Change</u>
Beaver	\$108,762,200	\$105,333,033	\$108,620,696	\$119,784,887	10.28%
Box Elder	\$565,482,267	\$565,787,560	\$642,185,735	\$705,401,151	9.84%
Cache	\$1,446,517,620	\$1,514,747,630	\$1,631,257,122	\$1,726,745,135	5.85%
Carbon	\$403,614,170	\$425,133,011	\$390,436,973	\$362,103,733	-7.26%
Daggett	\$18,710,296	\$16,446,258	\$18,339,391	\$16,665,640	-9.13%
Davis	\$4,268,195,167	\$4,550,828,027	\$4,897,829,423	\$5,141,617,253	4.98%
Duchesne	\$876,614,645	\$895,537,223	\$443,743,252	\$370,862,264	-16.42%
Emery	\$127,727,564	\$139,401,187	\$127,622,504	\$135,430,202	6.12%
Garfield	\$111,093,691	\$120,704,435	\$128,864,253	\$139,280,084	8.08%
Grand	\$336,290,362	\$390,269,774	\$367,744,486	\$389,675,738	5.96%
Iron	\$642,548,128	\$656,571,519	\$723,480,965	\$784,554,500	8.44%
Juab	\$89,241,362	\$96,864,627	\$107,045,763	\$108,559,672	1.41%
Kane	\$157,304,448	\$164,657,451	\$180,636,603	\$195,528,350	8.24%
Millard	\$179,757,203	\$193,271,119	\$169,013,078	\$181,638,033	7.47%
Morgan	\$75,618,370	\$93,314,785	\$104,374,370	\$107,105,454	2.62%
Piute	\$8,239,753	\$9,987,638	\$9,949,817	\$9,107,209	-8.47%
Rich	\$29,660,940	\$19,625,846	\$36,525,557	\$39,811,992	9.00%
Salt Lake	\$21,986,132,639	\$22,940,972,955	\$24,256,514,564	\$25,415,491,168	4.78%
San Juan	\$212,077,727	\$184,644,166	\$150,443,970	\$156,523,067	4.04%
Sanpete	\$210,988,494	\$228,738,493	\$237,462,276	\$246,424,550	3.77%
Sevier	\$347,165,433	\$376,419,822	\$366,257,640	\$364,971,770	-0.35%
Summit	\$1,469,760,153	\$1,570,919,880	\$1,743,686,508	\$1,869,419,736	7.21%
Tooele	\$618,948,038	\$633,731,346	\$701,818,672	\$694,345,369	-1.06%
Uintah	\$1,453,708,803	\$1,470,012,013	\$974,471,427	\$725,506,477	-25.55%
Utah	\$7,186,924,961	\$7,555,120,301	\$8,151,075,563	\$8,679,093,435	6.48%
Wasatch	\$386,246,848	\$429,459,722	\$474,044,344	\$524,992,666	10.75%
Washington	\$2,555,201,075	\$2,733,717,746	\$2,970,923,979	\$3,247,051,108	9.29%
Wayne	\$39,365,960	\$39,518,587	\$43,552,637	\$47,835,270	9.83%
Weber	\$3,527,342,925	\$3,719,454,179	\$3,926,991,552	\$4,115,415,693	4.80%
Out of State	\$-35,195,736	\$-132,027,739	\$-151,636,088	\$-118,507,461	-21.85%
Total	\$49,404,045,506	\$51,709,162,594	\$53,933,277,032	\$56,502,434,145	4.76%

Taxable Purchases by Select Cities

<u>City</u>	<u>CY2013</u>	<u>CY2014</u>	<u>CY2015</u>	<u>CY2016</u>	<u>%</u>
American Fork	782,275,017	829,133,509	879,160,271	981,364,692	11.63%
Beaver City	59,389,637	54,082,126	53,858,704	57,483,938	6.73%
Blanding	42,485,535	41,658,688	39,652,177	41,939,274	5.77%
Bountiful	505,185,459	527,955,304	582,387,917	613,233,836	5.30%
Brigham	198,921,844	218,526,520	237,591,103	274,687,705	15.61%
Cedar City	556,953,022	573,247,875	622,690,625	678,406,875	8.95%
Centerville	388,699,152	400,967,898	424,610,167	439,808,397	3.58%
Clearfield	206,516,188	223,976,505	244,855,566	245,385,913	0.22%
Cottonwood Heights	474,515,318	467,695,844	493,973,586	518,793,560	5.02%
Delta	79,560,172	81,594,271	73,236,849	82,322,036	12.41%
Draper	964,732,945	1,123,819,327	1,259,524,067	1,359,850,062	7.97%
Eagle Mountain	\$44,788,686	\$59,942,661	\$86,257,486	\$120,388,021	39.57%
Farmington	238,418,623	299,275,281	350,953,919	419,392,009	19.50%
Heber	228,383,827	264,658,156	300,746,118	339,451,496	12.87%
Herriman	107,118,337	117,335,055	152,326,228	187,393,358	23.02%
Holladay	202,420,167	223,239,995	234,993,935	253,177,036	7.74%
Hurricane	211,751,377	217,863,195	238,965,948	267,545,068	11.96%
Kanab	70,479,974	74,772,099	81,781,593	85,409,324	4.44%
Kaysville	212,371,407	221,056,615	256,259,149	300,815,387	17.39%
Layton	1,282,942,430	1,335,994,038	1,416,759,759	1,471,997,203	3.90%
Lehi	692,041,694	787,622,912	939,516,746	1,012,154,323	7.73%
Lindon	465,374,621	489,198,631	542,082,936	544,063,636	0.37%
Logan	913,416,945	967,576,081	1,043,444,247	1,103,869,432	5.79%
Midvale	678,977,139	695,597,515	721,015,580	767,156,271	6.40%
Moab	224,582,820	250,562,830	263,442,586	286,336,833	8.69%
Monticello	22,964,232	23,557,056	26,837,887	26,412,168	-1.59%
Morgan City	47,911,917	54,730,687	67,401,008	67,440,885	0.06%
Murray	1,846,357,391	1,949,419,246	2,040,797,234	2,113,739,667	3.57%
Nephi	62,868,041	65,566,973	73,444,216	75,781,579	3.18%
North Salt Lake	328,303,124	363,932,185	379,088,040	373,093,077	-1.58%

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Taxable Purchases by Select Cities

(Continued from previous page)

<u>City</u>	<u>CY2013</u>	<u>CY2014</u>	<u>CY2015</u>	<u>CY2016</u>	<u>Change</u>
Ogden	1,429,443,153	1,495,305,081	1,570,168,784	1,626,547,267	3.59%
Orem	2,076,097,605	2,146,605,910	2,242,207,061	2,319,230,219	3.44%
Park City	689,918,034	746,910,145	824,238,423	884,379,755	7.30%
Payson	218,130,304	227,733,258	241,964,483	254,743,440	5.28%
Pleasant Grove	218,532,660	252,661,934	306,837,631	335,222,685	9.25%
Price	279,525,192	303,393,343	285,982,046	258,573,983	-9.58%
Provo	1,242,263,738	1,296,485,237	1,315,292,261	1,367,509,828	3.97%
Richfield	246,275,023	247,104,743	251,943,914	254,732,757	1.11%
Riverdale	710,215,898	727,004,009	768,968,828	792,691,046	3.08%
Riverton	368,268,721	395,577,613	419,383,225	454,137,385	8.29%
Roosevelt	312,760,128	326,642,831	220,598,892	199,027,821	-9.78%
Roy	258,828,740	269,242,333	285,153,570	295,576,105	3.66%
Salt Lake City	6,722,891,947	6,960,089,276	7,342,163,585	7,622,308,738	3.82%
Sandy	2,273,927,199	2,289,394,068	2,348,978,850	2,382,463,106	1.43%
Saratoga Springs	169,269,351	176,039,155	218,267,157	260,889,032	19.53%
South Jordan	1,086,927,906	1,065,444,589	1,264,423,913	1,445,542,098	14.32%
South Ogden	305,244,061	328,350,502	349,701,251	367,431,324	5.07%
South Salt Lake	1,290,468,867	1,408,932,036	1,519,218,373	1,597,231,472	5.14%
Spanish Fork	400,990,747	440,137,296	558,559,505	606,002,062	8.49%
Springdale	64,691,574	76,109,062	85,613,245	101,087,105	18.07%
Springville	337,181,295	395,776,081	356,010,557	396,562,532	11.39%
St George	1,782,286,340	1,904,035,126	2,059,614,969	2,239,438,432	8.73%
Syracuse	\$188,734,269	\$204,517,650	\$225,731,549	\$235,918,945	4.51%
Taylorsville	522,753,515	520,195,593	547,972,206	561,321,072	2.44%
Tooele City	420,054,795	429,049,512	459,556,702	454,600,488	-1.08%
Tremonton	131,746,206	135,373,709	150,344,639	160,547,196	6.79%
Vernal	668,922,687	691,753,307	\$355,007,921	440,566,112	24.10%
Washington City	322,676,548	355,007,921	\$401,118,810	446,429,175	11.30%
West Bountiful	279,882,822	292,728,484	292,308,081	298,622,827	2.16%
West Jordan	1,357,036,538	1,415,668,971	1,480,823,532	1,528,486,262	3.22%
West Valley City	2,041,071,141	2,190,871,707	2,378,568,036	2,418,361,103	1.67%
Woods Cross		254,449,573	274,178,013	285,222,246	4.03%

Sales Tax Exemptions

Utah law exempts certain purchases from the sales and use tax. The following presents fiscal year 2017 estimated state revenue impacts for each of the sales tax exemptions under Utah Code Ann. §59-12-104. These estimates are based on the best information available, however, in some cases, data is limited or unavailable. Exemptions are grouped into the same categories identified in the joint report from the Utah State Tax Commission and the Legislative Fiscal Analyst's Office on fiscal year 2017 sales tax exemption revenue impacts. Exemptions are grouped into two major categories: (1) business inputs and (2) non-business inputs. Non-business inputs are further categorized into charitable / government, economic development, economic efficiency, healthcare, and other.

Business Inputs

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

<u>Brief description of sales tax exemption</u>	<u>FY 2017 State Revenue Impact</u>
Certain products purchased by airlines for in-flight use or consumption	\$1,900,000
Aircraft parts and equipment for installation in certain aircraft	\$7,400,000
Commercials, films, and other audio / video sold to broadcasters and others	\$6,200,000
Pollution control equipment (includes consumables)	\$6,300,000
Machinery, equipment, or parts to manufacturers and others (three-year economic life)	\$136,400,000
Certain equipment under certain aerospace or electronics contracts with the federal government	\$7,200,000
Certain products primarily used in farming operations	\$65,300,000
Hay	\$10,300,000
Non-returnable containers, labels, casings for use in packaging TPP	Insufficient Data
Property stored in the state for resale	Insufficient Data
Product purchased for resale in its original form or as a component part of a manufactured good	Insufficient Data
Intrastate telecommunications services or fuel for use in compounding a taxable service	\$7,500,000
Certain products used by a steel mill	\$210,000
Telecommunications service for purposes of providing telecommunications service	\$3,700,000
Vehicle or products installed on a vehicle used by an authorized carrier	\$15,200,000
Electricity to ski resorts for lifts	\$250,000
Ski resort equipment and parts	\$72,000
Natural gas, electricity, coal, fuel oil, and other fuels for industrial use	\$44,100,000
Semiconductor fabricating, processing, research, or development materials	\$7,000,000
Vehicles used for temporary sporting events	Less Than \$1,000
Sale-leaseback transactions	Insufficient Data
Machinery or equipment purchased by the film industry and used to produce certain media	\$3,500,000
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	\$1,500,000
Certain machinery, equipment, or software purchased by or for a telecommunications service provider	\$11,900,000
Products used in the research and development of alternative energy technology	Insufficient Data
Business property purchased outside the state and brought into the state after first use	Insufficient Data
Construction materials for Salt Lake International Airport (material converted to real property only)	\$6,980,000
Construction materials for new airport in 2nd class county (material converted to real property only)	\$0*
Fuel sold to a common carrier railroad and used in a locomotive engine	\$2,500,000
Products to an aircraft repair provider if used to repair aircraft not registered in Utah	\$250,000
Construction materials for life science research facility (material converted to real property only)	\$650,000
Machinery, equipment, or parts used in qualified research (three-year life)	\$13,800,000
Product used in preparation of food if seller and purchaser are the same (seller already paid sales tax)	Insufficient Data
Amusement and recreation machinery or equipment (three-year life; business must charge fee to use)	\$480,000
Short-term lodging consumables	\$2,200,000
Database access (viewing or retrieval of information)	\$1,100,000
Machinery, equipment, or parts used for electronic financial payment services (three-year life)	\$1,700,000
Business property temporarily brought into the state by an out-of-state business for disaster-related work	\$0*
Molten magnesium	\$610,000
Machinery, equipment, parts, and materials to a drilling equipment manufacturer	\$1,122,000
Machinery, equipment, or parts purchased by certain data centers (one-year economic life)	\$0*
Machinery, equipment, or parts purchased by an automobile manufacturer	\$0**
Equipment or parts to industrial gas manufacturers to manufacture hydrogen (< three-year economic life)	\$0**
Machinery, equipment, etc. purchased by a refinery and used in a specified activity	\$0***

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Sales Tax Exemptions

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Non-Business Inputs

Exemptions for purchases that are primarily made by consumers rather than businesses.

Non-Business Inputs - Charitable/Government

<u>Brief description of sales tax exemption</u>	FY 2017 State Revenue <u>Impact</u>
State and local government purchases except for certain construction materials	\$47,800,000
Sales to or by religious or charitable organizations	\$11,900,000
Certain food or alcohol served by religious, charitable, medical or higher education	\$1,700,000
Food stamp purchases	\$5,100,000
WIC purchases	\$450,000
Sales relating to schools and fundraising sales	\$140,000
Copies and publications by a government entity	\$450,000
Sales to a public transit district (includes construction materials converted to real property)	\$310,000
Sales to or by Heber Valley Railroad	\$120,000
Sales of goods and services at a National Guard morale, welfare, and recreation facility	\$20,000

Non-Business Inputs - Economic Development

Aircraft manufactured in Utah	\$0*
Certain electricity produced from a new alternative energy source	\$115,000
Fuel cell	\$47,000

Non-Business Inputs - Economic Efficiency

Aviation, motor, special fuels (jet, gas, diesel, etc.)	\$205,500,000
Vending machine food sold for \$1 or less under certain circumstances	\$85,000
Primarily unassisted cleaning of property (coin operated laundry, etc.)	\$3,100,000
Non-resident vehicle that is not registered or used in the state except under specified circumstances	\$7,800,000
Isolated or occasional sales if not regularly engaged in business	Insufficient Data
Vehicle trade-ins and other trades as part payment for a purchase	\$69,600,000
Exclusive sale of seasonal crops and plants if sold during the harvest season by the producer	\$510,000
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	\$110,000
45% of a new and 100% of a used manufactured home (based on sales price)	\$3,700,000
Use of unassisted amusement device	\$670,000
Hotel accommodations and services taxed by the Navajo Nation	\$63,000
Currency or coinage that is legal tender	Insufficient Data
Gold, silver, platinum (bars, coins, etc.; not legal tender; content 50%+ gold, silver, or platinum)	Insufficient Data
Pawnbroker repurchases or redemptions	\$1,220,000
Municipal taxes or fees levied on purchaser for enhanced level of municipal service	\$9,000
Car wash that does not include cleaning the interior of the vehicle	\$0***

Non-Business Inputs - Healthcare

Prescription drugs, syringes, and stoma supplies	\$154,700,000
Prescribed durable medical equipment for home use	\$4,000,000
Sales to or by a nonprofit that provides certain services to persons age 60+	\$1,400,000
Prescribed mobility enhancing equipment	\$1,060,000
Prosthetic device (prescribed or purchased by medical facility)	\$800,000
Prescribed disposable home medical supplies	\$2,100,000

Non-Business Inputs - Other

Newspapers or newspaper subscriptions	\$1,780,000
Admissions to college athletic events	\$1,260,000
Water in a pipe, conduit, ditch or reservoir	\$21,600,000
Textbooks purchased by a student (not including a college book store; seller sales primarily textbooks)	\$190,000

* There is no known state revenue impact from these exemptions in FY 2017. However, there could be exempt amounts in other years depending on taxpayer behavior.

** Exemptions 86 and 87 were passed in the 2017 General Session. These exemptions have no impact on state revenues in FY 2017. The fiscal note estimates that combined state revenue impact from these two exemptions is \$10 million in 2020.

*** Exemptions 88 and 89 were passed in the 2017 General Session and were not effective during FY 2017. Exemption 88 was estimated in the fiscal note to reduce state revenues by \$8,400 annually beginning in FY2018. Exemption 89 was estimated in the fiscal note to reduce state revenues by \$855,000 in FY 2018 and \$2,135,100 in FY 2019.

Property Tax

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

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

Real and Personal Property Taxes

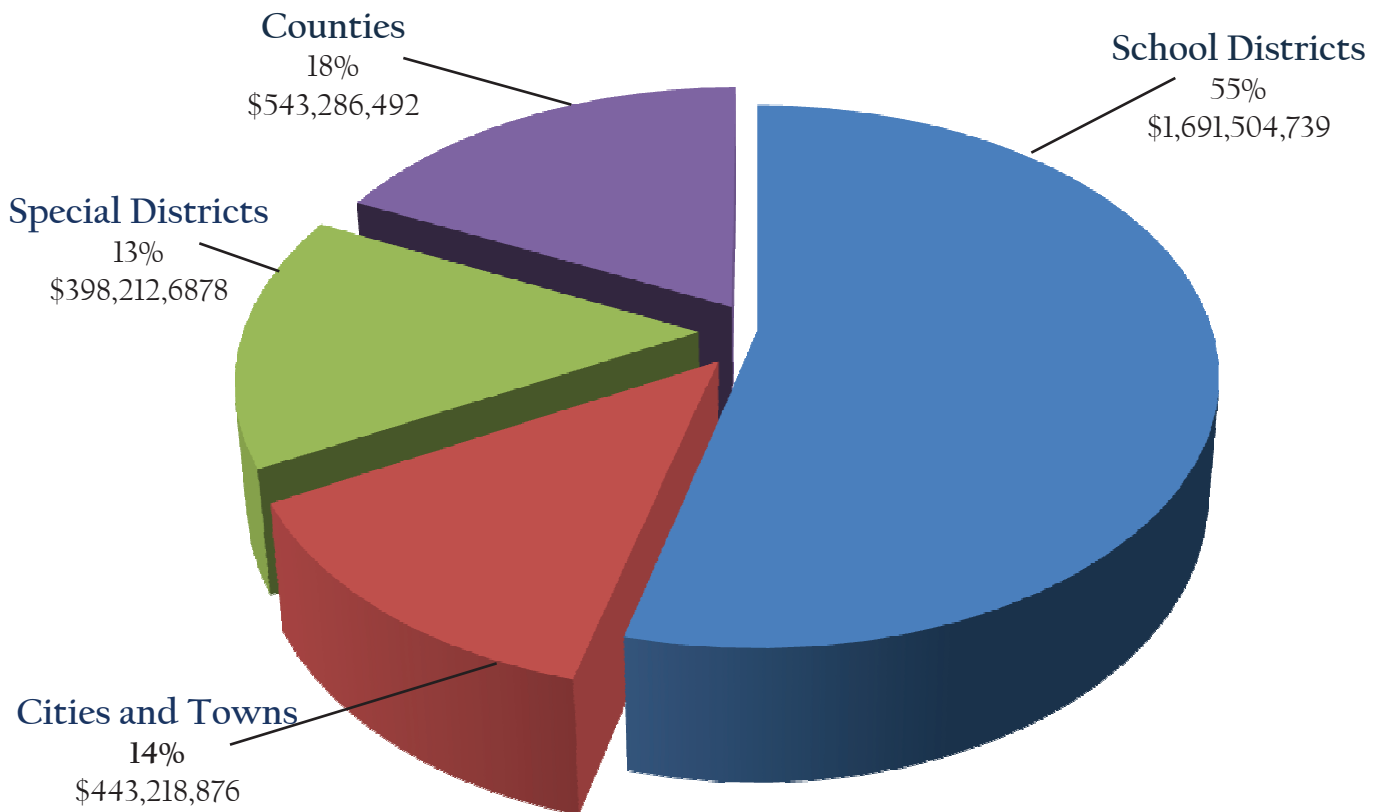
Property tax rates are set by local entities,

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

Motor Vehicle Fees

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

Distribution of 2016 Property Taxes Charged



Property Tax Values and Rates

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

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

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

taxes charged.

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

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

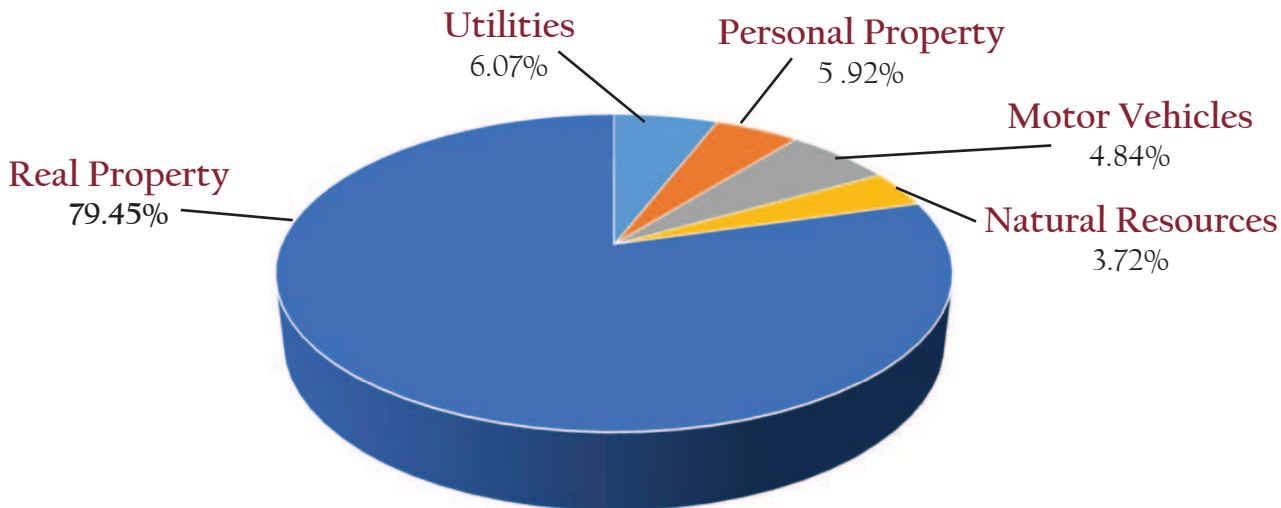
State Valuations by Class of Property

<u>Class of Property</u>	<u>Taxable Value</u>	<u>Market Value</u>	<u>Taxes Charged</u>	<u>Tax Rates</u>	
				<u>Actual</u>	<u>Effective</u>
Primary Residential	\$117,477,539,671	\$213,595,526,675	\$1,528,871,084	1.30%	0.72%
Commercial	52,695,031,380	52,695,031,380	70,507,748	1.33%	1.33%
Other Real*	29,720,281,011	29,720,281,011	313,930,411	1.06%	1.06%
Personal	14,886,124,203	14,886,124,203	222,919,929	1.50%	1.50%
Motor Vehicles	12,176,096,150	12,176,096,150	182,641,444	1.50%	1.50%
Natural Resources**	9,365,343,330	9,365,343,330	118,238,494	1.26%	1.26%
Utilities	\$15,277,880,918	\$15,277,880,918	191,755,134	1.26%	1.26%
Statewide	\$251,598,296,663	\$347,716,283,667	\$3,258,864,244	1.30%	0.94%

* Other Real includes agricultural land assessed under the Farmland Assessment Act (FAA).

** Natural Resources and Utilities taxable values are for the 2016 assessment year with rail car values removed and adjusted for resolved appeals. Total taxes charged excludes the uniform fee of 1.5 percent for fee-in-lieu and aged-based motor vehicles.

Taxable Values by Class of Property



Property Tax Charged

(By Entity Group)

	<u>General County</u>	%	<u>Schools</u>	%	<u>Cities & Town</u> s	%	<u>Special Districts</u>	%	<u>Total Taxes Charged</u>
Beaver	2,222,641	19%	8,153,850	68%	331,398	3%	1,293,958	11%	12,001,847
Box Elder	10,190,974	18%	35,460,586	62%	5,223,544	9%	6,229,386	11%	57,104,490
Cache	15,403,785	18%	57,529,786	69%	10,207,351	12%	720,060	1%	83,860,982
Carbon	6,132,557	27%	13,584,074	59%	1,822,287	8%	1,424,960	6%	22,963,878
Daggett	1,272,895	46%	1,345,707	48%	85,549	3%	71,781	3%	2,775,932
Davis	41,459,765	15%	166,980,162	61%	31,202,235	11%	33,824,861	12%	273,467,023
Duchesne	8,795,944	26%	21,266,846	63%	1,162,780	3%	2,517,735	7%	33,743,305
Emery	9,567,161	37%	12,005,104	46%	537,652	2%	3,843,321	15%	25,953,238
Garfield	946,770	19%	3,514,172	70%	328,107	7%	242,680	5%	5,031,729
Grand	4,376,335	27%	10,263,242	63%	132,620	1%	1,588,096	10%	16,360,293
Iron	7,768,123	17%	25,425,543	54%	7,428,632	16%	6,218,850	13%	46,841,148
Juab	2,656,109	22%	7,631,678	64%	504,396	4%	1,223,039	10%	12,015,222
Kane	5,164,400	38%	6,780,065	50%	734,757	5%	797,940	6%	13,477,162
Millard	9,158,720	34%	15,595,271	58%	568,101	2%	1,599,995	6%	26,922,087
Morgan	2,817,193	25%	7,860,960	68%	391,835	3%	409,834	4%	11,479,822
Piute	424,415	32%	718,845	55%	149,330	11%	22,016	2%	1,314,606
Rich	1,506,278	24%	4,054,019	65%	220,035	4%	482,098	8%	6,262,430
Salt Lake	242,777,690	19%	595,568,654	45%	247,646,756	19%	223,879,156	17%	1,309,872,256
San Juan	3,254,050	27%	6,874,426	56%	510,301	4%	1,612,724	13%	12,251,501
Sanpete	3,368,366	21%	10,411,144	64%	1,456,895	9%	953,003	6%	16,189,408
Sevier	6,349,605	35%	10,316,491	57%	1,488,119	8%	-	0%	18,154,215
Summit	15,570,863	11%	77,202,969	55%	15,994,691	11%	31,775,567	23%	140,544,090
Tooele	8,594,623	15%	40,067,582	69%	4,734,446	8%	4,530,332	8%	57,926,983
Uintah	17,854,432	32%	32,165,839	57%	757,425	1%	5,740,099	10%	56,517,795
Utah	36,480,412	9%	280,608,407	70%	62,786,813	16%	20,129,217	5%	400,004,849
Wasatch	10,261,296	19%	36,870,026	67%	2,874,945	5%	5,113,553	9%	55,119,820
Washington	21,944,078	14%	98,306,352	64%	19,488,103	13%	13,223,611	9%	152,962,144
Wayne	629,696	30%	1,399,148	68%	27,834	1%	8,814	0%	2,065,492
Weber	46,337,316	23%	103,543,791	51%	24,421,939	12%	28,736,001	14%	203,039,047
TOTAL	543,286,492	18%	1,691,504,739	55%	443,218,876	14%	398,212,687	13%	3,076,222,794

Property Taxes Charged by Class

=== Locally Assessed ===

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

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

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

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

- 1) the value that is placed on the property for taxing purposes, and
- 2) the combined tax rates that are charged by the various units of local governments empowered to levy the tax.

The assessment or valuation of property for tax purposes is performed either by the State Tax Commission or by local county assessors.

<u>County</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Locally Assessed</u>
Beaver	3,842,922	1,253,206	5,096,128
Box Elder	34,702,076	7,923,663	42,625,739
Cache	74,226,972	6,153,756	80,380,728
Carbon	12,937,636	1,426,976	14,364,612
Daggett	1,512,828	28,415	1,541,243
Davis	234,076,065	31,569,652	265,645,717
Duchesne	15,836,232	2,793,124	18,629,356
Emery	4,290,549	306,787	4,597,336
Garfield	4,398,870	111,487	4,510,357
Grand	11,702,910	452,172	12,155,082
Iron	34,216,645	7,065,824	41,282,469
Juab	5,827,286	566,608	6,393,894
Kane	12,539,116	281,797	12,820,913
Millard	6,309,421	1,315,476	7,624,897
Morgan	8,792,808	596,423	9,389,231
Piute	1,068,146	10,800	1,078,946
Rich	5,149,605	41,235	5,190,840
Salt Lake	1,104,605,359	106,645,801	1,211,251,160
San Juan	5,307,244	1,559,143	6,866,387
Sanpete	14,536,806	513,624	15,050,430
Sevier	12,987,273	587,806	13,575,079
Summit	134,375,545	2,022,380	136,397,925
Tooele	43,066,259	4,196,269	47,262,528
Uintah	21,840,874	3,517,599	25,358,473
Utah	359,993,990	20,410,341	380,404,331
Wasatch	53,325,471	772,937	54,098,408
Washington	143,037,653	4,696,097	147,733,750
Wayne	1,933,668	46,330	1,979,998
Weber	176,869,014	16,054,201	192,923,215
Statewide	2,543,309,243	222,919,929	2,766,229,172

Property Taxes Charged by Class

=== Centrally Assessed ===

=== Totals ===

<u>Total Utilities</u>	<u>Total Natural Resources</u>	<u>Total Centrally Assessed</u>	<u>Total Locally & Centrally Assessed</u>	<u>Motor Vehicle</u>	<u>Total Locally & Centrally Assessed Plus Fee in Lieu</u>
5,867,774	1,037,946	6,905,720	12,001,848	466,728	12,468,576
12,296,659	2,182,091	14,478,750	57,104,489	3,238,837	60,343,326
3,386,060	94,194	3,480,254	83,860,982	5,674,662	89,535,644
3,003,431	5,595,836	8,599,267	22,963,879	1,438,317	24,402,196
1,066,586	168,103	1,234,689	2,775,932	160,448	2,936,380
7,319,888	501,418	7,821,306	273,467,023	19,390,883	292,857,906
1,898,896	13,215,055	15,113,951	33,743,307	2,046,156	35,789,463
19,372,504	1,983,397	21,355,901	25,953,237	719,847	26,673,084
355,584	165,787	521,371	5,031,728	373,347	5,405,075
2,715,638	1,489,576	4,205,214	16,360,296	748,015	17,108,311
4,707,497	851,180	5,558,677	46,841,146	2,584,997	49,426,143
5,216,821	404,506	5,621,327	12,015,221	753,208	12,768,429
435,724	220,527	656,251	13,477,164	977,721	14,454,885
16,067,972	3,229,215	19,297,187	26,922,084	896,033	27,818,117
1,963,857	126,733	2,090,590	11,479,821	933,650	12,413,471
196,547	39,113	235,660	1,314,606	121,044	1,435,650
1,067,422	4,171	1,071,593	6,262,433	212,552	6,474,985
54,564,426	44,055,673	98,621,099	1,309,872,259	70,666,325	1,380,538,584
2,334,882	3,050,232	5,385,114	12,251,501	514,996	12,766,497
764,365	374,614	1,138,979	16,189,409	1,504,228	17,693,637
1,785,031	2,794,106	4,579,137	18,154,216	1,568,958	19,723,174
3,472,236	673,930	4,146,166	140,544,091	4,177,436	144,721,527
5,686,247	4,978,206	10,664,453	57,926,981	3,816,005	61,742,986
4,636,745	26,522,577	31,159,322	56,517,795	2,579,668	59,097,463
18,788,909	811,610	19,600,519	400,004,850	29,688,130	429,692,980
816,575	204,837	1,021,412	55,199,820	2,352,134	57,471,954
4,882,029	346,365	5,228,394	152,962,144	10,574,098	163,536,242
76,764	8,729	85,493	2,065,491	226,173	2,291,664
7,007,065	3,108,767	10,115,832	203,039,047	14,236,848	217,275,895
191,755,134	118,238,494	309,993,628	3,076,222,800	182,641,444	3,258,864,244

Centrally Assessed Property

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

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

cated.

Properties of mining, gas and oil companies are physically valued to arrive at fair market value or by capitalizing net revenue. Listed below are the 25 largest centrally-assessed companies for the 2015 assessment year based on values established by the State of Utah. The ranking of these property owners is as of May 1, 2015, and the values may change following an appeal.

Utah's 25 Largest Centrally-Assessed Companies

- | | |
|--|-------------------------------------|
| 1. PacificCorp | 14. Great Salt Lake Minerals |
| 2. Kennecott Utah Copper Corporation | 15. Kerr-McGee Oil and Gas |
| 3. Questar Gas | 16. Mid-America Pipeline |
| 4. Intermountain Power Agency | 17. UNEV Pipeline |
| 5. Union Pacific Railroad Company | 18. QEP Energy Company |
| 6. Ruby Pipeline, LLC | 19. Delta Airlines |
| 7. Verizon Wireless | 20. AT&T Mobility |
| 8. Kern River Gas Transmission Company | 21. Chipeta Processing |
| 9. Century Link | 22. QEP Field Services Company |
| 10. First Wind Energy - Milford | 23. Deseret Generation/Transmission |
| 11. Anadarko Uintah Midstream, LLC | 24. Skywest, Inc. |
| 12. Questar Pipeline Company | 25. EP Energy E&P Company |
| 13. Newfield Production | |

Largest Centrally-Assessed Companies by County

<u>County</u>	<u>Company</u>	<u>County</u>	<u>Company</u>
Beaver	PacificCorp	Piute	PacificCorp
Box Elder	Ruby Pipeline, Inc.	Rich	Ruby Pipeline, LLC
Cache	PacificCorp	Salt Lake	Kennecott Utah Copper
Carbon	Canyon Fuel Company, LLC Skyline	San Juan	PacificCorp
Daggett	Questar Pipeline	Sanpete	PacificCorp
Davis	PacificCorp	Sevier	Pacific Corp
Duchesne	Newfield Production Company	Summit	PacificCorp
Emery	PacificCorp	Tooele	PacificCorp
Garfield	GarKane Energy	Uintah	Anadarko Uintah Midstream, LLC
Grand	Intrepid Potash - Moab LLC	Utah	PacificCorp
Iron	PacificCorp	Wasatch	PacifiCorp
Juab	PacificCorp	Washington	PacificCorp
Kane	GarKane Energy Co-Op, Inc.	Wayne	GarKane Energy Co-Op
Millard	Intermountain Power Agency	Weber	PacificCorp
Morgan	SLC Pipeline, LLC		

Property Tax Relief

The State of Utah and county governments provided \$27,735,620 million in property tax relief to 38,230 individuals in 2016. Tax relief is administered by county governments.

The state funds property tax relief through the Circuit Breaker program and county governments provide tax relief to the indigent, blind, and veterans.

Homeowners credits are the state reimbursement portions of the Circuit Breaker program.

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

Blind

For 2016 up to \$11,500 taxable value of real and/or personal property owned by blind persons, their unmarried widow or widower, surviving spouse, or minor orphan is exempt from property taxation.

Indigent

An indigent abatement may be granted in

an amount of 50 percent of taxes levied, not to exceed \$939 for 2015. An indigent deferral may also be granted for all or any portion of the tax; however, interest accrues.

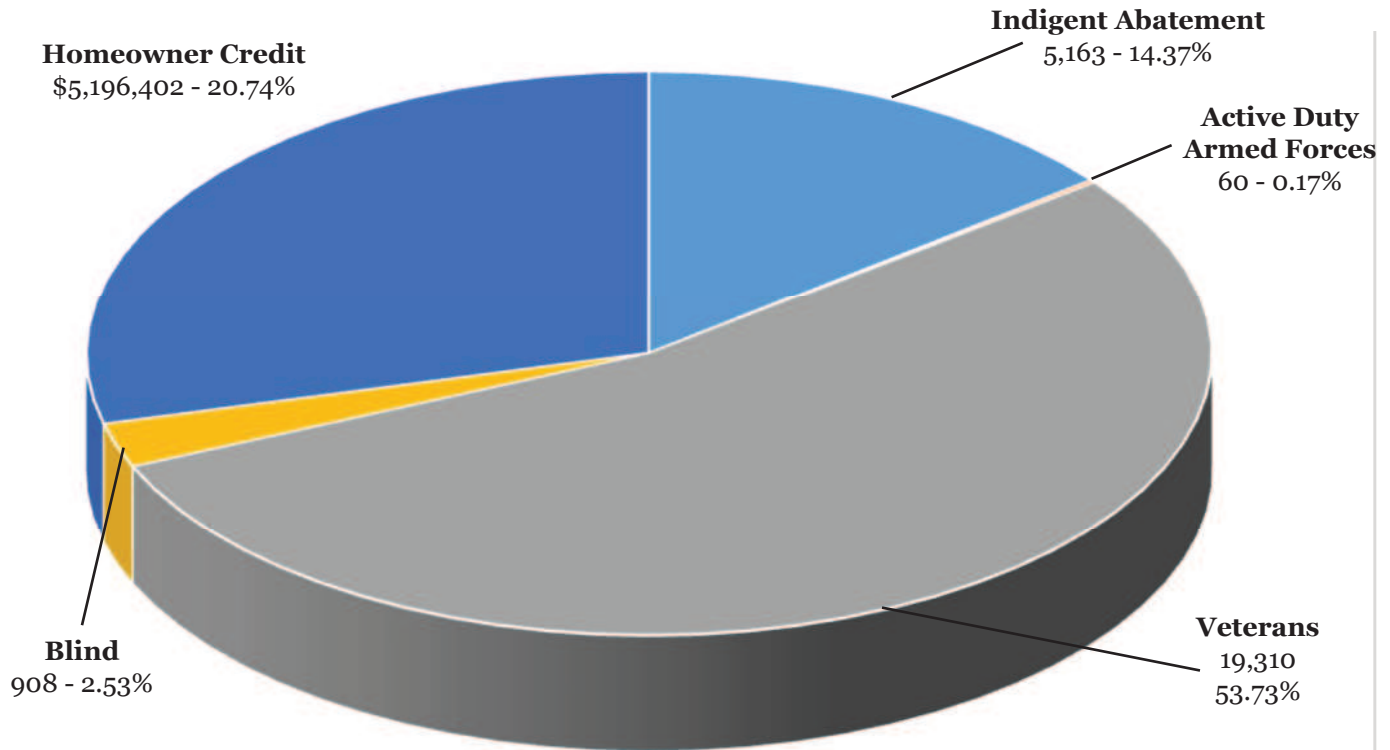
Military Service

An exemption of up to \$252,126 in taxable value on a primary residence or non-business personal property may be granted to a disabled veteran, to the unmarried widow or widower of the veteran or to minor orphans. An exemption may also be granted to the widow, widower, or minor orphan of a veteran who was killed in action or died in the line of duty.

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

Low-Income Elderly

Elderly and low income or widowed homeowners and mobile homeowners may apply through the county for Circuit Breaker relief of up to \$909 for 2015. Elderly, low income renters may also be eligible and may apply for relief to the State Tax Commission.



This chart shows the number of eligible taxpayers and the percentage of statewide tax relief granted.

Average Property Tax Rates

<u>County</u>	<u>Number Of Tax Areas</u>	<u>Range of Rates</u>		<u>Average Tax Rates¹</u>
		<u>Minimum</u>	<u>Maximum</u>	
Beaver	14	0.008389	0.011354	0.009248
Box Elder	70	0.011567	0.014698	0.012581
Cache	57	0.010629	0.01448	0.012291
Carbon	16	0.011756	0.01901	0.013686
Daggett	8	0.009206	0.011235	0.010122
Davis	127	0.010481	0.014791	0.012951
Duchesne	28	0.0124	0.01496	0.013443
Emery	20	0.01085	0.015355	0.013470
Garfield	28	0.007152	0.010052	0.007939
Grand	13	0.010029	0.012531	0.010610
Iron	27	0.010275	0.013011	0.011897
Juab	14	0.011849	0.015154	0.013055
Kane	15	0.010317	0.014039	0.011472
Millard	14	0.010312	0.01397	0.011426
Morgan	7	0.010497	0.012409	0.011516
Piute	5	0.012018	0.01265	0.011784
Rich	16	0.007097	0.008759	0.007562
Salt Lake	328	0.01124	0.019675	0.013884
San Juan	12	0.012178	0.016556	0.013772
Sanpete	22	0.011366	0.01616	0.013532
Sevier	14	0.013044	0.016199	0.014452
Summit	76	0.00618	0.015947	0.009249
Tooele	40	0.011827	0.015891	0.013766
Uintah	21	0.010645	0.013421	0.011611
Utah	127	0.010179	0.01582	0.011735
Wasatch	39	0.0116961	0.0146521	0.012167
Washington	50	0.009675	0.016252	0.011331
Wayne	7	0.006471	0.007275	0.006712
Weber	244	0.011298	0.018065	0.013856
Statewide	1459	0.005331	0.021964	0.011763

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

Other Taxes and Fees

The following taxes and fees are among the major revenue sources collected and distributed by the Utah State Tax Commission. Additional revenue information on these and other taxes and fees is found on pages 13 to 15 of this report.

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

The beer tax is \$12.80 per 31 gallon barrel of beer. Bottled and canned beer are converted to barrel equivalents on returns. The Department of Alcoholic Beverage Control licenses distributors and local jurisdictions issue retail licenses. Additional amounts of \$5,463,741 are earmarked to Alcohol Beverage Enforcement Account

FY2017 Revenue - \$9,308,708
(General Fund)

Does not include amounts distributed to restricted funds.

Cigarette and Tobacco Taxes

Utah imposes a tax of \$1.70 per package of 20 cigarettes and \$2.125 per package of 25 cigarettes. An additional 35 cents per package of 20 cigarettes and 43.75 cents per package of 25 cigarettes is charged if cigarettes are from a non-participating manufacturer. The tax is generally paid by wholesalers and distributors who apply tax stamps to packages of cigarettes as payment of the tax. Cigarettes are also subject to regular state and local sales taxes.

All purchases of cigarettes and tobacco products over the Internet are subject to Utah state cigarette tax and sales tax. Cigarettes may only be purchased over the Internet by licensed individuals. Internet retailers are required to provide sales data to the Tax Commission detailing shipments of cigarettes and tobacco products to Utah consumers.

Tobacco products, other than cigarettes, are taxed at 86 percent of the manufacturer's sales price delivered to Utah. Moist snuff is taxed at \$1.83 per ounce.

Cigarette licenses and fees are also included in the revenue total in this category. (59-14-101 to 59-14-611) Additional amounts of \$7,950,000 were earmarked for the cigarette and tobacco prevention restricted account.

FY2017 Revenue - \$106,981,108
(General Fund)

Does not include amounts of \$7,950,000 distributed to restricted funds.

Highway Use Tax (41-1a-301)

Proportionally registered vehicles based in a state other than Utah are subject to a highway use tax rather than county vehicle registration fees. The tax is based on registered weight.

FY2017 Revenue - \$8,275,176
(Transportation Fund)

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

The motor fuel tax rate is calculated based on the statewide average rack price of a gallon of motor fuel and is currently 29.4 cents per gallon. Importers, refiners and distributors are liable to report this tax. Refunds for off-highway agricultural use can be claimed as credit on Utah individual income or corporation franchise or income tax returns.

FY2017 Revenue - \$348,755,184
(Transportation Fund)

Does not include amounts distributed to restricted funds.

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

The Insurance Premium tax is:

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

FY2017 Revenue - \$122,0123,670
(General Fund)

Does not include amounts distributed to restricted funds.

- Continues on following page -

Other Taxes and Fees

- Continued from previous page -

Mining Severance Tax

(59-5-201 to 59-5-215)

The mining severance tax is 2.6 percent of the taxable value of metals or metalliferous minerals. The taxable value varies according to the type of mineral. This tax applies to extractors of gold, silver, copper, lead, iron, zinc, tungsten, uranium, vanadium and other metalliferous minerals.

FY2017 Revenue - \$6,845,003
(General Fund)

Motor Vehicle Registration Fees

(41-1a-1201 to 41-1a-1224)

Fees are applicable for every motor vehicle, combination of vehicles, trailer, semi-trailer or vintage vehicle operated on public roads or highways. These fees apply to all motor vehicles unless they are specifically exempt.

FY2017 Revenue - \$44,304,508

Does not include amounts distributed to restricted funds.
(Transportation Fund, Class B and C Road Funds)

Oil and Gas Conservation Fee

(40-6-14 to 40-6-14.5)

The oil and gas conservation fee is 0.2 percent of the value at the well of oil, gas and natural gas liquids produced and saved, sold or transported from the production sites. It applies to all interest owners in the well.

FY2017 Revenue - \$3,337,883
(Restricted Fund)

Oil and Gas Severance Tax

(59-5-101 to 59-5-120)

The oil and gas severance tax applies to all interest owners of oil, gas and natural gas liquids. It is based on the value at the well of oil and gas produced and saved, sold or transported from the field where it is produced. The tax rate ranges from 3 to 5 percent based on the value of the oil or gas and 4 percent for natural gas liquids.

FY2017 Revenue - \$9,294,919
(General Fund)

Proportional Registration Fee (41-1a-301)

Any resident or non-resident may proportionally register and license commercial vehicles. Vehicles that exclusively travel in Utah are not included in any proportional registration application. The formula for the fee is based on in-state and total fleet mileage.

FY2017 Revenue - \$15,622,972
(Transportation Fund)

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

Special fuel is any fuel used to operate a motor vehicle on Utah public highways that is not taxed under the category of motor or aviation fuel. Diesel fuel is an example. The special fuel tax is currently 29.4 cents per gallon, the same as motor fuel. Compressed natural gas and liquified natural gas are taxed at a reduced rate of 10.5 cents per gasoline gallon equivalent. Propane and electricity are exempt from the special fuel tax.

FY2017 Revenue - \$134,151,751
(Transportation Fund)

Legislation

House Bills

HB 18 Motor Vehicle Business Licensing Amendments – *Rep. Kim F. Coleman* (Effective October 1, 2017) Directs MVED to issue a three-month provisional license to an applicant that meets all of the requirements under Title 41, Chapter 3 and other applicable state law for a standard license of the same class, except the requirement that the applicant maintain a principal place of business; requires the provisional license applicant to submit a site acquisition plan describing the applicant's anticipated principle place of business and demonstrate that it would satisfy Title 41, Chapter 3 and other applicable state law; prohibits the holder of a provisional license from acting as a licensee; and requires MVED to issue a provisional license holder a standard license without an additional application or fee once the provisional license holder complies with all of the standard license qualifications.

HB 23 Income Tax Credit Modifications – *Rep. Jeremy A. Peterson* (Effective May 9, 2017) Phases out the individual income tax credit for residential photovoltaic energy systems beginning in 2018 and ending in 2021; and repeals the individual income tax credit for a renewable residential energy system effective for a taxable year beginning on or after January 1, 2022.

HB 24 Student Prosperity Savings Program - Tax Amendments – *Rep. Jeremy A. Peterson* (Retrospective to January 1, 2017) Creates the Student Prosperity Savings Program to provide a process for disadvantaged high school students to obtain tax-advantaged college savings accounts; permits a corporation to subtract the amount of a donation to the program from unadjusted income; creates an individual income tax credit for a donation to the program for 5% of the amount of the donation; and outlines a method for donating to the program and obtaining proof of the donation.

HB 25 Tax Incentive Review Amendments – *Rep. Daniel McCay* (Effective March 23, 2017) Includes the Governor's Office of Economic Development and the Governor's Office of Management and Budget as offices that may receive income tax information; permits the Tax Commission to provide, for all taxes other than corporate or individual income tax, taxpayer specific tax return data so long as the taxpayer's name, address, SSN, or taxpayer identification number is removed; requires the Tax Commission, in consultation

with the Office of the Legislative Fiscal Analyst, to study and prepare a report on state revenue impacts of the sales and use tax exemptions and present their findings to the Revenue and Taxation Interim Committee before November 30, 2017.

HB 26 Revenue and Taxation Modifications – *Rep. Daniel McCay* (Retrospective to January 1, 2017) Amends the definition of locally assessed new growth to exclude a change in assessed value that occurs due to the assessment of the property under the Farmland Assessment Act or the Urban Farming Assessment Act, and considers this change in assessed value as reappraisal.

HB 36 Affordable Housing Amendments – *Rep. Rebecca P. Edwards* (Retrospective to January 1, 2017) Creates the Economic Revitalization and Investment Fund and establishes requirements for distributions from the fund; increases the aggregate annual corporate and individual income tax credits the Utah Housing Corporation may allocate from the product of 12.5 cents and the population of Utah to the product of 34.5 cents and the population of Utah.

HB 42 Insurance Related Modifications – *Rep. James A. Dunnigan* (Retrospective to January 1, 2017) Provides an exemption from the corporate income tax for surplus lines insurers that are subject to tax under Title 31A; also provides an exemption from the corporate income tax for captive insurers that pay a fee under Title 31A.

HB 46 Pass-Through Entity Tax Amendments – *Rep. Steve Eliason* (Retrospective to January 1, 2017) Makes technical revisions to harmonize Subsections 59-10-117(2)(d) and (g) with the pass-through entity provisions of Chapter 10, Part 14.

HB 47 Property Tax Assessment Appeal Amendments – *Rep. Joel K. Briscoe* (Effective May 9, 2017) Provides that the time period for filing an appeal under the Farmland Assessment Act and the Urban Farming Assessment Act is 45 days; requires a county to notify an owner of a timely filed application if that application is incomplete and provides the owner 30 days to complete the application before the application is deemed denied.

House Bills

HB 56 Accessible Parking Amendments – *Rep. Keven J. Stratton* (Effective January 1, 2018) Requires the creation and issuance of a temporary and permanent wheelchair placard for use by a person with a disability that requires the use of a wheelchair or other walking-assistive device; defines “van accessible parking space” as a parking space marked for use by a person with a walking disability who has a temporary or permanent wheelchair user placard; and requires the Tax Commission to insert the following language on motor vehicle registration certificates: “State law prohibits persons who do not lawfully possess a disability placard or disability special group license plate from parking in an accessible parking space designated for persons with disabilities. Persons who possess a disability placard or disability special group license plate are discouraged from parking in an accessible parking space designated as van accessible unless they have a temporary wheelchair user placard or a wheelchair user placard.”

HB 64 Property Tax Relief Amendments – *Rep. Jeremy A. Peterson* (Retrospective to January 1, 2017) Provides that a surviving spouse may claim property tax relief regardless of the age of the surviving or deceased spouse if the surviving spouse otherwise meets the requirements for relief, is a member of the deceased spouse’s household at the time of the deceased spouse’s death, and is unmarried at the time the claim is filed.

HB 70 Common Area Assessment Amendments – *Rep. Gage Froerer* (Effective May 9, 2017) Allows a county assessor to consider that a property is a common area or facility when assessing the fair market value of property that is described in Title 57, Chapters 8 or 8a.

HB 183 Emissions Settlement Amendments – *Rep. Timothy D. Hawkes* (Effective May 9, 2017) Establishes the Environmental Mitigation and Response Act and creates an expendable special revenue fund to be administered by the director of the Department of Environmental Quality; prohibits the denial of vehicle registration based solely on the existence of a defeat device covered in the Volkswagen partial consent decree or an Environmental Protection Agency-approved vehicle modification.

HB 219 Rural Tax Credit Amendments – *Rep. Scott D. Sandall* (Retrospective to January 1, 2017) Authorizes nonrefundable individual and corporate income tax credits for contributions to a nonprofit corporation related to an approved project in an enterprise zone; establishes the requirements for the Governor’s Rural Partnership Board and the Governor’s Office of Eco-

nomics Development to approve a project in an enterprise zone, and outlines the procedure for receiving a tax credit certificate from the Governor’s Office of Economic Development for a qualified contribution.

HB 258 Veterans Tax Amendments – *Rep. Val L. Peterson* (Effective January 1, 2019 contingent upon passage of H.J.R. 7, Proposal to Amend Utah Constitution – Active Military Property Tax Exemption, at the next regular general election)(Amends the definition of qualifying active duty military service to modify the time period during which a military member shall complete active duty military service to be eligible for a property tax exemption from 200 days in a calendar year to 200 days in any continuous 365-day period; and modifies the application requirements for claiming the qualifying active duty military service property tax exemption to include a statement listing the dates on which the qualifying active duty military service began and ended.

HB 265 Safety Inspection Amendments – *Rep. Daniel McCay* (Effective January 1, 2018) Repeals the provision categorizing a seat belt violation as a secondary offense; repeals the requirement that all vehicles must obtain a safety inspection certificate in order to be registered and to operate on a highway while keeping the safety inspection requirement for commercial vehicles, motor vehicles operated by a ground transportation service provider, buses or vans for hire, taxicabs, motor vehicles with 3 or more axles, pulling a trailer, or pulling a trailer with multiple axles, combination units, off-highway vehicles registered for the first time as a street-legal ATV, and the initial application to register salvage vehicles; increases the registration fee by \$1 for motorcycles and motor vehicles of 12,000 lbs. gross laden weight or less; creates the Motor Vehicle Safety Impact Restricted Account to fund the Utah Highway Patrol; and directs Tax Commission to deposit the additional registration fees collected into the Motor Vehicle Safety Impact Restricted Account.

HB 272 Regulatory Impact Amendments – *Rep. Brad R. Wilson* (Effective May 9, 2017) Requires the legislative fiscal analyst, when evaluating proposed legislation, to indicate whether the legislation would make changes in the regulatory burden for state residents or businesses; requires agencies to conduct an analysis before submitting new administrative rules, showing the regulatory impact the rule would have on state residents or businesses; amends the content requirements for a rule analysis; and requires a summary of efforts made to minimize negative fiscal impacts on small businesses.

House Bills

HB 343 Agricultural and Leadership Education Support Special Group License Plate – *Rep. Scott H. Chew* (Effective October 1, 2017) Creates a Utah Intracurricular Student Organization Support for Agricultural Education and Leadership support special group license plate to help support Utah-based chapters of student organizations that promote leadership and career development through agricultural education; requires applicants for the plate to donate \$25 annually to the Utah Intracurricular Student Organization Support for Agricultural Education and Leadership Restricted Account; and requires the Department of Agriculture and Food to distribute funds in the Utah Intracurricular Student Organization Support for Agricultural Education and Leadership Restricted Account to statewide student organizations that promote leadership and career development through agricultural education.

HB 359 Spinal Cord and Brain Injury Rehabilitation Fund Amendments – *Rep. Eric K. Hutchings* (Effective January 1, 2018) Changes the name of the Traumatic Spinal Cord and Brain Injury Rehabilitation Fund to the Spinal Cord and Brain Injury Rehabilitation Fund; increases the annual registration fee the Motor Vehicle Division collects by 50 cents for motorcycles and off-highway vehicles and directs that the additional 50 cent registration fees shall be deposited into the Spinal Cord and Brain Injury Rehabilitation Fund.

HB 393 Vehicle Towing Amendments – *Rep. A. Cory Maloy* (Effective July 1, 2017) Requires tow truck operators to have a criminal background check and valid medical examiner's certificate before performing tow truck operations; requires the Department of Transportation to make consumer protection information electronically available to the public; provides for circumstances where the Department of Transportation may suspend a tow truck motor carrier's and

tow truck operator's authorized towing certificate; amends provisions related to certification of tow truck operators and tow truck motor carriers; creates the Towing Advisory Board to make recommendations regarding towing-related rules to the Department of Transportation, the Department of Public Safety, and the State Tax Commission; and includes the chair of the Tax Commission, or the chair's designee, on that board.

HB 405 Hydrogen Fuel Production Incentives – *Rep. V. Douglas Sagers* (Effective May 9, 2017) Creates a natural gas severance tax credit equal to the taxpayer's annual severance tax liability (up to \$5 million per year) for a taxpayer that owns or operates a plant in Utah that converts natural gas to hydrogen fuel and, if all of the natural gas for which the taxpayer owes a severance tax is used for the production in Utah of hydrogen fuel for use in zero emission motor vehicles.

HB 416 Targeted Business Income Tax Credit Revisions – *Rep. Rebecca P. Edwards* (Retrospective to January 1, 2017) Modifies the application requirements for businesses to apply for a targeted business corporate or individual income tax credit as well as the Governor's Office of Economic Development oversight and reporting responsibilities in administering the targeted business income tax credit program.

HJR 7 Proposal to Amend Utah Constitution – Active Military Property Tax Exemption – *Rep. Val L. Peterson* (Effective January 1, 2019 contingent upon voter approval at the next regular general election) Proposes to amend the Utah Constitution to modify the time period during which a military member shall complete active duty military service to be eligible for a property tax exemption from 200 days in a calendar year to 200 days in any continuous 365-day period.

Senate Bills

SB 1 Public Education Base Budget Amendments – *Sen. Lyle W. Hillyard* (Effective July 1, 2017) Requires each school district to impose a minimum basic tax rate that generates \$399,041,300 (up from \$392,266,800) and sets the preliminary estimate for the minimum basic tax rate at .001596 (previously .001695) for fiscal year 2017-18.

SB 16 Sales and Use Tax Exemption Changes – *Sen. Curtis S. Bramble* (Effective July 1, 2017) Creates a sales and use tax exemption for cleaning and washing of a vehicle unless the cleaning and washing includes the interior of the vehicle.

SB 17 Tax Commission Amendments – *Sen. Daniel Hemmert* (Effective May 9, 2017) Provides that any substantive changes in numbered Tax Commission publications must be open to public comment in a public meeting; authorizes the Tax Commission to hold a meeting that is not open to the public to provide internal guidance to employees on the interpretation and application of laws administered by the Tax Commission; requires the Tax Commission to provide annual reports to the Revenue and Taxation Interim Committee regarding the guidance it provides to employees in meetings not open to the public; and repeals the provisions created by this bill on May 9, 2019.

Senate Bills

SB 24 Heavy Duty Tax Credit Amendments – *Sen. Daniel Hemmert* (Retrospective to January 1, 2017) Clarifies that the corporate natural gas heavy-duty income tax credit is non-refundable; harmonizes the qualifications for the individual and corporate natural gas heavy-duty tax credits and corrects inconsistent term usage; amends the definition of “qualified heavy duty vehicle” to include those vehicles with a 100% electric drivetrain or a hydrogen-electric drivetrain; and specifies that in order to claim this credit a taxpayer must obtain authorization from the Director of the Division of Air Quality.

SB 38 Specialized License Plate Amendments – *Sen. Wayne A. Harper* (Effective May 9, 2017) Permits the Motor Vehicle Division to issue, upon request, a second license plate to an owner or operator of an appor-tioned vehicle.

SB 42 DUI Impound Fee Refund Amendments – *Sen. Wayne A. Harper* (Effective May 9, 2017) Extends the time allowed for submission of documents re-questing a DUI impound fee refund from 30 days to 180 days after the day on which the Driver License Division mailed the final notification.

SB 93 Property Assessment Notice Amendments – *Sen. Wayne A. Harper* (Effective January 1, 2018) Re-quires the county treasurer to provide notice to an owner of property for which a municipality or local district has incurred unpaid costs and expenses and indicates the information that must be included on that notice.

SB 94 Local District Revisions – *Sen. Lincoln Fillmore* (Effective January 1, 2018) Modifies the circumstanc-es under which a local district or water conservancy district may levy or collect a property tax that exceeds the certified tax rate; and imposes requirements for a member of an appointed board of trustees to report the property tax increase to the legislative body that appointed or nominated the member to the board of trustees.

SB 109 Small Employer Retirement Program – *Sen. Todd Weiler* (Effective May 9, 2018) For a taxable year beginning on or after January 1, 2018 and before Jan-uary 1, 2019, creates a nonrefundable \$500 corporate and individual income tax credit for small employers that first offered employees access to a qualified re-tirement plan during that taxable year.

SB 112 Special Group License Plate Repeal – *Sen. Al-len M. Christensen* (Effective May 9, 2017) After Septem-

ber 30, 2017, prohibits the issuance of a new prostate cancer support special group license plate; allows per-sons who have been issued a prostate cancer support special group license plate prior to October 1, 2017 to keep that plate and directs the contribution for re-newal of that plate to the Cancer Research Restricted Account.

SB 113 Natural Resources Modifications – *Sen. Margaret Dayton* (Effective July 1, 2017) Decreases the percentage of certain sales tax revenue deposited into the Water Resources Conservation and Development Fund from 94% to 85%; and increases the percentage of sales tax revenue transferred as a dedicated credit to the Division of Water Rights from 6% to 15%.

SB 119 Sales and Use Tax Changes – *Sen. Wayne A. Harper* (Retrospective to January 1, 2017) Clarifies that the sales tax is imposed on the purchase price or sales price for amounts paid or charged; and adds the Section 59-12-2219 local option transportation sales and use tax to the definition of “agreement sales and use tax.”

SB 129 Salvage Vehicle Amendments – *Sen. Curtis S. Bramble* (Effective May 9, 2017) Requires a motor vehicle auction operator to securely store a salvage vehicle sold at auction until the vehicle is claimed by the purchaser or the purchaser’s agent and permits a motor vehicle auction operator to charge a daily storage fee for that vehicle; requires the motor vehicle auction operator to create a record containing the following information if the person who came to pick up a salvage vehicle is not licensed under Title 41, Chapter 3 or certified as a tow truck operator under Title 72, Chapter 9, Part 6, and not the purchaser of the vehicle: (1) name and address from a government issued identification of the person claiming the vehi-cle, (2) year, make and VIN of the claimed vehicle, (3) a written statement indicating where the vehicle will be delivered, and (4) verification that the claimant has authority from the purchaser to claim the vehicle; in addition, a transporter or tow truck operator that claims a vehicle shall submit a written record indi-cating where the vehicle will be delivered if delivered within the state; requires the auction operator to retain the record for five years; and imposes penalties for violations.

Senate Bills

SB 132 Tax Provision Amendments – *Sen. Curtis S. Bramble* (Effective July 1, 2017) For a taxable year beginning on or after January 1, 2018, provides that a taxpayer under NAICS 336111, Automobile Manufacturing is a sales factor weighted taxpayer for purposes of corporate income and franchise taxes; effective July 1, 2017, authorizes a sales and use tax exemption for the purchase or lease of machinery, equipment, or normal operating repair or replacement parts by a manufacturing facility operating under NAICS 336111 and located in the state and a sales and use tax exemption for the purchase or lease of equipment or normal operating repair or replacement parts with an economic useful life of less than 3 years by a manufacturing facility operating under NAICS 325120, Industrial Gas Manufacturing, and located in the state but only if the equipment or parts are used to manufacture hydrogen; requires a purchaser that receives either of these sales tax exemptions to report to the Governor's Office of Economic Development (GOED) annually on or before October 1 the purchase or lease price of all of the items for which the purchaser received the sales tax exemption and the amount of sales tax the purchaser would have owed for those items but for the sales tax exemption; and requires GOED to report this information to the Revenue and Taxation Interim Committee on or before November 30.

SB 138 Metro Township Amendments – *Sen. Karen Mayne* (Effective March 14, 2017) Clarifies that for purposes of the local sales tax distribution and all provisions of Title 59, Chapter 12, a metro township shall be treated as a city.

SB 157 Changes to Property Tax – *Sen. Curtis S. Bramble* (Retrospective to January 1, 2017) Defines aircraft pricing guide as the Airliner Pricing Guide, or Aircraft Bluebook Price Digest if the aircraft is not listed in the Airliner Pricing Guide, and provides that if neither of these exist or neither reasonably reflects the FMV of the aircraft, the Tax Commission may use another pricing guide to determine FMV; requires that the FMV of an aircraft shall include a fleet adjustment and if the pricing guide does not include a fleet adjustment, the Tax Commission shall make a fleet adjustment by reducing the aircraft pricing guide value of each aircraft in the fleet by .5% for each aircraft over three aircraft up to a maximum 20% reduction; and allows the Tax Commission to use an alternative method for valuation if it has clear and convincing evidence that the aircraft values reflected in the pricing guide do not reasonably reflect FMV and cannot identify an alternative pricing guide from which it may determine aircraft FMV

SB 158 Pass-Through Entity Withholding Amendments – *Sen. Curtis S. Bramble* (Effective May 9, 2017) Defines “qualifying excess withholding” as amounts withheld: (1) by a pass-through entity that has a different taxable year than the pass-through entity requesting the refund, and (2) equal to the difference between the amount withheld on behalf of the requesting pass-through entity and 5% of the taxable income of the requesting pass-through entity; creates a process for pass-through entities to obtain a refund of qualifying excess withholding, if the qualifying excess withholding exceeds (Effective May 9, 2017) Defines “qualifying excess withholding” as amounts withheld: (1) by a pass-through entity that has a different taxable year than the pass-through entity requesting the refund, and (2) equal to the difference between the amount withheld on behalf of the requesting pass-through entity and the pass-through entity's tax liability by \$250,000; requires the Tax Commission, on or before November 30, 2018, to provide the Revenue and Taxation Interim Committee with the total number of refund requests made, the amounts refunded, the cost of audits conducted, and estimates of the number of refund requests the Tax Commission expects to receive if the threshold is increased or decreased, as well as audit costs expected at higher and lower thresholds.

SB 182 Public Transportation Safety Oversight Amendments – *Sen. Karen Mayne* (Effective May 9, 2017) Authorizes the Tax Commission to transfer funds to both UTA and the county served by rail fixed guideway to cover the costs of safety oversight upon receipt of a written notice.

SB 192 Boat Registration Amendments – *Sen. Curtis S. Bramble* (Effective January 1, 2018) Requires that the Utah registration card for a vessel shall display the address of the owner or lessee.

SB 197 Refinery Sales and Use Tax Exemption Amendments – *Sen. J. Stuart Adams* (Effective January 1, 2018) Authorizes a sales and use tax exemption for the amounts paid or charged for the purchase or lease of machinery, equipment, normal operating repair or replacement parts, catalysts, chemicals, reagents, solutions or supplies used or consumed by a refiner in the state; provides that to continue to be eligible for the sales and use tax exemption after July 1, 2021, the Office of Energy Development must annually certify that the fuel produced by the refiner has an average sulfur content of 10 PPM or less in the previous calendar year on a form provided by the Tax Commission.

Senate Bills

SB 198 Utah Communications Authority Amendments – *Sen. Wayne A. Harper* (Effective July 1, 2017) Modifies the composition and duties of the Utah Communications Authority Board and creates regional advisory committees that report to the Utah Communications Authority Board; requires the Tax Commission to provide a report to the Utah Communications Authority Board and the Public Utilities, Energy, and Technology Interim Committee on any access line provider that is over 90 days delinquent in payment of fees the provider owes under Title 69, Chapter 2, Part 4; increases the 911 emergency service charge from 61 cents to 71 cents per line; repeals the 6 cents per line fee to fund the Computer Aided Dispatch Restricted Account; leaves intact the 9 cents per line fee to fund the Unified Statewide 911 Emergency Services Account; imposes a new radio network charge of 18 cents per access line and increases this charge to 52 cents per access line on January 1, 2018; increases the prepaid wireless 911 emergency service charge from 1.9% to 2.45% on July 1, 2017 and to 3.4% beginning January 1, 2018; and directs the Tax Commission to distribute the proceeds from all 911 emergency service charges to public safety answering points within the state according to a formula based on a public safety answering point's proportion of total 911 emergency communications.

SB 199 ABLE Act Revisions – *Sen. Todd Weiler* (Effective May 9, 2017) Directs the Department of Workforce Services to either administer the state Achieving a Better Life Experience Program (ABLE), enter into a contract with a state that maintains a qualified ABLE program to provide Utah residents access to that state's qualified ABLE program, or inform eligible individuals and parents or legal guardians of eligible individuals about qualified ABLE programs offered by other states to which Utah residents may apply; and allows persons that contribute to any qualified ABLE program on behalf of a Utah resident beneficiary to claim a nonrefundable corporate or individual income tax credit.

SB 245 Second Amendment Special License Plates – *Sen. Howard A. Stephenson* (Effective October 1, 2017) Creates a Support the 2nd Amendment and State-Owned Shooting Ranges support special group license plate; creates the Support for State-Owned Shooting Ranges Restricted Account and requires applicants for the plates to make a \$25 annual donation to that account; and requires the Division of Wildlife Resources to distribute funds in the Support for State-Owned Shooting Ranges Restricted Account to facilitate the construction of new outdoor firearm shooting ranges.

SB 247 Modifications to Distribution of Local Sales Tax Revenues – *Sen. Ralph Okerlund* (Effective May 9, 2017) Removes the repeal date for an eligible county, city, or town to receive a minimum distribution of local sales and use tax revenue.

SB 249 Tax E-Filing Amendments – *Sen. Curtis A. Bramble* (Effective January 1, 2018) Requires an employer to file quarterly income tax withholding returns in an electronic format approved by the commission; and requires a mineral producer to file mineral production withholding returns in an electronic format prescribed by the commission.

SB 264 Outdoor Recreation Grant Program – *Sen. Ralph Okerlund* (Effective January 1, 2018) Imposes a state transient room tax of .32% on accommodations and related services and allows a seller to retain 6% of amounts collected; directs the Tax Commission to deposit 6% of revenue collected from the state transient room tax into the Hospitality and Tourism Management Education Account not to exceed \$300,000 in a fiscal year, and directs the Tax Commission to deposit the remaining balance of revenue collected from the state transient room tax into the Outdoor Recreation Infrastructure Account; authorizes the Tax Commission to retain an administrative charge; and repeals the state transient room tax on January 1, 2023.

SB 265 Distribution of Revenues Collected Under the Local Sales and Use Tax Act – *Sen. David P. Hinkins* (Effective May 9, 2017) Reinstates, for July 1, 2017 through June 30, 2022, the additional distribution of local sales and use tax revenue to counties, cities, or towns that have a coal-mining establishment located within their boundaries.

SB 267 Utah Rural Jobs Act – *Sen. Ralph Okerlund* (Effective May 9, 2017) Creates a state nonrefundable corporate and individual income tax credit for investments in eligible small businesses primarily located in rural counties; authorizes the state to approve up to \$24,360,000 in tax credits if \$42 million is invested in certain small businesses in the state. Provides the requirements for the Governor's Office of Economic Development (GOED) to approve a rural investment company, whose investors may qualify for a tax credit; outlines the requirements for obtaining a tax credit certificate from GOED related to a contribution to a rural investment company and prohibits a taxpayer from claiming the credit without a valid certificate; requires GOED to provide the Tax Commission a report listing each claimant that received a tax credit; and requires GOED to order repayment of amounts received under the tax credit if the taxpayer fails to meet ongoing obligations under the program.

Senate Bills

SB 276 Transportation Funding Modifications – *Sen. Kevin T. Van Tassell* (Effective July 1, 2017) For a fiscal year beginning on or after July 1, 2019, requires the State Tax Commission to annually reduce the amount of sales and use tax revenue deposited into the Transportation Investment Fund of 2005 by 35% of the amount of revenue generated by the portion of the

motor and special fuel tax that exceeds 29.4 cents per gallon; increases the motor and special fuel tax rate from 12% to 16.5% of the statewide average rack price of a gallon of motor fuel, and decreases the floor from \$2.45 to \$1.78 per gallon and the ceiling from \$3.33 to \$2.43 per gallon.

The following employees prepared information for this annual report:

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